

# **7<sup>th</sup> Annual Higher Education Taxation Institute**

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## **Recent Developments in College and University Tax Law**

Bertrand M. Harding Jr.  
Law Offices of Bertrand M. Harding Jr.  
Alexandria, VA

Donald E. "Dee" Rich Jr.  
KPMG LLP  
Greensboro, NC

## **Overview**

- Update on Major Tax Reform Provisions Affecting Higher Education
- Unrelated Business Taxable Income (UBTI) Issues
- Compensation and Fringe Benefit Issues
- Miscellaneous

## **Update on Tax Reform Moving Expenses**

- IRC section 132(a)(6) and IRC section 217
- suspension of section 217 moving expense deduction and section 132(a)(6) exclusion for moving expense reimbursements paid to employees

## **Update on Tax Reform UBTI Separate Business**

- IRC section 512(a)(6) special rule for organization with more than one (1) unrelated trade or business
- the “siloeing” rule, which requires nonprofits to separately compute gains and losses from each unrelated trade or business activity
- Notice 2018-67

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