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Mar. 10, 2020



The [American Institute of CPAs](#) (AICPA) submitted [recommendations](#) to the Department of the Treasury and the Internal Revenue Service (IRS) to address the need for additional guidance on Section 199A of the Tax Cuts and Jobs Act (TCJA) that focuses, in part, on the qualified business income (QBI) deduction.

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The AICPA recommends that Treasury and the IRS confirm that various self-employed deductions under sections 164(f), 162(l) and 404 are not automatically reductions of QBI, and update form instructions to reflect the same treatment for a charitable deduction under section 170.

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