



2018: TaxNewsFlash Year in Review

February 12, 2019

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Looking for quick way to identify what happened in the federal tax arena last year? Want to see if you missed any recent federal tax developments? Or, just looking for an easy way to find a *TaxNewsFlash* (TNF) on a particular topic of interest from last year?

KPMG LLP has compiled an easy-to-use list of many recent U.S. federal tax developments that can help users quickly identify what happened in 2018 in the federal tax arena.

Editions of *TaxNewsFlash* addressing federal legislative, administrative, and judicial tax developments are listed. The list also includes KPMG’s special reports, many of which provide analyses and observations on legislative and administrative developments relating to the massive 2017 tax law (Pub. L. No. 115-97), commonly called the Tax Cuts and Jobs Act (or “TCJA”).

The list is divided into four broad topics: Legislative, Executive Branch / Administrative, Judicial, and KPMG Reports. Most of these topics are further divided into subtopics. Note that:

- Each item includes a link to the underlying *TaxNewsFlash*.
- In most cases, developments are listed in reverse chronological order (i.e., most recent first); however, court cases generally are listed in alphabetical order.
- Developments relating to the TCJA are marked “[TCJA]” in red font, for ease of reference.
- Some items (such as KPMG reports) may be listed in multiple places.
- The list does not reference editions of *TaxNewsFlash* on matters other than federal tax developments. It also generally does not include editions of “specialty” *TaxNewsFlash* publications that address matters such as FATCA, exempt organizations, trade and customs, cooperatives, and transfer pricing. See the [TaxNewsFlash U.S. home page](#) for links to these publications.
- Additional resources regarding the implementation of the TCJA, including KPMG webcasts on a host of technical topics, can be found [here](#).

Contents

Legislative	2
Enacted Legislation	2
House	2
Senate	3
Joint Committee on Taxation	4
Other	4
Executive Branch / Administrative	4
White House	4

Final Regulations	4
Proposed Regulations	5
OIRA.....	8
Revenue Rulings	8
Revenue Procedures.....	9
Notices	11
Announcements	14
IRS Practice Units	14
LB&I Directives	14
Puerto Rico.....	15
Other	15
Judicial	18
Supreme Court.....	18
Circuit Court	19
District Court	21
Tax Court.....	21
Other	22
KPMG Reports	22

Legislative

Enacted Legislation

- Oct 5 - [President signs into law FAA Reauthorization Act of 2018](#)
- Mar 27 - [Section 199A implications for cooperatives under appropriations legislation](#) **[TCJA]**
- Mar 23 - [Tax technical corrections are enacted, include partnership audit provisions](#)
- Feb 9 - [Bipartisan Budget Act enacted; includes tax-related measures, tax extenders](#)
- Jan 24 - [Medical device excise tax moratorium once again extended, through 2019](#)
- Jan 23 - [“Continuing Resolution” includes health-related tax provisions](#)

House

- Dec 20 - [House passes tax package amendment to H.R. 88](#)

Dec 10 - [Ways and Means Chairman Brady releases modified version of tax package](#) **[TCJA]**
 Dec 3 - [Exempt organization provisions in "Brady amendments" to H.R. 88](#)
 Nov 26 - [Brady releases tax bill with technical corrections, retirement, extenders, other provisions](#) **[TCJA]**
 Sep 28 - [House passes third "tax reform 2.0" bill to extend new tax law provisions](#) **[TCJA]**
 Sep 27 - [House passes two bills under "tax reform 2.0"](#) **[TCJA]**
 Sep 27 - [House passes aviation ticket and fuel tax extensions](#)
 Sep 13 - [Ways and Means approves "tax reform 2.0" bills](#) **[TCJA]**
 Sep 11 - [Ways and Means schedules markup of "tax reform 2.0" bills](#) **[TCJA]**
 Sep 10 - [Ways and Means announces introduction of "tax reform 2.0" bills](#) **[TCJA]**
 Jul 25 - [House passes health-related tax bills](#)
 Jul 25 - [House passes bill to repeal medical device excise tax, various other tax bills](#)
 Jul 24 - [Ways and Means chairman releases framework for "tax reform 2.0"](#) **[TCJA]**
 Jul 18 - [Ways and Means approves alternative minimum funding standards for certain community newspaper plans](#)
 Jul 12 - [Ways and Means approves health-related tax bills](#)
 Jun 21 - [Ways and Means approves tax-related bills](#)
 Apr 27 - [House passes FAA bill, including ticket and fuel tax extensions](#)
 Apr 19 - [U.S. House passes two more IRS administration bills](#)
 Apr 18 - [House passes various IRS administration, taxpayer protection bills](#)
 Apr 11 - [Ways and Means approves IRS restructuring, taxpayer protection bills](#)
 Mar 26 - [Ways and Means subcommittee leaders propose bipartisan IRS redesign bill](#)
 Mar 22 - [House passes "omnibus" spending bill; includes tax provisions](#)
 Jan 10 - [New member, subcommittee chairs for Ways and Means](#)

Senate

Oct 3 - [U.S. Senate passes five-year aviation ticket and fuel tax extensions](#)
 Sep 12 - [U.S. Senate confirms Rettig to be IRS Commissioner](#)
 Aug 16 - [Senate Finance Committee Republicans identify issues for technical corrections, regulatory guidance for new tax law](#) **[TCJA]**
 Aug 1 - [Update on nominations of IRS Chief Counsel, Treasury deputy secretary](#)
 Jul 19 - [Senate Finance leaders introduced IRS reform bill](#)
 Jul 19 - [Finance Committee votes for Rettig to be next IRS Commissioner](#)
 Apr 24 - [First congressional hearing on new U.S. tax law](#) **[TCJA]**
 Mar 23 - [U.S. Senate passes "omnibus" spending bill, with tax provisions](#)
 Mar 7 - [Senate Democrats propose repealing tax cuts to pay for infrastructure](#)
 Feb 8 - [Tax extenders, tax measures in Senate budget bill](#)
 Jan 9 - [Senator Whitehouse \(D-RI\) named to Finance Committee](#)

Joint Committee on Taxation

- Dec 31 - [KPMG report: Preliminary analysis and observations, JCT Bluebook description on application of section 163\(j\) to passthrough entities](#) **[TCJA]**
- Dec 21 - [KPMG report: Preliminary analysis and observations regarding certain passthrough provisions in JCT Bluebook](#) **[TCJA]**
- Dec 21 - [KPMG report: Preliminary analysis and observations regarding certain international provisions in JCT Bluebook](#) **[TCJA]**
- Dec 20 - [JCT general explanation of new tax law \("Bluebook"\)](#) **[TCJA]**
- Oct 4 - [JCT report of federal tax expenditures \(estimates for 2018-2022\)](#)
- Mar 9 - [JCT report about tax provisions that expired in 2017](#)
- Feb 7 - [JCT report describing federal tax law](#) **[TCJA]**
- Jan 9 - [JCT report of expired, expiring tax provisions 2016-2027](#)

Other

- Dec 13 - [CBO report, options for reducing budget deficit include tax proposals](#)
- Nov 7 - [KPMG report: U.S. congressional elections and tax policy; preliminary observations](#)
- Sep 4 - [U.S. Congress back in session before elections](#)
- Jan 3 - ["Oil spill" excise tax has expired; possible issues for refiners, importers](#)
- Jan 2 - [Medical device excise tax resumes, moratorium has expired](#)

Executive Branch / Administrative

White House

- Sep 5 - [U.S. executive order on expansion of retirement plans](#)
- Feb 12 - [Administration's budget proposals for FY 2019](#)
- Feb 8 - [President to nominate Rettig to be IRS Commissioner](#)

Final Regulations

- Dec 28 - **T.D. 9845:** [Final regulations: Tax-exempt private activity bonds, "public approval requirement"](#)
- Nov 19 - **T.D. 9843:** [Final regulations: Simplified methods of accounting, mandatory change for certain manufacturers](#)

