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SALT Cap Workarounds Forced IRS Hand On Charity Programs

Law360

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In an article published August 24 by Law360's Tax Authority, Stewart Weintraub provides comments on the recently issued proposed regulations by the IRS providing rules on the availability of charitable contribution deductions when the taxpayer receives or expects to receive a corresponding state or local tax credit.

In TCJA, state and local tax deductions were limited to \$10,000, causing many states to enable SALT cap 'workarounds.' Subscribers to Law360 may read the full story [here](#).