

2018 UltraTax Grouping List Changes

2017 Tax Group Index	2018 Tax Group Index	2017 Group Description	2018 Group Description
2018 C-Corp-UltraTax Grouping List			
107	(same as 2017)	Dividends domestic 70% deduct	Dividends domestic 50% deduct
108	(same as 2017)	Dividends domestic 80% deduct	Dividends domestic 65% deduct
110	(same as 2017)	Preferred stk pub util 42%	Preferred stk pub util 23.3%
111	(same as 2017)	Preferred stk pub util 48%	Preferred stk pub util 26.7%
112	(same as 2017)	Dividends foreign 70% deduct	Dividends foreign 50% deduct
113	(same as 2017)	Dividends foreign 80% deduct	Dividends foreign 65% deduct
119	(group was deleted)	Income under Subpart F	
120	(same as 2017)	Foreign dividend gross-up	Gross-up on foreign taxes
	151		Section 250 deduction
	152		Global intang low-taxed Income
	153		Div 10% Foreign Corp
214	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
281	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
585	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
684	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
780	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
821	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
	855		Nondeductible entertainment
863	(same as 2017)	Section 78 gross-up T	Foreign taxes deemed paid T
902	(same as 2017)	Meals and entertainment T	Meals subject to 50% limit T
930	(same as 2017)	Section 78 gross-up P	Foreign taxes deemed paid P
	943		Sec 162(r) FDIC premiums
	966		Sec 162(r) FDIC premiums T

969	(same as 2017)	Meals and entertainment P	Meals subject to 50% limit P
	978		Sec 162(r) FDIC premiums P

2017 Tax Group Index	2018 Tax Group Index	2017 Group Description	2018 Group Description
2018 S-Corp-UltraTax Grouping List			
152	(group was deleted)	Qualified dividends	
156	(same as 2017)	Nonqualified dividends	Ordinary dividends
213	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
225	(same as 2017)	Cash contributions (50%)	Cash contributions (60%)
229	(group was deleted)	Deduct - portfolio (2% floor)	
281	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
585	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
684	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
780	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
821	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
	839		Retained earnings -timing diff
	855		Nondeductible entertainment
902	(same as 2017)	Meals and entertainment	Meals subject to 50% limit T
969	(same as 2017)	Meals and entertainment	Meals subject to 50% limit P

2017 Tax Group Index	2018 Tax Group Index	2017 Group Description	2018 Group Description
2018 Partnership-UltraTax Grouping List			
212	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
225	(same as 2017)	Cash contributions (50%)	Cash contributions (60%)
229	(group was deleted)	Portfolio ded subj to 2% floor	
231	(group was deleted)	OD-Pensions/IRAs considered GP	

244	(group was deleted)	OD-Health ins considered GPs	
248	(group was deleted)	Portfolio ded - guaranteed pay	
	273		Nondeductible exp subj to 2% P
317	(same as 2017)	Meals and entertainment P	Meals subject to 50% limit
	320		Entertainment
585	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
689	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
783	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
847	(same as 2017)	Meals and entertainment	Meals subject to 50% limit
	850		Entertainment
	873		Nondeductible exp subj. to 2%
947	(same as 2017)	Meals and entertainment T	Meals subject to 50% limit
	950		Entertainment T
	973		Nondeductible exp subj to 2% T
	995		Nondeductible Entertainment
	996		Nondeductible exp subj. to 2%

2017 Tax Group Index	2018 Tax Group Index	2017 Group Description	2018 Group Description
2018 Individual-UltraTax Grouping List			
884	(same as 2017)	Meals/entertainment sub to lim	Meals subject to 50% limit