

ADMINISTERING TAXES DEMOCRATICALLY?

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ONLINE APPENDICES

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APPENDIX A: TAX REFORM ACT OF 1986 GUIDANCE

#	<u>Document Title</u>	<u>Date</u>	<u>Type of Document</u>	<u>Short Description</u>	<u>Days to Comment / React</u>	<u>Number of Pages (Cumulative Bulletin)</u>
1	Rev. Rul. 86-124	10/14/1986	Revenue Ruling	Guidelines prescribing the way the income limits, applicable mortgage revenue bonds, and mortgage credit certificates are to be applied. There are new income limits to the requirements that must be met in order for interest on a qualified mortgage bond to be excluded from gross income.	N/A	2
2	Announcement 86-108	11/10/1986	Announcement	Provides considerations for taxpayers who wish to pay actual or contested tax deficiencies in 1986 in order to assure that interest paid on such deficiencies will be fully deductible on their 1986 returns, in light of the fact that the Tax Reform Act of 1986 provides that interest on most tax deficiencies of non-corporate taxpayers will be treated as "personal interest" and will not be fully deductible after 1986.	N/A	3
3	Rev. Rul. 86-133	11/17/1986	Revenue Ruling	The interest rate to be multiplied by a corporation's stock value to calculate the Section 382 limitations on net operating loss (NOL) carryovers will be stated separately and included in the monthly revenue ruling containing federal long-term interest rates issued pursuant to Section 1274(d).	N/A	2
4	Notice 86-13	11/17/1986	Notice	Notice of retroactive application of requirement changes to pension, profit sharing, and stock bonus plans. Plans receiving determination and opinion letters from the IRS will not have been reviewed for the qualification requirements of the Code as changed by the Act.	N/A	2

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5	Announcement 86-110	11/17/1986	Announcement	The IRS asks for public comment on a slew of projects needed to implement the Tax Reform Act of 1986.	N/A	2
6	Announcement 86-115	11/17/1986	Announcement	Form 1099-B has been revised to provide for the reporting of real estate transactions closing after 1986 as required by the Tax Reform Act of 1986, which added Section 6045(e) to the IRC.	N/A	3
7	Announcement 86-118	12/1/1986	Announcement	Issuers of mortgage revenue bonds may rely on the average annual mortgage originations for each state, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands for purposes of determining whether the required portion of bond proceeds will be made available for financing single-family, owner-occupied residences in targeted areas under the provisions of Section 143(h) as added by the Tax Reform Act of 1986.	N/A	1
8	Rev. Rul. 86-136	12/1/1986	Revenue Ruling	Taxpayers shall have until the due date for the calendar year returns to pay their full 1986 income tax liability without incurring an addition to tax on account of an underpayment of estimated tax that is attributable to changes in the law made by the Tax Reform Act of 1986. Fiscal year taxpayers may owe additions to tax and interest for underpayments of estimated tax existing after such date.	N/A	2

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9	Rev. Rul. 86-141	12/8/1986	Revenue Ruling	Interprets certain provisions of the Tax Reform Act of 1986 and of Subchapter S of the IRC that are applicable to a corporation that seeks to obtain transition relief by electing to be an S corporation. Section 1374 is not applicable to an S corporation if its S election in effect after 1/1/87, was made before that date.	N/A	2
10	T.D. 8112	12/12/1986	Temporary Regulation	Regulations relating to the submission of withholding exemption certificates when the total number of withholding exemptions claimed on the certificate exceeds 10, and to the requirements that an employee must meet to be entitled to the additional withholding exemption in respect of the standard deduction.	N/A	2
11	LR-144-86	12/12/1986	Proposed Regulation	Proposed regulations that relate to the submission of withholding exemption certificates when the total number exceeds 10, and to the requirements an employee must meet to be entitled to additional withholding exemption in respect of standard deduction.	68	1
12	Announcement 86-121	12/15/1986	Announcement	Highlights some of the changes made by the Tax Reform Act of 1986 with respect to IRAs.	N/A	3
13	Rev. Rul. 86-146	12/15/1986	Revenue Ruling	Establishes differential rates for allowance of interest on tax overpayments and assessment of interest on tax underpayments.	N/A	1

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14	Announcement 86-124	12/18/1986	Announcement	New Form 1120-W Fiscal Year Corporation Estimated Tax has been developed for use by corporations whose tax years begin in 1986 and end in 1987, reflecting changes made by the Tax Reform Act of 1986 that affect fiscal year taxpayers.	N/A	1
15	INTL-88-86	12/23/1986	Proposed Regulation	Proposed regulations relating to the withholding that is required upon the disposition of a U.S. real property interest by publicly traded partnerships, publicly traded trusts, and real estate investment trusts.	81	1
16	T.D. 8114	12/23/1986	Temporary Regulation	Regulations relating to the withholding that is required upon the disposition of a U.S. real property interest by publicly traded partnership, publicly traded trusts, and real estate investment trusts.	N/A	4
17	T.D. 8117	12/23/1986	Temporary Regulation	Revises the federal tax deposit regulations relating to corporate estimated income tax to make them applicable to quarterly payments as required by the Tax Reform Act of 1986 of unrelated business income tax imposed upon certain private foundations. Provides that private foundations and tax-exempt organizations shall pay their quarterly estimated taxes in the same manner and time as corporations pay their quarterly estimated taxes, by making a deposit of their quarterly taxes through the Federal Tax Deposit system by the due dates for paying estimated taxes.	N/A	3
18	LR-132-86	12/23/1986	Proposed Regulation	Proposed regulations relating to deposits of corporate estimate tax by certain tax-exempt organizations and private foundations.	30	2

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19	Announcement 86-128	12/25/1986	Announcement	Informs taxpayers of the manner in which regulations will clarify the application of Section 1374 implemented by the Tax Reform Act of 1986, which modifies the treatment of S corporations that were formerly C corporations by imposing a corporate-level tax on certain built-in gains.	N/A	2
20	Rev. Rul. 86-157	1/5/1987	Revenue Ruling	Restates the differential earnings rate for 1985 and corrects the recomputed differential earnings rate for 1984. Mutual life insurance companies use these rates in computing their income tax liability for 1985, and the amount of the deduction allowable under Section 808 for policyholder dividends shall be reduced by the differential earnings amount. Tax Reform Act of 1986 retroactively amended Section 809 to change the procedures for computing these rates.	N/A	2
21	Notice 86-17	1/5/1987	Notice	Under regulations to be prescribed, the branch profits tax will not generally be imposed on the complete termination of a foreign corporation's US trade or business, certain liquidations or reorganizations of a foreign corporation that has conducted a U.S. trade or business, or a Section 351 incorporation of a foreign corporation's U.S. trade or business.	N/A	2

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22	Rev. Proc. 87-1	1/5/1987	Revenue Procedure	Update prior revenue procedure (Rev. Proc. 86-1), which provides procedures for issuing rulings, determination letters, and information letters, and for entering into closing agreements on specific issues involving the interpretation or application of the federal tax laws. It also tells taxpayers and representatives where to send requests and the steps the follow to efficiently handle these requests.	N/A	13
23	Notice 87-1	1/5/1987	Notice	Requires the head of every federal executive agency to make a return to the ITS reporting the name, address, and TIN of each person with which the agency enters a contract. The information will facilitate in the collection of delinquent taxes from contractors who are, or will be, receiving payments from federal executive agencies. Gives notice about the information which will need to be reported and when reports will not be required.	N/A	1
24	IRS' "Tax News" Considers 1986 Act Changes	1/8/1987	Publication	In a series of Tax News publications, the IRS discusses changes to the tax law made by the Tax Reform Act of 1986. The newsletter is produced by the Taxpayer Services Division for internal use by IRS employees to alert them to changes in the law. In a series of newsletters, the IRS has produced a summary of the most important changes in the Tax Reform Act of 1986.	N/A	N/A

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25	Notice 87-2	1/12/1987	Notice	Provides model amendments that plan sponsors may adopt to conform with those provisions of the Tax Reform Act of 1986 that relate to plan qualification under Section 401(a) and that are effective for plan years beginning before 1/1/89. Provides four model amendments that plan sponsors may adopt and contains provisions necessary for the plan adopting it to comply with all tax qualifications requirements of the Tax Reform Act of 1986.	N/A	20
26	Notice 87-3	1/12/1987	Notice	Notice of the release of final regulations concerning the withholding tax that must be collected when foreign persons dispose of U.S. real property interests. The rate applicable has changed for partnerships, trusts, and estates to either 28% or 34% of the gain realized on the disposition.	N/A	2
27	Rev. Rul. 87-4	1/12/1987	Revenue Ruling	Answers whether shareholders of a qualified corporation that adopt plans of complete liquidation make an election under Section 333 for liquidations completed after 12/31/86. The language of the transition rule for qualified corporations extends transition relief not only with respect to corporate level gain, but also with respect to gain that would otherwise be recognized at the shareholder level.	N/A	2
28	Announcement 87-2	1/12/1987	Announcement	Highlights some changes made by the Tax Reform Act of 1986 with respect to taxation distributions from retirement arrangements.	N/A	3
29	Announcement 87-3	1/12/1987	Announcement	Discusses the doctrine of constructive receipt and scheduled reductions in individual tax rates under the Tax Reform Act of 1986.	N/A	1

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30	Notice 87-5	1/19/1987	Notice	Regulations will be promulgated to address foreign to foreign liquidations in the context of the repeal of the General Utilities rule. The regulations will provide that Section 367(e)(2) is inapplicable to liquidating distributions by a foreign subsidiary to a foreign parent corporation of assets other than (i) U.S. real property interests within the meaning of Section 897(c) or (ii) assets used or held for use by the foreign subsidiary in the conduct of a trade or business within the U.S. The regulations will also provide that Section 367(e)(2) is applicable to liquidations of domestic subsidiaries where application of that section would violate a treaty non-discrimination provision based on capital ownership.	N/A	2

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31	Notice 87-6	1/19/1987	Notice	Guidance relating to amendments of the foreign tax credit rules. Specifically guidance with respect to (1) the effective date of the amendments to Section 904(d) generally, (2) the characterization of distributions and Section 951(a)(1)(B) inclusions out of earnings and profits of a foreign corporation accumulated in a taxable year beginning before 1/1/1987, during taxable years of both the payor and the recipient beginning after 12/31/1986, and the application of the rules for characterizing associated taxes paid or accrued by a foreign corporation, (3) the application of the effective date provisions and the look-through rules under Section 904(d)(3) to distributions and payments by a foreign corporation to a recipient during a taxable year of either the payor or the recipient that begins after 12/31/86, and a taxable year of the other that begins before 1/1/87, (4) transitional issues affecting the computation of the indirect foreign tax credit, (5) the grouping of items of income for purposes of determining whether income is high-taxed income under Section 904(d)(2)(A)(iii)(III), and (6) clarification of the US tax rate to be used in order to determine whether income is high taxed income.	N/A	4
32	Notice 87-7	1/19/1987	Notice	Guidance for persons that make distributions from deferred compensation plans, individual retirements accounts, or commercial annuities with respect to their duty to withhold from such distributions for the payee's income tax liability. Duty to withhold has been expanded and clarifies whether payors must withhold when making distributions.	N/A	2

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33	Notice 87-8	1/19/1987	Notice	Notice of the IRS issuing temporary regulations to clarify the circumstances in which gain from a sale or exchange will constitute income from a passive activity for purposes of Section 469. If a taxpayer sells an interest in an activity in a taxable year beginning after 12/31/86, and the income, if any, from the activity is income from a passive activity under Section 469, then any gain on the sale is also income from a passive activity. Also, the regulations will clarify that gains from sales in taxable years beginning before 1/1/87 are not income from a passive activity.	N/A	1
34	Notice 87-9	1/19/1987	Notice	Notice announcing that the tax treatment of alimony and separate maintenance remains unchanged, payments that are made under a divorce or separation instrument and meet certain other requirements continue to be deductible by the payor and taxable to the recipient, the Tax Reform Act of 1986 removes certain limitations on the types of payments that may qualify as alimony and separate maintenance payments for federal income tax purposes, and expands what qualifies as alimony or separate maintenance.	N/A	2

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35	Notice 87-10	1/19/1987	Notice	The Tax Reform Act of 1986 amends the reporting requirements and states any person who holds an interest in a partnership as a nominee for another person shall furnish to the partnership the name and address of such other person, and any other information for the taxable year that the Secretary may prescribe. Reporting requirements are set forth until the temporary regulations are out.	N/A	2
36	Announcement 87-4	1/19/1987	Announcement	The IRS will issue regulations concerning the allocation of interest expense for purposes of the limitations contained in Sections 163(d), 163(h) added by the Tax Reform Act of 1986, and 469.	N/A	2
37	Announcement 87-5	1/26/1987	Announcement	Describes forthcoming regulations that will interpret the uniform capitalization rules enacted by the Tax Reform Act of 1986.	N/A	1
38	Announcement 87-6	1/26/1987	Announcement	Issuers of tax-exempt bonds wishing to comply with the information reporting requirement of Section 149(e) as implemented by the Tax Reform Act of 1986 must comply with this requirement by filing one of three forms (Form 8038, Form 8038-G, or Form 8038-GC).	N/A	2
39	Notice 87-17	1/26/1987	Notice	Notice that regulations will be issued explaining how payors may satisfy the new mailing requirement under Sections 6042, 6044, 6049, and 6050N. The separate mailing requirement under prior law has been replaced with a statement-mailing requirement and extends the statement-mailing rules to reportable royalty payments under 6050N. Regulations will provide how the statement-mailing requirement is met.	N/A	2

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40	United States and St. Lucia Sign Agreement to Exchange Tax Information	2/2/1987	News Release	Treasury Department announced that the US and St. Lucia have signed an agreement to exchange tax information that satisfies criteria set forth in the Caribbean Basin Economic Recovery Act of 1983. In addition, St. Lucia will be eligible to receive certain investment funds from Puerto Rico under the revisions of the IRC made by the Tax Reform Act of 1986.	N/A	N/A
41	Notice 87-16	2/2/1987	Notice	Provides guidance concerning the modifications of the Code relating to IRAs until applicable regulations are published.	N/A	9
42	INTL-43-86	2/2/1987	Proposed Regulation	Proposed Regulations relating to the taxation of income allocable to a Domestic International Sales Corporation (DISC) for taxable years beginning after 1984.	63	18
43	Mentz Discusses Revenue Initiatives in President's Fiscal Year 1988 Budget Proposal	2/3/1987	News Release	Mentz assured the House and Ways Committee that there is no question that revenue considerations are a primary concern of the Administration as it develops a package to spur U.S. competitiveness. The Administration proposes, among other things, to repeal the windfall profit tax to be consistent with the objective in the Tax Reform Act of 1986 to produce uniform rates of taxation on the income generated in different activities and to eliminate tax-induced distortions in investment. The Administration also proposes to increase IRS Funding because as a result of the Tax Reform Act of 1986, it is easier for taxpayers to pay the correct amount of taxes and for the IRS to determine how much each taxpayer owes.	N/A	N/A