Nov 7 – **T.D. 9841:** [Final regulations: Coverage of preventive services, religious and moral exemptions](#)
 Nov 7 – **T.D. 9840:** [Final regulations: Coverage of preventive services, religious and moral exemptions](#)
 Aug 6 – **T.D. 9839:** [Final regulations: Centralized partnership audit regime \(text of regulations\)](#)
 Aug 1 – **T.D. 9838:** [Final regulations: Information returns, extension of time](#)
 Aug 1 – **T.D. 9837:** [Final regulations: Short-term, limited-duration health insurance](#)
 Jul 27 – **T.D. 9836:** [Final regulations: Substantiation, reporting requirements for cash, non-cash charitable contribution deductions](#)
 Jul 19 – **T.D. 9835:** [Final regulations: Revised 401\(k\) plan definitions, qualified matching and nonelective contributions](#)
 Jul 11 – **T.D. 9834:** [Final regulations: Corporate inversions and related transactions \(text of regulations\)](#)
 Jun 7 – **T.D. 9833:** [Final regulations: Partnership transactions involving equity interests of a partner](#)
 Apr 30 – **T.D. 9744:** [Notice of clarification: Final rule on certain health care-related measures](#)
 Mar 27 – **T.D. 9832:** [Final regulations: Allocation of research credit among controlled group members](#)
 Feb 22 – **T.D. 9830:** [Final regulations: Health insurance provider fee](#)

Proposed Regulations

Dec 28 – **REG-141739-08:** [Proposed regulations: Tax-exempt bonds treated as “retired”](#)
 Dec 26 – **REG-113604-18:** [Proposed regulations under section 864\(c\)\(8\) released to Federal Register](#) **[TCJA]**
 Dec 21 – **REG-104352-18:** [KPMG report: Initial impressions, proposed regulations implementing “anti-hybrid” provisions of new tax law](#) **[TCJA]**
 Dec 20 – **REG-104352-18:** [Proposed regulations on hybrid dividends, payments \(text of regulations\)](#) **[TCJA]**
 Dec 20 – **REG-113604-18:** [Proposed regulations under section 864\(c\)\(8\) \(text of regulations\)](#) **[TCJA]**
 Dec 20 – **REG-106089-18:** [Proposed regulations under section 163\(j\) released to Federal Register](#) **[TCJA]**
 Dec 19 – **REG-104259-18:** [KPMG report: “BEAT” proposed regulations, provisions applicable to insurance companies](#) **[TCJA]**
 Dec 17 – **REG-104259-18:** [KPMG report: Analysis and observations about “BEAT” proposed regulations](#) **[TCJA]**
 Dec 17 – **REG-104259-18:** [Proposed regulations on “BEAT” released to Federal Register](#) **[TCJA]**
 Dec 14 – **REG-104259-18:** [KPMG report: Initial impressions, proposed regulations under section 59A \(“BEAT”\)](#) **[TCJA]**
 Dec 13 – **REG-104259-18:** [Proposed regulations implementing “BEAT” provision under section 59A \(text of regulations\)](#) **[TCJA]**
 Dec 4 – **REG-105600-18:** [Proposed foreign tax credit regulations released to Federal Register](#) **[TCJA]**
 Dec 3 – **REG-106089-18:** [KPMG report: Insurance industry implications of proposed regulations under section 163\(j\)](#) **[TCJA]**
 Nov 30 – **REG-105600-18:** [KPMG report: Initial impressions, foreign tax credit proposed regulations](#) **[TCJA]**
 Nov 30 – **REG-106089-18:** [KPMG report: Implications of section 163\(j\) proposed regulations for exempt organizations](#) **[TCJA]**

Nov 28 - **REG-105600-18:** [Proposed regulations: Foreign tax credit provision under new U.S. tax law \(text of regulations\)](#) **[TCJA]**

Nov 28 - **REG-106089-18:** [KPMG report: Initial impressions of proposed regulations under section 163\(j\), business interest limitation](#) **[TCJA]**

Nov 26 - **REG-106089-18:** [Proposed regulations under section 163\(j\), business interest limitation \(text of regulations\)](#) **[TCJA]**

Nov 20 - **REG-106706-18:** [Proposed regulations: Basic exclusion amount, estate and gift taxes \(text of regulations\)](#) **[TCJA]**

Nov 9 - **REG-107813-18:** [Proposed regulations: Amendments relating to hardship distributions from section 401\(k\) plans](#)

Nov 6 - **REG-107163-18:** [Proposed regulations: Form 4720 filing requirement for Chapter 42 excise taxes, abatement](#) **[TCJA]**

Nov 6 - **REG-103163-18:** [Proposed regulations: Modification of discounting rules for insurance companies](#) **[TCJA]**

Nov 5 - **REG-103163-18:** [Proposed regulations: Discounting rules for insurance companies \(text of regulations\)](#) **[TCJA]**

Nov 4 - **REG-114540-18:** [KPMG report: Initial impressions of proposed regulations coordinating sections 956 and 245A](#) **[TCJA]**

Nov 1 - **REG-114540-18:** [Proposed regulations under section 956, released to Federal Register](#) **[TCJA]**

Oct 31 - **REG-114540-18:** [Proposed regulations: Amount determined under section 956 for corporate U.S. shareholders \(text of regulations\)](#) **[TCJA]**

Oct 30 - **REG-104397-18:** [Hearing on proposed "bonus depreciation" regulations scheduled for November 28](#) **[TCJA]**

Oct 26 - **REG-104872-18:** [Proposed regulations: Removal of regulations on advance payments, goods and long-term contracts](#) **[TCJA]**

Oct 25 - **REG-115420-18:** [Proposed regulations for opportunity zones, released in Federal Register](#) **[TCJA]**

Oct 23 - **REG-136724-17:** [Proposed regulations: Health reimbursement arrangements](#)

Oct 22 - **REG-115420-18:** [KPMG report: Initial impressions of proposed regulations: Opportunity zones and deferral of gains](#) **[TCJA]**

Oct 19 - **REG-115420-18:** [Proposed regulations: Opportunity zones, deferral of gains \(text of regulations\)](#) **[TCJA]**

Oct 15 - **REG-118826-16:** [Initial impressions: Penalty relief "de minimis error" safe harbor; information returns, payee statements and the proposed regulations](#)

Oct 12 - **REG-118826-16:** [Proposed regulations: Penalty relief "de minimis error" safe harbor; information returns and payee statements](#)

Oct 12 - **REG-104390-18:** [KPMG report: Initial impressions of proposed GILTI regulations](#) **[TCJA]**

Oct 12 - **REG-104226-18:** [Proposed regulations under section 965; public hearing on October 22](#) **[TCJA]**

Oct 12 - **REG-104872-18:** [Proposed regulations: Removing existing regulations on advance payments for goods, long-term contracts](#) **[TCJA]**

Oct 8 - **REG-107892-18:** [KPMG report: Proposed regulations under section 199A](#) **[TCJA]**

Oct 3 - **REG-104390-18:** [Proposed regulations under GILTI provisions released in Federal Register](#) **[TCJA]**

Sep 21 - **REG-130244-17:** [Text of proposed regulations: Removal of section 385 “documentation regulations”](#)

Sep 13 - **REG-104390-18:** [Proposed regulations under GILTI provisions \(text of regulations\)](#) **[TCJA]**

Sep 5 - **REG-112176-18:** [Business taxpayer payments to state, local tax credit programs generally deductible; IRS response to inquiries on proposed regulations](#) **[TCJA]**

Aug 24 - **REG-112176-18:** [KPMG report: State and local tax credits and charitable contributions, proposed regulations](#) **[TCJA]**

Aug 23 - **REG-112176-18:** [Proposed regulations: State and local tax credits and charitable contributions \(text of regulations\)](#) **[TCJA]**

Aug 13 - **REG-118067-17:** [Proposed regulations: Centralized partnership audit regime; regulations are re-proposed](#)

Aug 10 - **REG-104226-18:** [KPMG report: Issues and analysis of section 965 proposed regulations](#) **[TCJA]**

Aug 10 - **REG-107892-18:** [Proposed regulations under section 199A released for publication in Federal Register](#) **[TCJA]**

Aug 9 - **REG-104397-18:** [KPMG report: Proposed bonus depreciation regulations and 2018 filing season: Opportunities and pitfalls](#) **[TCJA]**

Aug 8 - **REG-107892-18:** [Initial impressions: Proposed regulations, IRS guidance for section 199A and 20% deduction for passthrough qualified business income](#) **[TCJA]**

Aug 8 - **REG-107892-18:** [Proposed regulations: Section 199A, 20% deduction for passthrough qualified business income \(text of regulations\)](#) **[TCJA]**

