

## **Doug Hart**

### 2018 New Tax Law

- Unbundling of Fees – Investment Fees and other deduction

- 199A Dividend – 20% Deduction

### Cemetery Accounts

- IRS Code Section 642(i) Trusts

- Merchandise Trusts

- Qualified Funeral Trusts

### Charitable Accounts

- Transfer in Trust Before May 27, 1969

- Trust Created After October 9<sup>th</sup>, 1969

### State Returns

- States with no Fiduciary Tax - AK, FL, NV, NH, CD, TX, WA, WY

- States – Admin – AZ, CO, IN, KS, KY, MS, NM, OR, SC

- States – No Trustee or Assets – NY, NJ

- States – NC Case

- States – 10 Day Rule

### Open Discussion