



TaxNewsFlash - Tax Reform (TCJA)



KPMG resources

KPMG LLP has prepared several general reports about the 2017 U.S. tax law that are not included in the guidance database. These reports include expanded discussions, analyses, and observations about the enactment of the law and potential technical corrections.

- [Tax reform—KPMG report on new tax law](#) (issued shortly after enactment)
- [Tax reform executive edition: Highlights of the new tax law](#) (issued shortly after enactment)
- [KPMG report: Twenty questions about possible technical corrections to 2017 Tax Act](#) (April 29, 2019)

Read also industry or sector-specific KPMG reports about provisions in the 2017 tax law that were issued shortly after the law was enacted:

- [Tax reform: Provisions relevant to compensation, benefits, & qualified plans](#)
- [New tax law: International provisions and observations](#)
- [Tax reform and the potential impacts to the banking industry](#)
- [Tax reform: Issues for exempt organizations \(Pub. L. 115-97\)](#)
- [New tax law \(Pub. L. 115-97\) - Energy & natural resources](#)
- [New tax law: Issues for partnerships, S corporations, and their owners](#)
- [Power and utilities industry measures in new tax law](#)
- [Tax reform, accounting for income taxes](#)
- [Accounting for U.S. tax reform under IFRS](#)



Tax Reform (TCJA) articles archive

2023

Jul 13 - [KPMG report: State conformity to federal treatment of section 174 R&E costs](#)

Jul 10 - [Final regulations: Carryback of consolidated net operating losses](#)

2022

Jun 27 - [Notice 2022-30: Deferral of provisions under section 59A and 6038A regulations relating to reporting of qualified derivative payments](#)

Jun 14 - [KPMG report: Post-TCJA interplay between NOLs and charitable deductions](#)

Jun 7 - [Ninth Circuit: Mandatory repatriation tax under section 965 is constitutional](#)

Jan 28 - [KPMG report: Regulations addressing tax treatment of U.S. partnerships and S corporations that own stock of CFCs and PFICs](#)

Jan 24 - [Final regulations: Rules for determining stock ownership, sections 951A and 958 \(text of regulations\)](#)

Jan 24 - [Proposed regulations: Domestic partnerships and S corporations holding PFICs and CFCs \(text of regulations\)](#)

Jan 5 - [KPMG report: Initial analysis of final regulations concerning foreign tax credit](#)

Jan 4 - [KPMG report: Foreign tax credit and certain deductions of life insurance companies \(final regulations\)](#)

Jan 4 - [IRS practice unit: Overview of section 245A dividends received deduction](#)

2021

Dec 28 - [Final regulations: Foreign tax credit and clarifying FDII \(text of regulations\)](#)

Dec 22 - [KPMG report: R&E changes from TCJA effective for tax years beginning after December 31, 2021](#)

Dec 13 - [Final regulations on foreign tax credit, clarification of FDII; OIRA review completed](#)

Nov 29 - [Final regulations pending OIRA review: Foreign tax credit, clarification of FDII](#)

Sep 21 - [Final regulations: Rules relating to qualified business asset investment \(QBAI\) \(text of regulations\)](#)

Jun 18 - [IRS practice unit: Concepts of GILTI](#)

May 14 - [Announcement 2021-10: Qualified opportunity zone boundaries not affected by 2020 census](#)

May 11 - [Rev. Proc. 2021-26: CFCs changing methods of accounting to alternative depreciation system](#)

Apr 12 - [Proposed regulations: Requirements under section 1400Z-2 for foreign persons, partnerships investing in qualified opportunity funds \(text of regulations\)](#)



- Jan 19** - [KPMG report: Final regulations under section 163\(j\), limitation on deductions for certain business interest expenses](#)
- Jan 19** - [Final regulations published: Domestic production activities deduction for agricultural, horticultural cooperatives](#)
- Jan 15** - [KPMG report: Final and proposed regulations, passive foreign investment company \(PFIC\) rules](#)
- Jan 15** - [KPMG report: Final regulations on carbon oxide sequestration credit](#)
- Jan 15** - [KPMG report: Final regulations on “carried interest” under section 1061](#)
- Jan 15** - [Final regulations released to Federal Register: Excise tax for excess remuneration and excess parachute payment](#)
- Jan 14** - [Final regulations released to Federal Register: Air transportation excise taxes](#)
- Jan 14** - [Final regulations released to Federal Register: Denial of deductions for fines, penalties](#)
- Jan 14** - [Final and proposed regulations: Passive foreign investment company \(PFIC\) rules \(text of regulations\)](#)
- Jan 14** - [Final regulations: Domestic production activities deduction for agricultural, horticultural cooperatives \(text of regulations\)](#)
- Jan 13** - [Final regulations released to Federal Register: Limiting business interest expense deductions under section 163\(j\)](#)
- Jan 13** - [Final regulations released to Federal Register: “Carried interest” provision under section 1061](#)
- Jan 13** - [Final regulations released to Federal Register: Credit for carbon oxide sequestration under section 45Q](#)
- Jan 13** - [KPMG report: Final section 4960 regulations on excise tax for excess remuneration and excess parachute payment for applicable tax-exempt organizations](#)
- Jan 12** - [Final regulations: Denial of deductions for fines, penalties \(text of regulations\)](#)
- Jan 11** - [Final regulations: Air transportation excise taxes \(text of regulations\)](#)
- Jan 11** - [Final regulations: Excise tax on excess compensation, parachute payments made by tax-exempt organizations \(text of regulations\)](#)
- Jan 11** - [Final regulations on denial of deductions for fines, penalties; OIRA review completed](#)
- Jan 8** - [Final regulations: Domestic production activities deduction for agricultural, horticultural cooperatives; OIRA review completed](#)
- Jan 8** - [TTB release: Craft beverage measures effective January 2021](#)
- Jan 7** - [Final regulations on “carried interest” provision under section 1061 \(text of regulations\)](#)
- Jan 6** - [KPMG report: Final regulations on changes to income recognition rules; initial impressions](#)
- Jan 6** - [Final regulations on “carried interest” provision under section 1061; OIRA review completed](#)
- Jan 5** - [Final regulations on limiting business interest expense deductions under section 163\(j\) \(text of regulations\)](#)
- Jan 5** - [Final regulations released to Federal Register: Rollover rules for qualified plan loan offset amounts](#)
- Jan 5** - [Final regulations pending OIRA review: Excise tax on tax-exempt organization compensation](#)



2020

December 2020

- [Dec 31 - Final regulations on limiting business interest expense deductions under section 163\(j\), OIRA review completed](#)
- [Dec 31 - Final regulations released to Federal Register: Simplified accounting for small businesses, long-term contracts](#)
- [Dec 30 - Final regulations released to Federal Register: Revenue recognition and timing of income inclusion under section 451](#)
- [Dec 29 - Rev. Proc. 2021-9: Residential living facility safe harbor election under section 163\(j\)](#)
- [Dec 28 - Final regulations released to Federal Register: Section 162\(m\) deduction limitation on executive compensation](#)
- [Dec 28 - Final regulations pending OIRA review: "Carried interest" provision under section 1061](#)
- [Dec 23 - Final regulations: Simplified accounting for small businesses, long-term contracts \(text of regulations\)](#)
- [Dec 21 - Final regulations: Revenue recognition and timing of income inclusion under section 451 \(text of regulations\)](#)
- [Dec 21 - Final regulations pending OIRA review: Domestic production activities deduction for agricultural, horticultural cooperatives](#)
- [Dec 21 - KPMG report: Final regulations, section 162\(m\) deduction limitation on executive compensation](#)
- [Dec 18 - Final regulations: Deduction for employee remuneration in excess of \\$1 million \(text of regulations\)](#)
- [Dec 17 - Final regulations pending OIRA review: Business interest expense deduction limitation under section 163\(j\)](#)
- [Dec 15 - Final regulations released to Federal Register: Parking deduction limitations under section 274](#)
- [Dec 15 - Final regulations pending OIRA review: Denial of deduction for fines, penalties](#)
- [Dec 14 - Final regulations under section 451\(b\), OIRA review completed](#)
- [Dec 10 - Final regulations released to Federal Register: Source of income for certain sales of personal property, inventory](#)
- [Dec 9 - Final regulations: Qualified transportation and commuting expenses under section 274 \(text of regulations\)](#)
- [Dec 7 - Final regulations: Rollover rules for qualified plan loan offset amounts \(text of regulations\)](#)
- [Dec 2 - KPMG report: Final regulations under section 1031, like-kind exchanges](#)
- [Dec 2 - KPMG report: Separately computed UBTI, analysis of final regulations](#)

November 2020

- [Nov 30 - Final regulations released to Federal Register: Like-kind exchanges](#)
- [Nov 30 - Final regulations released to Federal Register: Separately computed UBTI](#)
- [Nov 27 - Final regulations: Personal exemption at zero, implications for health plan premium tax credit](#)
- [Nov 27 - Final regulations released to Federal Register: Withholding obligations incident to transfers of interests by foreign partners](#)