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44	T.D. 8123	2/4/1987	Temporary Regulation	Regulations relating to certain changes, adoptions, and retentions of annual accounting period and are needed to ensure that taxpayers do not attempt to change to, adopt, or retain a taxable year that is a fiscal year or in order to circumvent the effective date provisions of the Tax Reform Act of 1986.	N/A	9
45	T.D. 8124	2/4/1987	Temporary Regulation	Regulations relating to the time and manner of making certain elections under the Tax Reform Act of 1986.	N/A	12
46	Notice 87-19	2/9/1987	Notice	Explanation of the changes that makes Section 530 inapplicable in the case of certain workers. Relief from employment tax liabilities that is otherwise granted to a taxpayer under Section 530 does not apply in the case of an individual who, pursuant to an arrangement between the taxpayer and another person, provides services for that other person as an engineer, designer, drafter, computer programmer, systems analyst, or other similarly skilled worker engaged in a similar line of work. Penalties will be waived for employers who fail to make timely deposits of the employer tax as a result of the application of Section 530(d).	N/A	2
47	Notice 87-20	2/9/1987	Notice	Guidance for sponsors of defined benefit plans in complying with Sections 411(a)(11)(B) and 417(e)(3) that limit the interest rates that may be used under a defined benefit plan for computing the present values and amounts of certain plan benefits.	N/A	3

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48	Notice 87-21	2/9/1987	Notice	Provides guidance in the form of questions and answers dealing with the new limitations on contributions and benefits under Section 415 of the Code. May be relied on to design and administer qualified retirement plans.	N/A	9
49	Announcement 87-12	2/16/1987	Announcement	Several existing tax forms will be revised, and new ones developed, for use in reporting the new generation-skipping transfer tax imposed by the Tax Reform Act of 1986.	N/A	1
50	Announcement 87-10	2/16/1987	Announcement	Certain tax-exempt organizations, Section 4947(a)(1) and (a)(2) trusts, certain taxable trusts, and estates must begin paying estimated taxes in 1987 following changes made by the Tax Reform Act of 1986.	N/A	2
51	Treasury Announces Agreement to Exchange Tax Information with Virgin Islands	3/2/1987	News Release	Treasury Department announced today that the U.S. and Virgin Islands have signed a tax implementation agreement to exchange tax information and provide mutual assistance in tax matters. The Tax Reform Act of 1986 required the U.S. and Virgin Islands to sign a tax implementation agreement before certain provisions of the Tax Reform Act of 1986 that concern the Virgin Islands would take effect.	N/A	N/A
52	Notice 87-23	3/2/1987	Notice	Notice to alert taxpayers to the numerous changes from the Tax Reform Act of 1986 in regards to the reduction in the amount that may be deducted for certain expenses and limits the circumstances under which deductions may be taken for meals, entertainment, and travel expenses.	N/A	4

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53	INTL-153-86	3/2/1987	Proposed Regulation	Provides proposed Income Tax Regulations relating to rules for application of the foreign sales corporation (FSC) such as transfer pricing rules, treatment of losses, computation of exempt foreign trade income, etc.	63	1
54	T.D. 8126	3/2/1987	Temporary Regulation	Regulations concerning the rules for application of the foreign sales corporation transfer pricing rules, distributions from a FSC, treatment of losses of a FSC, sourcing and classification of a FSC's income, computation of exempt foreign trade income, computation of the FSC's and the FSC's U.S. shareholder's foreign tax credits, definitions of foreign trading gross receipts, export property and gross receipts, effect of boycott participation on FSC benefits, and sourcing a related supplier's income if the transfer pricing rules are used to compute the FSC's profit.	N/A	39
55	Announcement 87-13	3/9/1987	Announcement	Revised Form 8038. Information Return for Tax-Exempt Private Activity Bond Issues, new Form 8038-G, Information Return for Tax-Exempt Government Bond Issues, and their instructions are now available to be used by issuers of tax-exempt bonds to comply with the new information reporting requirements of Section 149(e).	N/A	1
56	Rev. Rul. 87-20	3/9/1987	Revenue Ruling	Corrects the average mutual earnings rate for 1984 as set forth in Rev. Rul. 86-157 as used by mutual life insurance companies to compute their income tax liability for 1985.	N/A	1

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57	Announcement 87-21	3/10/1987	Announcement	Guidance for federal employees electing lump sum retirement payments after the Tax Reform Act of 1986 made changes to the tax treatment of retirement payments.	N/A	1
58	T.D. 8129	3/10/1987	Final Regulation and Temporary Regulation	Provides rules implementing the provisions of the Tax Reform Act of 1986 dealing with Section 149(e) and affect issuers and purchasers of tax-exempt bonds. Provides that issuers satisfy the information reporting requirements by filing Form 8038 with the IRS by the 15th day of the second month after the close of the calendar quarter in which the obligations are issued. Additionally, required issuers of qualified mortgage bonds and qualified veterans' mortgage bonds to submit annual reports containing information on the borrowers of the original proceeds of each issue.	N/A	4
59	LR-146-86	3/10/1987	Proposed Regulation	Issuing temporary regulations relating to information reporting for tax-exempt bonds under Section 149(e).	63	1
60	T.D. 8130	3/13/1987	Temporary Regulation	Regulations relating to certain corporations included in a consolidated return with a Native Corporation established under the Alaska Native Claims Settlement Act.	N/A	2
61	LR-23-87	3/13/1987	Proposed Regulation	Issuing temporary regulations to provide rules relating to certain corporations included in a consolidated return with a Native Corporation.	67	1

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62	Announcement 87-18	3/16/1987	Announcement	Statements of withholding on dispositions by foreign persons of U.S. real property interest, and their instructions have been revised to include the necessary provisions of the Tax Reform Act of 1986.	N/A	1
63	Notice 87-27	3/23/1987	Notice	Announces that the IRS will permit a change of election under Section 936(h)(5). The Tax Reform Act of 1986 altered the manner in which the cost sharing payment is computed under Section 936(h)(5)(C)(i) and may cause some taxpayers to prefer the profit split method to the cost sharing method. Regardless of any change of election made pursuant to the final regulations, a possessions corporation without first seeking the consent of the Commissioner may change its election under 936(h) from the cost sharing method to the profit-sharing method, or from the cost sharing method to the method permitted under Section 936(h)(1) through (h)(4).	N/A	2
64	Announcement 87-19	3/23/1987	Announcement	Availability of Social Security coverage for ministers by filing a waiver form under the Tax Reform Act of 1986.	N/A	1
65	Announcement 87-20	3/23/1987	Announcement	Simplified employee pension-individual-retirement accounts contribution agreement has been revised to incorporate the changes made by the Tax Reform Act of 1986.	N/A	1
66	T.D. 8131	3/24/1987	Temporary Regulation	Regulations relating to accounting for costs incurred in producing and acquiring property for resale.	N/A	34

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67	T.D. 8132	3/24/1987	Temporary Regulation	Regulations providing a safe harbor for certain installments of corporate estimated tax due before 7/1/1987 and permits a corporation to compute its installment payment or payments due before that date by reference to its taxable income for the preceding year if a subsequent installment payment brings the corporation's aggregate payments for the year up to a specified minimum amount. Regulations assist corporations in complying with the law. A corporation using the "annualization" exception provided in Section 6655(d)(3) may compute any installment payment of estimated tax due before 7/1/1987 by assuming that its annualized taxable income for the current year equals or exceeds 120% of the taxable income shown on its return for the preceding year.	N/A	4
68	LR-168-86	3/24/1987	Proposed Regulation	Issuing temporary regulations relating to accounting for production costs incurred in producing property and acquiring property for resale.	67	1
69	Treasury To Resume Talks with West Germany on Revisions to Income Tax Treaty	3/31/1987	News Release	Department of Treasury announced that U.S. representatives will meet in April with the Republic of Germany to discuss revisions to the existing income tax treaty between the two countries. The treaty would be revised to reflect changes enacted by the Tax Reform Act of 1986 and German tax reform legislation enacted in 1977.	N/A	N/A

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70	T.D. 8133	4/1/1987	Temporary Regulation	Regulations regarding the payment of the excise tax by employers receiving (directly or indirectly) reversions of qualified plan assets required by the Tax Reform Act of 1986. Provides the public with guidance needed to file the appropriate returns and would affect all employers maintaining qualified plans who receive reversions of qualified plan assets.	N/A	2
71	T.D. 8135	4/1/1987	Temporary Regulation	Regulations relating to the information reporting requirements for real estate transactions and affect certain persons who participate in real estate transactions. Provides rules and definitions with respect to the requirements that the person who is the real estate broker with respect to a real estate transaction closing after 12/31/1986 to file an information return and provide a statement to the transferor with respect to the transaction.	N/A	7
72	EE-151-86	4/1/1987	Proposed Regulation	Regulations regarding the payment of the excise tax by employers receiving (directly or indirectly) reversions of qualified plan assets required by the Tax Reform Act of 1986.	62	1
73	LR-95-86	4/1/1987	Proposed Regulation	Temporary regulations relating to the information of reporting requirements for real estate transactions.	63	1

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74	Notice 87-28	4/6/1987	Notice	Guidance concerning the extent to which sponsors of pension, profit-sharing, and stock bonus plans may continue to rely on favorable determination letters issued with respect to such plans in view of the issuance of temporary regulations under the Retirement Equity Act of 1984 as well as the enactment of technical corrections in the Tax Reform Act of 1986. Sponsors of individually designed plans which have not received determination letters that considered REA may not rely on prior determination letters.	N/A	3
75	Treasury Comments on California Franchise Tax Board's Report on 80-20 Corporations	4/8/1987	News Release	Discusses issues with the Section 482 arm's length pricing adjustments that are used to prevent the shifting of income within a consolidated group from U.S. to foreign sources. One of the issues addressed is the IRS audit issue and how the intra-group Section 482 pricing audits will be used even more extensively in light of the tremendous pressure which the Tax Reform Act of 1986 has put on correct calculation of the foreign tax credit limitation.	N/A	N/A
76	Treasury Issues Outline of Topics To Be Studied in Review of Subchapter C	4/9/1987	News Release	Department of Treasury has released an outline of topics to be covered in its study of Subchapter C as mandated by the Tax Reform Act of 1986. Treasury is directed to conduct a study of Subchapter C and to submit a report and recommendation to the Congressional tax-writing committees no later than 1/1/1988.	N/A	N/A

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77	T.D. 8136	4/14/1987	Temporary Regulation	Regulations relating to applications for exemption from self-employment taxes filed by ministers, members of a religious order who are not under a vow of poverty, and Christian Science practitioners that reflect changes to the law made by the Tax Reform Act of 1986 and provide guidance on the manner of applying for exemption from self-employment taxes.	N/A	2
78	LR-154-86	4/14/1987	Proposed Regulation	IRS issuing temporary income tax regulations relating to applications for exemption from self-employment taxes filed by ministers, members of religious orders who are not under a vow of poverty, and Christian Science PR actioners.	63	1
79	Announcement 87-34	4/20/1987	Announcement	Form 8586, Low-Income Housing Credit, and Form 8609, Low-Income Housing Credit Allocation Certification, are now available and are used to claim the low-income housing credit under new Section 42 added by the Tax Reform Act of 1986.	N/A	1
80	T.D. 8138	4/23/1987	Temporary Regulation	Provides rules for computing the alternative minimum tax adjustment for the book income of corporations and rules relating to the installment payment of estimated tax by corporation, taking into account the alternative minimum tax and the environmental tax.	N/A	16
81	LR-107-86	4/23/1987	Proposed Regulation	Temporary regulations relating to the corporate alternative minimum tax book income adjustment and the payment of estimated tax by corporations taking into account the alternative minimum tax and environmental tax.	68	1

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82	Announcement 87-32	4/27/1987	Announcement	The IRS has developed a preprinted Form 1041-ES, Estimated Tax Voucher for Fiduciaries, for estates and trusts to use when making payments of estimated tax as required by Section 6654 as amended by the Tax Reform Act of 1986.	N/A	2
83	Notice 87-31	4/27/1987	Notice	Provides that gross income does not include any amount received as a qualified scholarship by an individual who is a candidate for a degree at an educational organization described in Section 170(b)(1)(A)(ii). Clarifies that amendments to Section 117 are applicable to taxable years beginning after 12/31/1986 but only in the case of scholarships and fellowships granted after 8/16/1986. A scholarship or fellowship granted after 8/16/1986 and before 1/1/1987 is governed by Section 117 prior to amendment by the Act to the extent that it is received before 1/1/1987, and is attributable to expenses incurred before 1/1/1987. All scholarships and fellowships granted before 8/17/1986 are excludable from gross income to the extent permitted under Section 117.	N/A	3
84	Notice 87-32	4/27/1987	Notice	Provides guidance in the form of questions and answers with respect to the Tax Reform Act of 1986 which extended Section 6654, relating to payments of estimated tax, to trusts and certain estates. Notice advises fiduciaries of the circumstances in which the IRS will waive penalties for underpayment of estimated taxes installments due before 7/1/1987.	N/A	4

