

REVISED Table 1
No distributions, no 199A

<i>Year</i>	<i>Taxable income</i>	<i>C corp. tax</i>	<i>Pass-through tax</i>	<i>C corp. advantage</i>	<i>Present value of C advantage at 6%</i>
1	-\$100,000	\$0	-\$37,000	-\$37,000	-\$34,906
2	-\$100,000	\$0	-\$37,000	-\$37,000	-\$32,930
3	-\$100,000	\$0	-\$37,000	-\$37,000	-\$31,066
4	\$100,000	\$4,200	\$37,000	\$32,800	\$25,981
5	\$100,000	\$4,200	\$37,000	\$32,800	\$24,510
6	\$100,000	\$4,200	\$37,000	\$32,800	\$23,123
7	\$100,000	\$8,400	\$37,000	\$28,600	\$19,021
8	\$100,000	\$21,000	\$37,000	\$16,000	\$10,039
9	\$100,000	\$21,000	\$37,000	\$16,000	\$9,470
10	\$100,000	\$21,000	\$37,000	\$16,000	\$8,934
Total					\$22,176

REVISED Table 2
No distributions, pass-through owners get 199A

<i>Year</i>	<i>Taxable income</i>	<i>C corp. tax</i>	<i>Pass-through tax</i>	<i>C corp. advantage</i>	<i>Present value of C advantage at 6%</i>
1	-\$100,000	\$0	-\$29,600	-\$29,600	-\$27,925
2	-\$100,000	\$0	-\$29,600	-\$29,600	-\$26,344
3	-\$100,000	\$0	-\$29,600	-\$29,600	-\$24,853
4	\$100,000	\$4,200	\$29,600	\$25,400	\$20,119
5	\$100,000	\$4,200	\$29,600	\$25,400	\$18,980
6	\$100,000	\$4,200	\$29,600	\$25,400	\$17,906
7	\$100,000	\$8,400	\$29,600	\$21,200	\$14,099
8	\$100,000	\$21,000	\$29,600	\$8,600	\$5,396
9	\$100,000	\$21,000	\$29,600	\$8,600	\$5,090
10	\$100,000	\$21,000	\$29,600	\$8,600	\$4,802
Total					\$7,270