- Nov 27** - [Final regulations released to Federal Register: Coordinating section 245A and section 951A](#)
- Nov 24** - [KPMG report: Analysis of final and proposed foreign tax credit regulations](#)
- Nov 24** - [KPMG report: Final regulations under section 245A and 954\(c\)\(6\) and correcting amendments](#)
- Nov 23** - [Final regulations: Like-kind exchanges \(text of regulations\)](#)
- Nov 23** - [Regulations on exception from passive income for foreign insurance companies; OIRA review completed](#)
- Nov 20** - [Final regulations: Coordinating section 245A “extraordinary disposition rule” with section 951A “disqualified basis rule” \(text of regulations\)](#)
- Nov 19** - [Final regulations on like-kind exchanges, OIRA review completed](#)
- Nov 19** - [Final regulations: Separately computed UBTI \(text of regulations\)](#)
- Nov 18** - [Regulations pending OIRA review: Final regulations under section 451\(b\)](#)
- Nov 9** - [Notice 2020-75: Future regulations, deductibility of payments by partnerships and S corporations for state and local income taxes](#)
- Nov 6** - [Rev. Proc. 2020-50: Additional first year depreciation deduction; late elections allowed, or elections may be revoked](#)
- Nov 5** - [Final regulations released to Federal Register: Additional first year depreciation deduction under section 168\(k\)](#)
- Nov 5** - [Regulations released to Federal Register: Section 864\(c\)\(8\) treatment, sale of U.S. trade or business partnership interests on look-through basis](#)
- Nov 2** - [Final and proposed regulations released to Federal Register: Foreign tax credit \(text of regulations\)](#)

October 2020

- Oct 30** - [KPMG report: Correcting amendments to final regulations, FDII and GILTI](#)
- Oct 29** - [Final regulations pending OIRA review: Like-kind exchanges](#)
- Oct 23** - [Final regulations released to Federal Register: Consolidated NOLs](#)
- Oct 22** - [Regulations pending OIRA review: Exception from passive income for foreign insurance companies](#)
- Oct 21** - [KPMG report: Final regulations on consolidated NOLs, inclusive of insurance company regulations](#)
- Oct 19** - [Final regulations released to Federal Register: Eligible terminated S corporations](#)
- Oct 16** - [Final regulations released to Federal Register: Deductions allowed estates, non-grantor trusts](#)
- Oct 15** - [KPMG report: Initial impressions of final regulations, withholding and reporting obligations on dispositions of certain partnership interests](#)
- Oct 13** - [Final regulations: Consolidated NOLs \(text of regulations released by IRS\)](#)
- Oct 12** - [Final regulations on consolidated NOLs, OIRA review completed](#)
- Oct 12** - [KPMG report: Treasury responds to insurance comments in proposed and final regulations on foreign tax credit](#)
- Oct 9** - [Final regulations released to Federal Register: Computing and reporting life insurance reserves](#)
- Oct 9** - [Final regulations: “Qualifying relative” and personal exemption amount clarified](#)
- Oct 8** - [Final regulations released to Federal Register: BEAT provisions under section 59A](#)
- Oct 7** - [Final regulations: Withholding obligations incident to transfers of interests by foreign partners \(text of regulations\)](#)



Oct 5 - [Final regulations released to Federal Register: Federal income tax withholding from employees' wages](#)

Oct 5 - [KPMG report: Initial impressions of final and proposed foreign tax credit regulations](#)

Oct 5 - [KPMG report: Final regulations on source of income for certain sales of personal property, including inventory](#)

Oct 2 - [KPMG report: Final regulations on deductibility of meal and entertainment expenses \(initial impressions\)](#)

Oct 1 - [Final regulations: Guidance concerning ABLE accounts \(text of final regulations\)](#)

Oct 1 - [Final regulations: Federal income tax withholding from employees' wages](#)

September 2020

Sep 30 - [Final regulations: Deductibility of meal and entertainment expenses \(text of regulations\)](#)

Sep 29 - [Final and proposed regulations: Foreign tax credit \(text of regulations\)](#)

Sep 29 - [Final regulations: Source of income for certain sales of personal property, inventory \(text of regulations\)](#)

Sep 28 - [Final regulations: Income tax withholding, periodic retirement and annuity payments](#)

Sep 23 - [Final regulations pending OIRA review: Consolidated NOLs](#)

Sep 23 - [KPMG report: Initial impressions of final regulations, excise tax on college net investment income](#)

Sep 22 - [KPMG report: Initial impressions of final and proposed regulations, relief concerning repeal of section 958\(b\)\(4\)](#)

Sep 22 - [Final and proposed regulations on foreign tax credit; OIRA review completed](#)

Sep 21 - [Final and temporary regulations: Section 864\(c\)\(8\) and tax treatment on sale of U.S. trade or business partnership interests on a look-through basis \(text of regulations\)](#)

Sep 21 - [Final and proposed regulations: Relief provided concerning repeal of section 958\(b\)\(4\) \(text of regulations\)](#)

Sep 21 - [Final regulations: Additional first year depreciation deduction under section 168\(k\) \(text of regulations\)](#)

Sep 21 - [Final regulations: Deductions allowed estates, non-grantor trusts](#)

Sep 18 - [Final regulations: Excise tax on college net investment income \(text of regulations\)](#)

Sep 17 - [Final regulations on additional first-year depreciation under section 168\(k\), OIRA review completed](#)

Sep 16 - [Final regulations: Rehabilitation credit and rules coordinating with other credits, released to Federal Register](#)

Sep 15 - [Final regulations: Eligible terminated S corporations](#)

Sep 15 - [Final regulations: Rehabilitation credit and rules coordinating with other credits \(text of regulations\)](#)

Sep 15 - [KPMG report: Final regulations on computing and reporting life insurance reserves \(initial impressions\)](#)

Sep 14 - [KPMG report: New safe harbor in proposed like-kind exchange regulations](#)

Sep 14 - [KPMG report: Proposed regulations define "real property" for like-kind exchanges](#)

Sep 9 - [Final regulations, Rev. Rul. 2020-19: Computing and reporting life insurance reserves for insurance companies \(text of guidance\)](#)



- Sep 9 - [Final regulations, excise tax on college net investment income; OIRA review completed](#)
- Sep 8 - [Regulations on business interest expense deduction limitations under section 163\(j\); effective date and reliance clarifications and changes](#)
- Sep 3 - [Business interest expense deduction limitations under section 163\(j\), regulations released to Federal Register](#)
- Sep 3 - [KPMG report: Highlights of final BEAT regulations under section 59A](#)
- Sep 3 - [KPMG report: Regulations under sections 245A, 951A, 954 \(GILTI\); treatment of dividends from foreign corporations](#)
- Sep 3 - [Regulations pending OIRA review: Section 168\(k\) final regulations on additional first-year depreciation](#)
- Sep 1 - [Final regulations: BEAT provisions under section 59A \(text of regulations\)](#)
- Sep 1 - [Notice 2020-69: Future regulations to address QBAI for FDII, GILTI purposes and qualified investment property treatment](#)
- Sep 1 - [Regulations pending OIRA review: Foreign tax credit](#)

August 2020

- Aug 25 - [Final regulations pending OIRA review: Excise tax on college net investment income](#)
- Aug 24 - [Final regulations: “BEAT” provisions under section 59A, OIRA review completed](#)
- Aug 21 - [Regulations under sections 245A, 951A, 954; treatment of dividends from foreign corporations \(text of regulations\)](#)
- Aug 17 - [KPMG report: Proposed regulations on qualified parking deductions](#)
- Aug 17 - [Proposed regulations: Rollover rules for qualified plan loan offset amounts](#)
- Aug 14 - [Rev. Proc. 2020-39: Normalization rules for public utilities, 2017 tax law changes \(TCJA\)](#)
- Aug 13 - [KPMG report: Analysis of final and proposed regulations, high-tax exception under GILTI and subpart F](#)
- Aug 12 - [KPMG report: Proposed regulations on carried interest, initial analysis](#)
- Aug 8 - [Regulations under section 954, coordinating rules under sections 245A and 951A; OIRA review completed](#)
- Aug 7 - [Final regulations: Payments made to charities in return for consideration \(text of regulations\)](#)
- Aug 6 - [Proposed regulations on “carried interest” \(section 1061\) released to Federal Register](#)
- Aug 5 - [Final regulations pending OIRA review: “BEAT” provisions under section 59A](#)
- Aug 4 - [KPMG reports: Initial analysis of regulations, guidance under section 163\(j\)](#)
- Aug 3 - [Status of OIRA review of regulations under 2017 tax law](#)

July 2020

- Jul 31 - [Proposed regulations under section 1061, “carried interest” rules \(text of regulations\)](#)
- Jul 31 - [KPMG report: Analysis of final FDII regulations](#)
- Jul 30 - [Proposed regulations: Simplified accounting for small businesses, long-term contracts \(text of regulations\)](#)
- Jul 28 - [Regulations, IRS guidance: Business interest expense deduction limitations under section 163\(j\) \(text of regulations and guidance\)](#)
- Jul 21 - [KPMG report: Initial impressions about final and proposed regulations, high-tax exception under GILTI and subpart F](#)
- Jul 20 - [Regulations: GILTI and subpart F high-tax exception \(text of final and proposed regulations\)](#)



- Jul 20** - [Proposed regulations on “carried interest” rules under section 1061; OIRA review completed](#)
- Jul 17** - [Regulations pending OIRA review: Section 954, and coordinating rules under sections 245A and 951A](#)
- Jul 14** - [Regulations on limiting business interest expense deductions under section 163\(j\); OIRA review completed](#)
- Jul 10** - [KPMG report: Initial impressions of final regulations related to deduction for FDII and GILTI under section 250](#)
- Jul 9** - [Final regulations: Deduction under section 250, FDII and GILTI \(text of regulations\)](#)
- Jul 8** - [OIRA review completed: Regulations on high-taxed GILTI exclusion, subpart F income](#)
- Jul 7** - [KPMG report: Insurance-related measures in consolidated NOL regulations](#)
- Jul 6** - [Final regulations: Domestic production activities deduction for agricultural, horticultural cooperatives; OIRA review completed](#)
- Jul 6** - [IRS adds section 965 compliance campaign under TCJA \(LB&I division\)](#)
- Jul 2** - [Regulations: Consolidated net operating losses \(text of regulations\)](#)

