



# TaxNewsFlash

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## JCT overview of section 163(j), limitation on deduction of business interest

The staff of the Joint Committee on Taxation (JCT) released a presentation that provides an overview of section 163(j)—the limitation on deduction of business interest.

Pub. L. No. 115-97 added new section 163(j) to the Code, and section 163(j) generally limits the amount of a taxpayer's business interest deduction.

Read the JCT report: [Overview of Limitation on Deduction of Business Interest: Section 163\(j\)](#) (March 2019)

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