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Sep. 23, 2020



The Internal Revenue Service has issued **final regulations** that provide guidance for decedents' estates and non-grantor trusts clarifying that certain deductions of such estates and non-grantor trusts are not miscellaneous itemized deductions.

The Tax Cuts and Jobs Acts (TCJA) prohibits individuals, estates, and non-grantor trusts from claiming miscellaneous itemized deductions for any taxable year beginning after Dec. 31, 2017, and before Jan. 1, 2026.

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

- Deductions for costs paid or incurred in connection with the administration of the

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succeeding to the property of a terminated estate or non-grantor trust may claim on their individual income tax returns.

For more information about this and other TCJA provisions, visit [IRS.gov/taxreform](https://www.irs.gov/taxreform)

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