June 2020

- Jun 24** - [Final regulations: Qualified business income under section 199A; REIT income received by RICs; previously suspended losses; trusts and estates](#)
- Jun 23** - [KPMG report: Proposed regulations and guidance on qualified transportation fringe benefits](#)
- Jun 22** - [KPMG report: Qualified opportunity zone rules, as of June 2020](#)
- Jun 19** - [Proposed regulations: Qualified transportation and commuting expenses under section 274 \(text of regulations\)](#)
- Jun 19** - [Proposed regulations, consolidated NOLs: OIRA review completed](#)
- Jun 17** - [Regulations pending OIRA review: GILTI, high-taxed subpart F income, foreign corporations’ E&P](#)
- Jun 16** - [Regulations pending OIRA review: Limitation of business interest expense deduction under section 163\(j\)](#)
- Jun 15** - [Final regulations under section 250, deduction for FDII and GILTI; OIRA review completed](#)
- Jun 11** - [Proposed regulations: Limitations on like-kind exchanges](#)
- Jun 9** - [Proposed regulations pending OIRA review: Consolidated NOLs](#)
- Jun 8** - [Proposed regulations: “Qualifying relative” and personal exemption amount clarified](#)
- Jun 4** - [Notice 2020-39: Relief for qualified opportunity zones and investors \(COVID-19\)](#)
- Jun 3** - [Proposed regulations pending OIRA review: “Carried interest” under section 1061](#)

May 2020

- May 28** - [OIRA review and expectations for more regulations, under 2017 tax law](#)
- May 27** - [Final regulations pending OIRA review: Section 250 deduction for FDII and GILTI](#)
- May 26** - [Proposed regulations: Income tax withholding, periodic retirement and annuity payments](#)
- May 26** - [Proposed regulations: Personal exemption at zero, implications for health plan premium tax credit](#)
- May 21** - [Proposed regulations: Rehabilitation credit and rules coordinating with other credits](#)
- May 19** - [Final regulations: Domestic production activities deduction for agricultural, horticultural cooperatives \(pending OIRA review\)](#)
- May 12** - [Proposed regulations: Disallowed deductions and information reporting for fines, penalties](#)



May 7 - [Proposed regulations: Deductions allowed estates, non-grantor trusts](#)

May 1 - [IRS adds new compliance campaign on TCJA \(LB&I division\)](#)

April 2020

Apr 24 - [KPMG report: Initial impressions of proposed regulations on separately computed UBTI](#)

Apr 23 - [IRS provides FAQs on NOL carrybacks for taxpayers with section 965 inclusions](#)

Apr 23 - [Proposed regulations: Separately computed UBTI \(text of regulations\)](#)

Apr 22 - [KPMG report: Relief for taxpayers to correct, change QIP depreciation methods \(Rev. Proc. 2020-25\)](#)

Apr 21 - [Proposed regulations concerning like-kind exchanges; OIRA review completed](#)

Apr 20 - [Final regulations, section 199A treatment for deductions involving REITs and RICs; OIRA review completed](#)

Apr 20 - [KPMG report: Section 1400Z-2 final regulations; observations on correcting amendments \(April 2020\)](#)

Apr 17 - [Proposed regulations, separately computed UBTI; OIRA review completed](#)

Apr 15 - [Proposed regulations pending OIRA review: Separately computed UBTI](#)

Apr 9 - [KPMG report: Initial impressions of final regulations implementing “anti-hybrid” provisions \(sections 245A\(e\), 267A, and 1503\(d\)\)](#)

Apr 7 – [Regulations: Hybrid arrangements \(text of final and proposed regulations\)](#)

March 2020

Mar 26 - [Regulations pending OIRA review: Excise tax on tax-exempt organization compensation](#)

Mar 21 - [Proposed regulations, limitation of business interest expense deduction under section 163\(j\); OIRA review completed](#)

Mar 20 - [Proposed regulations, denial of deduction for fines, penalties; OIRA review completed](#)

Mar 13 - [OIRA update: Expectations for issuance of regulations, under 2017 tax law \(TCJA\)](#)

Mar 12 - [Proposed regulations, net operating loss \(NOL\) deduction; OIRA review completed](#)

Mar 6 - [Final regulations pending OIRA review: Section 199A treatment for deductions involving REITs and RICs](#)

Mar 3 - [Regulations on UBTI, separately computed for each trade or business activity; OIRA review completed](#)

February 2020

Feb 28 - [Regulations implementing “carried interest” measures; OIRA review completed](#)

Feb 27 - [Regulations concerning hybrid dividends and payments; OIRA review completed](#)

Feb 24 - [Proposed regulations: Deductibility of meal and entertainment expenses](#)

Feb 21 - [Proposed regulations: Deductibility of business meal expenses \(text of regulations\)](#)

Feb 21 - [Rev. Proc. 2020-13: Guidance for farmers on uniform capitalization rules](#)

Feb 20 - [Proposed regulations pending OIRA review: Like-kind exchanges](#)

Feb 20 - [Proposed regulations pending OIRA review: Net operating loss \(NOL\) deduction](#)

Feb 11 - [Proposed regulations: Federal income tax withholding from employee wages](#)

Feb 10 - [Proposed regulations pending OIRA review: Business interest deduction limitation](#)

Feb 10 - [Rev. Rul. 2020-05: Adjustments to basis for life insurance contracts; clarifications reflecting TCJA changes](#)



- Feb 10** - [IRS practice unit: Interest capitalization for self-constructed assets; updated for TCJA measures](#)
- Feb 5** - [Regulations on business interest limitation under section 163\(j\); OIRA review completed](#)
- Feb 4** - [Final regulations: Employer-provided vehicles, fleet average and cents-per-mile valuation rules](#)
- Feb 4** - [Regulations pending OIRA review: Denial of deduction for fines, penalties](#)
- Feb 4** - [Regulations pending OIRA review: UBTI separately computed for each trade or business activity](#)

2019

December 2019

- Dec 31** - [Final regulations for opportunity zones are released to Federal Register](#)
- Dec 30** - [Craft beverage excise tax provisions extended through 2020; wine credit transfers](#)
- Dec 23** - [Proposed regulations: Source of income for certain sales of personal property, inventory \(text of regulations\)](#)
- Dec 20** - [KPMG report: Analysis of final and proposed foreign tax credit regulations](#)
- Dec 20** - [KPMG report: Initial impressions of final regulations for opportunity zones](#)
- Dec 19** - [Final regulations: Opportunity zones \(text of regulations and FAQs\)](#)
- Dec 19** - [Final regulations, opportunity zones; OIRA review completed](#)
- Dec 18** - [Regulations pending OIRA review: Business interest limitation under section 163\(j\)](#)
- Dec 18** - [Notice 2020-3: Default rate of withholding, periodic payments including retirement and annuity distributions](#)
- Dec 17** - [KPMG report: Proposed regulations under section 162\(m\) to address tax law changes \(initial impressions\)](#)
- Dec 17** - [Regulations pending OIRA review: Hybrid dividends and payments](#)
- Dec 16** - [Proposed regulations: Deduction for employee remuneration in excess of \\$1 million](#)
- Dec 16** - [Regulations relating to foreign tax credit released to Federal Register](#)
- Dec 12** - [KPMG report: Analysis of final regulations and additional proposed regulations under section 59A \("BEAT"\)](#)
- Dec 9** - [Final regulations on opportunity zones, pending OIRA review](#)
- Dec 9** - [KPMG report: "BEAT" final regulations, provisions applicable to insurance companies](#)
- Dec 5** - [Proposed regulations, payments made to charitable entities; OIRA review completed](#)
- Dec 3** - [KPMG report: Initial impressions about final and proposed foreign tax credit regulations](#)
- Dec 2** - [KPMG report: Initial impressions, final regulations and additional proposed regulations under section 59A \("BEAT"\)](#)
- Dec 2** - [Regulations: Foreign tax credit \(text of regulations\)](#)
- Dec 2** - [Regulations implementing BEAT rules \(text of regulations\)](#)

November 2019

- Nov 26** - [Rev. Proc. 2019-48: Rules for using per diem rates to substantiate expenses incurred away from home](#)
- Nov 22** - [Final regulations: Basic exclusion amount, estate and gift taxes \(text of regulations\)](#)
- Nov 18** - [Final regulations: Ownership-attribution rules for persons related to CFC; rents derived in active conduct of trade or business](#)



- Nov 11 - [BEAT proposed and final regulations; OIRA review completed](#)
- Nov 6 - [Proposed regulations: Eligible terminated S corporations \(initial impressions\)](#)
- Nov 6 - [IRS adds new compliance campaign on cross-border activities \(LB&I division\)](#)
- Nov 4 - [Proposed regulations: Eligible terminated S corporations \(text of regulations\)](#)

