

PUBLICATION UPDATE

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Tax Planning for the Alternative Minimum Tax

Publication 694 Release 59

December 2018

HIGHLIGHTS

- **Itemized Deductions.** This release substantially expands discussion of certain itemized deductions. The release analyzes proposed rules affecting the administration of charitable contribution deductions under IRC Section 170. Extensive discussion of state, local, and foreign tax deduction limitations pursuant to the Tax Cuts and Jobs Act (TCJA) (Pub L 115-97) under IRC Section 164 and related proposed regulations is also included. See §§ 5.03[2], 5.07, 12.02[3][f].
- **Intangible Drilling Cost Prefer-**

encOther Developments. This release includes supplementary analysis of intangible drilling and development costs for oil, gas, and geothermal properties. See § 8.03[2][b].

- **Tentative Minimum Tax.** The impact of TCJA changes affecting tentative minimum tax considerations is discussed. See § 11.04[4].
- **Other Developments.** Current and relevant regulatory, administrative, and judicial developments are included throughout this release.

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- 2. This Release Number 59 contains only White Revision pages.
- 3. Circulate the "Publication Update" among those individuals interested in the contents of this release.

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VOLUME 1

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