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85	Rev. Rul. 87-32	4/27/1987	Revenue Ruling	Reverses the holding of Situation 2 from Revenue Ruling 83-3 that a minister may not deduct interest and taxes paid on a personal residence if the amounts expended are allocable to a rental allowance excluded from gross income under Section 107. Ministers and members of the uniformed services who receive tax-free housing allowances will be permitted to deduct mortgage interest and property taxes on their homes.	N/A	1
86	Rev. Rul. 87-35	5/4/1987	Revenue Ruling	Lists the countries for which Section 911(d)(8) limits the income exclusions otherwise available to individuals living abroad. Also lists the countries for which Section 901(j) and 952(a) change the foreign tax credit rules and the definition of Subpart F income otherwise applicable to taxpayers doing business abroad.	N/A	2
87	Notice 87-33	5/4/1987	Notice	Notice provides model amendments that master or prototype plan sponsors may adopt to conform with the provisions of the Tax Reform Act of 1986 that relate to plan qualification under Section 401(a) that are effective for plan years beginning before 1/1/1989.	N/A	11
88	Announcement 87-38	5/4/1987	Announcement	Employers should report on Form 5330 the excise tax imposed under Section 4980 on reversion of employee benefit plan assets to the employer as added by the Tax Reform Act of 1986.	N/A	1

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89	Announcement 87-40	5/4/1987	Announcement	New Form 1120-DF, U.S. Income Tax Return for Designated Settlement Funds, is now available and was developed to implement the provisions of Section 468B, as added by the Tax Reform Act of 1986.	N/A	1
90	Announcement 87-37	5/4/1987	Announcement	Application for approval of master or prototype defined contribution plan, has been revised to incorporate changes required by new Code section requirements under the Tax Reform Act of 1986.	N/A	1
91	Announcement 87-43	5/11/1987	Announcement	Form 8328, Carryforward Election of Unused Private Activity Bond Volume Cap, has been revised to incorporate the changes made by new Section 146, which was added by the Tax Reform Act of 1986.	N/A	1
92	Announcement 87-44	5/11/1987	Announcement	Application for approval of prototype simplified employee pension has been received to incorporate changes made by the Tax Reform Act of 1986.	N/A	1
93	Announcement 87-46	5/18/1987	Announcement	Comments and suggestions are invited on proof copies of Form 1040, 1040A, 1040EZ, and 2106, and Schedules A, B, D, and E of Form 1040 which all include changes required by the Tax Reform Act of 1986.	N/A	17
94	Notice 87-37	6/1/1987	Notice	Guidance on the excise tax imposed on employers maintaining qualified employer plans with respect to nondeductible employer contributions to such plans. The tax is equal to 10% of the nondeductible contributions and applies to actual contributions for taxable years of employers beginning after 12/31/1986.	N/A	1

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95	T.D. 8141	6/5/1987	Final Regulation and Withdrawal of Temporary Regulation	Provides final regulations relating to employee tip reporting and substantiation requirements and withdraws the temporary regulations published in the Federal Register July 23, 1985.	N/A	5
96	Rev. Rul. 87-41	6/8/1987	Revenue Ruling	Examples of the application of Section 530(d) for individual employees under common law rules for purposes of FICA, FUTA, and the Collection of Income Tax at Source on Wages. Each of the individual workers, pursuant to an arrangement between the firm and the client, provide services for the client as an engineer, designer, drafter, computer programmer, systems analyst, or other similarly skilled worker engaged in a similar line of work.	N/A	6
97	Notice 87-38	6/8/1987	Notice	Notice 87-19 discusses the automatic waiver of penalties for deposits applies only with respect to deposits that "are due for the first quarter of 1987 and are actually made by 4/30/1987." Notice 87-19 is modified to apply for the first and second quarters of 1987 and are actually made by 7/31/1987. Also inserts the provision that the IRS will automatically waive penalties for employers who fail to make timely deposits of the employer tax under Section 3301 that is due as a result of the application of Section 530(d), but this automatic waiver of penalties applies only with respect to deposits that are due for the first quarter of 1987 and are actually made by 7/31/1987.	N/A	1

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98	Rev. Rul. 87-44	6/8/1987	Revenue Ruling	Whether an election to relinquish the entire carryback period for a net operating loss for regular tax purposes is necessary and sufficient to relinquish the carryback period for purposes of the alternative minimum tax net operating loss. Applies for both the regular tax and the alternative minimum tax, and an election to relinquish the net operating loss deduction carryback period for regular tax purposes must be made in order to relinquish the carryback period for purposes of the alternative tax net operating loss deduction.	N/A	1
99	LR-99-86	6/10/1987	Proposed Regulation	Issuing temporary regulations relating to the procedures necessary to implement the statutory requirement that employers notify certain employees whose wages are not subject to income tax withholding that they may be eligible for the refundable earned income credit.	62	1
100	EE-143-86	6/10/1987	Proposed Regulation	Proposed regulations relating to changes made by COBRA – that it offers continuation coverage to people who would otherwise lose coverage as a result of certain events.	66	17
101	T.D. 8142	6/10/1987	Temporary Regulation	Contains temporary regulations relating to the procedures necessary to implement the statutory requirement that employers notify certain employees whose wages aren't subject to income tax withholding that they may be eligible for the refundable earned income credit.	N/A	2
102	T.D. 8143	6/12/1987	Temporary Regulation	Temporary regulations relating to the limitation on the use of the cash method of accounting.	N/A	14

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103	LR-122-86	6/12/1987	Proposed Regulation	Issuing temporary amendments to the income tax regulations relating to the limitation on the use of the ash method of accounting.	67	1
104	Notice 87-41	6/15/1987	Notice	Guidance with respect to certain provisions of the Code concerning real estate mortgage investment conduits.	N/A	2
105	Notice 87-42	6/15/1987	Notice	Provides guidance to state and local governments that issue tax or revenue anticipation notes for purposes of applying Section 148(f)(4)(B)(iii)(II). The regulations to be issued will provide rules for determining when amounts are to be treated as available for purposes of computing the amount of a cumulative cash flow deficit under such section. Requests comments regarding the treatment of specified funds for purposes of computing the cumulative cash flow deficit.	N/A	1
106	Notice 87-43	6/15/1987	Notice	Permits a qualified retailer to shift the liability for the diesel fuel tax imposed under Section 4041(a)(1), and the obligation to file Form 720 with respect to such tax, to the seller of the fuel. All sellers of the fuel to the retailer must consent in writing to be effective.	N/A	2

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107	Notice 87-44	6/15/1987	Notice	Regulations are being amended to reflect that issuers and trustees of Individuals Retirement Arrangements are subject to new reporting requirements for 1987 and later years under the Tax Reform Act of 1986. IRA trustees and issuers will have to provide annual reports to IRA holders and the IRS showing the fair market value of the IRA determined as of 12/31 of the year for which the report is made. Trustees must include IRA fair market value on the Form 5498.	N/A	1
108	LR-83-86	6/17/1987	Proposed Regulation	Issuing temporary regulations relating to the low-income housing credit under Section 42.	66	1
109	T.D. 8144	6/17/1987	Temporary Regulation	Provides temporary regulations concerning the low-income housing credit.	N/A	9
110	Treasury Supports Technical Changes Regarding Tax Consequences of Loan Prepayments Under Rural Electrification Act	6/26/1987	News Release	Treasury has announced that it supports amendments contained in the House and Senate Technical Corrections Bill that would make changes regarding the tax consequences of loan prepayments under the Rural Electrification Act, and expects the amendments to be included in final technical corrections legislation. A House Bill was introduced to make technical corrections to the Tax Reform Act of 1986 (Public Law 99-514, 99th Congress, Second Session).	N/A	N/A

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111	Treasury Declares Support for Proposed Technical Corrections to Tax-Exempt Bond Provisions of the 1986 Act	6/26/1987	News Release	Treasury Department has declared support for provisions of the proposed technical corrections bill relating to state and local bonds. The Ranking Minority Member of the Committee introduces a bill which would make technical corrections to the Tax Reform Act of 1986.	N/A	N/A
112	Announcement 87-54	6/29/1987	Announcement	Comments and suggestions are invited on proof copies of Schedules C, F, R, and SE of Form 1040, Form 3903, and Form 8615 and instructions, the Tax Table and the Tax Rate Schedules, all of which include changes required by the Tax Reform Act of 1986.	N/A	18
113	Rev. Rul. 87-53	6/29/1987	Revenue Ruling	States that a fiscal year taxpayer whose 1986 income tax was due before enactment of the Tax Reform Act of 1986, and whose income tax was underpaid because of a retroactive provision of the Act, owes interest on the underpayment from the last date prescribed for payment of the taxpayer's 1986 taxes.	N/A	2
114	Rev. Rul. 87-54	6/29/1987	Revenue Ruling	States that in the case of corporate income tax returns due after 12/31/1985, interest on accumulated earnings tax is determined in the same manner as interest on any other deficiency, and, in general, accrues from the due date of the income tax return for the taxable year for which the tax is imposed.	N/A	1
115	T.D. 8145	7/1/1987	Temporary Regulation	Contains temporary regulations relating to the allocation of interest expense among a taxpayer's expenditures.	N/A	12

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116	LR-10-87	7/1/1987	Proposed Regulation	Proposed regulations relating to the allocation of interest expense among a taxpayer's expenditures.	62	14
117	Rev. Rul. 87-56	7/6/1987	Revenue Ruling	If a taxpayer carries back investment credit to an earlier credit year, if the carryback of the investment credit was offset, in part by an increase in the min. tax under Section 46, and if the taxpayer effects an early disposition of 'Section 38 prop.' that gave rise to the investment credit, does Section 47(a)(1) require a recapture of full amount of the investment credit that was carried back?	N/A	2
118	Announcement 87-61	7/6/1987	Announcement	Schedule T (Form 5300), Supplemental Application for Approval of Employee Benefit Plans Under TEFRA, TRA 1984, REA, and TRA 1986, has been revised.	N/A	1
119	Rev. Proc. 87-32	7/13/1987	Revenue Procedure	Provides guidance for any partnership, S corporation, corporation electing to be an S corporation, or personal service corporation that desires to adopt, retain, or change its tax year.	N/A	6
120	Rev. Proc. 87-33	7/20/1987	Revenue Procedure	Provides guidance to corporate taxpayers on how to make the election under Section 1059(c)(4) of the Code and how to establish the fair market value of stock for purposes of that election.	N/A	2

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121	Treasury Announces Exchange of Diplomatic Notes with Grenada, Entry into Force of Tax Information Exchange Agreement	7/23/1987	News Release	Treasury Department announced that the U.S. and Grenada had completed an exchange of diplomatic notes, establishing the entry into force of the Agreement to exchange tax information. The Agreement is consistent with the standards for an exchange of information agreement under Section 274(h)(6)(C) of the IRC, and as a result, the Agreement's entry in Grenada may be eligible for investment of QPSII funds from Puerto Rico in accordance with a provision added by the Tax Reform Act of 1986.	N/A	N/A
122	EE-113-82	7/24/1987	Proposed Regulation	Proposed regulations relating to required distributions from qualified plans, individual retirement plans, and Section 403(b) annuity contracts, custodial accounts, and retirement income accounts.	64	49
123	Publication 922	8/1/1987	Publication	Publication intends to highlight the major changes made by the Tax Reform Act of 1986 that relate to children and dependents, particularly as the changes affect the standard deduction and filing requirements.	N/A	N/A
124	Publication 920	8/1/1987	Publication	Summary of the major federal tax law revisions affecting individuals with the Tax Reform Act of 1986. Includes the reduction of most tax rates and simplified the structure, increases to the personal exemption, and provided a higher standard deduction, and the more equitable system by broadening the tax base and eliminating most tax shelters.	N/A	N/A

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125	Notice 87-49	8/3/1987	Notice	Changed the qualification requirements applicable to incentive stock options "ISOs."	N/A	3
126	Notice 87-54	8/3/1987	Notice	Provides guidance relating to several aspects of the amendments made to the foreign tax credit rules by the Act.	N/A	4
127	LR-37-87	8/4/1987	Proposed Regulation	Issuing temporary regulations relating to accounting for production costs incurred in producing property and acquiring property for resale.	64	2
128	T.D. 8148	8/4/1987	Temporary Regulation	Contains temporary regulations under Section 263A of the Code relating to accounting for costs incurred in the production of property.	N/A	9
129	LR-106-86	8/5/1987	Proposed Regulation	Temporary regulations pertaining to Section 382 of the Internal Revenue Code of 1986.	70	1
130	T.D. 8149	8/5/1987	Temporary Regulation	Contains temporary regulations relating to corporate ownership changes and the limitation on corporate net operating loss carryforwards.	N/A	32
131	T.D. 8150	8/10/1987	Temporary Regulation	Temporary regulations relating to the definition of ministerial act for the purposes of abatement of interest.	N/A	2
132	LR-34-87	8/10/1987	Proposed Regulation	Proposed regulations relating to the definition of ministerial act for the purposes of abatement of interest.	65	2
133	Rev. Proc. 87-40	8/17/1987	Revenue Procedure	Provides, for specific Code sections, new conditions under which the Employee Plans Technical and Actuarial Division will consider requests for letter rulings pending the adoption of either temporary or final regulations.	N/A	1

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134	INTL-931-86	8/20/1987	Proposed Regulation	Contains proposed regulations with respect to income received or accrued by a taxpayer consisting of income described in Section 904(d).	68	28
135	T.D. 8153	8/21/1987	Final Regulation	Final regulations relating to the recapture of overall foreign losses.	N/A	18
136	Announcement 87-75	8/24/1987	Announcement	Comments and suggestions are invited on proof copies of Form 1040EZ, 1040A, 1040, Schedules A, B, and E of Form 1040, Forms 2106, and new Forms 8582, 8595, 8606, and IRA deduction instructions and worksheets for Form 1040A which all include changes required by the Tax Reform Act of 1986.	N/A	1
137	EE-111-82	8/26/1987	Proposed Regulation	Provides proposed regulations prescribing rules for determining 1) when a management organization and the organization for which the management services constitute an affiliated service group; 2) when leased employees are treated as employees for purposes of certain employee benefit provisions; and 3) when arrangements involving separate organizations, employee leasing, or other arrangements will be ignored.	62	19
138	Notice 87-56	8/31/1987	Notice	Announcement that the branch profits tax will not be imposed on foreign corporations that are qualified residents of certain countries, with which the U.S. has an income tax treaty.	N/A	2
139	Notice 87-57	8/31/1987	Notice	Advises the sponsor of a terminating pension, profit-sharing, or stock bonus plan that such a plan must be amended to meet the qualification requirements of the Code as amended by the Tax Reform Act of 1986.	N/A	2