October 2019

- Oct 31 - [Draft version of revised Form 8996 for reporting opportunity zone fund data](#)
- Oct 31 - [Foreign tax credit regulations; OIRA review completed](#)
- Oct 30 - [Regulations pending OIRA review: Payments to charitable entities in return for consideration](#)
- Oct 29 - [Final regulations: Information reporting of reportable sales of life insurance contracts, of death benefit payments](#)
- Oct 24 - [KPMG report: Proposed regulations address TCJA gross income acceleration requirement](#)
- Oct 9 - [Proposed regulations: Contribution limits applicable to ABLE accounts](#)
- Oct 8 - [Public hearing scheduled; regulations on dividends received deduction limitations from controlled foreign corporations](#)
- Oct 4 - [Regulations pending OIRA review: Foreign tax credit guidance](#)
- Oct 3 - [KPMG report: Initial impressions of proposed regulations addressing repeal of section 958\(b\)\(4\); relief provided by Rev. Proc. 2019-40](#)
- Oct 1 - [Proposed regulations, Rev. Proc. 2019-40: Relief provided concerning repeal of section 958\(b\)\(4\) \(text of regulations\)](#)

September 2019

- Sep 24 - [Rev. Proc. 2019-38: Section 199A “safe harbor” for rental real estate](#)
- Sep 17 - [Regulations: Additional first-year depreciation deduction \(regulations released to Federal Register\)](#)
- Sep 17 - [Regulations under section 59A or “BEAT” provisions \(pending OIRA review\)](#)
- Sep 13 - [KPMG report: Proposed regulations on treatment of built-in items for section 382 \(initial impressions\)](#)
- Sep 13 - [Regulations: Additional first-year depreciation deduction \(advance release of text of regulations by IRS\)](#)
- Sep 13 - [Final regulations: Additional first-year depreciation \(OIRA review completed\)](#)
- Sep 9 - [Proposed regulations: Built-in gains and losses under section 382\(h\) \(text of regulations\)](#)
- Sep 9 - [Regulations: Additional first-year depreciation allowance \(OIRA review completed\)](#)
- Sep 6 - [KPMG report: Proposed regulations on changes to income recognition rules; initial impressions](#)
- Sep 6 - [Rev. Proc. 2019-37: Automatic consent to change method of accounting, section 451 proposed regulations](#)
- Sep 5 - [Proposed regulations: Timing of income inclusion under section 451 \(text of regulations\)](#)

August 2019

- Aug 26 - [KPMG report: Mineral interest income and section 199A deduction](#)
- Aug 22 - [Notice 2019-46: Relief for domestic partnerships or S corporations, determining GILTI amounts \(initial impressions and observations\)](#)
- Aug 22 - [Proposed regulations: Employer-provided vehicles, fleet average and cents-per-mile valuation rules](#)



- Aug 21** - [KPMG report: Non-life insurance companies and “BEAT” considerations](#)
- Aug 21** - [Proposed regulations under section 451\(b\) and \(c\); OIRA review completed](#)
- Aug 9** - [KPMG report: Guidance on accounting method change for insurance companies \(Rev. Proc. 2019-34\)](#)
- Aug 6** - [Rev. Proc. 2019-34: Simplified procedures for insurance companies to change methods of accounting, compliance with U.S. tax law changes](#)
- Aug 1** - [IRS practice unit: Source of income, nonresident alien individuals \(reflecting U.S. tax legislative changes\)](#)

July 2019

- Jul 31** - [Rev. Proc. 2019-33: Relief for bonus depreciation late elections, or revoking prior elections](#)
- Jul 26** - [Final regulations for additional first-year depreciation allowance \(pending OIRA review\)](#)
- Jul 25** - [KPMG report: Proposed regulations concerning university excise tax](#)
- Jul 24** - [Proposed regulations: Determining built-in gains and losses \(OIRA review completed\)](#)
- Jul 23** - [KPMG report: Section 846 and revised discount factors and guidance on accounting method change \(insurance companies\)](#)
- Jul 22** - [Rev. Proc. 2019-30: Insurance companies, automatic consent for accounting method change](#)
- Jul 22** - [Rev. Proc. 2019-31: Insurance companies, revised unpaid loss discount factors for 2018 accident year](#)
- Jul 16** - [IRS reminder: Q&As provide guidance about section 965 transition tax](#)
- Jul 12** - [KPMG report: Proposed passive foreign investment company \(PFIC\) regulations; initial impressions and observations](#)
- Jul 11** - [California: “Loop-hole closing” legislation adopts certain TCJA changes](#)
- Jul 11** - [Final regulations: Advance payments for goods, long-term contracts](#)
- Jul 10** - [Proposed regulations: Passive foreign investment companies \(PFICs\) and PFIC insurance exception \(text of regulations\)](#)
- Jul 1** - [IRS updates FAQs on opportunity zones](#)

June 2019

- Jun 28** - [Proposed regulations: Excise tax, net investment income of colleges, universities](#)
- Jun 28** - [IRS provides Q&As concerning section 965 \(including transfer and consent agreements\)](#)
- Jun 26** - [New York: Legislation revises GILTI exclusion rules, modifies “Wayfair” threshold](#)
- Jun 26** - [KPMG report: Excess business loss limitation under section 461\(l\)](#)
- Jun 25** - [Regulations concerning excise tax on college net investment income \(OIRA review completed\)](#)
- Jun 25** - [Notice 2019-42: Opportunity zones designated in Puerto Rico](#)
- Jun 25** - [KPMG report: Section 199A implications for cooperatives; initial impressions of proposed regulations](#)
- Jun 24** - [KPMG report: Opportunity zones and REITs](#)
- Jun 19** - [KPMG report: Initial impressions of final regulations under section 951A \(GILTI\) and certain guidance related to foreign tax credit, as well as new proposed regulations under sections 951A and 958 \(rules for determining stock ownership\)](#)
- Jun 19** - [KPMG report: Initial impressions of temporary regulations under section 245A; denial of dividends received deduction for certain dividends from current or former CFCs](#)



- Jun 18** - [KPMG report: Modification of discounting rules for insurance companies \(initial impressions about final regulations\)](#)
- Jun 18** - [Notice 2019-27: Guidance for cooperatives and patrons on QBI deduction](#)
- Jun 18** - [Proposed regulations: Rules under section 199A for cooperatives and patrons \(text of regulations\)](#)
- Jun 18** - [Regulations pending OIRA review: Proposed regulations under section 451\(b\)](#)
- Jun 14** - [Final regulations: "Global intangible low-taxed income" \(GILTI\) \(text of regulations\)](#)
- Jun 14** - [Regulations: Dividends received deduction limitation when from certain foreign corporations \(text of regulations\)](#)
- Jun 14** - [Proposed regulations: Section 958 \(determining stock ownership\) and section 951A \(GILTI\) \(text of regulations\)](#)
- Jun 13** - [Final regulations: Modification of discounting rules for insurance companies](#)
- Jun 13** - [Final regulations: Nonresident aliens, potential current beneficiaries of electing small business trusts](#)
- Jun 11** - [Final regulations: State and local tax credits and charitable contributions \(text of regulations\)](#)
- Jun 11** - [D.C. Circuit: Foreign partners and effectively connected income \("Grecian Magnesite" case cited in 2017 tax law\)](#)
- Jun 6** - [GILTI regulations under sections 951\(b\) and 951A; OIRA review completed](#)
- Jun 6** - [JCT overview of GILTI and FDII provisions \(sections 250 and 951A\)](#)
- Jun 5** - [Regulations: Dividend received deduction, branch loss recapture \(section 245A\); OIRA review completed](#)
- Jun 3** - [Regulations concerning SALT credits, charitable contributions; sections 164 and 170\(c\) guidance \(OIRA review completed\)](#)
- Jun 3** - [Minnesota: Corporate conformity legislation, effective retroactively](#)
- ## May 2019
- May 31** - [IRS releases draft Form W-4 for 2020, provides FAQs](#)
- May 30** - [Hearing on FDII and GILTI proposed regulations, set for July 10, 2019](#)
- May 30** - [Regulations pending OIRA review: Proposed regulations under section 245A](#)
- May 29** - [KPMG report: Final regulations, amount determined under section 956 for corporate U.S. shareholders](#)
- May 23** - [Proposed regulations: Passive income exception for foreign insurance companies \(OIRA review completed\)](#)
- May 22** - [Final regulations: Amount determined under section 956 for corporate U.S. shareholders \(text of regulations\)](#)
- May 22** - [Senate passes bill to modify 2017 "kiddie tax" changes](#)
- May 20** - [Proposed regulations: Domestic production activities deduction for agricultural, horticultural cooperatives \(OIRA review completed\)](#)
- May 16** - [Regulations pending OIRA review: Global intangible low-taxed income \(GILTI\) provisions under sections 951\(b\) and 951A](#)
- May 16** - [Regulations pending OIRA review: Excise tax on college net investment income \(section 4968\)](#)
- May 15** - [Regulations pending OIRA review: Dividend received deduction \(section 245A\), branch loss recapture \(section 91\)](#)



- May 9** - [KPMG report: Proposed regulations, withholding obligations incident to transfers of interests by foreign partners, partnerships engaged in U.S. trade or business](#)
- May 8** - [EU comment letter on FDI proposed regulations; alleged “prohibited export subsidy” under WTO obligations](#)
- May 7** - [Proposed regulations: Tax withholding, information reporting concerning partnerships with foreign partners \(text of regulations\)](#)
- May 6** - [KPMG report: Employee or independent contractor; common law test in new tax paradigm](#)

