Quickfinder® Catalog
Summer 2021
Featuring Quickfinder, PPC®, and Checkpoint® Learning
Tax planning under changing tax laws

Tax legislation is becoming a constant. The December 2020 Consolidated Appropriations Act (CAA, 2021) includes the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (TCDTRA), and other tax acts, which add or extend many favorable tax provisions. This article will highlight several of the favorable provisions available in 2021.

Quickfinder provides concise tables summarizing key provisions of these tax acts on the Handbook Updates page of our website: tax.thomsonreuters.com/quickfinder.

Tax changes worth planning for in 2021

There are many tax changes that impact planning in 2021. Following are some key provisions that may benefit your clients.

• A forgiven debt generally gives rise to taxable cancellation of debt (COD) income. However, an exception applies to COD income from cancelled mortgage debt that was used to acquire a principal residence. Under the exception, up to $750,000 ($375,000 for married individuals filing separately — MFS) of COD income from principal residence acquisition debt that is cancelled in 2021–2025 is excluded from income.

• The 2020 CARES Act provided tax-free treatment for payments made by employer-sponsored educational assistance plans towards student loan debts of participating employees. Between 3/28/20 and 12/31/20, up to $5,250 per employee could be received tax free, and employers could deduct the payments. This tax break has been extended through 2025.

• Taxpayers may generally deduct the ordinary and necessary food and beverage expenses associated with operating a trade or business, including meals consumed by employees on work travel. The deduction is generally limited to 50% of the otherwise allowable amount. There are exceptions to the 50% limit, but there was no exception for meals provided by a restaurant. Under the TCDTRA, the 50% limit will not apply to expenses for food or beverages provided by a restaurant that are paid or incurred after 2020 and before 2023. The use of the word “by” (rather than “in”) a restaurant makes it clear that the new exception is not limited to meals eaten on the restaurant’s premises. Takeout and delivery meals provided by a restaurant are also fully deductible.

• Before 2020, individuals could not claim an itemized charitable deduction for cash contributions that exceeded 60% of adjusted gross income (AGI). The 2020 CARES Act suspended the AGI limit for qualifying charitable contributions made in 2020, so 100% of these contributions could be deducted. The suspension of the AGI limit has been extended through 2021.

• For 2020, individuals who don’t itemize deductions can deduct up to $300 of cash charitable contributions. The same $300 limit applies to both unmarried taxpayers and married couples filing jointly (MFJ). The $300 deduction has been extended to 2021, and increased to $600 for MFJ.

• The 2017 Tax Cuts and Jobs Act (TCJA) set the threshold for itemized medical expense deductions at 7.5% of AGI, with a scheduled increase to 10% of AGI for 2021 and later years. Fortunately, the 7.5% threshold has now been made permanent.

• For 2021 and later years, the tuition and fees deduction is repealed. However, the phase-out rule for the Lifetime Learning credit of up to $2,000 annually is now aligned with the more favorable phase-out rule for the American Opportunity credit of up to $2,500 per student. Both education credits will be phased out between modified AGI of $80,001 and $90,000 for unmarried individuals, and between $160,001 and $180,000 for MFJ. This is a trade-off of the former tuition deduction for the more favorable Lifetime Learning credit phase-out rule.
In addition, the following tried and true tax actions are as important as ever in 2021:

- Tax professionals will need to ensure that their clients’ 2021 withholding or ES payments reflect their 2020 tax result and anticipated 2021 changes.
- Clients whose 2020 itemized deductions did not exceed the standard deduction should consider bunching itemized deductions into every other year, so they exceed the standard deduction during those years.

**Additional tax planning opportunities** to consider in 2021 include the following:

- Planning a family’s tax situation to utilize children’s “tax capacity” — recognizing enough income on their returns to take full advantage of standard deductions and 0% tax rates for qualified dividends and long-term capital gains.
- Using investments that minimize the “kiddie tax,” such as municipal and U.S. savings bonds, and both growth-oriented and qualified dividend-generating stocks.
- Structuring investments to take advantage of tax-favored Section 1244 stock, Qualified Small Business Stock, and Qualified Opportunity Funds.
- Periodically reviewing a client’s investment portfolio to see if it includes unrealized gains or losses that would be tax beneficial to recognize — especially if losses can be recognized to offset higher-taxed short-term gains.
- Planning for tax-optimal divorce agreements in light of the TCJA changes to the tax treatment of alimony.
- Advising clients on the many options for tax-favored retirement funding — and for clients nearing age 72, planning for upcoming required minimum distributions.