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140	Rev. Proc. 87-42	8/31/1987	Revenue Procedure	Provides taxpayers with instructions for filing requests for abatement of interest assessed.	N/A	2
141	Rev. Proc. 87-43	8/31/1987	Revenue Procedure	Procedures explain how taxpayers may apply for refund, credit, or abatement of interest treated as erroneously paid or assessed.	N/A	1
142	LR-960-86	9/2/1987	Proposed Regulation	Proposed regulations relating to the limitation on taxpayer's basis or inventory cost in property imported from a related person.	62	4
143	T.D. 8158	9/3/1987	Temporary Regulation	Provides temporary regulations relating to the tax on unearned income of certain minor children.	N/A	4
144	T.D. 8157	9/4/1987	Final Regulation	Final regulations revising the federal tax deposit regulations relating to corporate estimated income tax to make them applicable to quarterly payments required by the Tax Reform Act of 1986 of unrelated business income tax imposed upon certain tax-exempt organizations and the net investment income excise tax imposed upon certain private foundations.	N/A	3
145	Rev. Rul. 87-84	9/7/1987	Revenue Ruling	Covers whether cash bonuses provided by a taxpayer to their employees constituted employee benefits under Section 471 so that the taxpayer could have included or excluded such costs from inventoriable costs depending on the taxpayer's treatment of these costs for financial reporting purposes, or whether such bonuses should have been included in inventoriable costs without regard to their treatment for financial reporting purposes.	N/A	4

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146	INTL-935-86	9/8/1987	Proposed Regulation	Contains proposed regulations and NPH relating to the allocation and apportionment of expenses, including interest expense, for purposes of the foreign tax credit rules and certain other international tax provisions.	49	19
147	LR-104-86	9/8/1987	Proposed Regulation	Proposed regulations relating to the manner and method of reporting and paying the 4% excise tax imposed on REITs and RICs.	63	3
148	T.D. 8155	9/9/1987	Temporary Regulation	Temporary regulations on the penalty for failure to provide correct information on information returns and payee statements.	N/A	5
149	LR-142-86	9/9/1987	Proposed Regulation	Proposed regulations on the penalty for failure to provide correct information on information returns and payee statements.	62	3
150	United States-Grenada Exchange of Information Agreement Available	9/11/1987	News Release	Treasury Department announced that the U.S. and Grenada had completed an exchange of diplomatic notes, establishing the entry into force of the Agreement to exchange tax information. The Agreement is consistent with the standards for an exchange of information agreement under Section 274(h)(6)(C), and as a result, the Agreement's entry in Grenada may be eligible for investment of QPSII funds from Puerto Rico in accordance with a provision added by the Tax Reform Act of 1986.	N/A	N/A
151	Rev. Proc. 87-47	9/14/1987	Revenue Procedure	Purpose is to update the requirements and conditions for submitting certain Form W-4s, Employee's Withholding Allowance Certificate, on magnetic tape to the IRC and NCC.	N/A	1

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152	Treasury Announces Establishment of New Office To Study Depreciation Issues	9/14/1987	News Release	Treasury announced the establishment of the Office of Depreciation Analysis as part of the Office of Tax Analysis as mandated by the Tax Reform Act of 1986. It is designed to study the anticipated declines in value and the anticipated useful lives of depreciable assets.	N/A	N/A
153	Announcement 87-82	9/14/1987	Announcement	Personal service corporations that are required by Section 806 of the Tax Reform Act of 1986 to use the taxable year of their owners are granted an extension of time to file Form 1128.	N/A	2
154	LR-135-86	9/18/1987	Proposed Regulation	Issuing temporary regulations that prescribe the mortality table to be used in determining the extent to which deferred payments of life insurance proceeds are excluded from gross income.	64	1
155	T.D. 8161	9/18/1987	Temporary Regulation	Contains temporary regulations that prescribe the mortality table to be used in determining the extent to which deferred payments of life insurance proceeds are excluded from gross income.	N/A	2
156	Rev. Rul. 87-95	9/21/1987	Revenue Ruling	Section 274(h) of the Code limits deductions for expenses incurred in connection with a convention, seminar, or similar meeting held outside the "North American area."	N/A	3
157	Notice 87-62	9/21/1987	Notice	Provides guidance to sponsors of prototype Simplified Employee Pensions (SEPs) with respect to certain provisions of the Act concerning participation requirements for SEPs.	N/A	2

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158	Notice 87-64	9/21/1987	Notice	Announcement that regulations under Section 1248(e) will be published to suspend the application of Section 1248(e) for periods during which there is no capital gains rate differential in the Code and to limit the application of Section 1248(f).	N/A	1
159	Notice 87-63	9/28/1987	Notice	Announcement that sections substituted the stock ownership requirements of Section 1504(a)(2) of the Code for the stock ownership tests.	N/A	1
160	Notice 87-65	9/28/1987	Notice	Provides guidance concerning the effective dates of the source rules under Section 865 of the Code in case of income received pursuant to installment sales under Section 453.	N/A	1
161	Rev. Rul. 87-94	9/28/1987	Revenue Ruling	Is an employer entitled to a targeted jobs credit under Section 51 of the Code with respect to an employee hired after 12/31/85, although the employer on or before the day the employee began work did not receive or request certification that the employee was a member of a targeted group described in Section 51(d) of the Code?	N/A	2
162	Office of Depreciation Will Study Classes of Assets, Depreciation Methods and Appropriate Class Lives	10/2/1987	News Release	The Tax Reform Act of 1986 mandates the Office of Depreciation Analysis to solicit information relating to the anticipated decline in economic value of the noted assets: scientific instruments, rental clothing, horses, assets used in the manufacture of electronic components, products, and systems.	N/A	N/A

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163	U.S. and Dominica Sign Exchange of Information Agreement	10/2/1987	News Release	Treasury has announced that the U.S. and Dominica have signed an agreement to exchange tax information. The agreement would allow Dominica to be eligible to receive certain investment funds from Puerto Rico under §936(d)(4) as added by the Tax Reform Act of 1986.	N/A	N/A
164	Announcement 87-89	10/12/1987	Announcement	Organizations described in Section 501(m)(1) and (m)(2) as enacted by the Tax Reform Act of 1986 that wish to make changes in their accounting methods that are not subject to Revenue Procedure 87-51 are required to follow Revenue Procedure 84-74, but are granted an extension of time to file their Form 3115.	N/A	1
165	Rev. Proc. 87-51	10/12/1987	Revenue Procedure	Provides an administrative procedure for existing Blue Cross or Blue Shield organizations.	N/A	3
166	Rev. Proc. 87-55	10/12/1987	Revenue Procedure	Provides procedures and guidance to certain taxpayers regarding their election for deducting vacation pay.	N/A	3
167	Rev. Proc. 87-56	10/19/1987	Revenue Procedure	Sets forth the class lives of property that are necessary to compute the depreciation allowances.	N/A	15
168	Rev. Proc. 87-57	10/19/1987	Revenue Procedure	Provides guidance to taxpayers and service personnel in computing depreciation allowances for tangible property.	N/A	35
169	LR-62-87	10/30/1987	Proposed Regulation	Issuing temporary regulations relating to the low-income housing credit for certain federally assisted buildings under Section 24.	67	1

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170	T.D. 8162	10/30/1987	Temporary Regulation	Provides temporary regulations concerning the low-income housing credit for certain federally assisted buildings.	N/A	4
171	T.D. 8164	11/4/1987	Final Regulation	Final regulations under Section 3402(f) that relate to the submission of withholding exemption certificates when the total number of withholding exemptions claimed on the certificate exceeds 10, and to the requirements that an employee must meet to be entitled to the additional withholding exemption in respect of the standard deduction.	N/A	2
172	Announcement 87-100	11/9/1987	Announcement	New tax rules for children and dependents are explained; highlights the various provisions of the Tax Reform Act of 1986 for children and dependents.	N/A	2
173	Rev. Rul. 87-113	11/9/1987	Revenue Ruling	Provides guidance to taxpayers in applying the rules relating to the repeal of the regular investment credit.	N/A	2
174	LR-81-87	11/13/1987	Proposed Regulation	Contains a proposed regulatory amendment that would require certain banks and financial institutions to deposit estimated income tax payments with respect to taxable trusts and estates for which they act as fiduciary through the FTD.	53	2
175	LR-115-86	11/13/1987	Proposed Regulation	Proposed regulations relating to the imposition of an excise tax on the removal or sale of gas by a refiner, importer, terminal operator, through putter, blender, or compounder.	36	11
176	Notice 87-75	11/23/1987	Notice	Concerns the position of the IRS regarding Section 1804(e)(4) of the Act as it relates to Alaska Native Corporations (ANCs) established under the Alaska Native Claims Settlement Act.	N/A	1

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177	T.D. 8170	11/23/1987	Temporary Regulation	Regulations relating to the minimum vesting standards for qualified employee plans and provide guidance needed to comply with the minimum vesting standards and affect all employers maintaining qualified plans.	N/A	5
178	United States and Singapore to Negotiate Income Tax Treaty	11/25/1987	News Release	Treasury Department announced negotiations of a proposed income tax treaty between the U.S. and Singapore are scheduled to take place. There is not now an income tax treaty in effect, but the negotiations will be based on the model draft texts and will take into account the Tax Reform Act of 1986 and recent treaties concluded by each country.	N/A	N/A
179	Announcement 88-1	12/1/1987	Announcement	Notice of public hearing on proposed regulations concerning affiliated service groups, employee leasing, and other arrangements to conform with the Tax Reform Act of 1986 and others.	N/A	1
180	Announcement 87-107	12/7/1987	Announcement	For taxable years beginning after 12/31/1986, all insurance companies taxable under Section 831(a) must file Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return, following changes made to the taxation of property and casualty insurance industry under the Tax Reform Act of 1986, including the elimination of differing tax treatment between mutual and stock companies.	N/A	1

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181	T.D. 8165	12/9/1987	Temporary Regulation	Regulations relating to excess distributions from qualified plans, individual retirement plans, and Section 403(b) annuity contracts, custodial accounts, and retirement income accounts. To the extent that during any calendar year annual distributions for an individual from qualified employer plans and IRAs exceed a threshold amount, an excise tax is imposed on 15% of this excess but may be reduced by the 10% income tax on early distributions.	N/A	16
182	EE-162-86	12/9/1987	Proposed Regulation	Regulations relating to the excise tax on excess distributions from retirement plans under Section 1133 of the Tax Reform Act of 1986.	61	1
183	Announcement 87-112	12/14/1987	Announcement	Beginning for tax year 1987, taxpayers claiming soil and water conservation expenses must attach Form 8645, Soil and Water Conservation Plan Certification, to their income tax returns due to changes to the rules for deducting soil and water conservations expenses under the Tax Reform Act of 1986.	N/A	1
184	T.D. 8168	12/15/1987	Temporary Regulation	Regulations relating to the treatment of personal interest and the treatment and determination of qualified residence interest affecting taxpayers other than corporations who have paid or accrued personal interest during a taxable year and taxpayers who have paid or accrued interest on debt secured by a principal or second residence.	N/A	14

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185	T.D. 8169	12/16/1987	Temporary Regulation	Regulations relating to the appropriate taxable year for certain partnerships under Section 706(b) and requires that any partnership must conform its taxable year to (a) the taxable year of one or more of its partners who have an aggregate interest in partnership profits and capital of greater than 50%, (b) if no taxable year is described in (a), the taxable year of all of its principal partners, or (c) if no taxable year is described in (a) or (b), the calendar year or such other year as may be prescribed by regulations.	N/A	5
186	T.D. 8167	12/16/1987	Temporary Regulation	Regulations relating to the requirement that certain entities generally conform their taxable years to the taxable years of their owners and affect personal service corporations, partnerships, and S corporations (and their owners). Provides guidance related to the definition of a personal service corporation and the special rules for applying a 52–53 week taxable year in the case of a partnership, S corporation, personal service corporation, or the owners of such entities.	N/A	11
187	LR-45-87	12/18/1987	Proposed Regulation	Regulations relating to taxable years of personal service corporations, partnerships, and S Corporations (and owners of those entities) in response to changes made by the Tax Reform Act of 1986.	62	1
188	Notice 87-82	12/21/1987	Notice	Provides guidance with respect to the treatment of contributions in aid of construction after enactment of Section 824 of the Act.	N/A	4

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189	Notice 87-83	12/21/1987	Notice	Notifying taxpayers and other affected persons of changes the IRS intends to make in regulations recently proposed under Sections 4081 and 4101 as amended by the Tax Reform Act of 1986.	N/A	2
190	LR-137-86	12/21/1987	Proposed Regulation	Regulations relating to the treatment of personal interest and the treatment and determination of qualified residence interest.	63	1
191	T.D. 8171	12/22/1987	Temporary Regulation	Regulations relating to the treatment of salvage and reinsurance in determining the paid and unpaid losses of property and casualty insurance companies. The current treatment of salvage and reinsurance does not result in an accurate reflection of income for federal tax purposes.	N/A	3
192	Announcement 87-106	12/23/1987	Announcement	Provides notice of a public hearing on proposed regulations relating to accounting for costs incurred in producing property and acquiring property for resales under Section 263A as changed by the Tax Reform Act of 1986.	N/A	1
193	LR-101-86	12/24/1987	Proposed Regulation	Regulations relating to the taxable years of certain partnerships.	63	1
194	Notice 87-79	12/28/1987	Notice	Amended Section 382 to provide that, for any taxable year ending after the change date, the amount of a loss corporation's taxable income that may be offset by any pre-change loss cannot exceed the Section 382 limitation for such year.	N/A	2
195	Rev. Rul. 87-135	12/28/1987	Revenue Ruling	Provides guidance to taxpayers in applying qualified progress expenditures.	N/A	2

