



# TaxNewsFlash

## United States

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### **Proposed regulations under section 199A released for publication in Federal Register**

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register proposed regulations (REG-107892-18) concerning a provision enacted under the new tax law that allows certain owners of sole proprietorships, partnerships, trusts, and S corporations to deduct 20% of their qualified business income.

Read the [proposed regulations](#) [PDF 405 KB] (47 pages) as officially released by the Federal Register for publication.

The IRS earlier this week (on August 8, 2018) released a version of these proposed regulations, and noting with that release that the proposed regulations had been submitted to the Federal Register for publication; that such publication was pending; and that the version of the proposed regulations released on August 8 "... may vary slightly from the published document if minor editorial changes are made during the [Federal Register] review process. The document published in the Federal Register will be the official document."

This afternoon's release shows that the proposed regulations under section 199A are scheduled to be published in the Federal Register on August 16, 2018. Thus, comments and requests for a public hearing must be received by a date that is 45 days after August 16, 2018.

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