A Few New Twists for Business Taxpayers

Yuri B. Berndt and Joseph G. Socha *Winter 2011 Firm Newsletter* 02.01.2011

The 2010 Tax Act extends most, if not all, of the commonly called "Bush income tax cuts" through 2012. While many of the income tax provisions require no immediate action on the part of individual or business taxpayers (for example, the business and individual income tax rates and the 15% long-term capital gains and qualified dividends tax rates all remain the same through 2012), there are a few new or extended provisions that can be beneficial for businesses and their employees right away.

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