For further explanation of these and hundreds more concise, actionable tax planning strategies, we offer the *Tax Planning for Individuals Quickfinder Handbook*. This Handbook includes a Roadmap to Individual Tax Savings that helps you use information included on a client’s 2020 1040 to identify specific tax-saving ideas for 2021 and beyond. The Handbook also includes Client Handouts that you can use to provide your clients more information on selected tax topics — such as planning for investments, children, education, divorce, charitable contributions, retirement plans, elderly clients, and more.

For all of the facts, figures, and concise explanations you need to advise your clients on the complex tax rules for IRAs and qualified retirement plans, the *IRA and Retirement Plan Quickfinder Handbook* is your top quick reference resource.

See page 12 for more information on these and other *Tax Planning Quickfinder Handbooks*.

**Navigating the 2022 tax season**

To help you prepare for a prosperous, efficient tax season, and to provide you the trusted tax quick reference solutions you need through tax season and beyond, we offer *Tax Preparation Quickfinder Handbooks* and additional quick reference resources. See page 5 for information on these Handbooks and resources.

**Staying on top of developments throughout the year**

For concise, easy-to-understand monthly coverage of the latest essential tax developments in the year ahead, we offer the *Quickfinder Tax Tips Newsletter*. See page 16 for information on this product.
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Featured products

Product code:
Federal Tax Regulations, Summer Edition
Available August 2021.

Features:
- Two comprehensive topic indexes
- Editorial added cautions provide key information about special rules and effective dates
- Complete Final and Temporary Regulation Topic Index
- Complete Proposed Regulation Topic Index
- Preambles for all current Notices of Proposed Rulemaking
- Cross-references from Proposed Regulations to Preambles

Product code:
Complete Internal Revenue Code, Summer Edition
Available July 2021.

Features:
- Complete legislative history and comprehensive topic index
- Effective Date Cautions and Special Rules Cautions
- Deep Cite Running heads and Detailed Topical Running heads
- Complete Topic Index
- Complete history reflecting all substantive and technical amendments
- Effective Date Cautions and Special Rules Cautions
- Deep Cite Running heads to aid your research
- Complete Topic Index with more than 20,500 entries

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Quickfinder Tax Preparation Handbooks

Authored by experienced tax professionals, Quickfinder Tax Preparation Handbooks provide accurate, quick-read answers to all of your tax questions.

These Handbooks offer:

• Material that’s organized in a unique tab structure based on the IRS tax forms and schedules
• Numerous quick-reference tables and charts with the answers you need
• Examples that illustrate how the tax rules apply and how to report items on the return
• A “What’s New” tab that summarizes significant current-year tax changes that are addressed throughout the Handbook so you can quickly get up to speed on what’s changed
• References throughout the Handbook to relevant Internal Revenue Code sections, IRS regulations and rulings, and court cases so you can dig deeper into a subject, if needed

Product code: QPE

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Premium Quickfinder Handbook

The Premium Quickfinder Handbook is your trusted source for quick reference to tax principles that apply when preparing individual, business, and fiduciary income, estate and gift, tax-exempt organization, and payroll tax returns. It covers the essentials of preparing these tax filings, including detailed, true-to-life examples with filled-in forms and line-by-line explanations. It also addresses tax law changes and IRS developments — all in a concise, easy-to-use format.

Whether you’re simply looking up an amount or rate, want to determine how the tax rules apply to a transaction or event, or find out how to report a particular tax item on the return, the Handbook gets you the accurate answers you need quickly.

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### 1040 Quickfinder Handbook

The 1040 Quickfinder Handbook is your trusted source for quick reference to tax principles that apply when preparing individual income tax returns. It covers all aspects of preparing a Form 1040, including tax law changes and IRS developments, and is presented in an easy-to-use format.

With the 1040 Quickfinder Handbook, you'll be on top of the ever-changing tax rules that apply to your individual client returns. Whether you're simply looking up an amount or rate, want to determine how the tax rules apply to a transaction or event, or need to know how to report a particular tax item on the return, the Handbook gets you the accurate answers you need quickly.

### Small Business Quickfinder Handbook

Forms 1065, 1120, 1120S, 1041, 706, 709, and 990

The Small Business Quickfinder Handbook is your trusted source for quick reference to tax principles that apply when preparing business and fiduciary income, estate and gift, tax-exempt organization, and payroll tax returns. It covers the essentials of preparing these tax filings — including detailed, true-to-life examples with filled-in forms and line-by-line explanations — and thoroughly addresses tax law changes and IRS developments, all in a concise, easy-to-use format.

From start-up to termination issues and everything in between, the Handbook is a unique, one-stop solution for your many tax questions.