Aug 3 - **REG-104226-18:** [Proposed regulations under section 965 released for publication in Federal Register](#) **[TCJA]**

Aug 3 - **REG-104397-18:** [Proposed regulations: Additional first year depreciation deduction under section 168 \(text of regulations\)](#) **[TCJA]**

Aug 1 - **REG-104226-18:** [Text of regulations, section 965 “transition tax”](#) **[TCJA]**

Jun 18 - **REG-131186-17:** [Proposed regulations: Allocations of partnership liabilities for disguised sale purposes \(section 707\)](#)

Jun 11 - **REG-106977-18:** [Proposed regulations: Tax-exempt bonds, clarifying definition of “investment-type property”](#)

May 30 - **REG-102951-16:** [Proposed regulations: Change to threshold for filing information returns electronically](#)

Mar 27 - **REG-132434-17:** [Proposed regulations: Non-government attorneys excluded from receiving records summoned by IRS](#)

Mar 12 - **REG-129260-16:** [Proposed regulations: Disclosure of delinquent taxpayer information to State Department passport services contractors](#)

Feb 20 - **REG-133491-17:** [Proposed rule: “Short-term, limited-duration insurance” to expand to 12 months](#)

Feb 13 - **REG-132197-17:** [Proposed regulations: 298 regulations to be withdrawn, 79 modified](#)

Feb 1 - **REG-118067-17:** [Proposed regulations: Adjusting tax attributes under centralized partnership audit regime](#)

OIRA

- Dec 18 - [Proposed regulations on hybrid dividends, payments provision; OIRA review completed](#) **[TCJA]**
- Dec 17 - [Regulations pending OIRA review, section 250 deductions for foreign-derived intangible income and GILTI](#) **[TCJA]**
- Dec 14 - [Regulations pending OIRA review, section 199A and 20% deduction for passthrough business income](#) **[TCJA]**
- Dec 13 - [OIRA review completed; proposed regulations implementing "BEAT" provision](#) **[TCJA]**
- Dec 11 - [OIRA review completed, proposed regulations under section 864\(c\)\(8\), gain or loss from sales of U.S. partnership interests](#) **[TCJA]**
- Dec 6 - [Final regulations pending OIRA review, section 965 transition tax](#) **[TCJA]**
- Dec 4 - [Proposed regulations pending OIRA review, gain or loss from sales of U.S. partnership interests](#) **[TCJA]**
- Nov 24 - [OIRA review completed, proposed regulations on foreign tax credit](#) **[TCJA]**
- Nov 21 - [OIRA review completed, proposed regulations under section 163\(j\) and the business interest limitation](#) **[TCJA]**
- Nov 13 - [Proposed regulations on hybrid dividends, payments provision pending OIRA review](#) **[TCJA]**
- Nov 8 - [Proposed regulations on foreign tax credit provision, pending OIRA review](#) **[TCJA]**
- Nov 6 - [Proposed regulations implementing "BEAT" provision, pending OIRA review](#) **[TCJA]**
- Oct 25 - [Proposed regulations pending OIRA review: Section 163\(j\) business interest limitation](#) **[TCJA]**
- Oct 19 - [OIRA review completed, final regulations under section 263A](#) **[TCJA]**
- Oct 18 - [OIRA review completed, opportunity zone regulations](#) **[TCJA]**
- Oct 4 - [Final regulations under section 263A pending OIRA review](#) **[TCJA]**
- Sep 13 - [Proposed regulations for opportunity zones, pending OIRA review](#) **[TCJA]**
- Sep 8 - [Update on proposed regulations under GILTI provisions](#) **[TCJA]**
- Aug 30 - [OIRA review completed on section 385 proposed regulations](#) **[TCJA]**
- Aug 23 - [Proposed GILTI regulations pending OIRA review; IRS draft forms for GILTI reporting](#) **[TCJA]**
- Aug 20 - [OIRA review completed on SALT credits, charitable contribution regulations](#) **[TCJA]**
- Aug 6 - [Status of Treasury regulations pending OIRA review](#) **[TCJA]**
- Aug 2 - [What regulations could be released next? Regulations under sections 199A and 385](#) **[TCJA]**

Revenue Rulings

- Dec 6 - [Rev. Rul. 2018-32: Increased rates of overpayment, underpayment interest for first quarter, 2019](#)
- Sep 28 - [Rev. Rul. 2018-26: Fringe benefit aircraft valuations, second half 2018](#)
- Aug 17 - [Rev. Rul. 2018-24: Conversion involving mortgage-backed securities not taxable exchange of property](#)
- May 29 - [Rev. Rul. 2018-17: Withholding, reporting of IRA payments made to state's unclaimed property funds](#)
- Apr 27 - [Rev. Rul. 2018-11: Inflation adjustment for certain debt instruments](#) **[TCJA]**
- Apr 26 - [Rev. Rul. 2018-13: State-assumed interest rates, insurance company post-2016 reserves](#) **[TCJA]**

- Apr 13 - [Rev. Rul. 2018-10: Fringe benefit aircraft valuations for first half 2018](#)
- Mar 7 - [Rev. Rul. 2018-7: Rates of underpayment, overpayment interest increase for second quarter, 2018](#)
- Jan 9 - [Rev. Rul. 2018-04: Revised covered compensation tables for 2018 plan year](#)

Revenue Procedures

- Dec 28 - [Rev. Proc. 2019-12: Safe harbors, business taxpayer payments to charity for state, local tax credits](#) **[TCJA]**
- Dec 28 - [Rev. Proc. 2019-07: IRS releases annual revenue procedures for 2019](#)
- Dec 28 - [Rev. Proc. 2019-01: IRS releases annual revenue procedures for 2019](#)
- Dec 28 - [Rev. Proc. 2019-02: IRS releases annual revenue procedures for 2019](#)
- Dec 28 - [Rev. Proc. 2019-03: IRS releases annual revenue procedures for 2019](#)
- Dec 28 - [Rev. Proc. 2019-04: IRS releases annual revenue procedures for 2019](#)
- Dec 28 - [Rev. Proc. 2019-05: IRS releases annual revenue procedures for 2019](#)
- Dec 21 - [Rev. Proc. 2019-08: "Qualified real property" expensing under section 179, alternative depreciation under section 168](#) **[TCJA]**
- Dec 21 - [Rev. Proc. 2019-09: Adequate disclosures to reduce accuracy-related penalty](#)
- Dec 19 - [Rev. Proc. 2019-06: Unpaid loss discount factors, salvage discount factors for 2018 accident year \(insurance\)](#)
- Dec 14 - [Rev. Proc. 2019-10: KPMG report: Initial impressions about Rev. Proc. 2019-10, computing insurance company reserves](#) **[TCJA]**
- Dec 13 - [Rev. Proc. 2019-10: Insurance company, method of accounting change for computing reserves \(text of revenue procedure\)](#) **[TCJA]**
- Nov 29 - [Rev. Proc. 2018-60: Automatic consent procedures, method of accounting changes for timing of revenue recognition](#) **[TCJA]**
- Nov 27 - [Rev. Proc. 2018-59: Infrastructure safe harbor and section 163\(j\) business interest limitation](#) **[TCJA]**
- Nov 20 - [Rev. Proc. 2018-58: Updated list of time-sensitive acts, postponed by IRS](#)
- Nov 19 - [Rev. Proc. 2018-56: Final regulations: Simplified methods of accounting, mandatory change for certain manufacturers](#)
- Nov 15 - [Rev. Proc. 2018-57: Inflation adjustments for 2019, individual taxpayers](#) **[TCJA]**
- Oct 17 - [Rev. Proc. 2018-54: Deemed issuers, diversification requirements for variable contracts \(insurance companies\)](#)
- Oct 12 - [Rev. Proc. 2018-50: Increased user fee for U.S. residency certification](#)
- Oct 8 - [Rev. Proc. 2018-48: KPMG report: Cross-border income inclusions \(including GILTI\) treated as REIT qualifying income](#) **[TCJA]**
- Oct 3 - [Rev. Proc. 2018-53: Procedures for private letter rulings, issues relating to divisive reorganizations](#)
- Sep 28 - [Rev. Proc. 2018-52: Employee plan compliance, corrective programs update](#)
- Sep 19 - [Rev. Proc. 2018-49: Changes in method of accounting, rules clarified for "early adopters"](#)
- Sep 13 - [Rev. Proc. 2018-48: REIT items of income, foreign currency gain under GILTI provisions](#) **[TCJA]**