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196	Rev. Rul. 87-139	12/28/1987	Revenue Ruling	Applies to taxpayers that voluntarily adopted a normalization method of accounting in the same manner as it does to taxpayers to which either Section 167(1)(2)(C) never applied or, as a result of an election under Section 1671(1)(4)(A), Section 167(1)(2)(C) no longer applies.	N/A	3
197	LR-65-87	12/30/1987	Proposed Regulation	Regulations relating to the treatment of salvage and reinsurance in determining the paid and unpaid losses of property and casualty insurance companies.	63	1
198	EE-167-86	1/5/1988	Proposed Regulation	Regulations relating to the minimum vesting standards for qualified employee plans to reflect the changes made by the Tax Reform Act of 1986.	62	1
199	Publication 17 - Contents and Introduction	1/6/1988	Publication	Publication explains the tax laws that cover salaries and wages, interest and dividends, capital gains, rental income and expenses, prizes, and other types of income, including the changes made by the Tax Reform Act of 1986. These changes are the increase in the amount of the personal exemption and provided a higher standard deduction.	N/A	N/A
200	Publication 225 - Depreciation, Depletion, and Amortization	1/8/1988	Publication	The Tax Reform Act of 1986 provided a modified accelerated cost recovery system which generally applies to all tangible property placed in service after 12/31/1986. The new depreciation method applies to tangible property placed in service after 1986 and is referred to as the modified accelerated cost recovery system (MACRS).	N/A	N/A
201	Publication 225 - Alternative Minimum Tax	1/8/1988	Publication	The alternative minimum tax was changed substantially by the Tax Reform Act of 1986 and discusses the new rules for the tax.	N/A	N/A

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202	Publication 334 - Form 1120S-S Corporation	1/8/1988	Publication	Schedule A on the form is to report the cost of goods sold. The costs of goods manufactured during the year is added to beginning inventory and includes Section 263A costs. The Tax Reform Act of 1986 added Section 263A which revised the rules for determining the costs incurred in connection with the manufacture or production of inventory assets by certain taxpayers.	N/A	N/A
203	Publication 225 - Farm Business Expenses	1/8/1988	Publication	The Tax Reform Act of 1986 provides new uniform capitalization rules that generally require the capitalization of the production of long-term crops or livestock.	N/A	N/A
204	Publication 225 - Contents and Introduction	1/8/1988	Publication	The Tax Reform Act of 1986 made numerous changes to the tax law and affect depreciation, travel and entertainment, tax rates, minimum tax, and estimated tax in respect to farming.	N/A	N/A
205	Publication 334 - Gains and Losses: Capital or Ordinary	1/8/1988	Publication	In respect to figuring capital gains and losses, the Tax Reform Act of 1986 repealed the 60% capital gains deduction, but the classification of a long term or short-term gain is important and so is the classification as capital or ordinary.	N/A	N/A
206	Notice 88-2	1/11/1988	Notice	Notify taxpayers and other affected persons that for the first quarter of 1988, IRS will provide a transitional rule that under certain conditions will allow all registered gasohol blenders to purchase gasoline and pay the reduced rate of tax on the gasohol mixture to allow the Service to consider and address concerns of the refund procedure provided by the Tax Reform Act of 1986.	N/A	2

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207	Notice 88-3	1/11/1988	Notice	Specific dollar limit was imposed on the exclusion of dependent care expenses. Cafeteria plans established by employers often offer dependent care assistance coverage as a benefit to employees, and to be a qualified benefit, dependent care expenses must be incurred in the plan year for which coverage thereof is elected.	N/A	1
208	Notice 88-4	1/11/1988	Notice	A nondeductible excise tax is imposed on any regulated investment company (RIC) as 4% of the excess of any required distribution. Defines required distribution and explains how to calculate the grossed up required distribution for 1986.	N/A	2
209	Notice 88-5	1/11/1988	Notice	Modification of the Tax Reform Act of 1986 that a nonresident alien individual or foreign corporation may generally exclude from gross income amounts derived from the operation of ships and aircraft if the individual's county of residence or the corporation's country of incorporation grants an equivalent exemption to U.S. taxpayers.	N/A	1
210	Announcement 88-4	1/11/1988	Announcement	Release of a new publication 929, Tax Rules for Children and Dependents, which explains the provisions of the Tax Reform Act of 1986 that affect children and dependents is now available.	N/A	1

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211	United States and American Samoa Sign Tax Implementation Agreement	1/14/1988	News Release	Treasury Department announced that the U.S. and American Samoa have signed a tax implementation agreement to exchange information and provide mutual assistance in tax matters. The Tax Reform Act of 1986 required the U.S. and American Samoa to sign a tax implementation agreement before certain provisions of the Tax Reform Act that concern American Samoa would take effect.	N/A	N/A
212	Publication 17 - Other Credits	1/17/1988	Publication	Publication discussion of refundable and nonrefundable credits. The Tax Reform Act of 1986 changed the credit for political contributions to no longer claim a credit for contributions to political candidates, campaign committees, or newsletter funds. The Tax Reform Act of 1986 also changed the earned income credit to allow for more refundable credits.	N/A	N/A
213	Publication 225 - Employment Taxes	1/17/1988	Publication	Under the Tax Reform Act of 1986, you are required to notify each employee who worked for you at any time during the year and from whom you did not withhold any income tax about the earned income credit.	N/A	N/A
214	Announcement 88-5	1/18/1988	Announcement	The Tax Reform Act of 1986 requires tax to be withheld on partnership distributions made to foreign partners on or after 1/1/1988 if the distributing partnership has been engaged in the conduct of a trade or business in the U.S. Notifies partnerships that the tax withheld under Section 1446 is to be retained by the withholding agent.	N/A	2

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215	Announcement 88-6	1/18/1988	Announcement	Informs brokers that the IRS will issue regulations that will amend Section 1.6045-1 as occurring on the date the sale is entered on the books of the broker. The Tax Reform Act of 1986 also disallows the use of the installment method for sales of stock or securities that are traded on an established securities market, by requiring the seller to treat all payments to be received as received in the year of sale.	N/A	2
216	Announcement 88-14	1/18/1988	Announcement	Form 8612 has been developed for use by REITs that are liable for the excise tax on undistributed income-imposed Section 4981 as amended by the Tax Reform Act of 1986.	N/A	2
217	Publication 596	1/21/1988	Publication	The Tax Reform Act of 1986 increased the max amount of earned income you can have and still be eligible to claim the refundable earned income credit.	N/A	N/A
218	Publication 515	1/21/1988	Publication	The Tax Reform Act of 1986 amended Sections 861(a) and 861(c) dealing with taxpayers having income from abroad, and Sections 871 and 881 dealing with dividends paid by a domestic corporation. Publication explaining the changes from the Act.	N/A	N/A

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219	Publication 536	1/21/1988	Publication	No significant changes to the basic law regarding net operating losses from the Tax Reform Act of 1986, but there were numerous changes to the other tax laws that affect NOLs such as introduction of passive activity loss limits, the replacement of the zero-bracket amount by the standard deduction, the increase in the amount of the personal and dependent exemption, the elimination of the capital gains deduction, and the decrease of the corporate deduction for dividends from 85% to 80%.	N/A	N/A
220	Publication 909	1/21/1988	Publication	The alternative minimum tax for individuals has been broadened to include more taxpayers who pay little or no income tax and strengthened to make sure that all taxpayers with economic income pay tax. Under the Tax Reform Act of 1986, the new rate at which the alternative minimum tax is computed is increased to 21%, the exemption amounts will phase out for high income taxpayers, and the alternative minimum taxable income will be computed using new adjustments and preference items.	N/A	N/A
221	Publication 590	1/21/1988	Publication	Explains the changes made around IRAs by the Tax Reform Act of 1986 and includes nondeductible contributions to an IRA, penalties, spousal IRAs, and salary reduction arrangements.	N/A	N/A
222	Publication 560	1/21/1988	Publication	Explains the changes made around self-employed retirement plans by the Tax Reform Act of 1986 and includes plan rollovers, contributions and benefits, loans to owner-employees, and salary reduction arrangements.	N/A	N/A

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223	Publication 54 - Contents and Introduction	1/21/1988	Publication	Changes made by the Tax Reform Act of 1986 that will affect certain changes such as the annual limit on the foreign earned income exclusion being permanently decreased; moving expenses can be taken as an itemized deduction only; the foreign earned income exclusion may not be claimed for a foreign presence that violates U.S. travel restrictions; tax information statements may be required from U.S. passport applicants; certain IRA contributions are subject to a new phased-in deduction limit based on adjusted gross income; the personal exemption and standard deduction amounts have generally been increased; and the two-earner married couple deduction, sales tax deduction, dividend exclusion, 3-year rule for pension cost recovery, and income averaging have all been repealed.	N/A	N/A
224	Publication 520	1/21/1988	Publication	Describes the conditions under which scholarships or fellowships are excludable from income taking into account the changes in this area made by the Tax Reform Act of 1986. The changes made are that you must be a candidate for a degree to exclude from income amounts you receive; you can only exclude from income amounts for tuition, fees, books, supplies and equipment - you cannot exclude amounts received for such other expenses as room, board, and travel; and you cannot exclude from income the portion of any grant that represents payment for teaching, research, or other services.	N/A	N/A

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225	Publication 504	1/21/1988	Publication	Discusses the extent to which a taxpayer may make a "front-loaded" alimony payment to a spouse and describes the different filing statuses, exemptions, and divorce costs as changed by the Tax Reform Act of 1986.	N/A	N/A
226	Publication 54 - Filing Requirements	1/21/1988	Publication	Instructions for U.S. citizens and resident aliens to file tax returns. U.S. citizens and resident aliens living or traveling outside the U.S. are generally required to file income tax returns, estate tax returns, and gift tax returns, and pay estimated tax in the same way as those residing in the U.S. Notes that the Tax Reform Act of 1986 may require dual filing if you are a resident of Guam, American Samoa, or the Northern Mariana Islands, and you are either a part-year resident of the possession or have both possession and non-possession source income.	N/A	N/A
227	Publication 583	1/21/1988	Publication	Publication discusses identification numbers used by businesses, the federal taxes applicable to businesses, information returns, and small business record keeping. Notes the Tax Reform Act of 1986 made changes to the federal income tax system including special rules for determining the taxable year and changes to the accounting system.	N/A	N/A
228	Publication 587	1/21/1988	Publication	Discusses use tests, what can be deducted, limits on deductions, and home computers in response to the changes made in the Tax Reform Act of 1986. Designed to assist employees who work out of their home, individuals who run a business out of their home, and outside salespersons who are based at home.	N/A	N/A

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229	Publication 570	1/21/1988	Publication	Discussion of the possession exclusion where a U.S. citizen who works as an employee or operates a business in certain possessions of the U.S. may qualify to exclude some or all income from the possession from gross income. The Tax Reform Act of 1986 applies the possession exclusion to individuals who are bona fide residents of Guam, American Samoa, or CNMI.	N/A	N/A
230	Publication 575	1/21/1988	Publication	Discussion of the pension and annuity income and the changes from the Tax Reform Act of 1986 including the repeal of the three-year for reporting annuity income for retirees whose annuity starting date are after July 1 and the changes in the treatment of lump-sum distributions.	N/A	N/A
231	Publication 595 - Employment Taxes	1/21/1988	Publication	As an employer, they must notify employees who worked for them and from whom they did not withhold income tax about the earned income credit. Under the Tax Reform Act of 1986, employer must notify each employee who worked for them at any time during the year and from whom they did not withhold any income tax about the earned income credit. However, they do not have to notify employees who have claimed an exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.	N/A	N/A

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232	Publication 534	1/21/1988	Publication	The Tax Reform Act of 1986 overhauled the accelerated cost recovery system of depreciation for tangible property placed in service after 1986. Explanation of the new depreciation method referred to as the modified accelerated cost recovery system and has eight classes of property.	N/A	N/A
233	Publication 595 - Depreciation	1/21/1988	Publication	The Tax Reform Act of 1986 provided a modified accelerated cost recovery system which generally applies to all tangible property placed in service after 12/31/1986.	N/A	N/A
234	Publication 595 - Contents and Introduction	1/21/1988	Publication	Explanation of how the federal tax laws apply to the fishing industry and is written for individuals who are a sole proprietor and reports profits or loss from fishing on Schedule C (Form 1040). Does not cover corporate or partnership form of business operation and takes into account the changes made by the Tax Reform Act of 1986 such as depreciation, travel and entertainment, tax rates, minimum tax, and estimated tax.	N/A	N/A

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235	Publication 545	1/21/1988	Publication	Explanation of the changes from the Tax Reform Act of 1986 to the interest deduction rules. Nonbusiness and noninvestment interest expenses have been divided into two categories for purposes of the publication: personal interest and deductible home mortgage interest. You may no longer deduct the full amount of the personal interest payments you make. Your mortgage interest will continue to be fully deductible for your main home (and second home) to the extent the loan is used to: buy the home, make home improvements, pay for qualified medical expenses, or pay for qualified educational expenses.	N/A	N/A
236	Publication 531	1/21/1988	Publication	Explanation of the changes from the Tax Reform Act of 1986 relating to the law regarding the basis of assets. Any sales tax paid on the purchase of an asset is added to the basis of assets. You must capitalize direct costs and an allocable portion of most indirect costs that benefit property if you (1) produce real or tangible personal property for use in a trade or business or an activity engaged in for profit; (2) produce real or tangible personal property for sale to customers; or (3) acquire property for resale. This is known as the "uniform capitalization rule."	N/A	N/A
237	Publication 552	1/21/1988	Publication	Information provided for taxpayers who prepare their own tax returns and instructions that come with the tax forms to see any changes in the law that may affect the taxpayer. Publication 920 discusses the Tax Reform Act of 1986 for individuals and Publication 921 discusses the Tax Reform Act of 1986 for businesses. Overview index of publications.	N/A	N/A

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238	Publication 539	1/21/1988	Publication	Introduction to W-4 Forms and basic information on the most common tax situations for taxpayers to understand. Notes that many of the deductions and credits used by employees before 1987 to claim allowances on Form W-4, Employee's Withholding Allowance Certificate, were reduced or eliminated by the Tax Reform Act of 1986. That law required employees to give you a new Form W-4 (or W-4A) before 10/1/1987.	N/A	N/A
239	Publication 501	1/21/1988	Publication	The Tax Reform Act of 1986 made changes to the tax system including the standard deduction and the personal exemption. Discusses how these may apply to taxpayers.	N/A	N/A
240	Publication 541	1/21/1988	Publication	Summary of the most important rules affecting partnerships including tax conformity rules that state any partnership that adopts, retains, or changes its tax year as required under the new law must notify the IRS by placing at the top of the first page of its tax return for its first required tax year the statement "Filed under Section 806 of the TRA 1986." The conformity rules require the partnership to conform its tax year to the tax year of its majority partners, its principal partners, or a calendar year, in that order, unless it can establish an acceptable business purpose for using a different tax year.	N/A	N/A
241	Publication 514	1/21/1988	Publication	The Tax Reform Act of 1986 made changes in the foreign tax credit area, including separate limitations for high withholding tax interest, financial services income, shipping income, and dividends from each noncontrolled Section 902 corporations.	N/A	N/A

