ELKINS COMPREHENSIVE

2016 TAX GUIDE

For Preparing 2015 Tax Returns

Fanalized December 20, 2015

Provisions of The Protecting Americans from Tax Hikes Act of 2015. Are included

AFFORDABLE CARE ACT Provisions (Page 364)

Applying The Tangible Property Regulations (Page 236)

Reasonable Salaries for S-Corporation Shareholders (Page 344)

By: Chad Elkins, CPA, and Tim Elkins, CPA

All data is cross-indexed to related information on other pages in the Guide

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