Sep 6 - [Rev. Proc. 2018-47: Excise tax relief for RICs with section 965 inclusions](#) **[TCJA]**

Aug 31 - [Rev. Proc. 2018-36: Updated list of countries, deposit interest paid to nonresident aliens](#)

Aug 27 - [Rev. Proc. 2018-45: Foreign insurance companies; effectively connected net investment income \(2017\)](#)

Aug 22 - [Rev. Proc. 2018-44: Accounting method change, "eligible terminated S corporation" \(new tax law\)](#) **[TCJA]**

Aug 15 - [Rev. Proc. 2018-42: New deadline for pre-approved defined contribution plans, opinion letter applications \(December 31, 2018\)](#)

Aug 6 - [Rev. Proc. 2018-40: Automatic consent, small businesses seeking accounting method change](#) **[TCJA]**

Jun 19 - [Rev. Proc. 2018-35: Automatic change, method of accounting for citrus replanting costs](#) **[TCJA]**

May 22 - [Rev. Proc. 2018-34: Premium tax credit, contribution percentage for 2019](#)

May 10 - [Rev. Proc. 2018-29: Automatic consent, method of accounting change, relating to financial accounting revenue recognition standards](#)

May 10 - [Rev. Proc. 2018-30: HSA inflation-adjusted amounts for 2019](#) **[TCJA]**

May 9 - [Rev. Proc. 2018-31: List of automatic changes, accounting methods](#) **[TCJA]**

Apr 26 - [Rev. Proc. 2018-27: Changes to HSA contribution limitation for 2018, relief measures](#) **[TCJA]**

Apr 17 - [Rev. Proc. 2018-25: Automobile depreciation deduction limits for 2018, reflecting new tax law](#) **[TCJA]**

Apr 13 - [Rev. Proc. 2018-22: Corrected AMT phaseout threshold amount for estates, trusts](#) **[TCJA]**

Apr 11 - [Rev. Proc. 2018-26: Nonqualified uses of proceeds from tax-exempt bonds, new remedial actions](#)

Apr 6 - [Rev. Proc. 2018-23: No countries eligible for section 911\(d\)\(1\) waiver for 2017; Turkey added for 2016](#)

Mar 16 - [Rev. Proc. 2018-21: Revisions to opinion and advisory letters for pre-approved master and prototype and volume submitter plans](#)

Mar 14 - [Rev. Proc. 2018-19: Reduced user fee for determination letter request for terminating plan \(Form 5310\)](#)

Mar 2 - [Rev. Proc. 2018-18: Inflation adjustments for 2018, revised to reflect new tax law](#) **[TCJA]**

Feb 23 - [Rev. Proc. 2018-20: Safe harbor extended, mortality tables of life insurance contracts](#)

Feb 15 - [Rev. Proc. 2018-17: Effects of prohibited tax year changes for "specified foreign corporations"](#) **[TCJA]**

Feb 14 - [Rev. Proc. 2018-17: Initial impressions, section 965 and "specified foreign corporations" changing tax years](#) **[TCJA]**

Feb 13 - [Rev. Proc. 2018-17: "Specified foreign corporations" changing tax year, application of section 965](#) **[TCJA]**

Feb 8 - [Rev. Proc. 2018-16: Qualified opportunity zone, guidance to states' chief executive officers](#) **[TCJA]**

Feb 7 - [Rev. Proc. 2018-14: Extended safe harbor, personal residence repairs of concrete foundations](#)

Jan 26 - [Rev. Proc. 2018-11: Adequate disclosures to reduce accuracy-related penalty](#)

Jan 25 - [Rev. Proc. 2018-13: Unpaid loss discount factors, salvage discount factors for 2017 accident year \(insurance\)](#)

Jan 23 - [Rev. Proc. 2018-12: Safe harbors for "continuity of interest" requirement, value of stock in certain reorganizations](#)

Notices

- Dec 31 - [Notice 2019-09: Interim guidance on excise tax imposed under section 4960, excess remuneration](#) **[TCJA]**
- Dec 21 - [Notice 2019-05: Hardship exemptions, individual shared responsibility payment and health insurance](#)
- Dec 21 - [Notice 2019-06: Future regulations will address centralized partnership audit regime](#)
- Dec 19 - [Notice 2019-04: Extension of temporary dyed fuel tax relief, Wisconsin terminals](#)
- Dec 17 - [Notice 2019-01: KPMG report: Initial impressions of Notice 2019-01 and "PTEP" guidance](#) **[TCJA]**
- Dec 14 - [Notice 2019-01: Future regulations, foreign corporations with previously taxed earnings and profits \(text of notice\)](#) **[TCJA]**
- Dec 14 - [Notice 2019-02: Standard mileage rates for 2019](#)
- Dec 14 - [Notice 2018-96: Credit phase-out, qualified plug-in electric vehicles \(Tesla, Inc.\)](#)
- Dec 14 - [Notice 2018-93: Credit for carbon oxide sequestration, applicable dollar amounts](#)
- Dec 11 - [Notice 2018-100: Waiver of estimated tax penalties attributable to fringe benefit UBTI](#) **[TCJA]**
- Dec 10 - [Notice 2018-99: Parking expenses as qualified transportation fringe benefits, nondeductible amount](#) **[TCJA]**
- Dec 7 - [Notice 2018-97: Initial guidance, new tax benefit for stock options and restricted stock units](#) **[TCJA]**
- Dec 4 - [Notice 2018-95: Transition relief from "once-in-always-in" rule, excluding part-time employees from section 403 plans](#)
- Nov 29 - [Notice 2018-94: IRS extends health coverage information reporting deadline for employers, providers](#)
- Nov 26 - [Notice 2018-92: Interim guidance, tax withholding, wages and retirement and annuity distributions](#) **[TCJA]**
- Nov 21 - [Notice 2018-91: Qualified retirement plans, 2018 "required amendments list"](#)
- Nov 20 - [Notice 2018-90: Withholding, reporting of IRA payments to state's unclaimed property funds, relief extended to 2020](#)
- Nov 19 - [Notice 2018-88: Health reimbursement arrangements, future proposed regulations](#)
- Nov 19 - [Notice 2018-89: Leave-based donation payments, aid for Hurricane Michael victims](#)
- Nov 5 - [Notice 2018-85: Self-insured health insurance annual fee](#)
- Nov 1 - [Notice 2018-83: Pension plans, cost-of-living adjustments for 2019](#)
- Oct 18 - [Notice 2018-84: Personal exemption at "zero," health plan implications](#) **[TCJA]**
- Oct 9 - [Notice 2018-78: Notice of additional guidance under section 965](#) **[TCJA]**
- Oct 8 - [KPMG report: Notice 2018-68 guidance under section 162\(m\); narrowly crafted grandfathering provision](#) **[TCJA]**
- Oct 8 - [Notice 2018-59: KPMG report: Beginning construction for section 48 investment tax credit](#)
- Oct 3 - [Notice 2018-76: Transitional guidance on deductibility of business meal expenses](#) **[TCJA]**
- Oct 1 - [Notice 2018-78: Basis adjustment election under section 965 proposed regulations](#) **[TCJA]**
- Sep 28 - [Notice 2018-79: Extension of replacement period for livestock](#)

Sep 27 - [**Notice 2018-80:** Future regulations to provide market discount not includible in income under section 451\(b\)](#) **[TCJA]**

Sep 26 - [**Notice 2018-77:** Per diem rates, substantiation of employee lodging, meals, incidentals \(2018-2019\)](#)

Sep 25 - [**Notice 2018-71:** Employer credit, for paid family and medical leave unavailable to section 501\(c\)\(3\) organizations](#) **[TCJA]**

Sep 24 - [**Notice 2018-71:** Employer credit for paid family and medical leave \(Q&As\)](#) **[TCJA]**

Sep 21 - [**Notice 2018-75:** Employer reimbursements made in 2018 for employee moving expenses in 2017](#) **[TCJA]**

Sep 20 - [**Notice 2018-72:** Extensions of phase-in, transition rules under section 871\(m\) guidance](#)

Sep 19 - [**Notice 2018-74:** Modified “safe harbor” explanations for plan administrators to provide for recipients of rollover distributions](#) **[TCJA]**

