

# MLB's Pitch to IRS: Let Us in on Tax Law's New Break

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Dennis Cohen, co-chair of the firm's Tax Practice, discusses Major League Baseball's opposition to a tax regulation that would deny sports franchises a deduction in *The Wall Street Journal*. Under the regulation, pass-through businesses that pay their income taxes through their owners' individual returns are entitled to a 20 percent deduction, however "athletics" are excluded from this benefit. There is a possibility that some team owners could receive the break from income streams that aren't directly related to athletics, including stadium rentals and broadcasting of games.

According to Dennis, "There may be instances in which a tweak here or there would do it, but I think for the most part it's likely to involve a fair amount of brain power and shuffling of assets."

To read the article, [click here](#).



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