



TaxNewsFlash - Tax Reform (TCJA)



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2019 Articles

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- Jul 12** - [KPMG report: Proposed passive foreign investment company \(PFIC\) regulations; initial impressions and observations](#)
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- 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](#)

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- 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 \(OIRA review completed\)](#)
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- Jun 13** - [Final regulations: Modification of discounting rules for insurance companies](#)
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- 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](#)

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- 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 \(OIRA review completed\)](#)
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- May 20** - [Proposed regulations: Domestic production activities deduction for agricultural, horticultural cooperatives \(OIRA review completed\)](#)
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- 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 FDII 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](#)
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- 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](#)

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- 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 \(U.S. tax law\)](#)
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- 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](#)
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- Mar 5** - [Proposed foreign tax credit regulations, corrections](#)
- Mar 4** - [Proposed regulations under section 250 for FDII deductions \(text released\)](#)

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- 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](#)

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- 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](#)
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- 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](#)

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- Dec 14** - [KPMG report: Initial impressions, proposed regulations under section 59A \(“BEAT”\)](#)
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- 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\(j\)](#)

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- Nov 29** - [Rev. Proc. 2018-60: Automatic consent procedures, timing of revenue recognition](#)
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- 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](#)
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- Nov 15** - [Rev. Proc. 2018-57: Inflation adjustments for 2019, individual taxpayers](#)
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- Oct 18** - [Notice 2018-84: Personal exemption at “zero,” health plan implications](#)
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- 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 \(imported spirits, beer, wine\)](#)
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- Oct 8** - [KPMG report: Cross-border income inclusions \(including GILTI\) treated as REIT qualifying income](#)
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- 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\(b\)](#)
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