**Aggregation Tests**

**Pursuant to Reg. Section 1.199A Issued August 2018**

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| **Prepared By:** | **Date:** |

***List the trade or business activities to be considered***

|  |  |
| --- | --- |
| 1. | 4. |
| 2. | 5. |
| 3. | 6. |

|  |  |  |
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| **Test** | **Description** | **Comments** |
| □ 1 | Same person, or group of persons, owns 50% or more of each trade or business to be aggregated. *Special* “family attribution rules” apply. |  |
| □ 2 | The ownership referred to in #1 above exists for a *majority* of the taxable year. |  |
| □ 3 | Each aggregated trade or business must use the same taxable year. |  |
| □ 4 | None of them can be a SSTB. |  |
| □ 5 | The trades or businesses must satisfy at least 2 of the 3 following factors (based on facts and circumstances)… |  |
| **□** | a. They provide products and services that are the same of customarily offered together. |  |
| **□** | b. They share facilities or share significant centralized business elements (personnel, accounting, legal, manufacturing, purchasing, human resources or information technology resources. |  |
| **□** | c. They are operated in coordination with, or reliance upon, one of more of the businesses in the aggregated group. |  |

**Conclusion:**