Dr. Jackie Meyer, CPA Offers 2026 OBBB Tax Advisory Opportunities and Key Shifts to Take You from Prep to Planning

The 2026 tax landscape is shaping up to be one of the most consequential transitions in recent memory.

Dr. Jackie Meyer, CPA, author and founder of TaxPlanIQ concurs,"With the One Big Beautiful Bill (OBBB) reshaping both individual and business tax rules and several provisions phasing in over the next few years, firms have a rare opportunity to expand their role from traditional tax preparation into high-value advisory services."

> *You can get a comprehensive understanding of these shifts and how to use them to grow your client advisory engagements in the eBook, **Tax Advisory Opportunities in 2026: 6 Shifts to Take You from Prep to Planning** and the accompanying checklist both based on Jackie's tax planning and tax advisory expertise. Click Here to Download!*

As Jackie says, "This moment calls for a different mindset. Preparation tells you what happened. Planning tells clients what to do next. And with so many timing-sensitive provisions, new deductions, revived incentives, and multi-year strategies emerging, the firms that lean into planning will be positioned to deliver far more value than those who simply report the numbers."

The OBBB changes introduce a wide range of opportunities that hinge on acquisition dates, placed-in-service dates, income thresholds, and documentation requirements. Some provisions apply retroactively. Others begin mid-year. Many interact in ways that aren't immediately intuitive. These are exactly the kinds of situations where clients need guidance, not just compliance.

On the business side, several provisions stand out as immediate planning triggers.

- Bonus depreciation returns to 100% for qualified property acquired and placed in service after January 19, 2025, making timing a critical part of equipment and asset decisions.

- Section 179 becomes more powerful but also more nuanced, especially when considering QBI and state conformity. Manufacturers and refiners gain a unique opportunity through Qualified Production Property, which allows 100% expensing for certain assets acquired after January 19 and placed in service after July 4.

- Business interest limitations shift back to an EBITDA-based calculation, unlocking deductions and potential amended return opportunities.

- Domestic R&D expensing returns, but transition rules still matter.

- And PTE elections continue to be a strategic SALT workaround, if firms confirm the right elections and payment timing.

Individual taxpayers face their own set of opportunities including:

- The enhanced SALT deduction cap increasing from $10,000 to $40,000 creates a narrow planning window before phasing out between $500K and $600K MAGI.
- New deductions for tips and overtime require practitioners to ask .
- Personal car loan interest becomes deductible for qualifying new vehicles purchased after December 31, 2024, but documentation is key.
- Seniors benefit from an increased standard deduction.
- Clean vehicle and home energy credits remain deadline-sensitive.
- Capital gains stacking becomes more complex as new deductions shift ordinary income in ways that affect capital gains brackets, including the 0% rate strategy.

Looking ahead to 2026 and beyond, the planning landscape expands even further.

- Families with children born between 2025 and 2028 will need guidance on the new "Trump Account," which begins funding in July 2026.
- Qualified Small Business Stock becomes even more valuable with a $15 million gain exclusion and tiered partial exclusions for stock acquired after July 4, 2025. Qualified Opportunity Funds get a fresh wave of designations in 2027.
- The SALT cap remains elevated through 2029 before snapping back in 2030, making multi-year income and deduction planning essential.
- Charitable deductions shift for both itemizers and non-itemizers.
- QBI rules become permanent, with subtle changes that will influence entity structure and long-term planning.

"The real opportunity lies in how firms integrate these insights into their workflow. It starts with preparing the return as usual, but with a structured way to flag planning triggers as they appear. From there, a simple, low-pressure offer," said Jackie.

The next few years will redefine what it means to be a tax professional. With the right tools, the right mindset, and the right workflow, firms can move from reporting the past to shaping the future. The opportunities are real, the timing is urgent, and the firms that prepare now will be the ones clients trust most.

Our new **Tax Advisory Opportunities in 2026** eBook and checklist walk you through every provision, every planning angle, and every workflow step so you can turn today's tax return into tomorrow's advisory engagement.

Download the guide and checklist to see exactly where the opportunities are and how to turn them into revenue.