Sep 14 - [**Notice 2018-21:** IRS guidance for September 2018 deposits of oil spill liability tax](#)

Aug 28 - [**Notice 2018-70:** Future regulations on “qualifying relative” and personal exemption amount \(new tax law measures\)](#) **[TCJA]**

Aug 24 - [**Notice 2018-69:** Nondiscrimination relief for “closed” defined benefit plans extended through 2019](#)

Aug 21 - [**Notice 2018-67:** Guidance for new UBTI rules under section 512\(a\)\(6\)](#) **[TCJA]**

Aug 21 - [**Notice 2018-68:** Guidance on deduction limitation for remuneration paid to “covered employee” under section 162\(m\) \(new tax law\)](#) **[TCJA]**

Aug 8 - [**Notice 2018-64:** Proposed regulations: Section 199A, 20% deduction for passthrough qualified business income \(text of regulations\)](#) **[TCJA]**

Aug 3 - [**Notice 2018-62:** Future regulations on contribution limits for ABLE accounts](#) **[TCJA]**

Jul 30 - [**Notice 2018-58:** Future regulations to clarify section 529 re-contributions, rollovers, qualified expenses](#) **[TCJA]**

Jul 13 - [**Notice 2018-61:** Future regulations to clarify effect of section 67\(g\) for estates and trusts](#) **[TCJA]**

Jun 22 - [**Notice 2018-59:** Construction “begin date” for section 48 credit, energy property](#)

Jun 20 - [**Notice 2018-48:** List of population census tracts as designated qualified opportunity zones](#) **[TCJA]**

Jun 13 - [**Notice 2018-57:** Regulations under section 987, one-year deferral of effective date](#)

Jun 8 - [**Notice 2018-55:** Future regulations for private colleges, universities on “endowment excise tax”](#) **[TCJA]**

May 25 - [**Notices 2018-49-52:** IRS notices: Oil and gas, marginal well factors for 2018](#)

May 25 - [**Notice 2018-42:** Modifications to standard mileage rates for 2018](#) **[TCJA]**

May 23 - [**Notice 2018-54:** Future regulations to address state and local tax deductions](#) **[TCJA]**

May 14 - [**Notice 2018-36:** Inflation adjustment factors, carbon dioxide sequestration under section 45Q, Indian coal production credit under section 45](#)

May 11 - [**Notice 2018-40:** Inflation adjustment factors, carbon dioxide sequestration under section 45Q, Indian coal production credit under section 45](#)

May 8 - [**Notice 2018-30:** Section 382 recognized built-in gains, losses determined without regard to section 168\(k\) immediate expensing](#) **[TCJA]**

May 4 - [**Notice 2018-46:** Exception to “United States property” for notional principal contract swaps \(section 956\)](#)

May 4 - [**Notice 2018-47:** Extension of empowerment zone designation](#)

May 1 - [Notice 2018-44: Housing expense limit adjustments, foreign locations for 2018](#)

Apr 27 - [Notice 2018-43: Recommendations requested for IRS, Treasury guidance, including guidance to implement new tax law](#) **[TCJA]**

Apr 27 - [Notice 2018-27: Relief for certain employers claiming section 45R credit, health insurance coverage](#)

Apr 26 - [Notice 2018-39: IRS extends temporary relief, taxable fuel removals from certain Wisconsin terminals](#)

Apr 26 - [Notice 2018-41: Future regulations, information reporting on reportable policy sales of life insurance contracts \(new section 6050Y\)](#) **[TCJA]**

Apr 20 - [Notice 2018-32: Enhanced oil recovery, marginal well production credits; reference price \(2017\)](#)

Apr 18 - [Notice 2018-50: Section 45: Renewable electricity, refined coal production inflation factors, reference prices \(2018\)](#)

Apr 16 - [Notice 2018-38: Fiscal year U.S. corporations to pay "blended" income tax rate under new tax law](#) **[TCJA]**

Apr 13 - [Notice 2018-37: Future regulations to clarify effective date, trust income payment to former spouse](#) **[TCJA]**

Apr 12 - [Notice 2018-35: Transitional guidance, accrual method taxpayers deferring advance payments from income](#) **[TCJA]**

Apr 10 - [Notice 2018-31: Updated FAQs on country-by-country reporting, guidance for national security contractors](#)

Apr 5 - [Notice 2018-24: Determination letter program for individually designed retirement plans; comments requested](#)

Apr 4 - [Notice 2018-31: Observations about Notice 2018-31: Country-by-country reporting by "specified national security contractors"](#)

Apr 2 - [Notice 2018-26: Initial impressions on Notice 2018-26 and guidance under section 965; special elections, reporting and paying the "transition tax"](#) **[TCJA]**

Apr 2 - [Notice 2018-26: Special elections under section 965, reporting and paying the "transition tax"](#) **[TCJA]**

Apr 2 - [Notice 2018-28: Initial impressions on Notice 2018-28, computing business interest expense limitation under section 163\(j\)](#) **[TCJA]**

Apr 2 - [Notice 2018-28: Computing business interest expense limitation under section 163\(j\)](#) **[TCJA]**

Apr 2 - [Notice 2018-29: Initial impressions on Notice 2018-29, withholding on transfers of non-publicly traded partnership interests](#) **[TCJA]**

Apr 2 - [Notice 2018-29: Transfers of non-publicly traded partnership interests, withholding on transfers](#) **[TCJA]**

Mar 30 - [Notice 2018-31: IRS guidance on country-by-country reporting by "specified national security contractors"](#)

Mar 27 - [Notice 2018-23: Transitional guidance on expanded nondeductibility of certain fines, penalties and information reporting](#) **[TCJA]**

Mar 7 - [Notice 2018-21: Biodiesel, renewable fuel credits for 2017, one-time claim; oil spill liability tax safe harbor](#)

Mar 5 - [Notice 2018-20: Australia added to "no TIN list"](#)

Mar 5 - [Notice 2018-12: High deductible health plans providing benefits for male sterilization, contraceptives](#)

- Mar 1 - [**Notice 2018-18:** Future "carried interest" regulations to clarify partnership interests held by S corporations \[TCJA\]](#)
- Feb 27 - [**Notice 2018-19:** "Physical presence" test extension; individuals in hurricane-affected U.S. territories](#)
- Feb 8 - [**Notice 2018-17:** Expanded low-income housing credit hurricane-related relief, Puerto Rico](#)
- Jan 31 - [**Notice 2018-15:** IRS no longer processing new clean renewable energy bonds; section 54C repealed by new tax law](#)
- Jan 29 - [**Notice 2018-14:** Withholding tax guidance, implementing new income tax law \[TCJA\]](#)
- Jan 19 - [**Notice 2018-13:** Additional guidance about "transition tax" on foreign earnings \(new Code section 965\) \[TCJA\]](#)
- Jan 17 - [**Notice 2018-10:** Failure-to-deposit penalty relief relating to medical device excise tax](#)
- Jan 12 - [**Notice 2018-01:** Passports revoked, denied for certain tax delinquencies](#)

Announcements

- Mar 30 - [**Announcement 2018-08:** APMA program, APA statistics for 2017](#)
- Mar 9 - [**Announcement 2018-05:** Pre-approved defined benefit plans; IRS to issue opinion, advisory letters soon](#)

IRS Practice Units

- Nov 5 - [IRS practice unit: Identifying taxpayers electing partial disposition of building](#)
- Sep 7 - [IRS practice unit: Determining individual's residency for treaty purposes](#)
- Jul 20 - [IRS practice unit: Treatment of transaction costs of business transactions](#)
- Jun 19 - [IRS practice unit: Interest capitalization for self-constructed assets](#)
- May 14 - [IRS practice units: R&D, qualified research expenses, nonfunctional currency](#)
- Feb 9 - [IRS practice unit: Foreign personal holding company income, common exceptions](#)
- Feb 2 - [IRS practice unit: Adjustments to debt basis](#)
- Jan 11 - [IRS practice unit: Stock basis ordering rules](#)
- Jan 10 - [IRS practice unit: Self-employment tax in U.S. territories](#)
- Jan 2 - [IRS practice unit: Substantial contribution test for CFC manufacturing exception](#)

