Tax Reform: Opportunities and Challenges for the Ethanol Industry

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Leadership and Financial Management:
Preparing for New and Indefinite Policy, Regulatory and Tax Code Modifications
Understanding the Tax Reform Process
Potential *Timeframe* for *Change*
Retroactive Changes vs Future Changes
House Ways and Means Committee Proposal
Border Adjustability

Who benefits?
Who is harmed?
How far down the line does this extend?
Tax Rates

Corporate
Individual
Pass-through
Capital Gains
Investment Income
Other Taxes

Net Investment Tax
Medicare Tax
Alternative Minimum Tax
Estate Tax
Depreciation

Immediate Expensing
- Optional
- Required
- What Qualifies

Bonus Depreciation
Sec 179
Interest Expense
Net Operating Losses
Other Impacts or Considerations

DPAD
IC-Disc
Passive vs Active
Tax Credits
Gifting – Step Up in Basis
Thank You!

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