



TaxNewsFlash

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IRS final forms, instructions for implementing U.S. tax law changes

The IRS has posted final versions of the following forms and instructions for purposes of implementing certain provisions enacted by the U.S. tax law (Pub. L. No. 115-97) in December 2017.

- [Instructions](#) [PDF 113 KB] for Form 8993, *Section 250 Deduction for Foreign Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)* and [Form 8993](#) [PDF 62 KB]
- [Instructions](#) [PDF 123 KB] for Form 8992, *U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)* and [Form 8992](#) [PDF 132 KB]
- [Instructions](#) [PDF 229 KB] for Form 8990, *Limitation on Business Interest Expense Under Section 163(j)* and [Form 8990](#) [PDF 113 KB]
- [Form 8996](#) [PDF 88 KB], *Qualified Opportunity Fund*
- [Form 965](#) [PDF 83 KB], *Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System*, and related Schedules A – H (a final version of the instructions for Form 965 is not yet posted)
- [Form 965-A](#) [PDF 160 KB], *Individual Report of Net 965 Tax Liability*
- [Form 965-B](#) [PDF 108 KB] *Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and (REIT) Report of Net 965 Inclusion*

These and other forms and schedules are available on the [IRS website](#).

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