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### Comparing Premium, 1040, and Small Business Quickfinder Handbooks

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For a detailed description of each Handbook’s contents, visit tax.tr.com/quickfinder
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**All States Quickfinder Handbook**

Get a complete, concise, and consistent summary of instructions for filing out-of-state individual income tax returns with the All States Quickfinder Handbook. The Handbook covers returns for all 50 states and the District of Columbia, presenting topics in a consistent format and making it faster and easier for you to find information for any state.

The Handbook uses clear language and an easy-to-use, tabbed format, allowing you to quickly find the state tax filing information you need:

- What are the new tax developments for this filing year?
- Who is required to file in this state?

Plus, the Handbook includes:

- A summary of state forms for resident, part-year, and nonresident taxpayers
- Information about income, additions, subtractions, deductions, exemptions, and credits
- Tax tables and tax rate schedules, saving you time in finding the correct tax amounts
- Summarized city, county, and school district information
- Worksheets to assist you in correctly calculating amounts to report on the form
- Information on when returns are due, how to obtain extensions, and where and how to file them
- Information on making electronic payments and how to make estimated tax payments

You’ll also get easy-to-read charts for state tax rates, deductions and exemptions, Social Security and pension tax treatment, extension information, electronic filing information, conformity to federal bonus depreciation, and Section 179 expense and state resources for identity theft.

**Product code: QST**

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**Individuals — Special Tax Situations Quickfinder Handbook**

In addition to the general tax rules that apply to all individuals, some individuals are subject to special tax rules that apply to them because of their occupation, investments, or life events. As a tax preparer, you’ll likely encounter these types of clients, so it’s important to have a tax resource specifically designed to answer the questions you’ll face when preparing their returns.

The Individuals — Special Tax Situations Quickfinder Handbook will save you time and money on those uncommon tax issues you’ll encounter when preparing individual returns. It covers more than 30 types of unique taxpayers.

The Handbook includes:

- A Quick Tax Briefing in each tab that provides an at-a-glance summary of the key tax rules and relevant IRS materials
- Key terms and definitions you need to know about each type
- Filing requirements for specific types of taxpayers
- Time-saving tips, observations, cautions, strategies, and other preparation alerts
- Real-life examples to help you apply the rules to client situations
- Quick-reference tables and charts

With over 30 unique situations involving people from authors to daycare providers, bankrupt individuals to executives, military members to teachers, the Individuals — Special Tax Situations Quickfinder Handbook is the perfect companion to the 1040 Quickfinder Handbook.

**Product code: QSS**

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Depreciation Quickfinder Handbook

The Depreciation Quickfinder Handbook is your trusted source for quick-reference solutions to help you determine the right recovery period, compute the right amount of depreciation, decide whether expenses need to be capitalized, manage the special rules for autos and other listed property, claim the Section 179 and bonus depreciation deductions, correct depreciation errors, work with like-kind exchanges and involuntary conversions, and simplify a host of other complex tax issues. It provides quick answers to your business property questions in a concise, easy-to-use format.

For tax professionals who need more information on business property issues, this Handbook is the perfect companion to the widely relied-upon 1040 and Small Business Quickfinder Handbooks. It concisely explains how to handle business property issues on tax returns and how to plan business property transactions for optimal tax results.

The Handbook gets you the accurate answers you need quickly with:

• Breadth of quick-reference tables and charts that make it easy to find what you are looking for without having to read through pages and pages of text, including easy-to-read depreciation tables for MACRS (with or without bonus depreciation), ADS, AMT, and ACRS
• A new law tab that summarizes significant current-year tax changes that are addressed throughout the Handbook so you can quickly get up to speed on what’s changed and what to watch out for when preparing current-year returns
• Coverage of property dispositions, including tricky tax rules for installment sales, like-kind exchanges, and depreciation recapture

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California is a complex state, but you’ll be able to navigate all of the complicated details easily with the California Tax Handbook. This handy annual reference guide provides a roundup of the year’s major legislation and other changes. It includes practical charts and tables, current-year tax tables, extensive references to the revenue and tax code, and easy-to-read coverage of all California taxes.
PPC’s 1040 Deskbook

PPC’s 1040 Deskbook provides detailed, easy-to-understand, and affordable tax return-focused guidance, complete with real-life examples and illustrations of completed forms. Owners and/or staff can quickly and easily resolve the key issues encountered when preparing individual tax returns. The Deskbook provides workflow guidance, tools, and other practice aids that will save time, help ensure returns are accurately prepared, and enable owners and/or staff to identify potential tax-planning opportunities for clients.