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242	Publication 554	1/21/1988	Publication	The Tax Reform Act of 1986 repealed the deduction for state and local sales taxes, dividend exclusion, 60% capital gain deduction, charitable contributions deductions for nonitemizers, \$1k-a-year interest exclusion on certain life insurance proceeds, deduction for a married couple when both work, credit for political contributions, and income averaging.	N/A	N/A
243	Publication 526	1/21/1988	Publication	If you contribute capital gain property with a fair market value greater than your basis, you may deduct it at its fair market value, but the Tax Reform Act of 1986 changed the amount of the reduction for tax years beginning after 1986. You must reduce the amount of the contribution by the gain that would have been long-term capital gain if the contributed property had been sold at the time of the contribution.	N/A	N/A
244	Publication 527	1/21/1988	Publication	Any rental activity is a passive activity. The Tax Reform Act of 1986 changed passive activities to say you generally cannot offset income, other than passive income, with losses from passive activities. The Tax Reform Act of 1986 modified the accelerated cost recovery system of depreciation for tangible property placed in service after 1986.	N/A	N/A
245	Publication 530	1/21/1988	Publication	The Tax Reform Act of 1986 provides new rules that may reduce the mortgage interest deduction for some taxpayers who have mortgage debts greater than the cost of their home plus improvements.	N/A	N/A

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246	Publication 929	1/21/1988	Publication	The Tax Reform Act of 1986 made changes to the rules concerning children and dependents. Many children and dependents who have never filed tax returns will have to file returns and pay tax. The Tax Reform Act of 1986 eliminated the double deduction for the personal exemption of a dependent and limited the standard deduction allowed to most dependents. Other changes include the filing requirements for dependents, when a dependent can claim exemption from income tax withholding and listing social security numbers on tax returns.	N/A	N/A
247	Publication 550	1/21/1988	Publication	Explains changes made by the Tax Reform Act of 1986 around investment income and expenses, including the characterization of gains and losses, reporting tax-exempt interest, the repeal of the dividend exclusion, and passive activity losses and credits. Also includes the penalties taxpayers will face for failure to comply with the new requirements.	N/A	N/A
248	Publication 505	1/21/1988	Publication	The Tax Reform Act of 1986 changed law with determining income tax withholding or estimated tax for 1988. No penalty for underpayment will be applied to an underpayment for any period before 4/16/1987, to the extent the underpayment was created or increased by any provision of the Tax Reform Act of 1986.	N/A	N/A
249	Publication 537	1/21/1988	Publication	Explains the changes made by the Tax Reform Act of 1986 for calculating and reporting income from an installment sale for 1987 returns and highlights changes in the treatment of allocable installment indebtedness.	N/A	N/A

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250	Publication 564	1/21/1988	Publication	Explains the changes made by the Tax Reform Act of 1986 for the inclusion of investment expenses in gross income, the new limit on investment expenses, and the new limit on investment interest expense.	N/A	N/A
251	Publication 542	1/21/1988	Publication	Explains tax information on corporations and incorporates tax changes mandated by the Tax Reform Act of 1986, including new corporate tax rates, the alternative minimum tax, the dividends received deduction, and the alternative tax on capital gains.	N/A	N/A
252	Publication 538	1/21/1988	Publication	Explains accounting periods and methods and provides information on the most common tax accounting situations using both the cash and the accrual methods. Publication highlights accounting changes due to the Tax Reform Act of 1986 for partnerships, S Corporations, and personal service corporations. The Tax Reform Act of 1986 requires the capitalization of most costs of producing inventory.	N/A	N/A
253	Publication 589	1/21/1988	Publication	Explains tax information on S Corporations and incorporates changes made by the Tax Reform Act of 1986 including the tax on built-in gains, the repeal of the minimum tax for S corporations, and the extension of the at-risk rules to the holding of real property.	N/A	N/A
254	Publication 544	1/21/1988	Publication	Explains the sales and other dispositions of assets and incorporates changes made by the Tax Reform Act of 1986 including the changes in the treatment of capital gain, the disposition of real property, passive activities, and real estate transactions.	N/A	N/A

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255	Rev. Rul. 88-6	1/25/1988	Revenue Ruling	Guidelines prescribing manner in which calculating present value for amounts of low-income housing credit. General guidance for computing the monthly appropriate percentages for the 70% present value credit and the 30% present value credit.	N/A	2
256	Notice 88-8	1/25/1988	Notice	Provides that amounts of compensation deferred under certain "eligible deferred compensation plans" maintained by state and local governments and tax-exempt organizations are only included in a participant's, or beneficiary's, gross income in the taxable year in which the compensation is paid or otherwise made available to that individual. The Service is attempting to develop rules clarifying which Section 457 applies to nonelective deferred compensation, vacation leave, sick leave, compensatory time, severance pay, disability pay, or death benefit plans. In the meantime, nonelective deferred compensation plans maintained by a state or local government, or tax-exempt organization, will not be subject to Section 457 for taxable years of employees.	N/A	1

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257	Notice 88-9	1/25/1988	Notice	Notice provides that the adoption date for plan amendments required under Rev. Rul. 86-74 may be deferred until the earlier of (1) the date by which the plan is required to be amended to comply with the provisions of the Tax Reform Act of 1986 or (2) the date the plan is amended to comply with the Tax Reform Act of 1986. Certain amendments must be made at the time of a plan's termination for the plan to retain qualified status. Plans that terminate after the effective date specified for the plan but prior to the date amendments are required must satisfy stated requirements and adopt the amendments required under Revenue Ruling 86-74 on or before the date of plan termination.	N/A	2
258	Rev. Proc. 88-9	1/25/1988	Revenue Procedure	Special procedures set forth pertaining to the issuance of determination letters on the qualification of pension, profit-sharing and stock bonus plans that will be terminated prior to the delayed amendment date provided in the Tax Reform Act of 1986.	N/A	2
259	Rev. Proc. 88-10	1/25/1988	Revenue Procedure	Provides guidance to issuers of state or local bonds for requesting an extension of time to file the statement of information required since the Tax Reform Act of 1986 amended and reorganized the sections of the 1954 Code pertaining to information reporting for certain state or local bonds.	N/A	2

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260	Announcement 88-8	1/25/1988	Announcement	Amends Notice 87-57 to clarify the reference date for determining the qualification requirements that plan provisions must be amended to comply with upon plan termination. The plan must be amended in connection with the plan termination to comply with those provisions of the Tax Reform Act of 1986.	N/A	1
261	Treasury Announces Treaty Negotiations with Spain	1/26/1988	News Release	Statement that the U.S. and Spanish governments will meet to negotiate a proposed income tax treaty based on model draft texts published by the U.S. and the Organization for Economic Cooperation and Development while taking into consideration the Tax Reform Act of 1986 and recent tax treaties concluded by each nation.	N/A	N/A
262	T.D. 8173	1/27/1988	Temporary Regulation	Regulations relating to the scope and meaning of the terms "highly compensated employee" and "compensation" to provide guidance to comply with the law and affect sponsors of, and participants in, pension, profit-sharing and stock bonus plans, and certain other employee benefit plans.	N/A	13
263	Announcement 88-18	2/1/1988	Announcement	The Tax Reform Act of 1986 provides rules relating to real estate mortgage investment conduits (REMICs). Form 1066 has been developed for use by REMICs to report their income, deductions, gains, and losses, and to report and pay tax on net income from prohibited transactions, effective for calendar years after 1986.	N/A	1
264	Announcement 88-19	2/1/1988	Announcement	Form 3115 and the Instructions have been revised to reflect the changes made by the Tax Reform Act of 1986. Taxpayers are encouraged to file their applications using the revised Form 3115.	N/A	1

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265	Announcement 88-21	2/1/1988	Announcement	An excise tax has been imposed on certain undistributed income of regulated investment companies. The tax is imposed on a calendar year basis and is equal to 4% of the excess of the required distribution over the distributed amount. Form 8613 has been developed for use by regulated investment companies to report the new tax.	N/A	1
266	Announcement 88-22	2/1/1988	Announcement	Publication 598 is now available and covers the changes made by the Tax Reform Act of 1986 including the use by a tax-exempt organization that engages in a trade or business unrelated to its exempt purpose.	N/A	1
267	Announcement 88-23	2/1/1988	Announcement	Congress enacted new passive activity rules in response to the public's concern about the use of tax shelters to limit such use as part of the Tax Reform Act of 1986. This publication explains the new provisions of the Act that limit losses and credits from passive activities. The Act also provides transitional rules for losses and credits from passive activities that were acquired before enactment.	N/A	1
268	Announcement 88-24	2/1/1988	Announcement	New Publication 931 is a pocket-sized pamphlet that provides an overview of those changes made by the Tax Reform Act of 1986 that are of special interest to older Americans. The pamphlet covers items that have been changed and others that have not changed or have been repealed.	N/A	2

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269	Notice 88-10	2/1/1988	Notice	Notice provides guidance with issues of immediate concern to allow certain partnerships, S corporations, and personal service corporations to elect the use of a particular taxable year for federal income tax purposes. Some issues relate to application of elective procedures when a business purpose has been established, when the election is to be made and continuous use of the taxable year, definition of "personal service corporation," provisions relating to corporations electing S status, determination of a tiered structure, required payment calculations and refunds of required payments, and treatment of late filings.	N/A	4
270	Notice 88-15	2/8/1988	Notice	Notice regarding the procedure to be used to obtain such waiver for the addition to tax for underpayments of estimated tax by trusts and estates. If the underpayment resulted from the Tax Reform Act of 1986, they should use Form 2210 and attach a statement explaining no penalty should be assessed because the underpayment is due to changes in the Tax Reform Act of 1986.	N/A	1
271	T.D. 8182	2/9/1988	Temporary Regulation	Regulations relating to the requirement for certain partnerships or S corporations to separately state meal, travel, and entertainment expenses.	N/A	2
272	Notice 88-13	2/11/1988	Notice	Reminder that the procedures in Section 6416 relating to credits or refunds of excise tax paid on gasoline remain in effect being unchanged by the Tax Reform Act of 1986.	N/A	2

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273	United States and France Will Discuss Revisions to Income Tax Treaty	2/11/1988	News Release	Representatives of the U.S. and France will meet in Paris during the week of March 7, 1988, to negotiate a protocol revising the U.S.-France income tax treaty. The protocol is expected to revise the treaty to accommodate the Tax Reform Act of 1986, including the new U.S. branch profits tax and the modification of the anti-treaty shopping rules.	N/A	N/A
274	T.D. 8175	2/12/1988	Temporary Regulation	Regulations relating to the limitations on passive activity losses and passive activity credits and affect taxpayers subject to the limitations on passive activity losses and passive activity credits. Section 469 disallows the passive activity loss and the passive activity credit for the taxable year.	N/A	51
275	Notice 88-16	2/15/1988	Notice	Notice that the IRS intends to make proposed regulations that would implement the amendments enacted by the Tax Reform Act of 1986. Regulations with bulk transfers, exchanges made simultaneously with removals, blend stocks and additives, purchases and removals of blend stocks and additives by certain other persons, and requirements of bond.	N/A	4
276	EE-129-86	2/18/1988	Proposed Regulation	Regulations relating to the scope and meaning of "highly compensated employee" and "compensation" to reflect changes made by the Tax Reform Act of 1986. Will provide necessary guidance for compliance with the law and would affect sponsors of and participants in, pension, profit sharing and stock bonus plans, and certain other employee benefit plans.	61	1

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277	Depreciation Office To Initiate Studies in Four Categories	2/18/1988	News Release	The Treasury's Office of Depreciation Analysis will begin studies on the depreciation of assets used in four categories: fruit and nut trees, radio and television broadcasting, air transport services, and in the manufacture of fabricated metal products. The Tax Reform Act of 1986 mandates the ODA to solicit information relating to the anticipated useful life and anticipated decline in economic value of the above noted assets from the owner and users of these assets.	N/A	N/A
278	LR-14-88	2/19/1988	Proposed Regulation	Regulations relating to the limitations on passive activity losses and passive activity credits in response to the Tax Reform Act of 1986.	61	1
279	Announcement 88-31	2/22/1988	Announcement	New Form 964-A has been developed to figure gain or loss on liquidation by qualified corporations that completely liquidate under Sections 333 or 337 of the IRC. The Tax Reform Act of 1986 generally requires that corporations recognize gain or loss on their liquidation. The instructions on Form 964-A advise corporations that pending legislation might result in changes to the form.	N/A	1
280	Announcement 88-32	2/22/1988	Announcement	The instructions for Form 1041 contain an error. The Tax Reform Act of 1986 amended the Code for tax years beginning after 1986 and state that a return must be filed for a bankruptcy estate if the estate has gross income for the tax year of not less than the sum of the exemption amount plus the basic standard deductions.	N/A	1

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281	Notice 88-18	2/22/1988	Notice	Notice from the Tax Reform Act of 1986 that all trusts are required to report income on a calendar year basis, and any trust with a short taxable year must annualize the income earned in the short year.	N/A	1
282	Notice 88-19	2/22/1988	Notice	Notice for intent to promulgate regulations with respect to the net built-in gain of C corporation assets in connection with transactions or events that result in the ownership of such assets by a REIT or RIC with a basis determined by reference to the C corporation's basis (carryover). Regulations take into account the Tax Reform Act of 1986 to provide transitional rules for certain small corporations with respect to the repeal of the General Utilities doctrine.	N/A	2
283	Rev. Proc. 88-12	2/22/1988	Revenue Procedure	Provides a method for reducing the "excess tax reserve" for certain public utility taxpayers if used by taxpayers that are unable to utilize the average rate assumption method because they have been required by a regulatory agency to compute depreciation on public utility property on the basis of an average life or composite rate method, as opposed to a method involving the use of vintage accounts.	N/A	3
284	T.D. 8186	2/23/1988	Temporary Regulation	Regulations prescribe the manner in which an entity elects status as a real estate mortgage investment conduit for federal income tax purposes and procedures to be followed when filing a federal income tax return as a REMIC.	N/A	11
285	T.D. 8184	2/24/1988	Final Regulation	Regulations relating to federal income tax treatment of nuclear decommissioning costs.	N/A	25

