2019 Articles

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 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 Articles

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 on “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, proposed regulations under section 59A (“BEAT”)

Dec 13 - Proposed regulations implementing “BEAT” provision under section 59A (text of regulations)

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(i)

November 2018

Nov 30 - KPMG report: Initial impressions, foreign tax credit proposed regulations


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 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 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 21 - 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 - Proposed regulations for opportunity zones, pending OIRA review

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 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
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 10</td>
<td>KPMG report: Issues and analysis of section 965 proposed regulations</td>
</tr>
<tr>
<td>Aug 10</td>
<td>Proposed regulations under section 199A released for publication in Federal Register</td>
</tr>
<tr>
<td>Aug 9</td>
<td>Proposed bonus depreciation regulations and 2018 filing season: Opportunities and pitfalls</td>
</tr>
<tr>
<td>Aug 8</td>
<td>Initial impressions: Proposed regulations, IRS guidance for section 199A and 20% deduction for passthrough qualified business income</td>
</tr>
<tr>
<td>Aug 8</td>
<td>Proposed regulations: Section 199A, 20% deduction for passthrough qualified business income (text of regulations)</td>
</tr>
<tr>
<td>Aug 3</td>
<td>Proposed regulations: Additional first year depreciation deduction under section 168 (text of regulations)</td>
</tr>
<tr>
<td>Aug 3</td>
<td>Proposed regulations under section 965 released for publication in Federal Register</td>
</tr>
<tr>
<td>Aug 3</td>
<td>IRS Chief Counsel memo: Overpayments and section 965(h)</td>
</tr>
<tr>
<td>Aug 3</td>
<td>Notice 2018-62: Future regulations on contribution limits for ABLE accounts</td>
</tr>
<tr>
<td>Aug 2</td>
<td>What regulations could be released next? Regulations under sections 199A and 385 “transition tax”</td>
</tr>
<tr>
<td>Aug 1</td>
<td>Text of regulations, section 965 “transition tax”</td>
</tr>
</tbody>
</table>

**July 2018**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jul 30</td>
<td>Notice 2018-58: Future regulations to clarify section 529 re-contributions, rollovers, qualified expenses</td>
</tr>
<tr>
<td>Jul 24</td>
<td>Ways and Means chairman releases framework for “tax reform 2.0”</td>
</tr>
<tr>
<td>Jul 20</td>
<td>TTB guidance: Excise tax, transfers of beer between breweries not of same ownership</td>
</tr>
<tr>
<td>Jul 16</td>
<td>Status of expected regulations; section 965 “transition tax”</td>
</tr>
<tr>
<td>Jul 13</td>
<td>Notice 2018-61: Future regulations to clarify effect of section 67(g) for estates and trusts</td>
</tr>
<tr>
<td>Jul 2</td>
<td>IRS new “compliance campaigns” include section 965 transition tax (under new tax law)</td>
</tr>
</tbody>
</table>

**June 2018**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jun 28</td>
<td>CBP guidance: Refunds of excise tax on imported beer, wine, distilled spirits (pursuant to new tax law)</td>
</tr>
<tr>
<td>Jun 28</td>
<td>TTB guidance: Calculating effective tax rates for distilled spirits products (pursuant to new tax law)</td>
</tr>
<tr>
<td>Jun 27</td>
<td>SEC staff comments: Accounting for tax reform, implementing new standards</td>
</tr>
<tr>
<td>Jun 20</td>
<td>Notice 2018-48: List of population census tracks as designated qualified opportunity zones</td>
</tr>
<tr>
<td>Jun 18</td>
<td>Colorado: Guidance on reporting IRC section 965 income</td>
</tr>
<tr>
<td>Jun 18</td>
<td>North Carolina: Federal tax conformity legislation</td>
</tr>
<tr>
<td>Jun 18</td>
<td>Rhode Island: Proposed regulation on corporate tax treatment of section 965 income</td>
</tr>
<tr>
<td>Jun 14</td>
<td>U.S. Treasury’s final update of list of opportunity zones (June 2018)</td>
</tr>
<tr>
<td>Jun 14</td>
<td>KPMG report: Federal developments supplement to KPMG’s report on new tax law</td>
</tr>
<tr>
<td>Jun 11</td>
<td>Michigan: Guidance on corporate tax treatment of mandatory repatriation pursuant to IRC section 965</td>
</tr>
<tr>
<td>Jun 8</td>
<td>Notice 2018-55: Future regulations for private colleges, universities on “endowment excise tax”</td>
</tr>
</tbody>
</table>
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 - 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 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 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
April 2018


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”

April 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 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 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 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

2017 Articles

December 2017

Dec 29 - Notice 2018-08: Revised timeline, guidance on implementing new section 1446(f), publicly traded partnerships


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
December 2017

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

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

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

August 2017

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

July 2017

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

© 2021 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.
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”

May 2017

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

February 2017

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

2016 Articles

December 2016

Dec 12 - Senator Hatch’s statement on tax reform, corporate integration

Dec 5 - KPMG report: Understanding the tax reform process—FAQs and executive presentation

November 2016

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