LB&I Directives

- Nov 29 - [LB&I directive: Guidance on DPAD claims under now-repealed section 199](#)
- Sep 5 - [SECA tax audits underway as part of IRS compliance campaigns](#)
- Sep 4 - [LB&I directive on selecting timeshare industry issues for examination](#)
- Aug 28 - [Insurance: IRS LB&I directive, elective treatment for principle-based reserves for variable annuity contracts and life insurance contracts](#)

Jan 16 - [LB&I directives on transfer pricing examinations](#)

Puerto Rico

Dec 19 - [Puerto Rico: Changes to 2018 information returns, declarations](#)
 Dec 19 - [Puerto Rico: Summary of changes to information reporting, tax withholding](#)
 Dec 10 - [Puerto Rico: Registration process outlined for SURI \(internal revenue unified system\)](#)
 Dec 5 - [Puerto Rico: More guidance, transition to unified digital system \(SURI\)](#)
 Oct 8 - [Puerto Rico: Transition to new unified digital system \(SURI\)](#)
 Jun 26 - [Reminder: June 29 deadline for taxpayers in Puerto Rico, Virgin Islands, American Samoa](#)
 Jun 12 - [Puerto Rico: "Employee retention credit," as hurricane disaster relief](#)
 Jun 4 - [Puerto Rico: Tax holiday for "back to school" purchases](#)
 Feb 8 - [Notice 2018-17: Expanded low-income housing credit hurricane-related relief, Puerto Rico](#)

Other

Dec 22 - [IRS contingency plan during government shutdown](#)
 Dec 19 - [Entity classification: Withdrawing change request after regulations render election undesirable](#)
[TCJA]
 Dec 18 - [IRS releases draft instructions for Form 965 series](#) **[TCJA]**
 Dec 13 - [IRS releases Form 5471 and draft instructions for 2018](#) **[TCJA]**
 Dec 12 - [IRS provides FAQs, "transition tax" under section 965 for 2018 returns](#) **[TCJA]**
 Dec 12 - [IRS provides draft version of Form 965 instructions](#) **[TCJA]**
 Dec 11 - [Draft instructions, Form 8990: Business interest expense limitation, section 163\(j\)](#) **[TCJA]**
 Nov 29 - [IRS reminder: "Hardship withdrawal" measures in proposed regulations, relief for hurricane victims](#)
 Nov 26 - [IRS to release updated Form 3115, "Application for Change in Accounting Method"](#)
 Nov 21 - [Tier 2 tax rates for railroads, no changes for 2019](#)
 Nov 19 - [Hurricane Michael-related tax relief, two more Florida counties](#)
 Nov 19 - [Hurricane Michael-related tax relief for two additional counties in Georgia](#)
 Nov 19 - [Hurricane Florence-related tax relief, additional North Carolina county](#)
 Nov 19 - [Hurricane Florence-related tax relief, more locations in Virginia](#)
 Nov 14 - [Tax relief for taxpayers affected by California wildfires](#)
 Nov 9 - [Insurance initiatives in 2018-2019 priority guidance plan](#)
 Nov 9 - [IRS priority guidance plan for 2018-2019](#) **[TCJA]**
 Nov 9 - [IRS reminder: November 17 deadline for individuals' 2017 tax returns filed electronically](#)
 Nov 8 - [Hurricane Michael-related tax relief for Alabama taxpayers](#)
 Nov 8 - [Hurricane Michael-related tax relief for two more counties in Georgia](#)
 Nov 7 - [IRS adds FAQs on filing transfer agreements under Code section 965](#) **[TCJA]**
 Nov 2 - [Hurricane Michael-related tax relief; addition of 31 counties in Georgia](#)
 Oct 29 - [IRS adds another South Carolina county for Hurricane Florence relief](#)

- Oct 29 - [IRS adds more North Carolina counties, Hurricane Florence-related tax relief](#)
- Oct 29 - [Three more Georgia counties, Hurricane Michael-related tax relief](#)
- Oct 25 - [IRS resource, new tax law measures for exempt organizations](#) **[TCJA]**
- Oct 24 - [Two more North Carolina counties added, Hurricane Florence-related tax relief](#)
- Oct 19 - [IRS adds more areas in Virginia, Hurricane Florence-related relief](#)
- Oct 17 - [U.S. Treasury's list of regulatory projects, implementing new tax law provisions](#) **[TCJA]**
- Oct 17 - [IRS adds four more South Carolina counties, Hurricane Florence relief](#)
- Oct 16 - [U.S. guidance on claiming tax credits, reduced tax rates \(imported spirits, beer, wine\)](#) **[TCJA]**
- Oct 16 - [IRS temporarily expands low-income housing credit rules, hurricane-related relief](#)
- Oct 16 - [IRS adds 14 North Carolina counties, Hurricane Florence-related tax relief](#)
- Oct 16 - [IRS adds six more South Carolina counties, Hurricane Florence relief](#)
- Oct 16 - [IRS relief, taxpayers in Virginia affected by Hurricane Florence](#)
- Oct 15 - [IRS waives dyed diesel fuel penalty, Hurricane Michael-related shortages](#)
- Oct 15 - [IRS relief, Georgia counties affected by Hurricane Michael](#)
- Oct 15 - [IRS relief, taxpayers in 16 Florida counties affected by Hurricane Michael](#)
- Oct 12 - [IRS relief, taxpayers in Florida affected by Hurricane Michael](#)
- Oct 8 - [IRS allows more time for filing transfer agreement under section 965](#) **[TCJA]**
- Oct 5 - [IRS adds two more South Carolina counties, Hurricane Florence relief](#)
- Oct 4 - [Guidance on procedures, requirements relating to alcohol excise tax](#) **[TCJA]**
- Oct 4 - [IRS reminder: Electing out of 100% bonus depreciation deduction for 2017; October 15 deadline for certain taxpayers](#) **[TCJA]**
- Oct 1 - [Rettig is new Commissioner of Internal Revenue](#)
- Sep 28 - [IRS adds another North Carolina county, Hurricane Florence-related tax relief](#)
- Sep 27 - [IRS releases draft instructions for Form 1040 for 2018](#) **[TCJA]**
- Sep 27 - [IRS updates list of South Carolina counties, Hurricane Florence tax relief](#)
- Sep 25 - [IRS considering "active trade or business" guidance for ventures with research activities](#)
- Sep 25 - [IRS adds more North Carolina counties, Hurricane Florence-related tax relief](#)
- Sep 24 - [Reminder: Deadline for claiming 2017 biodiesel and alternative fuel incentives is September 29, 2018](#)
- Sep 24 - [IRS relief, South Carolina taxpayers affected by Hurricane Florence](#)
- Sep 21 - [IRS provides draft instructions for Form 8992 \(GILTI\)](#) **[TCJA]**
- Sep 18 - [IRS waives dyed diesel fuel penalty, Hurricane Florence-related shortages](#)
- Sep 18 - [IRS reminders relating to Form 8975 "Country-by-Country Report"](#)
- Sep 17 - [TTB guidance: "Single taxpayer" rules for excise tax credits, reduced rates on beer, wine, distilled spirits](#) **[TCJA]**
- Sep 17 - [IRS extends deadlines, provides tax relief for taxpayers affected by Hurricane Florence \(updated list of counties\)](#)
- Sep 10 - [GAO report on 2018 tax filing, IRS challenges for 2019](#)
- Sep 10 - [KPMG report: IRS Compliance Assurance Process \(CAP\) program for 2019](#)
- Sep 6 - [IRS provides draft version of Form 8991 for "BEAT" reporting](#) **[TCJA]**
- Sep 6 - [IRS provides draft versions of schedules for Form 965](#) **[TCJA]**
- Sep 5 - [Business taxpayer payments to state, local tax credit programs generally deductible; IRS response to inquiries on proposed regulations](#) **[TCJA]**
- Sep 5 - [IRS provides draft versions of Form 965 and Schedule H](#) **[TCJA]**

Sep 4 - [Reminder: IRS offshore voluntary disclosure program closes September 28 \(taxpayers with undisclosed foreign financial assets\)](#)

Aug 27 - [Changes to "Compliance Assurance Process" \(CAP\) program for 2019](#)

Aug 15 - [U.S. Treasury, CBP interim final rule; alcohol excise tax refunds](#) [TCJA]

Aug 6 - [IRS relief, victims of California wildfires and high winds](#)

Aug 3 - [IRS Chief Counsel memo: Overpayments and section 965\(h\)](#) [TCJA]

