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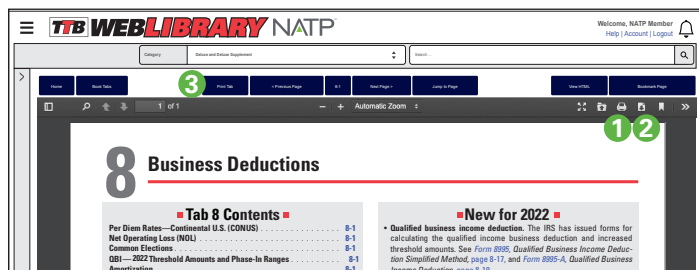
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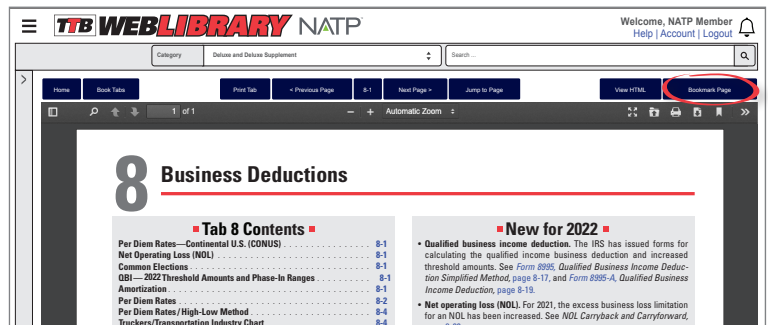
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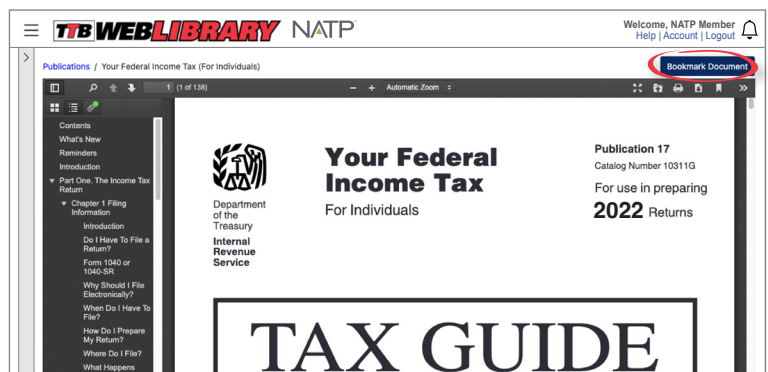
Bookmark a Page From TheTaxBook

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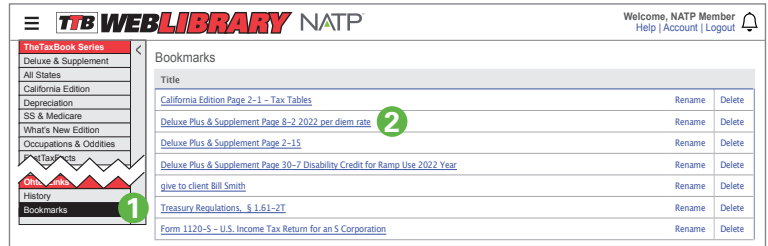


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How to Access Bookmarks



1 Click on "Bookmarks" from the left navigation.

2 Click on a bookmark title.

Tip: Rename bookmarks with a more specific title.

Tip: Delete bookmarks from previous years' editions.

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The screenshot shows the TTB Weblibrary homepage with the following navigation elements highlighted:

- 1** Search bar: A search box with the text "Deluxe and Deluxe Supplement" and a search icon.
- 2** Index: A dropdown menu showing "Deluxe Plus & Supplement - 2022 Tax Year" and an index of letters A through Z.
- 3** Tab selection: A list of tabs for "Deluxe Edition Plus Front Cover / (Inside Cover)" and "Deluxe Supplement Front Cover / (Inside Cover)".
- 4** TheTaxBook Series: A sidebar menu with categories like "All States", "California Edition", "Depreciation", "SS & Medicare", "What's New Edition", "Occupations & Oddities", "FastTaxFacts", "Tax Industry News", "Tools for Tax Pros", "TheTaxBook Archives", "Government Documents", "Publications", "Forms & Instructions", "Internal Revenue Code", "Treasury Regulations", "Circular 230", "Court Cases", "Letter Rulings", "Revenue Procedures", "Revenue Rulings", "Notices", "Announcements", "Bulletins (IRB)", "Manual (IRM)", "Other Links", "History", and "Bookmarks".
- 5** Government Documents: A sub-section within the sidebar menu.
- 6** Court Cases: A sub-section within the sidebar menu.
- 7** Other Links: A sub-section within the sidebar menu.

