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Professionals

Isaac M. O'Bannon • Oct. 20, 2014



Thomson Reuters has released a new special report on year-end tax planning for 2014 for individuals and businesses.

The report highlights the unique opportunities and challenges faced by taxpayers in

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tax breaks may be retroactively reinstated and extended, but Congress may not decide their fate until the very end of this year—and, possibly, not until next year.”

The Thomson Reuters [Checkpoint](https://tax.thomsonreuters.com/2014TaxTips) report is available for download at no cost at tax.thomsonreuters.com/2014TaxTips.

The special report contains valuable tips, including:

- Making the most of expensing and depreciation (or using a de minimis safe harbor election to expense qualifying business assets).
- Keeping adjusted gross income (AGI) down to avoid reduction (or elimination) of the many tax breaks that phase out over higher levels of AGI.
- Making the best tax use of losses.

The complete Tax Planning & Practice Guide “[Tax Saving Moves for the Rest of 2014](#)” is now available on [Checkpoint](#) and is free for subscriptions including this feature. In addition, print copies can be ordered [online](#) or through a [sales account manager](#).

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