

Winston Attorneys Present Guaranteed Payments Under IRC 199A Regulations Webinar

DECEMBER 3, 2018

Winston & Strawn Attorneys Olga Loy and Justin Trapp presented a Strafford Webinar on December 3, 2018, titled [“Guaranteed Payments Under IRC 199A Regulations: Year-End Strategies to Maximize QBI Benefits.”](#) This webinar provided partnership tax advisers with a practical exploration of the impact of the Section 199A Qualified Business Income (QBI) deduction on the tax treatment of guaranteed payments to partners for services. Panelists discussed the default treatment of payments for services to a partner under Section 707, and how the W-2 wage limitation for QBI calculations can make a guaranteed payment disadvantageous to the partnership as well as the receiving partner. The webinar also provided concrete strategies for structuring payments to service provider partners so that the payments can fit into the QBI calculations.

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Olga Loy



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