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trusts are not miscellaneous itemized deductions.

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The Internal Revenue Service has issued [proposed regulations](#) that provide guidance for estates and trusts clarifying that certain deductions of estates and non-grantor trusts are not miscellaneous itemized deductions.

The Tax Cuts and Jobs Act (TCJA) prohibits individual taxpayers from claiming miscellaneous itemized deductions for any taxable year beginning after Dec. 31, 2017, and before Jan. 1, 2026.

Specifically, the proposed regulations clarify the following deductions are allowable in figuring adjusted gross income and are not miscellaneous itemized deductions:

- Costs paid or incurred in connection with the administration of the estate or trust which would not have been incurred otherwise.

- Deductions concerning the personal exemption of an estate or non-grantor trust.

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