April 2019

- Apr 30** - [Proposed regulations under section 1400Z-2 for qualified opportunity zones, released to Federal Register](#)
- Apr 29** - [KPMG report: Twenty questions about possible technical corrections to 2017 Tax Act](#)
- Apr 29** - [KPMG reports: Interest deduction limitation under section 163\(j\) \(Iowa\); GILTI guidance \(Maryland, New Jersey\)](#)
- Apr 24** - [Notice 2019-30: Recommendations requested for 2019-2020 priority guidance plan](#)
- Apr 22** - [Federal tax conformity \(Arkansas, New Jersey, New York\)](#)
- Apr 18** - [Opportunity zones: Highlights of the second set of proposed regulations](#)
- Apr 17** - [Proposed regulations: Qualified opportunity zone funds under section 1400Z-2 \(text of regulations released by IRS\)](#)
- Apr 17** - [Proposed regulations: Nonresident aliens, potential current beneficiaries of electing small business trusts](#)
- Apr 17** - [OIRA review completed; proposed regulations under qualified opportunity funds \(section 1400Z-2\)](#)
- Apr 16** - [Correcting amendments, final regulations under section 199A](#)
- Apr 15** - [KPMG report: Pricing method, services cost method eligibility under U.S. BEAT provision](#)
- Apr 12** - [OIRA review of proposed regulations: Determining built-in gains and losses](#)
- Apr 12** - [OIRA review of proposed regulations: Guidance under section 451\(c\)](#)
- Apr 12** - [JCT overview of “BEAT” provisions under section 59A](#)
- Apr 9** - [Corrections to final regulations under section 965](#)
- Apr 8** - [KPMG video shorts: Implications for businesses, section 199A regulations](#)
- Apr 8** - [Idaho and New York: Federal tax reform, conformity measures](#)
- Apr 5** - [Proposed regulations pending OIRA review: Passive income exception under section 1297 for foreign insurance companies](#)

March 2019

- Mar 28** - [JCT overview of section 163\(j\), limitation on deduction of business interest](#)
- Mar 27** - [Ways and Means holds first hearing on 2017 tax law](#)
- Mar 25** - [OIRA review: SALT credits, charitable contributions; guidance under sections 164 and 170\(c\)](#)
- Mar 25** - [JCT report, distributional effects of Pub. L. No. 115-97 \(U.S. tax law\)](#)
- Mar 22** - [Proposed regulations: Life insurance contracts, reportable sales and reportable death benefits](#)
- Mar 18** - [Proposed regulations under “anti-hybrid” provisions; hearing cancelled](#)
- Mar 13** - [JCT overview of section 199A deduction, qualified business income](#)
- Mar 12** - [Regulations pending OIRA review, qualified opportunity funds \(section 1400Z-2\)](#)
- Mar 11** - [Proposed foreign tax credit regulations, hearing cancelled](#)



Mar 8 - [KPMG report: Initial impressions, observations on proposed FDII, GILTI regulations under section 250](#)

Mar 7 - [Proposed regulations, “anti-hybrid” provisions \(hearing scheduled for March 20\)](#)

Mar 5 - [Proposed “BEAT” regulations, hearing scheduled for March 25](#)

Mar 5 - [Proposed foreign tax credit regulations, corrections](#)

Mar 4 - [Proposed regulations under section 250 for FDII deductions \(text released\)](#)

February 2019

Feb 27 - [Proposed foreign tax credit regulations, hearing scheduled for March 14](#)

Feb 25 - [KPMG report: Tax rules for parking deductions, increased UBTI](#)

Feb 23 - [OIRA review completed; proposed regulations under section 250 for FDII deductions](#)

Feb 18 - [Opportunity zone hearing on proposed regulations: Oral comments highlight need for greater clarity for investments to move forward](#)

Feb 13 - [Rev. Proc. 2019-13: Safe harbor method of accounting, 100% first-year depreciation for passenger automobiles](#)

Feb 13 - [Virginia: Conformity bill pending signature by governor](#)

Feb 11 - [KPMG report: Payment-acceleration events for section 965 installment payments and transfer agreements](#)

Feb 11 - [KPMG report: Section 451\(b\) and new book-tax conformity rules](#)

Feb 5 - [KPMG report: Changes in corrected final regulations under section 199A](#)

Feb 4 - [Final regulations under section 199A released to Federal Register](#)

Feb 4 - [Final regulations released to Federal Register, “transition tax” under section 965](#)

Feb 1 - [Final regulations under section 199A; new version reflects changes](#)

January 2019

Jan 30 - [Final regulations under section 965; new version reflects changes](#)

Jan 29 - [Public hearings scheduled: GILTI and opportunity zone proposed regulations](#)

Jan 24 - [KPMG report: Analysis and observations of final section 199A regulations](#)

Jan 23 - [IRS final forms, instructions: Implementing U.S. tax law changes](#)

Jan 22 - [KPMG report: Regulations addressing treatment under section 199A, dividends paid by REITs](#)

Jan 18 - [Final regulations under section 199A \(20% deduction\), text released by IRS](#)

Jan 18 - [KPMG report: Final regulations relating to “transition tax” under section 965](#)

Jan 17 - [OIRA review completed, final regulations under section 199A \(20% deduction\)](#)

Jan 16 - [Notice 2019-11: Estimated tax penalty waiver for 2018, individual taxpayers](#)

Jan 16 - [KPMG report: Interim guidance, taxing “excess” executive compensation of exempt organizations](#)

Jan 15 - [Final regulations under section 965, text is released by IRS](#)

Jan 14 - [OIRA review completed, final regulations under section 965 transition tax](#)

Jan 14 - [IRS statement on sequestration, refundable AMT credits for corporations](#)

Jan 11 - [Notice 2019-08: Values for employee personal use of employer-provided vehicles](#)

Jan 10 - [Accounting for AMT credit refunds resulting from tax reform, effects of sequestration](#)

Jan 7 - [Public hearing, proposed regulations for opportunity zones](#)

Jan 7 - [IRS final forms, instructions for implementing U.S. tax law changes](#)

Jan 7 - [New Jersey: New form for reporting dividends, deemed mandatory repatriation dividends](#)



Jan 3 - [KPMG report: Preliminary analysis and observations regarding certain exempt organization provisions in JCT Bluebook](#)

Jan 3 - [KPMG report: JCT Bluebook clarifies intended application of enhanced charitable contribution deduction](#)

Jan 2 - [Ways and Means Chairman Brady's discussion draft for technical corrections legislation](#)

2018

December 2018

Dec 31 - [KPMG report: Preliminary analysis and observations, JCT Bluebook description on application of section 163\(j\) to passthrough entities](#)

Dec 28 - [Rev. Proc. 2019-12: Safe harbors, business taxpayer payments to charity for state, local tax credits](#)

Dec 26 - [Proposed regulations under section 864\(c\)\(8\) released to Federal Register](#)

Dec 21 - [KPMG report: Initial impressions, proposed regulations implementing "anti-hybrid" provisions of new tax law](#)

Dec 21 - [KPMG report: Preliminary analysis and observations regarding certain passthrough provisions in JCT Bluebook](#)

Dec 21 - [KPMG report: Preliminary analysis and observations regarding certain international provisions in JCT Bluebook](#)

Dec 21 - [Rev. Proc. 2019-08: "Qualified real property" expensing under section 179, alternative depreciation under section 168](#)

Dec 21 - [KPMG report: Initial impressions of proposed regulations under section 864\(c\)\(8\)](#)

Dec 20 - [Proposed regulations under section 163\(j\) released to Federal Register](#)

Dec 20 - [Proposed regulations on hybrid dividends, payments \(text of regulations\)](#)

Dec 20 - [Proposed regulations under section 864\(c\)\(8\) \(text of regulations\)](#)

Dec 20 - [JCT general explanation of new tax law \("Bluebook"\)](#)

Dec 19 - [KPMG report: "BEAT" proposed regulations, provisions applicable to insurance companies](#)

Dec 19 - [Entity classification: Withdrawing change request after regulations render election undesirable](#)

Dec 18 - [Proposed regulations on hybrid dividends, payments provision; OIRA review completed](#)

Dec 18 - [IRS releases draft instructions for Form 965 series](#)

Dec 17 - [KPMG report: Analysis and observations about "BEAT" proposed regulations](#)

Dec 17 - [Proposed regulations on "BEAT" released to Federal Register](#)

Dec 17 - [Regulations pending OIRA review, section 250 deductions for foreign-derived intangible income and GILTI](#)

Dec 17 - [KPMG report: Initial impressions of Notice 2019-01 and "PTEP" guidance](#)

Dec 14 - [Notice 2019-01: Future regulations, foreign corporations with previously taxed earnings and profits \(text of notice\)](#)

Dec 14 - [Regulations pending OIRA review, section 199A and 20% deduction for passthrough business income](#)

Dec 14 - [KPMG report: Initial impressions about Rev. Proc. 2019-10, computing insurance company reserves](#)



