

State and local tax issues

- Total deduction limit of \$10k (\$5k if MFS)
 - Combination of income/sales and state/local property taxes
- Exceptions
 - Tax imposed at entity level
 - Property taxes for residential rental property/business property
- Prepayment of 2018 state income taxes in 2017
- Prepayment of 2018 real estate taxes in 2017

