

7th Annual Higher Education Taxation Institute June 3, 2019

Recent Developments in College and University Tax Law

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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 “siloining” rule, which requires nonprofits to separately compute gains and losses from each unrelated trade or business activity
- Notice 2018-67

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