- [Dec 14 - KPMG report: Initial impressions, proposed regulations under section 59A \(“BEAT”\)](#)
- [Dec 13 - Proposed regulations implementing “BEAT” provision under section 59A \(text of regulations\)](#)
- [Dec 13 - Rev. Proc. 2019-10: Insurance company, method of accounting change for computing reserves \(text of revenue procedure\)](#)
- [Dec 13 - IRS releases Form 5471 and draft instructions for 2018](#)
- [Dec 13 - OIRA review completed; proposed regulations implementing “BEAT” provision](#)
- [Dec 12 - KPMG report: Initial impressions, FAQs on “transition tax” under section 965 for 2018 returns](#)
- [Dec 12 - IRS provides FAQs, “transition tax” under section 965 for 2018 returns](#)
- [Dec 12 - IRS provides draft version of Form 965 instructions](#)
- [Dec 11 - OIRA review completed, proposed regulations under section 864\(c\)\(8\), gain or loss from sales of U.S. partnership interests](#)
- [Dec 11 - Draft instructions, Form 8990: Business interest expense limitation, section 163\(j\)](#)
- [Dec 10 - Ways and Means Chairman Brady releases modified version of tax package](#)
- [Dec 10 - Notice 2018-99: Parking expenses as qualified transportation fringe benefits, nondeductible amount](#)
- [Dec 7 - Notice 2018-97: Initial guidance, new tax benefit for stock options and restricted stock units](#)
- [Dec 6 - Final regulations pending OIRA review, section 965 transition tax](#)
- [Dec 5 - KPMG report: Tax planning guide 2019, for individual taxpayers](#)
- [Dec 4 - Proposed foreign tax credit regulations released to Federal Register](#)
- [Dec 4 - Proposed regulations pending OIRA review, gain or loss from sales of U.S. partnership interests](#)
- [Dec 3 - KPMG report: Insurance industry implications of proposed regulations under section 163\(j\)](#)

November 2018

- [Nov 30 - KPMG report: Initial impressions, foreign tax credit proposed regulations](#)
- [Nov 29 - Rev. Proc. 2018-60: Automatic consent procedures, timing of revenue recognition](#)
- [Nov 28 - KPMG report: Initial impressions of proposed regulations under section 163\(j\), business interest limitation](#)
- [Nov 28 - Proposed regulations: Foreign tax credit provision under new U.S. tax law \(text of regulations\)](#)
- [Nov 27 - Rev. Proc. 2018-59: Infrastructure safe harbor and section 163\(j\) business interest limitation](#)
- [Nov 26 - Brady releases tax bill with technical corrections, retirement, extenders, other provisions](#)
- [Nov 26 - Proposed regulations under section 163\(j\), business interest limitation \(text of regulations\)](#)
- [Nov 26 - Notice 2018-92: Interim guidance, tax withholding, wages and retirement and annuity distributions](#)
- [Nov 24 - OIRA review completed, proposed regulations on foreign tax credit](#)
- [Nov 21 - OIRA review completed, proposed regulations under section 163\(j\) and the business interest limitation](#)
- [Nov 20 - Proposed regulations: Basic exclusion amount, estate and gift taxes \(text of regulations\)](#)
- [Nov 15 - Rev. Proc. 2018-57: Inflation adjustments for 2019, individual taxpayers](#)
- [Nov 13 - Proposed regulations on hybrid dividends, payments provision pending OIRA review](#)
- [Nov 9 - IRS priority guidance plan for 2018-2019](#)
- [Nov 9 - Proposed regulations: Amendments relating to hardship distributions from section 401\(k\) plans](#)
- [Nov 8 - Proposed regulations on foreign tax credit provision, pending OIRA review](#)



- [Nov 7 - IRS adds FAQs on filing transfer agreements relating to Code section 965](#)
- [Nov 6 - Proposed regulations implementing “BEAT” provision, pending OIRA review](#)
- [Nov 6 - Proposed regulations: Form 4720 filing requirement for Chapter 42 excise taxes, abatement](#)
- [Nov 6 - Proposed regulations: Modification of discounting rules for insurance companies](#)
- [Nov 5 - Proposed regulations: Discounting rules for insurance companies \(text of regulations\)](#)
- [Nov 4 - KPMG report: Initial impressions of proposed regulations coordinating sections 956 and 245A](#)
- [Nov 1 - Proposed regulations under section 956, released to Federal Register](#)

October 2018

- [Oct 31 - Proposed regulations: Amount determined under section 956 for corporate U.S. shareholders \(text of regulations\)](#)
- [Oct 30 - Hearing on proposed “bonus depreciation” regulations scheduled for November 28](#)
- [Oct 26 - Proposed regulations: Removal of regulations on advance payments, goods and long-term contracts](#)
- [Oct 25 - Proposed regulations pending OIRA review: Section 163\(j\) business interest limitation](#)
- [Oct 25 - Proposed regulations for opportunity zones, released in Federal Register](#)
- [Oct 22 - KPMG report: Initial impressions of proposed regulations: Opportunity zones and deferral of gains](#)
- [Oct 19 - Proposed regulations: Opportunity zones, deferral of gains \(text of regulations\)](#)
- [Oct 18 - KPMG report: New section 163\(j\)—partnership issues](#)
- [Oct 18 - Notice 2018-84: Personal exemption at “zero,” health plan implications](#)
- [Oct 18 - OIRA review completed, opportunity zone regulations](#)
- [Oct 17 - U.S. Treasury’s list of regulatory projects, implementing new tax law provisions](#)
- [Oct 16 - U.S. guidance on claiming tax credits, reduced tax rates \(imported spirits, beer, wine\)](#)
- [Oct 12 - KPMG report: Initial impressions of proposed GILTI regulations](#)
- [Oct 12 - Proposed regulations under section 965; public hearing on October 22](#)
- [Oct 12 - Proposed regulations: Removing existing regulations on advance payments for goods, long-term contracts](#)
- [Oct 9 - Notice of additional guidance under section 965](#)
- [Oct 8 - IRS allows more time for filing transfer agreement under section 965](#)
- [Oct 8 - KPMG report: Cross-border income inclusions \(including GILTI\) treated as REIT qualifying income](#)
- [Oct 8 - KPMG report: Notice 2018-68 guidance under section 162\(m\); narrowly crafted grandfathering provision](#)
- [Oct 8 - KPMG report: Proposed regulations under section 199A](#)
- [Oct 4 - Guidance on procedures, requirements relating to alcohol excise tax](#)
- [Oct 4 - IRS reminder: Electing out of 100% bonus depreciation deduction for 2017; October 15 deadline for certain taxpayers](#)
- [Oct 3 - Proposed regulations under GILTI provisions released in Federal Register](#)
- [Oct 3 - Notice 2018-76: Transitional guidance on deductibility of business meal expenses](#)
- [Oct 1 - Notice 2018-78: Basis adjustment election under section 965 proposed regulations](#)

September 2018

- [Sep 28 - House passes third “tax reform 2.0” bill to extend new tax law provisions](#)
- [Sep 27 - House passes two bills under “tax reform 2.0”](#)



- Sep 27 - [Notice 2018-80: Future regulations to provide market discount not includible in income under section 451\(b\)](#)
- Sep 27 - [IRS releases draft instructions for Form 1040 for 2018](#)
- Sep 24 - [Notice 2018-71: Employer credit for paid family and medical leave \(Q&As\)](#)
- Sep 24 - [KPMG report: New section 163\(j\)—selected issues](#)
- Sep 21 - [IRS provides draft instructions for Form 8992 \(GILTI\)](#)
- Sep 21 - [Notice 2018-75: Employer reimbursements made in 2018 for employee moving expenses in 2017](#)
- Sep 19 - [Notice 2018-74: Modified “safe harbor” explanations for plan administrators to provide for recipients of rollover distributions](#)
- Sep 17 - [TTB guidance: “Single taxpayer” rules for excise tax credits, reduced rates on beer, wine, distilled spirits](#)
- Sep 13 - [Proposed regulations under GILTI provisions \(text of regulations\)](#)
- Sep 13 - [Rev. Proc. 2018-48: REIT items of income, foreign currency gain under GILTI provisions](#)
- Sep 13 - [Proposed regulations for opportunity zones, pending OIRA review](#)
- Sep 13 - [Ways and Means approves “tax reform 2.0” bills](#)
- Sep 11 - [Ways and Means schedules markup of “tax reform 2.0” bills](#)
- Sep 10 - [Ways and Means announces introduction of “tax reform 2.0” bills](#)
- Sep 8 - [Update on proposed regulations under GILTI provisions](#)
- Sep 6 - [IRS provides draft version of Form 8991 for “BEAT” reporting](#)
- Sep 6 - [IRS provides draft versions of schedules for Form 965](#)
- Sep 6 - [Rev. Proc. 2018-47: Excise tax relief for RICs with section 965 inclusions](#)
- Sep 5 - [Business taxpayer payments to state, local tax credit programs generally deductible; IRS response to inquiries on proposed regulations](#)
- Sep 5 - [IRS provides draft versions of Form 965 and Schedule H](#)

August 2018

- Aug 28 - [Notice 2018-70: Future regulations on “qualifying relative” and personal exemption amount \(new tax law measures\)](#)
- Aug 23 - [Proposed regulations: State and local tax credits and charitable contributions \(text of regulations\)](#)
- Aug 23 - [Proposed GILTI regulations pending OIRA review; IRS draft forms for GILTI reporting](#)
- Aug 22 - [Rev. Proc. 2018-44: Accounting method change, “eligible terminated S corporation” \(new tax law\)](#)
- Aug 21 - [Notice 2018-68: Guidance on deduction limitation for remuneration paid to “covered employee” under section 162\(m\) \(new tax law\)](#)
- Aug 20 - [OIRA review completed on SALT credits, charitable contribution regulations](#)
- Aug 16 - [Senate Finance Committee Republicans identify issues for technical corrections, regulatory guidance for new tax law](#)
- Aug 15 - [U.S. Treasury, CBP interim final rule; alcohol excise tax refunds](#)
- Aug 10 - [KPMG report: Issues and analysis of section 965 proposed regulations](#)
- Aug 10 - [Proposed regulations under section 199A released for publication in Federal Register](#)
- Aug 9 - [Proposed bonus depreciation regulations and 2018 filing season: Opportunities and pitfalls](#)



