

Tax Cuts and Jobs Act of 2017 – How the New Tax Bill will Affect You, Your Clients and Your Practice

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Alan Kornstein addresses the key pass-through provisions of the recently-enacted federal tax reform legislation at a New Jersey Institute for Continuing Legal Education program. Alan's presentation focuses on the significant new concept by which individuals will be entitled to deduct up to 20% of the "qualified business income" earned through a partnership (including an LLC classified as a partnership), S corporation, disregarded entity or sole proprietorship, subject to numerous exceptions and limitations.