**Qualifying Income for the 20% QBI Deduction-Small Business**

**Tips for Providing Assistance After the Death of Another**

* Find knowledgeable technical and legal help.
* In the case of a death, try to get to contact lists, e-mail accounts and social media accounts to notify friends who the deceased would want to be notified.
* Change all passwords as soon as possible.
* Try to understand the totality of the person’s online presence and identify some of the people he or she has interacted with most for assistance, especially in the social media platforms.
* Do not start closing accounts, shutting down hosting and e-mail, or taking other drastic steps until you have a good sense of the individual’s presence and what you are ultimately going to do with it. Keeping a Web site up for a year or more will not be expensive. Shutting it down too early and losing valuable data could be quite expensive.
* Be slow to delete, but when you delete or dispose of computers and drives, delete in accordance with forensic standards so data cannot be retrieved by others.
* Spend $100 on an external USB hard drive and make a copy of all hard drives, flash drives and other data and keep them in one safe place. Once you start to go through the data, you can keep another drive with the “good stuff.”
* Make copies of Web sites and other online accounts.
* Locate all the financial information and client records as soon as possible and aggregate and isolate them.
* Remove credit card information from shopping accounts.
* Err on the side of keeping e-mail, documents and photographs for family members

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| **Qualifies if US based** | **Does Not Qualify** | **Comments** |
| Schedule C | Annuities |  |
| Schedule E Real Estate Professionals | C Corporations | \*Our opinion |
| \*Schedule E-Self Rental | Minister income (W-2 or 1099) does not qualify | \*But See discussion  |
| \*Schedule E-Other Rents | Dividend income | \*But See discussion |
| Schedule E, K-1 from 1041/1065/1120S with trade or business income | 1231 Capital gains | Both active & passive income qualifies |
| Schedule F | Guaranteed payments | Both active & passive income qualifies |
| Interest income trade A/R  | Interest & Dividend income  |  |
| \*Statutory employees | Net Cap gains-ST or LT | \*Our opinion |
| REIT income | Section 1231 cap gains  |  |
| PTP Income | Wages |  |