

Farmer/Nunnallee Tax Seminars
Don Farmer, CPA, P.A.
508 Mulberry St. SW - P. O. Box 1858
Lenoir, North Carolina 28645-1858
(828) 754-1613; Fax (828) 754-1696
August 15 , 2018

**MAXIMIZING THE 20% DEDUCTION UNDER 199A
(INCLUDING COMPLETE COVERAGE OF NEW 199A REGULATIONS)!**

BY WALTER NUNNALLEE IN GREENVILLE, SC

DEAR PRACTITIONER:

The IRS estimates 10 million taxpayers will be affected by this new 20% deduction under section 199A. On August 8, 2018 the IRS released proposed regulations covering the 20% deduction. These regulations answer many questions not addressed in the statute and are more than 180 pages long. Walter Nunnallee will cover each aspect of this new 199A deduction including complete coverage of the proposed regulations. Here are the highlights:

WHEN AND WHERE:

- **September 24, 2018 - At The Greenville, SC Embassy Suites (Seating Limit - 250) - 670 Verdae Blvd., Greenville, SC 29607; (864)-676-9090**

WHAT:

- **Presentation:** 8-Hr. Live Workshop (8:00 a.m. - 4:00 p.m.); CPE - 8 Hrs For S.C. CPAs
- **Materials:** Detailed Outline Of §199A With Special Emphasis On New Regulations

TOPICS INCLUDED:

- Actions Businesses Can Take Before Year-End to Maximize the 20% Section 199A Deduction
- Calculating the 20% Deduction, Including Phasing in the W-2 Wage and Qualified Property Limitation and Phasing Out the 20% Deduction for "Specified Service Trade or Businesses"
- Full Coverage of the Meaning of "W-2 Wage" and "Qualified Property"
- Which Businesses Are Non-Qualifying "Specified Service Trades or Businesses"
- Which Businesses Can Be Combined in Calculating the Deduction and Restrictions on Splitting-Up Trades or Businesses to Maximize the Deduction
- Maximizing the Deduction Where a Taxpayer Owns More than One Trade or Business
- Which Entity (S Corporation, Partnership, or Proprietorship) Produces the Largest Deduction
- Does Rental Income Qualify for the Deduction?

PRICE:

- **South Carolina CPAs - \$205 (All Others - \$235)**

TO REGISTER: Please Fill Out And Mail, Fax, or E-Mail the Attached Order Form!

Sincerely,

Walter H. Nunnallee

Walter H. Nunnallee, CPA, JD, LL.M.

ORDER FORM FOR \$199A SEMINAR ON SEPTEMBER 24, 2018

PLEASE MARK (✓) THE FOLLOWING ITEM(S) YOU WISH TO ORDER:

_____ South Carolina CPA \$205.00
_____ Others \$235.00
Total \$ _____

Do You Have Multiple Registrants? If You Wish To Register More Than One Participant With A Single Order Form, Please Attached a Schedule That Lists The Following Information About Each Registrant: Full Name; Mailing Address; E-Mail Address; Telephone Contact Number.

METHOD OF PAYMENT

- Check Made Payable to Don Farmer, CPA, PA; P O Box 1858; Lenoir, NC 28645
 Visa MasterCard American Express

Name As It Appears On Card _____

Card # _____ Expiration Date _____

Signature _____

COMPANY NAME, ADDRESS, AND OTHER REQUESTED INFORMATION

Name of Your Company

Address

City State Zip

Attention

Telephone Number Fax Number

E-Mail Address

Mail Order Form To: Don Farmer CPA, PA PO Box 1858; Lenoir, NC 28645, **OR Fax To:** (828) 754-1696, **OR Scan And E-Mail To:** taxtalk7@bellsouth.net