NAVIGATION

- 1 Library Search:** Receive instant results for keyword searches. Search all libraries or search the library of your choice. As you type in the search box, search suggestions appear.
- 2 TheTaxBook Index:** Click on a letter to display a drop down box containing index references for TheTaxBook.
- 3 Go right to a tab.** Click and go!
- 4 Select TheTaxBook:** Quickly switch between books.
- 5 TheTaxBook Archives:** In December, when the 2022 Tax Year Editions are released, you will still have access to the 2009–2021 Editions of TheTaxBook.
- 6 Government Documents:** Up-to-date library of information released by the IRS. Easy to search. Bookmark commonly used documents.
- 7 History and Bookmarks:** Find previously viewed documents fast! Create and name bookmarks, to find documents quickly for future reference.

LOOKS JUST LIKE THE TAXBOOK!

The screenshot shows the content page for "Business Deductions" with the following sections:

- 8 Business Deductions** (Section Header)
- Tab 8 Contents** (Table of Contents):

Per Diem Rates—Continental U.S. (CONUS)	8-1
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- Per Diem Rates—Continental U.S. (CONUS)** (Table):

Effective:	10/1/19–9/30/20	10/1/18–9/30/19
M&IE	\$55	\$55
Lodging	\$96	\$94
- Net Operating Loss (NOL)** (Text):

Default Rule: Effective for losses arising in tax years ending after December 31, 2017, the NOL deduction is limited to 80% of taxable income.

 - Carryback period—none.
 - Carryforward period—indefinite.
- Exceptions to the Default Rule** (Table):

	Farming Loss	Property and Casualty Insurance Companies
2-year Carryback	Yes	Yes
20-year Carryforward	n/a—indefinite carryforward	Yes
80%-of-Taxable-Income Limit	Yes	No
- New for 2022** (Text):
 - Qualified business income deduction. The IRS has issued forms for calculating the qualified income business deduction and increased threshold amounts. See Form 8995, Qualified Business Income Deduction Simplified Method, page 8-17, and Form 8995-A, Qualified Business Income Deduction, page 8-19.
 - Net operating loss (NOL). For 2021, the excess-business-loss limitation for an NOL has been increased. See NOL Carryback and Carryforward, page 8-20.
 - For 2021, taxpayers with average annual income of \$26 million for the prior three tax-year periods may elect to use the cash method of accounting. See Gross receipts test, page 8-23.
- Common Elections** (List):
 - Election to capitalize carrying charges, page 8-5.
 - Election to waive NOL carryback period for farming loss, page 8-21.
 - Election to deduct up to \$5,000 in start-up or organizational costs, page 8-22.
 - Election to adopt a tax year other than a calendar year, page 8-26.
 - Election to use a tax year other than a required tax year for a partnership, S corporation or PSC, page 8-26.
- QBI—2022 Threshold Amounts and Phase-In Ranges** (Table):

	Single, HOH	MFJ	MFS
Threshold Amount	\$160,700	\$321,400	\$160,725
Phase-In Range	\$160,701 to \$210,700	\$321,401 to \$421,400	\$160,726 to \$210,725
Full Limitation Applies*	\$210,701	\$421,401	\$210,726
- Amortization** (Table):

	Period	IRC Code Section
Circulation expenditures *	3-years	59(e)
Research and experimental costs *	10-years	59(e)
Research and experimental costs	60-months	174
Intangible drilling costs *	60-months	59(e)
Mining development costs *	10-years	59(e)
Mining exploration costs *	10-years	59(e)
Pollution control facilities	60-months	169
Cost of acquiring a lease	lease term	178
Reforestation expenditures	84-months	194
Business start-up costs	180-months	195
Goodwill and other intangibles	15-years	197
Corporate organizational costs	180-months	248
Partnership organizational costs	180-months	709