

## Ruth Wimer Authors “Aircraft Business Tax Deductions: Top Ten for 2018 and Beyond”

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The 2017 Tax Cuts and Jobs Act made several changes to business deduction rules that directly or indirectly affect the permitted tax deductions for aircraft used in a taxpayer's trade or business or for investment purposes. Many of the changes are actually quite favorable. There has been much written on each of these “Top Ten” topics in general, but the purpose of this article is to provide an analysis and strategy to make the most of the changed business tax environment specifically with respect to aircraft.

The “Top Ten for 2018 and Beyond” for business aircraft tax deduction presupposes a very good technical knowledge of the prior tax rules for aircraft business deductions. Please note that future guidance published by the Internal Revenue Service on the new statutory provisions may well be contrary to the interpretation suggested as reasonable in this article.

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