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Changes under the TCJA require tax-exempt organizations subject to the UBTI tax to compute UBTI, including any NOL deduction, separately for each trade or business (referred to as a "silo").

Apr. 23, 2020



IRS

Department of the Treasury Internal Revenue Service

The Treasury Department and Internal Revenue Service have issued [proposed regulations](#) under the Tax Cuts and Jobs Act (TCJA) that provide guidance for tax-exempt organizations that are subject to the unrelated business income tax with more than one unrelated trade or business on how to calculate their unrelated business taxable income (UBTI).

The [proposed regulations](#) provide guidance on identifying separate trades or businesses, including investment activities, as well as certain other amounts

included in UBTI.

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Updates on the implementation of the TCJA can be found on the [Tax Reform page](#) of IRS.gov.

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