

Jordan August Co-Authors Article for Journal of Corporate Taxation on Application of Section 199A

August 13, 2018

Carlton Fields tax attorney Jordan August co-authored an article in the *Journal of Corporate Taxation* titled, "Application of Section 199A to Domestic Taxpayers Engaged in U.S. and Foreign Business Operations," discussing the new Section 199A deduction's potential to provide owners of tax flow-through businesses with further tax cuts.

The recent tax reform legislation in the Tax Cuts and Jobs Act enacts the Section 199A "pass-through" deduction for businesses, granting eligible owners with a 20 percent deduction attributable to a certain income generated by the business.

August wrote that this deduction should be considered by businesses when planning for the impact of business income that may or may not be effectively connected with a U.S. business.

[Read the article.](#)

Featuring



Jordan D. August

Related Practices

Tax