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actionable tax planning strategies, we offer the Tax Planning for Individuals Quickfinder Handbook - see page 13 for information on this Handbook. In addition, reviewing a taxpayer's 2018 Form 1040 can help tax professionals identify possible tax-saving ideas. The Tax Planning for Individuals Quickfinder Handbook

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2017 Tax Planning Guide 9 For trusts and estates, the 3.8 percent surtax is imposed on the lesser of: • The undistributed net investment income for the tax year or • The excess (if any) of the trust or estate's adjusted gross income over the dollar amount at which the highest tax bracket begins (\$12,500 in 2017).

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EU member states Iceland Liechtenstein Norway. Germany Taxation and Investment 201 7 (Updated May 2017) 3. * In a referendum on 23 June 2016, the UK electorate voted to leave the EU, but the UK will remain an EU member state until a secession agreement is concluded with the EU.

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Year-end tax planning for businesses always involves a certain level of complexity, but trying to plan for the law we have now as well as the law we might soon have is particularly challenging. 2017 Year-end tax planning: Our top tips for businesses | Explore Our Thinking | Plante Moran

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Tax Planning and Reporting for a Small Business Participant Guide. Small Business Financial Education Curriculum Page 8 of 18. □ Corporation: US Corporation Income Tax Return 1120. A regular corporation (also known as a C- corporation) is taxed as a separate entity under the tax laws.

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wouldn't be an impact on 2017 tax planning. There could be major incentives to defer income to 2018 and accelerate deductions into 2017. What does this mean for you and your tax strategies? In your 2017 planning, you'll need to follow current tax law with an eye on what could happen in the future and be

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Post-Acquisition Integration Handbook | 64 | Baker McKenzie. The tax cost of extracting the consideration from the selling company (eg, any withholding taxes on a subsequent distribution, tax treatment of the distribution in the hands of the recipient) should also be considered.

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6 Tax Planning Tips To Consider For 2017. Younger investors have a longer time period to then potentially grow the Roth IRA account and make up for the tax paid at conversion. Therefore a Roth conversion may have greater benefit for younger investors. Remember that Roth IRA contributions are made with after-tax dollars....

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