PPC’s 1065 Deskbook

Partnerships will be a top priority for the Small Business/Self-Employed (SB/SE) Division of the IRS, according to the SB/SE Commissioner. With the key issues, examples, filled-in Schedule K-1s and other forms, checklists, worksheets, and other quality-control tools you’ll find in PPC’s 1065 Deskbook, you and your staff can solve the difficult or unclear issues encountered when preparing Form 1065. The Deskbook points out elections and other tax-saving opportunities while preparing the return. The tax-planning roadmap highlights planning opportunities that you and your staff can pursue after busy season.

PPC’s 1120 Deskbook

Given the emphasis of the IRS on practitioner due diligence, proper preparation of your clients’ returns is more important than ever. With the key issues, examples tied to filled-in forms, checklists, worksheets, and other quality-control tools in PPC’s 1120 Deskbook, you and your staff can solve the difficult, unclear, or misunderstood issues encountered when preparing Form 1120. The Deskbook points out elections and other tax-saving opportunities while preparing the return. The tax-planning roadmap highlights planning opportunities that you and your staff can pursue after busy season.

PPC’s 1120S Deskbook

Given the renewed interest of the IRS in examining pass-through returns and emphasis on practitioner due diligence, proper preparation of your clients’ returns is more important than ever. With the key issues, examples, filled-in Schedule K-1s and other forms, checklists, worksheets, and other quality-control tools in PPC’s 1120S Deskbook, you and your staff can solve the difficult or unclear issues encountered when preparing Form 1120S and Schedule K-1. The Deskbook points out elections and other tax-saving opportunities while preparing the return. The roadmap highlights planning opportunities that you and your staff can pursue after busy season.
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Stay current on the latest changes and new guidance

The Affordable Care Act and recent health care reform legislation has significantly altered the landscape for obtaining and providing health care benefits. PPC’s Guide to Health Care Reform provides practical, easy-to-understand guidance on the key provisions of the many legislative changes in the last several years. You can use this Guide to keep yourself up to date with the latest guidance. This will enable you to help your clients stay in compliance and avoid or minimize penalties and other costs brought on by health care reform.

Topics covered include:

• The mandate requiring employers to provide affordable health insurance coverage to full-time employees and their dependents or pay a penalty, including guidance on responding to IRS penalty notices.
• The premium tax credit and cost-sharing reduction subsidy available to help individuals pay for coverage, including line-by-line guidance on completing Form 8962, calculating the premium tax credit, and reconciling advance payments of the credit to the actual credit allowed.
• Information on the various types of health arrangements employers can provide for employees, including individual coverage HRAs (ICHRAs), excepted benefit HRAs (EBHRAs), and qualified small employer HRAs (QSEHRAs).
• Numerous notice and reporting requirements placed on employers, plans, plan sponsors, and insurers.
• Market reform provisions affecting health care plans and the benefits they provide, including required coverage for employees’ adult children to age 26, prohibition on annual and lifetime limits and preexisting condition exclusions, cost-sharing limits, expanded coverage of preventive services, maximum waiting periods, and specific rules for grandfathered plans.
• Coverage of the small employer health insurance credit available to help eligible small employers offset the cost of providing insurance to employees.

You’ll also get real-life examples, worksheets, completed forms, quick-reference charts of implementation dates, and client letters.
Available January 2022.
Pre-order early for the greatest savings.

Quickfinder Annual Tax Update
Get up to speed on 2021 developments with the Quickfinder Annual Tax Update. This single go-to-resource makes it easy to stay abreast of changes affecting your clients.
• Covers relevant new tax legislation, court cases, tax regulations and IRS pronouncements affecting individuals and small businesses
  ° American Rescue Plan Act of 2021
  ° Additional legislation enacted throughout 2021
• Explains the tax developments; provides illustrative examples and practical insights needed to understand their impact
• Includes handy reference tables and charts to quickly locate answers and respond to client questions

Whether you are preparing for busy season, getting up to speed on new tax rules, or simply looking for a new rate or amount, the Quickfinder Annual Tax Update will save you valuable time and provide accurate answers.

Available May 2021.
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Tax Planning for Individuals Quickfinder Handbook
Income, estate, and gift tax planning for individuals
Tax rules change from year to year and sometimes drastically. Whether it's simply rates and amounts or the addition or expiration of new tax provisions, keeping ahead of clients is a challenge for any tax practitioner. And many clients expect more from their tax practitioner than just preparing their tax returns. They want their practitioner to alert them to tax-saving ideas or simply be ready when they call with questions throughout the year.
The Tax Planning for Individuals Quickfinder Handbook provides quick answers to a broad range of individual tax-planning topics. Unlike other tax-planning publications, this Handbook presents the material using Quickfinder’s unique quick-reference format with charts, tables, and examples, plus plain-language descriptions of tax-saving strategies.

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