Jul 20 - [TTB guidance: Excise tax, transfers of beer between breweries not of same ownership](#) [TCJA]

Jul 16 - [Status of expected regulations; section 965 "transition tax"](#) [TCJA]

Jul 11 - [IRS provides draft Schedule A, "Itemized Deductions" for 2018](#)

Jul 2 - [IRS new "compliance campaigns" include section 965 transition tax \(under new tax law\)](#) [TCJA]

Jul 2 - [IRS releases draft Form 1040 schedules for 2018 tax year](#)

Jun 29 - [IRS releases draft "streamlined" Form 1040 for 2018 tax year](#)

Jun 28 - [CBP guidance: Refunds of excise tax on imported beer, wine, distilled spirits \(pursuant to new tax law\)](#) [TCJA]

Jun 28 - [TTB guidance: Calculating effective tax rates for distilled spirits products \(pursuant to new tax law\)](#) [TCJA]

Jun 14 - [U.S. Treasury's final update of list of opportunity zones \(June 2018\)](#) [TCJA]

Jun 7 - [IRS updates list of FAQs on opportunity zones](#) [TCJA]

Jun 4 - [IRS again updates FAQs, "transition tax" under Code section 965; penalty relief and filing information](#) [TCJA]

May 31 - [Treasury offers expanded relief for producers claiming wine production credit](#) [TCJA]

May 23 - [IRS five-year strategic plan](#)

May 22 - [U.S. Treasury updates list of opportunity zones \(May 2018\)](#) [TCJA]

May 15 - [U.S. Treasury's quarterly list of countries cooperating with international boycott; no changes](#)

May 10 - [Third quarter update to IRS, Treasury priority guidance plan 2017-2018](#) [TCJA]

Apr 26 - [IRS provides FAQs on qualified opportunity zones, under new tax law](#) [TCJA]

Apr 24 - [Treasury report on status of regulatory reform actions](#)

Apr 19 - [U.S. Treasury updates list of opportunity zones, under new tax law](#) [TCJA]

Apr 18 - [Section 45: Renewable electricity, refined coal production inflation factors, reference prices \(2018\)](#)

Apr 14 - [IRS updates FAQs, "transition tax" on foreign earnings under Code section 965](#) [TCJA]

Apr 13 - [IRS reminder: Combat zone tax benefits, Armed Forces service in Sinai Peninsula, retroactive to June 2015](#) [TCJA]

Apr 12 - [Treasury, OMB agreement on review of future tax regulations](#)

Apr 9 - [First round of opportunity zones released, under new tax law](#) [TCJA]

Apr 9 - [IRS Publication 5292: Calculating section 965 amounts, elections available for 2017 returns](#) [TCJA]

Apr 2 - [Revised draft instructions for cooperatives, Form 1120-C for 2017, to reflect new tax law measures](#) [TCJA]

Mar 22 - [Filing, payment deadlines for taxpayers in Puerto Rico, U.S. Virgin Islands further postponed to June 29, 2018](#)

Mar 13 - [IRS provides FAQs about "transition tax" on foreign earnings \(new Code section 965\)](#) [TCJA]

Mar 13 - [IRS grants businesses more time to file, request six-month extension \(winter storms\)](#)

Mar 13 - [IRS identifies five new LB&I "compliance campaigns"](#)

Mar 5 - [Temporary relief for producers claiming the wine production credit under new tax law](#) [TCJA]
 Feb 28 - [IRS updates Form W-4, "withholding calculator" to reflect tax law changes](#) [TCJA]
 Feb 27 - [Qualified opportunity zones, revised census tracts offer new investment options](#)
 Feb 20 - [Proposed rule: "Short-term, limited-duration insurance" to expand to 12 months](#)
 Feb 14 - [Reminder: "Oil spill" excise tax now extended through 2018](#)
 Feb 13 - [U.S. Treasury awards \\$3.5 billion, New Markets Tax Credit allocations](#)
 Feb 12 - [Administration's infrastructure plan includes private activity bond proposals](#)
 Feb 9 - [Insurance initiatives in IRS priority guidance plan, second quarter update](#)
 Feb 8 - [IRS guidance projects, implementing new tax law provisions](#) [TCJA]
 Feb 7 - [Changes to EIN application form, instructions for "check-the-box" entities](#)
 Feb 7 - [New IRS instructions: Form 7004 automatic extension of time to file business income tax, other returns](#)
 Feb 6 - [IRS release: New tax law, no changes to pension plan cost-of-living adjustments for 2018](#) [TCJA]
 Jan 29 - [FAQs recharacterization of Roth IRA contributions under new tax law](#) [TCJA]
 Jan 18 - [Updated FAQs, information about country-by-country reporting](#)
 Jan 16 - [Insurance: IRS concludes some foreign currency agreements are not insurance](#)
 Jan 11 - [IRS releases updated 2018 withholding tables, implementing new tax law changes](#)
 Jan 8 - [IRS release: New mailing address for Form 8809](#)
 Jan 5 - [U.S. Treasury's list of countries cooperating with international boycott, no changes](#)

Judicial

Supreme Court

Apr 18 - ***Quill v. North Dakota***: [U.S. Supreme Court: Oral arguments in state tax case to overturn "Quill"](#)
 Dec 17 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: State and local responses to "Wayfair" decision \(CA, DC, Philadelphia, WI\)](#)
 Dec 3 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: States respond to "Wayfair" decision \(IA, NJ, UT\)](#)
 Nov 19 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: State and local follow-up to "Wayfair" decision \(DC, LA, WY\)](#)
 Nov 5 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: More state reactions to "Wayfair" decision \(NJ, NC, SC, SD, WY\)](#)
 Oct 29 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: Update on state actions responding to "Wayfair" decision \(CA, CO, LA, UT, VA\)](#)
 Oct 22 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: U.S. states respond to "Wayfair" decision \(CA, OK, TX\)](#)
 Oct 15 - ***South Dakota v. Wayfair, Inc.***: [KPMG report: State actions concerning "Wayfair" decision \(AL, CO, DC\)](#)

Oct 8 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Update on state actions responding to “Wayfair” decision \(CA, GA, NV, NJ, WV\)](#)

Oct 1 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Follow-up state actions, “Wayfair” decision \(DC, IL, MD, MA, NE, NJ, NM, SC, SD\)](#)

Sep 17 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Follow-up actions by states on “Wayfair” holding \(CA, CO, IL, NV, SD, TX, WI\)](#)

Sep 10 - **South Dakota v. Wayfair, Inc.:** [KPMG report: State responses to “Wayfair” \(IN, MD, NJ, OK, SD\)](#)

Aug 27 - **South Dakota v. Wayfair, Inc.:** [KPMG report: More states respond or update initial reactions to “Wayfair” decision \(AR, CO, NV, SC, SD, TN, TX\)](#)

Aug 20 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Two more states respond to “Wayfair” decision \(NJ, SC\)](#)

Aug 6 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Update of reaction by states to “Wayfair” decision \(KY, MI, NE, SD, WA\)](#)

Jul 30 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Follow-up actions of various states, “Wayfair” decision \(IN, MN, NV, NH, RI, UT\)](#)

Jul 23 - **South Dakota v. Wayfair, Inc.:** [KPMG report: Compilation of state responses to “Wayfair”](#)

Jul 23 - **South Dakota v. Wayfair, Inc.:** [KPMG report: More state responses to “Wayfair” decision \(MD, MN, NH, UT\)](#)

Jul 16 - **South Dakota v. Wayfair, Inc.:** [KPMG report: More states indicate responses to “Wayfair” \(HI, IN, LA, MT, NH, RI, SC, TX, WY\)](#)

Jul 12 - **South Dakota v. Wayfair, Inc.:** [Financial reporting implications of “Wayfair” decision](#)

Jul 9 - **South Dakota v. Wayfair, Inc.:** [KPMG report: States continue to respond to U.S. Supreme Court’s decision in “Wayfair” \(AL, IN, NH, OH, UT, WI\), federal bill introduced](#)

Jul 2 - **South Dakota v. Wayfair, Inc.:** [KPMG report: More states respond to U.S. Supreme Court’s decision in “Wayfair” case \(HI, ID, IA, MA, ND, RI, TX, VT\)](#)