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

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

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

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

Aug 3 - [Proposed regulations under section 965 released for publication in Federal Register](#)

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

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

Aug 2 - [What regulations could be released next? Regulations under sections 199A and 385](#)

Aug 1 - [Text of regulations, section 965 “transition tax”](#)

July 2018

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

Jul 24 - [Ways and Means chairman releases framework for “tax reform 2.0”](#)

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

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

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

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

June 2018

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

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

Jun 27 - [SEC staff comments: Accounting for tax reform, implementing new standards](#)

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

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

Jun 18 - [Colorado: Guidance on reporting IRC section 965 income](#)

Jun 18 - [North Carolina: Federal tax conformity legislation](#)

Jun 18 - [Rhode Island: Proposed regulation on corporate tax treatment of section 965 income](#)

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

Jun 14 - [KPMG report: Federal developments supplement to KPMG’s report on new tax law](#)

Jun 11 - [Michigan: Guidance on corporate tax treatment of mandatory repatriation pursuant to IRC section 965](#)

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

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

Jun 5 - [KPMG report: Mineral interest income, eligible for section 199A deduction?](#)

Jun 5 - [KPMG report: Tax reform and publicly traded partnerships](#)

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



May 2018

- May 31 - [Treasury offers expanded relief for producers claiming wine production credit](#)
- May 25 - [Notice 2018-42: Modifications to standard mileage rates for 2018](#)
- May 23 - [Notice 2018-54: Future regulations to address state and local tax deductions](#)
- May 22 - [U.S. Treasury updates list of opportunity zones \(May 2018\)](#)
- May 18 - [Iowa: Federal tax conformity legislation, other measures](#)
- May 17 - [Connecticut: New partnership-level tax, in response to federal tax changes](#)
- May 17 - [Indiana: Federal tax conformity legislation enacted](#)
- May 10 - [Third quarter update to IRS, Treasury priority guidance plan 2017-2018](#)
- May 9 - [Rev. Proc. 2018-31: List of automatic changes; certain accounting method changes reflecting new tax law](#)
- May 8 - [Notice 2018-30: Section 382 recognized built-in gains, losses determined without regard to section 168\(k\) immediate expensing](#)

April 2018

- Apr 27 - [Notice 2018-43: Recommendations requested for IRS, Treasury guidance, including guidance to implement new tax law](#)
- Apr 27 - [Rev. Rul. 2018-11: Inflation adjustment for certain debt instruments, as revised by new tax law](#)
- Apr 26 - [Rev. Proc. 2018-27: Changes to HSA contribution limitation for 2018, relief measures](#)
- Apr 26 - [IRS provides FAQs on qualified opportunity zones, under new tax law](#)
- Apr 26 - [Notice 2018-41: Future regulations, information reporting on reportable policy sales of life insurance contracts \(new section 6050Y\)](#)
- Apr 26 - [Rev. Rul. 2018-13: State-assumed interest rates, insurance company post-2016 reserves](#)
- Apr 24 - [First congressional hearing on new U.S. tax law](#)
- Apr 24 - [Kentucky: Tax reform legislation includes federal tax conformity measures](#)
- Apr 23 - [KPMG report: Employer credit, paying employees for family or medical leave](#)
- Apr 19 - [U.S. Treasury updates list of opportunity zones, under new tax law](#)
- Apr 17 - [Rev. Proc. 2018-25: Automobile depreciation deduction limits for 2018, reflecting new tax law](#)
- Apr 16 - [Notice 2018-38: Fiscal year U.S. corporations to pay “blended” income tax rate under new tax law](#)
- Apr 16 - [Arizona: Federal tax conformity legislation enacted](#)
- Apr 16 - [Connecticut: Guidance on state tax treatment of mandatory repatriation amounts under IRC section 965](#)
- Apr 14 - [IRS updates FAQs, “transition tax” on foreign earnings under Code section 965](#)
- Apr 13 - [IRS reminder: Combat zone tax benefits, Armed Forces service in Sinai Peninsula, retroactive to June 2015](#)
- Apr 13 - [Notice 2018-37: Future regulations to clarify effective date, trust income payment to former spouse](#)
- Apr 13 - [Rev. Proc. 2018-22: Corrected AMT phaseout threshold amount for estates, trusts](#)
- Apr 12 - [Notice 2018-35: Transitional guidance, accrual method taxpayers deferring advance payments from income](#)
- Apr 9 - [IRS Publication 5292: Calculating section 965 amounts, elections available for 2017 returns](#)
- Apr 9 - [First round of opportunity zones released, under new tax law](#)
- Apr 9 - [Tennessee: Guidance on state tax treatment of repatriated income under IRC section 965](#)
- Apr 9 - [Wisconsin: Federal tax conformity legislation enacted](#)



Apr 3 - [New York: State budget includes federal tax reform-related changes](#)

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

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

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

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

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

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

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

March 2018

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

Mar 27 - [Section 199A implications for cooperatives under appropriations legislation](#)

Mar 26 - [Illinois, New Jersey, Utah: Guidance on state treatment of “transition tax” on foreign earnings under new Code section 965](#)

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

Mar 12 - [KPMG report: Tax reform implications for R&D activities](#)

Mar 5 - [Temporary relief for producers claiming the wine production credit under new tax law](#)

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

Mar 1 - [Notice 2018-18: Future “carried interest” regulations to clarify partnership interests held by S corporations](#)

February 2018

Feb 28 - [IRS updates Form W-4, “withholding calculator” to reflect tax law changes](#)

Feb 19 - [KPMG report: Qualified opportunity zone investments under new U.S. tax law](#)

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

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

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

Feb 8 - [IRS guidance projects, implementing new tax law provisions](#)

Feb 7 - [JCT report describing federal tax law](#)

Feb 6 - [IRS release: New tax law, no changes to pension plan cost-of-living adjustments for 2018](#)

January 2018

Jan 31 - [New tax law implications, Alaska native corporations, settlement trusts](#)

Jan 29 - [FAQs recharacterization of Roth IRA contributions under new tax law](#)

Jan 29 - [Notice 2018-14: Withholding tax guidance, implementing new income tax law](#)

Jan 22 - [New York: State tax agency report, implications of federal tax reform for New York taxpayers](#)

Jan 19 - [Notice 2018-13: Additional guidance about “transition tax” on foreign earnings \(new Code section 965\)](#)



- Jan 18 - [KPMG report: New tax measures affecting partnerships, S corporations, and their owners](#)
- Jan 17 - [KPMG report: Accounting for U.S. tax reform under IFRS](#)
- Jan 11 - [IRS releases updated 2018 withholding tables, implementing new tax law changes](#)
- Jan 8 - [KPMG report: Power and utilities industry measures in new tax law](#)
- Jan 8 - [U.S. states start to address federal tax reform](#)
- Jan 5 - [KPMG report: Tax reform, accounting for income tax](#)

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- Dec 29 - [Notice 2018-08: Revised timeline, guidance on implementing new section 1446\(f\), publicly traded partnerships](#)
- Dec 29 - [Notice 2018-07: "Transition tax" on foreign earnings \(new Code section 965\)](#)
- Dec 29 - [Insurance: Mandatory repatriation considerations under new tax law](#)
- Dec 22 - [SEC relief to registrants, new U.S. tax law](#)
- Dec 22 - [KPMG report: Private equity funds—certain measures in new tax law](#)
- Dec 22 - [KPMG report: New tax law—Initial observations](#)
- Dec 22 - [President signs tax bill into law](#)
- Dec 20 - [KPMG report: Tax reform for tax-exempt organizations and donors](#)
- Dec 20 - [House passes revised conference agreement, completing congressional action on tax reform bill](#)
- Dec 20 - [Senate passes tax reform conference agreement, with revisions](#)
- Dec 19 - [House passes "Tax Cuts and Jobs Act" conference agreement](#)
- Dec 18 - [KPMG report: Insurance provisions in "Tax Cuts and Jobs Act" conference report](#)
- Dec 18 - [KPMG report: Initial analysis, observations of tax reform conference agreement](#)
- Dec 15 - [Tax reform conference committee reaches agreement, bill text is released](#)
- Dec 13 - [Tax reform conference committee convenes](#)
- Dec 12 - [EU finance ministers express concerns about U.S. tax reform proposals](#)
- Dec 11 - [JCT macroeconomic analysis of House tax reform bill](#)
- Dec 11 - [JCT comparison of revenue estimates of House and Senate-passed tax reform bills](#)
- Dec 7 - [Conferees for tax reform conference](#)
- Dec 7 - [JCT comparison of House- and Senate-passed tax reform bills](#)
- Dec 6 - [KPMG report: Tax reform for tax-exempt organizations and donors](#)
- Dec 4 - [Conference on tax reform bills; House conferees named; Senate rules preclude certain items](#)
- Dec 4 - [KPMG report: Insurance provisions in tax bill passed by U.S. Senate](#)
- Dec 4 - [KPMG report: Preliminary analysis and observations regarding Senate-passed bill](#)
- Dec 2 - [Senate passes tax reform bill: Modifications made on Senate floor](#)