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286	Treasury Announces Reciprocal Tax Agreements for Exemption of Income from Shipping and Aviation	2/24/1988	News Release	Treasury Department announces bilateral agreements with ten countries for the reciprocal tax exemption of income for international shipping and aviation. The exemptions apply to gross income derived from the international operation of ships or aircraft and may vary from country to country. The U.S. exemption is authorized by Sections 872 and 883 of the IRC, as amended by the Tax Reform Act of 1986. The U.S. exempts from federal tax the gross income derived by residents of the other country from the international operation of ships and/or aircraft on the basis of an equivalent exemption granted by the other country to U.S. citizens and corporations.	N/A	N/A
287	T.D. 8178	2/26/1988	Temporary Regulation	Regulations relating to passive foreign investment companies and their shareholders that are U.S. persons about the time, manner, and other requirements for making certain elections enacted by the Tax Reform Act of 1986.	N/A	12
288	INTL 941-86	2/26/1988	Proposed Regulation	Regulations relating to elections by passive foreign investment companies and their shareholders who are United States persons.	64	1

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289	INTL-52-86	2/26/1988	Proposed Regulation	Regulations related to incorporating certain provisions of the Temporary Employment Tax Regulations relating to information reporting and backup withholding under the Interest and Dividend Tax Compliance Act of 1983 that were previously published in the Federal Register. They also incorporate changes to the applicable tax law made by the Interest and Dividend Tax Compliance Act of 1983, the Tax Reform Act of 1984, and the Tax Reform Act of 1986 and affect payors, brokers, and payees of certain reportable payments and provide them with the guidance necessary to comply with the law.	61	23
290	T.D. 8181	2/29/1988	Temporary Regulation	Regulations relating to the collection of excise taxes on diesel fuel under an election provided by Section 4041(n) and contains amendments to the Manufacturers and Retailers Excise Tax Regulations.	N/A	8
291	T.D. 8180	2/29/1988	Final Regulation and Temporary Regulation	Regulations relating to the manner and method of reporting and paying the 4% excise tax imposed on real estate investment trusts (REITs) and regulated investment companies (RICs). Temporary regulations relating to the certain elections by RICs.	N/A	3
292	LR-114-86	2/29/1988	Proposed Regulation	Regulations relating to the collection of excise taxes on diesel fuel under an election to shift the diesel fuel excise tax from the retailer to the wholesaler of the fuel.	63	1

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293	Rev. Rul. 88-14	2/29/1988	Revenue Ruling	Revenue Ruling 56-246, 1956-1 C.B. 316 has been determined to be obsolete because the Tax Reform Act of 1986 amended Section 851 providing that each fund of a series investment company is a separate corporation for purposes of the Code and is applied to both incorporated and unincorporated series investment companies.	N/A	1
294	LR-29-87	3/1/1988	Proposed Regulation	Regulations relating to the requirement for certain partnerships and S Corporations to separately state certain meal, travel, and entertainment expenses.	62	1
295	T.D. 8185	3/1/1988	Final Regulation	Regulations relating to the definition of the term "newly discovered oil" for purposes of the windfall profit tax and provide guidance on the requirements for the qualification of crude oil as newly discovered oil, as well as a definition of production in "commercial quantities" that affects the definition of property, the net income limitation on windfall profit, and the exemption for Alaskan oil.	N/A	3
296	IRS Issues Indices to Legal Guidance Under 1986, 1987 Acts	3/4/1988	Publication	Prepared indices by the IRS Legislation and Regulations Division for guidance issued under the provisions of the Tax Reform Act of 1986 and the Revenue Act of 1987.	N/A	N/A
297	Index to Legal Guidance Under the Tax Reform Act of 1986	3/4/1988	Publication	Index to the legal guidance issued under the Tax Reform Act of 1986 that is prepared by the Legislation and Regulations Division Office of the Chief Counsel IRS.	N/A	N/A
298	LR-128-86	3/14/1988	Proposed Regulation	Regulations relating to the generation skipping transfer tax as changed by the Tax Reform Act of 1986.	63	1

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299	T.D. 8187	3/14/1988	Temporary Regulation	Amendments to the temporary and final regulations relating to the effective date provisions, return requirements, and certain special rules for the tax on generation-skipping transfers.	N/A	11
300	Rev. Proc. 88-17	3/14/1988	Revenue Procedure	Provides taxpayers with instructions for entering into an agreement under Section 6212(d) of the Code to rescind a notice of deficiency as added by the Tax Reform Act of 1986.	N/A	2
301	Announcement 88-40	3/14/1988	Announcement	Announcement provides additional information regarding the computation of distributable net income of an estate or trust that has a net capital loss for a tax year beginning in 1987. The Tax Reform Act of 1986 deleted the provision under the IRC that limited the deduction for net capital losses to taxable income.	N/A	2
302	Publication 525	3/20/1988	Publication	Brief discussion of the changes made by the Tax Reform Act of 1986 that govern whether income is taxable or nontaxable including dependent care assistance, educational assistance provided by your employer, qualified tuition reductions, activity not for profit, employee achievement awards, unemployment compensation, scholarships and fellowship grants, qualified retirement plans, and federal thrift savings funds.	N/A	N/A
303	T.D. 8189	3/25/1988	Temporary Regulation	Regulations relating to the new Section 67 of the IRC on the 2% floor for miscellaneous itemized deductions.	N/A	14

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304	LR-97-86	3/25/1988	Proposed Regulation	Regulations relating to the 2-percent floor on miscellaneous itemized deductions.	61	1
305	Publication 907	3/27/1988	Publication	Discussion of income tax law changes from the Tax Reform Act of 1986 that are related to taxable income items, items not taxed, credit for the elderly or for the permanently and totally disabled, medical expenses, child and dependent care credit, and business tax incentives.	N/A	N/A
306	Publication 925	3/27/1988	Publication	Explanation of the changes that were implemented in the Tax Reform Act of 1986 by discussing limitations on passive activity losses, the extension of at-risk rules to real estate, and help in determining what constitutes a passive activity.	N/A	N/A
307	Announcement 88-46	3/28/1988	Announcement	Any trust that is required to change to a calendar year under Section 1403 of the Tax Reform Act of 1986 must annualize taxable income for the 1987 short year as required by Section 443 of the IRC.	N/A	2
308	Announcement 88-53	3/28/1988	Announcement	The Tax Reform Act of 1986 added Section 1060 and requires the buyer and seller of certain assets used in a trade or business to furnish to the Service information about the assets transferred. Regulations are currently being developed and will require the filing of a form by the buyer and the seller of assets used in a trade or business to which goodwill or going concern value could attach.	N/A	1

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309	Announcement 88-81	3/28/1988	Announcement	Notice of public hearing on proposed regulation relating to the limitations on passive activity losses and passive activity credits as made by the Tax Reform Act of 1986.	N/A	1
310	Notice 88-33	3/28/1988	Notice	Guidance with distributions of excess deferrals for plan sponsors of methods that will be considered reasonable for purposes of allocating gain or loss to excess amounts, provides a safe harbor for computing the gain or loss allocable to the excess amount for the period between the end of the year and the date of distribution, and provides special rules for the treatment of certain losses allocable to excess amounts. Notice also provides transitional relief with respect to the definition of "highly compensated employees."	N/A	4
311	Notice 88-35	3/28/1988	Notice	Notice describing how the Tax Reform Act of 1986 changes to the tax treatment of deduction for age and blindness and of income from sales of stock and other personal property affect U.S. citizens who are bona fide residents of Puerto Rico.	N/A	2

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312	Notice 88-36	3/28/1988	Notice	Notice regarding the definition of "tiered structure" after amendments of the Tax Reform Act of 1986 required personal service corporations, partnerships, and S corporations to conform to their taxable years to the taxable years of their owner. Notice provides that an entity that is a partnership, S corporation, or personal service corporation will be treated as a member of a tiered structure if such entity directly owns any portion of a "deferral entity" or is directly owned by a "deferral entity," and also provides de minimus rules to allow deferral entities to be disregarded for purposes of determining whether a partnership, S corporation, or personal service corporation is a member of a tiered structure.	N/A	6
313	Index to Legal Guidance Issued Under the Tax Reform Act of 1986 and the Revenue Act of 1987	3/31/1988	Publication	IRS compiled indexes of legal guidance issued under the Tax Reform Act of 1986 and Revenue Act of 1987.	N/A	N/A
314	T.D. 8194	4/1/1988	Temporary Regulation	Regulations affecting taxpayers using the nonaccrual-experience method of accounting. The portion of a receivable that is considered uncollectible and not required to be accrued is the product of the receivable and a fraction representing the taxpayer's bad debt experience.	N/A	2

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315	Notice 88-24	4/4/1988	Notice	Guidance regarding the application of the uniform capitalization rules to property produced in the trade or business of farming and safe harbor values that are available to certain taxpayers with respect to cattle produced in a farming business. Guidance provided in response to the enactment of Section 263A by the Tax Reform Act of 1986.	N/A	5
316	T.D. 8192	4/8/1988	Final Regulation	Regulatory amendment that requires certain banks and financial institutions to deposit estimated income tax payments with respect to taxable trusts for which they act as fiduciaries through the Federal Tax Deposit system instead of forwarding them to an IRS Center.	N/A	2
317	T.D. 8191	4/11/1988	Final Regulation and Temporary Regulation	Regulations relating to the reporting of mortgage interest received in a trade or business from individuals and affect a person that in the course of that trade or business, receives \$600 or more of mortgage interest from an individual for a calendar year.	N/A	8
318	LR-26-88	4/14/1988	Proposed Regulation	Regulations relating to the nonaccrual-experience method of accounting by clarifying the computation of the bad debt ratio for purposes of the nonaccrual-experience method.	61	1
319	Notice 88-39	4/14/1988	Notice	Notice allows a delay of the required beginning date for minimum distributions from tax-sheltered arrangements (including annuity contracts, custodial accounts, and retirement income accounts).	N/A	2

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320	Notice 88-45	4/14/1988	Notice	Notice explaining the short year resulting from the requirement that all trusts to use the calendar year as their taxable year. In order to prevent beneficiaries from including income from two trust tax years in their income for 1987, such beneficiaries must spread their income attributable to the trust's short year ratably over a four-year period beginning with the 1987 tax year.	N/A	1
321	T.D. 8198	4/15/1988	Temporary Regulation	Regulations relating to certain dispositions of U.S. real property transfers and provide rules for the exchange, distribution, or transfer of U.S. real property interests without recognition of gain under the Foreign Investment in Real Property Tax Act of 1980. Regulations also treat interests in certain partnerships as entirely U.S. real property interests for purposes of withholding on the proceeds from dispositions of such interests and provide rules with respect to the treatment of interests in publicly traded corporations.	N/A	22
322	Notice 88-48	4/18/1988	Notice	Notice that the requirement of trusts to use a calendar taxable year may result in the imposition of special hardships on preparers of Form 1041, U.S. Fiduciary Income Tax Returns. In order to alleviate the hardship, the Service will not assess a penalty against a preparer of 1987 Form 1041 for failure to sign a return provided the preparer uses a facsimile signature in signing the returns and meets certain conditions.	N/A	1

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323	T.D. 8201	4/22/1988	Temporary Regulation	Regulations relating to transition rules for implementing the changes made to Section 904(f) by the Tax Reform Act of 1986 and will affect individuals and entities claiming the foreign tax credit. Section 904(f) was amended by adding paragraph (5) which requires that a foreign source loss with respect to any income category first offset the taxpayer's foreign source income subject to other separate limitations for the taxable year on a proportionate basis before the loss offsets the taxpayer's U.S. source income.	N/A	5
324	Announcement 88-74	4/25/1988	Announcement	The new Schedule G is now available and is to be used with Form 1118 to show how a loss in a category of foreign income is allocated among other categories of foreign income. It is also used to show the beginning balance, adjustments, and ending balance for each category of foreign income that has an overall foreign loss. The schedule has been developed in response to the Tax Reform Act of 1986 and subsequent regulations.	N/A	1
325	T.D. 8197	4/27/1988	Temporary Regulation	Provides rules for computing the alternative minimum tax adjustment for the book income of foreign corporations as changed by the Tax Reform Act of 1986. Prior regulations did not address all issues relating to the computation of the book income adjustment by a foreign taxpayer.	N/A	6

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326	LR-55-87	4/27/1988	Proposed Regulation	Regulations relating to the corporate alternative minimum tax adjustment for the book income of foreign corporations and provide rules relating to the book income adjustment to the corporate alternative minimum tax.	61	1
327	INTL 491-87	5/4/1988	Proposed Regulation	Regulations relating to corporate distributions and certain nonrecognition exchanges, and relating to certain withholding provisions, all in the context of the Foreign Investment in Real Property Tax Act. They also provide rules with respect to the treatment of interests in publicly traded corporations.	61	1
328	Rev. Rul. 88-30	5/9/1988	Revenue Ruling	Provides guidance for the repealed Section 466 because if the taxpayer elected to have the former section to apply to the taxpayer's last year beginning before 1/1/1987, then the 1986 Act provides special rules regarding the required change in method of accounting. Taxpayers that previously accounted for discount coupon redemption costs under the method described in former Section 466 must account for the Section 481(a) adjustment required by the repeal of that provision over a period of up to 4 years starting with the first tax year beginning after 12/31/1986.	N/A	4
329	Notice 88-56	5/9/1988	Notice	Notice provides guidance with respect to the provisions concerning the diversification of investments requirement applicable to employee stock ownership plans and the rules governing the taxation of qualified plan distributions.	N/A	6

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330	Notice 88-57	5/9/1988	Notice	Notice provides guidance regarding the Tax Reform Act of 1986 change stating that for any taxable year ending after the date on which an ownership change occurs, the amount of a new loss corporation's taxable income that may be offset by any pre-change loss cannot exceed the Section 382 limitation for such year. Service intends to promulgate regulations clarifying the special rules that the Section 382 limitation on the utilization of pre-change losses will not apply in the case of an ownership change with respect to certain distressed financial situations.	N/A	2
331	T.D. 8205	5/12/1988	Temporary Regulation	Regulations relating to the election by partnerships, S corporations, and personal service corporations to use a taxable year other than their required taxable year.	N/A	30
332	INTL 932-86	5/16/1988	Proposed Regulation	Regulations relating to transition rules with respect to implementing the changes made to Section 904(f) by the Tax Reform of 1986 by providing the public with the guidance needed to comply with that Act and would affect individuals and entities claiming the foreign tax credit.	62	1
333	Notice 88-59	5/16/1988	Notice	Notice stating the quarterly interest rates to be used for overpayments and underpayments of tax under Section 6621 will use the federal short-term rate based on daily compounding.	N/A	1