Jun 25 - **South Dakota v. Wayfair, Inc.:** [KPMG report: States respond to U.S. Supreme Court’s decision in “Wayfair” case \(ND, MN, LA, NJ, MS, MD, WV\)](#)

Jun 21 - **South Dakota v. Wayfair, Inc.:** [U.S. Supreme Court: Initial impressions of “Wayfair” decision](#)

Jun 21 - **South Dakota v. Wayfair, Inc.:** [U.S. Supreme Court: Decision issued in “Wayfair” case concerning state tax treatment of remote sellers](#)

Jan 12 - **South Dakota v. Wayfair, Inc.:** [U.S. Supreme Court: Certiorari granted in South Dakota case seeking to overturn “Quill”](#)

Jun 21 - **Wisconsin Central Ltd. v. United States:** [U.S. Supreme Court: Employee stock options not taxable “compensation” under RRTA](#)

Circuit Court

Jul 27 - **Alta Wind v. United States:** [Federal Circuit: Basis of assets for calculating “Section 1603 grants”](#)

Aug 7 - **Altera Corp. v. Commissioner:** [Ninth Circuit withdraws decision in cost-sharing arrangements case, new panel to consider appeal](#)

July 24 - **Altera Corp. v. Commissioner:** [Ninth Circuit reverses Tax Court, upholds cost-sharing regulations](#)

Dec 21 - **Bedrosian v. United States:** [Third Circuit: Civil penalty assessment for FBAR violation requires "willful conduct"](#)

Apr 9 - **Benenson v. Commissioner:** [First Circuit: IRS application of substance-over-form doctrine rejected; DISC contributions to Roth IRAs](#)

Feb 15 - **CRI-Leslie, LLC v. Commissioner:** [Eleventh Circuit: Deposit forfeited on canceled sale of hotel, not capital gain](#)

Apr 25 - **CSX Transportation, Inc. v. Alabama Dept. of Revenue:** [Eleventh Circuit: Rehearing on Alabama's tax regime for diesel fuel](#)

May 9 - **DWA Holdings LLC v. United States:** [Federal Circuit: Extraterritorial income transition rule applies for post-2006 earnings](#)

Sep 26 - **Estate of McKelvey v. Commissioner:** [Second Circuit: Taxable gain from modified variable prepaid forward contracts](#)

Nov 9 - **Ford Motor Co. v. United States:** [Federal Circuit: "Same taxpayer rule," no netting of overpayment and underpayment interest](#)

Jul 27 - **Good Fortune Shipping SA v. Commissioner:** [D.C. Circuit: Exclusions from gross income of foreign corporations; regulations \(2003\) held invalid](#)

Aug 14 - **Green Gas Delaware Statutory Trust v. Commissioner:** [D.C. Circuit: Credit under expired section 45K, for fuel from nonconventional source, landfill gas](#)

Oct 15 - **Machacek v. Commissioner:** [Sixth Circuit: Split-dollar life insurance, economic benefit treated as distribution of property to shareholder](#)

Aug 16 - **Medtronic, Inc. v. Commissioner:** [Eighth Circuit vacates Tax Court's determination of transfer pricing method](#)

May 22 - **Mellow Partners v. Commissioner:** [D.C. Circuit: Partnership of single-member LLCs, not eligible for "small partnership" exception](#)

Jun 28 - **NextEra Energy, Inc. v. United States:** [Eleventh Circuit: Refund denied, radioactive waste disposal payments not for nuclear decommissioning](#)

Aug 14 - **PBBM-Rose Hill, Ltd. v. Commissioner:** [Fifth Circuit: Donation of conservation easement, perpetuity requirement not satisfied](#)

Sep 24 - **Rubin v. United States:** [Ninth Circuit: Inconsistency between S corporation's and shareholder's returns](#)

May 3 - **Schaeffler v. United States:** [Fifth Circuit: Refund claim denied, overpayment held not "attributable to" foreign taxes paid](#)

Jul 24 - **Slone v. Commissioner:** [Ninth Circuit: Transferee liability, asset sale followed by stock sale](#)

Jun 4 - **Spireas v. Commissioner:** [Third Circuit: No capital gains treatment, taxpayer retained technology rights](#)

Dec 7 - **Starr International, Inc. v. United States:** [D.C. Circuit: Taxpayer's refund claim invoking treaty benefits allowed to proceed](#)

Nov 1 - **Sunoco, Inc. v. United States:** [Federal Circuit: Alcohol fuel mixture credit reduces gasoline excise tax](#)

Aug 10 - **Trusted Media Brands, Inc. v. United States:** [Second Circuit: Special 10-year limitations period applies for credit, not deduction, of foreign taxes paid](#)

Aug 13 - **United States v. King Mountain Tobacco Co., Inc.**: [Ninth Circuit: Federal excise tax on tobacco products, tribal manufacturer](#)

District Court

Dec 17 - **Texas v. United States**: [Tax implications, federal district court and constitutionality of Affordable Care Act](#)

Tax Court

May 7 - **Dynamo Holdings Ltd Partnership v. Commissioner**: [Tax Court: Government does not bear burden of production for penalties in partnership-level proceedings](#)

Aug 27 - **Harbor Lofts Associates v. Commissioner**: [U.S. Tax Court: No charitable contribution deduction for facade easement, long-term lessee](#)

Jan 29 - **Hulett v. Commissioner**: [U.S. Tax Court: Effects of tax returns filed with Virgin Islands' tax bureau](#)

Aug 6 - **Illinois Tool Works Inc. v. Commissioner**: [U.S. Tax Court: Repatriation allowed using plan of intercompany debt with return-of-capital distribution](#)

Mar 5 - **Mazzei v. Commissioner**: [U.S. Tax Court: Excise tax for excess contributions to Roth IRAs from FSC](#)

Nov 29 - **Patients Mutual Assistance Collective Corp. v. Commissioner**: [U.S. Tax Court: Medical-marijuana dispensary operator deficiency challenge denied](#)

Mar 1 - **Perkins v. Commissioner**: [U.S. Tax Court: Income from gravel mined on Indian land, taxable](#)

Jan 2 - **Rafizadeh v. Commissioner**: [U.S. Tax Court: Statute of limitations for certain omissions of gross income](#)

Jun 21 - **Reserve Mechanical Corp. v. Commissioner**: [Insurance: Tax Court sides with IRS, rejects captive's insurance company status](#)

Jan 18 - **SIH Partners LLLP v. Commissioner**: [U.S. Tax Court: Loan guarantees by CFCs includible in taxpayer's gross income; regulations upheld as valid](#)

Mar 14 - **Simonsen v. Commissioner**: [U.S. Tax Court: "Short sale" of residence and debt forgiveness held one transaction](#)

Sep 18 - **Smith v. Commissioner**: [U.S. Tax Court: CFC's distribution not "qualified dividend income," but taxable at ordinary rates](#)

Dec 4 - **Thrasys, Inc. v. Commissioner**: [U.S. Tax Court: Summary judgment denied; "deposit method" for customer payment](#)

Sep 4 - **Toso v. Commissioner**: [U.S. Tax Court: Statute of limitations if unreported PFIC gains](#)

Aug 8 - **YA Global Investments, LP v. Commissioner**: [U.S. Tax Court: Withholding tax liability under section 1446 held partnership-level item](#)

Other

Jul 26 - ***Johnson & Johnson v. Director, Division of Taxation***: [Insurance: Self-procurement tax imposed on all U.S. premiums paid to captive \(New Jersey Tax Court\)](#)

KPMG Reports

KPMG LLP has prepared numerous reports about the implementation of the TCJA in the United States. These reports include expanded discussions, analyses, and observations about provisions of the TCJA and TCJA-related guidance. Read more [here](#). Also, for a compilation of TNFs on federal administrative guidance issued in 2018 relating to the TCJA, read [here](#).

- Dec 31 - [KPMG report: Preliminary analysis and observations, JCT Bluebook description on application of section 163\(j\) to passthrough entities](#) **[TCJA]**
- Dec 21 - [KPMG report: Initial impressions, proposed regulations implementing “anti-hybrid” provisions of new tax law](#) **[TCJA]**
- Dec 21 - [KPMG report: Preliminary analysis and observations regarding certain passthrough provisions in JCT Bluebook](#) **[TCJA]**
- Dec 21 - [KPMG report: Preliminary analysis and observations regarding certain international provisions in JCT Bluebook](#) **[TCJA]**
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