November 2017

- Nov 30 - [Explanation, macroeconomic estimate of reconciliation \(tax reform\) bill in Senate](#)
- Nov 29 - [KPMG report: Tax reform proposals, implications for banking and capital markets](#)
- Nov 28 - [Senate Budget Committee votes to send tax reform bill to Senate floor](#)
- Nov 28 - [KPMG report: Income tax accounting considerations of U.S. tax reform](#)



- Nov 27** - [KPMG report: Oil, gas and mining provisions—House, Senate Finance Committee versions of tax reform bills](#)
- Nov 22** - [KPMG report: Provisions affecting private equity funds in tax reform bills—House bill and Senate Finance Committee bill](#)
- Nov 21** - [KPMG report: Insurance provisions in tax reform approved by Senate Finance Committee \(as of November 20\)](#)
- Nov 20** - [Senate Finance Committee releases tax reform bill text](#)
- Nov 18** - [KPMG report: Senate tax reform bill—Initial observations on Finance Committee bill](#)
- Nov 17** - [JCT revenue estimate of Senate Finance-approved tax reform bill](#)
- Nov 16** - [Senate Finance Committee approves tax reform bill, including Chairman’s “manager’s amendment”](#)
- Nov 16** - [KPMG’s analysis on House tax reform bill; House passes H.R. 1](#)
- Nov 15** - [Senate Finance Chairman’s modified mark, correction made to tax bracket calculations](#)
- Nov 15** - [Initial impressions: Senate Finance Chairman’s modified mark](#)
- Nov 15** - [Senate Finance Chairman’s modified mark is released](#)
- Nov 14** - [KPMG report: Insurance provisions in tax bill approved by Ways and Means Committee](#)
- Nov 14** - [KPMG report: Power and utilities provisions, Ways and Means tax reform bill](#)
- Nov 14** - [KPMG report: Tax reform proposals that may affect tax-exempt organizations and donors](#)
- Nov 14** - [JCT report, distributional effects of Ways and Means tax bill](#)
- Nov 13** - [KPMG report: Senate tax reform bill—Initial observations on Chairman Hatch’s mark](#)
- Nov 12** - [Senate Finance Committee staff’s description of tax reform bill](#)
- Nov 11** - [KPMG report: House Republican tax reform bill—Initial observations on Ways and Means Committee bill](#)
- Nov 11** - [JCT revenue table on Ways and Means tax reform bill](#)
- Nov 10** - [Senate Finance tax reform markup set for Monday afternoon, November 13](#)
- Nov 10** - [Text of tax reform bill, as approved by Ways and Means](#)
- Nov 9** - [Initial impressions: Ways and Means Committee approves tax reform bill](#)
- Nov 9** - [U.S. Senate Finance Chairman’s mark for tax reform released](#)
- Nov 9** - [Ways and Means amendments for markup of tax reform bill \(H.R. 1\)](#)
- Nov 6** - [Ways and Means begins consideration of H.R. 1; adopts amendment](#)
- Nov 5** - [KPMG report: House Republican tax reform bill—initial observations on Chairman Brady’s mark](#)
- Nov 3** - [JCT description of tax reform bill \(H.R. 1\)](#)
- Nov 3** - [Ways and Means “Chairman’s mark” released in advance of markup, November 6](#)
- Nov 2** - [Initial impressions: Tax reform bill released in House, November 2](#)
- Nov 2** - [U.S. House Ways and Means Committee releases tax reform bill](#)
- Nov 1** - [Ways and Means to release tax reform bill text, November 2](#)

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- Oct 26** - [Tax reform bill release November 1, House passes budget resolution](#)
- Oct 20** - [U.S. Senate passes budget resolution; what does this mean for tax reform?](#)
- Oct 16** - [KPMG report: Tax reform implications for low-income housing credit](#)
- Oct 5** - [KPMG report: What are possible state tax implications of tax reform framework?](#)



Oct 5 - [Budget resolutions passed by House, Senate Budget Committee; steps toward U.S. tax reform legislation](#)

Oct 3 - [KPMG report: Framework for tax reform: Implications for banking and capital markets](#)

September 2017

Sep 29 - [Senate FY 2018 proposed budget resolution; implications for tax reform legislation](#)

Sep 28 - [Senate Finance Committee schedules hearing on international tax reform](#)

Sep 27 - [KPMG report: Unified framework for comprehensive tax reform, initial observations](#)

Sep 27 - [Framework for U.S. tax reform](#)

Sep 26 - [President meets with Ways and Means members on tax reform](#)

Sep 13 - [New tax reform outline to be released week of September 25](#)

Sep 12 - [Senate Finance Committee schedules hearing on business tax reform](#)

Sep 7 - [Senate Finance schedules hearing on individual tax reform](#)

Sep 6 - [President calls for tax reform, territoriality in speech in North Dakota](#)

Sep 5 - [Congress returns to busy agenda](#)

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Aug 30 - [President's speech on tax reform](#)

Aug 15 - [KPMG report: Taxes and healthcare reform—now what?](#)

Aug 3 - [U.S. Senate confirms Treasury Assistant Secretary for Tax Policy](#)

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Jul 28 - [Senate healthcare bill fails; tax reform implications?](#)

Jul 27 - [Administration and congressional Republican leaders release statement on tax reform](#)

Jul 24 - [KPMG report: Deferral structures based on licensing models under potential tax reform](#)

Jul 24 - [KPMG report: Federal tax reform proposals may revive dormant state tax issues](#)

Jul 20 - [Senate Finance Chairman Hatch urges shift to territorial tax system](#)

Jul 20 - [Finance Committee approves Treasury Assistant Secretary for Tax Policy](#)

Jul 17 - [JCT report: Tax reform and individuals and families, Ways and Means subcommittee hearing](#)

Jul 14 - [JCT report: Senate Finance Committee hearing on tax reform prospects, challenges](#)

June 2017

Jun 22 - [KPMG report: FAQs on tax reform \(substantially updated\)](#)

Jun 20 - [House Speaker Ryan's "first major speech on tax reform"](#)

Jun 16 - [Finance Chairman Hatch requests ideas, feedback on tax reform](#)

Jun 7 - [Hatch's statement on tax reform: Revenue offsets "on the table"](#)

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May 25 - [Camp tax reform proposal—revisited](#)

May 23 - [Trump Administration releases budget proposals](#)

May 22 - [JCT report: Destination-based taxation and border adjustments; report for Ways and Means hearing](#)

May 22 - [KPMG report: FAQs concerning the American Healthcare Act and taxes](#)

May 19 - [Senate Finance schedules hearing on FY 2018 budget proposals, tax reform](#)

May 18 - [Ways and Means hearing scheduled on administration's FY 2018 budget proposals](#)



May 17 - [Senate Finance's Thune introduces bill to simplify, reform tax law](#)

May 16 - [JCT report on tax reform, in advance of Ways and Means' tax reform hearing](#)

May 11 - [Ways and Means schedules hearing on tax reform](#)

May 11 - [President announces nominee for Treasury Assistant Secretary for Tax Policy](#)

April 2017

Apr 28 - [Comparisons: Key aspects of president's tax plan, House GOP blueprint, Camp tax reform bill](#)

Apr 26 - [Trump Administration releases tax reform principles](#)

Apr 26 - [CRS report on border adjustment tax and exchange rates](#)

Apr 24 - [Comparison: House GOP blueprint versus Camp tax reform proposals](#)

Apr 20 - [Treasury Secretary: Statement on possible tax reform plan](#)

Apr 5 - [KPMG report: Questions for insurers, reinsurers raised by proposed border adjustment tax](#)

March 2017

Mar 30 - [KPMG report: Tax reform considerations for life sciences companies](#)

Mar 21 - [KPMG report: Engineering and construction tax reform considerations](#)

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Feb 28 - [President's comments on taxes in speech to Congress](#)

Feb 28 - [KPMG report: Potential tax implications of healthcare reform](#)

Feb 27 - [Treasury Secretary comments about tax reform, border adjustments, "reciprocal tax"](#)

Feb 20 - [KPMG report: Employer challenges, opportunities in potential tax reform](#)

Feb 20 - [KPMG report: State tax implications of federal tax reform—FAQs](#)

Feb 9 - [Trump says, expect tax announcement in a few weeks](#)

Feb 2 - [Chairman Hatch's remarks on Senate tax reform process](#)

January 2017

Jan 24 - [Tax reform and potential implications for insurance industry \(tables comparing proposals\)](#)

Jan 23 - [KPMG report: Possible tax reform effects on REITs](#)

Jan 20 - [Senate Finance Committee hearing on nomination of Mnuchin](#)

Jan 17 - [Preparing for BEPS under the new U.S. administration](#)

Jan 16 - [KPMG report: Possible issues for real estate under House Republican "blueprint"](#)

Jan 9 - [KPMG report: Economic considerations of Trump's tax proposals](#)

Jan 3 - [115th Congress convenes; tax agenda item](#)

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Dec 12 - [Senator Hatch's statement on tax reform, corporate integration](#)

Dec 5 - [KPMG report: Understanding the tax reform process—FAQs and executive presentation](#)

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Nov 29 - [Possible tax law changes in healthcare reform](#)



Nov 29 - [JCT explanation, factors affecting revenue estimates of tax compliance proposals](#)

Nov 15 - [Comprehensive tax reform in 2017, predicts Brady](#)

Nov 14 - [KPMG report: Comparison \(tables\) of Republican House "blueprint" and Trump's tax proposals](#)

Nov 9 - [KPMG report: Possible implications of election on tax policy; preliminary observations](#)