

Sec. 199A Qualified Business Income Deduction Flowchart



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The provision for the Qualified Business Income Deduction in the Tax Cuts and Jobs Act contains qualifications and limitations that will apply to each and every pass-through business and individual in a unique way. The flowchart presented on this page is virtually a maze that every taxpayer must navigate. Can you find your way through? Our professionals at the Curchin Group can help navigate you and your business through the intricacies of this maze and the provisions of Section 199A.

