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**New for 2020**
- Qualified business income deduction (QBID). The threshold amounts and phase-in ranges have increased for the QBID. See Qualified Business Income Deduction (QBID)—IRC 5110A, page 8-15.
- Net operating loss (NOL) new rules. NOLs arising from tax years beginning in 2018, 2019, and 2020 must be carried back five years, unless an election is made. In addition, the 30% of taxable income limit on NOL carryovers is suspended for the years 2018, 2019, and 2020. See Net Operating Loss (NOL) Flowchart, page 8-16.

**Page updates look like this.**
- New election for NOL carryback period. For the NOL 5-year carryback period, taxpayers may make an election to exclude years in which the taxpayer has an IRC section 966A inclusion. See Election to exclude IRC section 966A years from carryback period, page 8-21.

**Common Elections**
- Election to capitalize carrying charges, page 8-5.
- Election to waive NOL carryback period, page 8-21.
- Election to exclude IRC section 966A years from NOL carryback period, page 8-21.
- Election to deduct up to $5,000 in start-up or organizational costs, page 8-22.
- Election to adopt a tax year other than a calendar year, page 8-28.
- Election to use a tax year other than a required tax year for a partnership, S corporation, or personal service corporation (PSC), page 8-28.

**QBID—2020 Threshold Amounts and Phase-In Ranges**
(See page 8-15)

<table>
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<td>Full Limitation Applies*</td>
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*For specified service trade or business (STTB), no QBID.

**Amortization**
A business deduction for amortization is first reported on Part VI, Form 4562. Depreciation and Amortization The deductible amount is then carried to the “other expenses” line on the tax return.

**Other Expenses**

<table>
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**Amendment to existing method (IRC 596(a)(2)).** No AMT adjustment required. See Form 6251—AMT Adjustments Summary Chart, Tools for Tax Pro, www.thetaxbook.com/tocs.

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- **American Opportunity and Lifetime Learning Credits**:
  - Tax credits reduce the amount of income tax you may owe. Deductions for education expenses include:
  - Education Deductions:
    - Income limitations apply.
    - Student loan interest deduction up to $2,500 from gross income.
  - If you pay tuition, fees, and other costs for attendance at an eligible educational institution for yourself, your spouse, or your dependent, you may be able to take advantage of one or more of the education tax benefits.

**Lifetime Learning Credit**:

- ** phased out at modified AGI of $180,000 MFJ)** in 2019. The Lifetime Learning Credit is phased out at modified AGI of $180,000 MFJ) in 2019.
- Benefits can also be used to eliminate the 10% penalty on premature IRA distributions.
- Exception: You can claim more than one education benefit in a tax year as long as you do not use the same expenses for the credits. For example, if you elect to claim the American Opportunity Credit for a student in 2019, you can elect to claim the Lifetime Learning Credit for 2019.

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- Saving for College

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<th>Free Tools</th>
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