

## A&E Tax Reform Checklist

Notable tax reform changes that A&E firms should monitor:

- C Corporation Tax Rates
- Pass-through Deduction
- Choice of Entity (C Corp. vs. Pass-through Entity)
- Alternative Minimum Tax Repeal
- NOL Limitation
- R&D Credit Limitations
- Business Interest Deduction
- Excess Business Loss
- Section 179
- Bonus Depreciation
- Domestic Production Activities Deduction Repealed
- Meals and Entertainment Expenses
- Transportation Fringe Benefits
- Qualified Moving Expense Reimbursements
- Employee Achievement Awards
- Employer Credit for Family Medical Leave Act

Contact us to learn more about how we advise A&E Firms on Tax Reform.  
Dave Sullivan, CPA - 781-937-5351 / dsullivan@dgccpa.com  
Chad DaGraca, CPA - 781-937-5376 / cdagraca@dgccpa.com  
Steve Minson, CPA, MST - 781-937-5120 / sminson@dgccpa.com