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334	Rev. Proc. 88-18	5/16/1988	Revenue Procedure	Provides conditions under which the Associate Chief Counsel will consider requests for letter rulings pending the adoption of either temporary or final regulations by expanding the letter rulings process so that the Service will be able to issue rulings that previously would have been precluded.	N/A	2
335	Rev. Proc. 88-24	5/16/1988	Revenue Procedure	Provides that payors of U.S. source grant or scholarship income to foreign students and grantees who are holders of F, J, or M visas may withhold in certain circumstances at less than the statutory rate under Section 1441. The Tax Reform Act of 1986 amended the definition of "scholarship excludable from gross income" under Section 117(a) to limit the amount excludable from gross income to certain tuition, fees, books, supplies, and equipment required for courses of instruction incurred by an individual who is a candidate for a degree.	N/A	4
336	LR-53-88	5/24/1988	Proposed Regulation	Regulations relating to the election of a taxable year other than the required year by a partnership, S corporation, or personal service corporation made by the changes in the Revenue Act of 1987.	61	2
337	LR-102-86	5/26/1988	Proposed Regulation	Regulations relating to cooperative housing corporations as amended by the Tax Reform Act of 1986, expanding the definition of tenant-stockholder to include persons other than individuals and providing cooperative housing corporations and tenant-stockholders with guidance needed to comply with the law.	62	4

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338	Rev. Rul. 88-41	5/30/1988	Revenue Ruling	Provides guidance about if a regulated investment company that is also a personal holding company retains income, and thus has investment company taxable income and undistributed personal holding company income, whether the company is liable for tax under both Sections 541 and 852(b)(1). It is possible for a company to have taxable income under Section 541 that is also undistributed personal holding company income and must pay tax under Section 852(b)(1) on the investment company taxable income.	N/A	2
339	Notice 88-62	5/30/1988	Notice	Notice providing guidance to certain authors, photographers, artists, and other similarly situated persons regarding the uniform capitalization rules under Section 263A, requiring capitalization by authors of the costs of researching, preparing, and writing literary works, by explaining concerns regarding the allocation and capitalization of costs.	N/A	4
340	Rev. Proc. 88-26	5/30/1988	Revenue Procedure	Modifies sections relating to areas under Section 103 for which rulings will not ordinarily be issues by the IRS.	N/A	1
341	T.D. 8208	6/2/1988	Temporary Regulation	Regulations relating to the definition of a taxpayer's functional currency and requiring all federal income tax determinations to be made in a taxpayer's functional currency.	N/A	12
342	INTL-962-86	6/2/1988	Proposed Regulation	Regulations relating to the definition of a taxpayer's functional currency because of the changes to the applicable tax law effected by the Tax Reform Act of 1986.	61	1

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343	INTL-964-86	6/3/1988	Proposed Regulation	Regulations setting forth transition rules for branches of U.S. persons (i.e., qualified business units) whose functional currency is other than the dollar and who used a net worth method of accounting prior to the enactment of the Tax Reform Act of 1986.	61	2
344	INTL-983-86	6/3/1988	Proposed Regulation	Regulations relating to the definition of a qualified business unit and reserve the application of the QBU definition to partnerships, trusts, and estates.	61	1
345	T.D. 8206	6/3/1988	Temporary Regulation	Regulations relating to the definition of a qualified business unit and provide guidance for taxpayers who must make income determinations for their QBUs for taxable years beginning after 12/31/1986. Every corporation is a QBU but an individual is not. Defines activities and reserves the issue of application of QBU definition to partnerships, trusts, and estates.	N/A	3
346	T.D. 8207	6/3/1988	Temporary Regulation	Regulations setting forth transition rules for branches of U.S. persons (i.e., qualified business units) which used a net worth accounting prior to the enactment of the Tax Reform Act of 1986 and intends to provide immediate guidance for taxpayers who must change from a net worth method of accounting to the profit and loss method of accounting for taxable years beginning after December 31, 1986.	N/A	4

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347	LR-3-87	6/8/1988	Proposed Regulation	Regulations relating to the exclusion from gross income of qualified scholarships by defining "candidate for degree," "qualified scholarship," "qualified tuition and related expenses," and providing that a scholarship or grant in excess of the amount permitted is considered earned income.	62	8
348	Rev. Rul. 88-49	6/13/1988	Revenue Ruling	Guidance regarding determining fair market value with dividend aggregation rules when a corporate shareholder makes a Section 1059(c)(4) election to substitute the fair market value of stock as of the day before the ex-dividend date for the shareholder's adjusted basis in the stock when determining whether the dividend was extraordinary.	N/A	3
349	INTL-49-86	6/13/1988	Proposed Regulation	Regulations relating to the treatment of related person factoring income, as well as changes to regulations relating to the determination of the amount of earnings of a controlled foreign corporation invested in U.S. property.	63	2
350	T.D. 8209	6/13/1988	Final Regulation and Temporary Regulation	Regulations relating to the treatment of related person factoring income, as well as changes to regulations relating to the determination of the amount of earnings of a controlled foreign corporation invested in U.S. property. Also includes a special rule for redemptions through the use of related corporations.	N/A	9
351	Rev. Rul. 88-51	6/20/1988	Revenue Ruling	Mass commuting vehicles are not included within the term "mass commuting facilities" for the purposes of former Section 103(b)(4)(D) or current Section 142(a)(3).	N/A	2

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352	Announcement 88-88	6/20/1988	Announcement	Many farmers with unusable investment tax credit carryovers did not take advantage of the provision in the Tax Reform Act of 1986 that allows a farmer to use up to \$1500 of the carryforward in 1987 to get an actual cash benefit of half that amount even if there was no 1987 tax to offset.	N/A	1
353	INTL-061-86	6/22/1988	Proposed Regulation	Regulations relating to a taxpayer's obligation under Section 905(c) to file notification of a foreign tax redetermination, to make adjustment to a taxpayer's pools of foreign taxes and earnings and profits, and the imposition of the civil penalty for failure to file such notice or report such adjustments.	61	1
354	T.D. 8210	6/22/1988	Temporary Regulation	Regulations relating to a taxpayer's obligation under Section 905(c) to file notification of a foreign tax redetermination, to make adjustment to a taxpayer's pools of foreign taxes and earnings and profits, and the imposition of the civil penalty for failure to file that notice or make such adjustment. The current regulations do not provide sufficient guidance regarding the events that trigger Section 905(c), the notification the taxpayer must file, and the time any such notification must be filed.	N/A	10

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355	U.S. and France Revise Income Tax Treaty To Reflect 1986 Act	6/22/1988	News Release	There will be a June 16 signing of a protocol to amend the U.S.-France tax treaty to incorporate several provisions of the Tax Reform Act of 1986. The protocol will add rules for the imposition of a 5% branch profits tax by France. The protocol will add a base erosion test for entitlement to treaty benefits to the current anti-treaty shopping rules. It will also clarify that either country may tax a permanent establishment until it has ceased to exist. The protocol will provide rules for the evidence and certification necessary for a U.S. citizen residing in France to be exempt from French tax on U.S. source investment income.	N/A	N/A
356	Protocol to U.S.-France Income Tax Treaty Signed	6/22/1988	News Release	Treasury Department today announced that a Protocol to amend the U.S.-France income tax treaty was signed in Paris on 6/16/1988. The Protocol will be subject to ratification in both countries and will enter into force upon exchange of instruments of ratification.	N/A	N/A
357	INTL-285-88	6/24/1988	Proposed Regulation	Provides rules for classing money-making activities as commercial or noncommercial and defines a controlled commercial entity to determine whether a foreign government controls a commercial entity.	61	1
358	T.D. 8211	6/24/1988	Temporary Regulation	Defines a foreign government and explains when the Service will treat pension trusts and other political subdivisions and transnational entities as foreign governments. Additionally, it specifies when a foreign government's income will be treated as that of a private person.	N/A	7

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359	Notice 88-68	6/27/1988	Notice	Notice regarding the amendment of Section 457 by the Tax Reform Act of 1986 to provide that amounts of compensation deferred under certain eligible deferred compensation plans maintained by state and local governments and tax-exempt employers are only included in a participant's or beneficiary's gross income in the taxable year in which the compensation is paid or otherwise made available to that individual. The Service has determined that regulations under Section 457 will provide that bona fide vacation leave, sick leave, compensatory time, severance pay, disability pay, and death benefit plans are not deferred compensation plans subject to Section 457.	N/A	1
360	Announcement 88-97	6/27/1988	Announcement	Provides guidance to employers who wish to conform the plan year of their employee retirement plans to the first required calendar tax year of the employer under the Tax Reform Act of 1986. This announcement extends the deadline in Revenue Procedure 87-27 for making plan year changes to conform the plan year with the first required calendar tax year of the employer.	N/A	1
361	Notice 89-69	7/4/1988	Notice	Notice informing gasohol blenders and sellers of gasoline that the transitional rules for registered gasohol blenders for the first two quarters of 1988 will continue to be effective through December 31, 1988. Compliance with the procedures for the excise gas tax during the last two quarters of 1988 will be closely monitored to meet the overall objective of the amendments by the Tax Reform Act of 1986.	N/A	1

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362	Notice 88-70	7/4/1988	Notice	Notice provides guidance relating to the Tax Reform Act of 1986 including transition rules for translating pre-1987 earnings and profits of a foreign corporation as computed under Section 964(a) for the purpose of determining the amount of certain deemed income inclusions on transactions occurring in post-1986 taxable years of the corporation. Also transition rules concerning the treatment of accumulated deficits in earnings and profits for purposes of computing deemed-paid foreign tax credits under Sections 902 and 960 (carry forward and carry back of deficits).	N/A	6
363	Notice 88-71	7/4/1988	Notice	Notice provides guidance relating to several aspects of the amendments made to the foreign tax credit rules and the foreign currency rules by the Tax Reform Act of 1986. Guidance with respect to (1) computing foreign taxes deemed paid on Section 951(a)(1) inclusions and determining the ordering of distributions out of previously taxed earnings and profits, (2) computing the currency gain or loss on distributions of PTI, (3) pooling and ordering of distributions following a reorganization, and (4) determining the treatment of pre-1987 deficits in earnings and profits in reducing post-1986 earnings and profits in the appropriate Section 904(d) limitation categories.	N/A	10

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364	T.D. 8212	7/8/1988	Final Regulation	Regulations relating to certain restrictions on an employee's right to receive forms of benefit protected by Section 411(d)(6) under qualified plans and to nondiscrimination requirements with respect to the availability of optional forms of benefit.	N/A	18
365	LR-51-88	7/11/1988	Proposed Regulation	Regulations relating to certain installment sales by manufacturers to dealers.	63	2
366	T.D. 8213	7/11/1988	Temporary Regulation	Regulations relating to an exception from the requirement that indebtedness be treated as payment on installment obligations and an exception from the repeal of the installment method of accounting for taxpayers who sell personal property in the ordinary course of business.	N/A	4
367	Notice 88-78	7/11/1988	Notice	Notice provides guidance and procedural information to taxpayers that fail to change their method of accounting in order to conform to the uniform capitalization rules in accordance with the effective date provisions of Section 263A and provides rules for the filing of amended returns by taxpayers that did not conform to the uniform capitalization rules in accordance with such effective date provisions.	N/A	3
368	T.D. 8214	7/15/1988	Final Regulation	Regulations relating to the application of Section 904 with respect to income received or accrued by a taxpayer consisting of income described in Section 904(d). Provide rules for determining a taxpayer's foreign tax credit limitations.	N/A	29

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369	LR-119-86	7/15/1988	Proposed Regulation	Regulations relating to the application of the allocation rules for certain asset acquisitions under Section 1060 to taxpayers generally and to partnerships.	60	2
370	T.D. 8215	7/15/1988	Temporary Regulation	Regulations relating to allocation rules for certain asset acquisitions under Section 1060 by providing guidance concerning the application of Section 1060 and modifying certain rules relating to stock purchases treated as asset purchases under Section 338. Also coordinates Section 755 with the rules of Section 1060.	N/A	10
371	INTL-362-88	7/20/1988	Proposed Regulation	Regulations relating to the definition of a controlled foreign corporation and the definitions of foreign base company income and foreign personal holding company income of a controlled foreign corporation for taxable years of foreign corporations beginning after December 31, 1986.	61	1
372	T.D. 8216	7/20/1988	Final Regulation and Temporary Regulation	Provides guidance to controlled foreign corporations and their U.S. shareholders on the application of the changes to Subpart F made by the Tax Reform Act of 1986.	N/A	24
373	Notice 88-83	7/25/1988	Notice	Notice provides guidance with respect to certain provisions regarding the accounting treatment for installment sales enacted by the Tax Reform Act of 1986 and the Revenue Act of 1987 and relates to the procedures applicable to taxpayers required by either the 1986 or 1987 Act to change their method of reporting gross profit on sales from the installment method of accounting. The 1986 Act repealed the installment method for revolving credit plan sales.	N/A	2

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374	Rev. Proc. 88-37	7/25/1988	Revenue Procedure	Identifies circumstances under which the disclosure on a taxpayer's return of an item or a position taken is adequate disclosure for the purpose of reducing the understatement.	N/A	3
375	LR-133-86	7/27/1988	Proposed Regulation	Regulations relating to compliance with the new reporting requirements imposed by Section 6050M that require federal executive agencies to make a return to the IRS reporting the name, address, and TIN of each person with which the agency enters into a contract, together with any other information required by Treasury Regulations.	34	4
376	EE-158-86 / EE-160-86	8/8/1988	Proposed Regulation	Regulations relating to cash or deferred arrangements described in Section 401(k) and nondiscrimination rules for employee contributions and matching contributions made to employee plans. Will provide necessary guidance to comply with the law and affect sponsors of, and participants in, pension, profit-sharing, and stock bonus plans.	61	29
377	T.D. 8218	8/8/1988	Temporary Regulation	Regulations relating to inclusion amounts for listed property leased after December 31, 1986, and amends temporary regulations relating to inclusion amounts for listed property leased after June 18, 1984. Provides tables for listed property for which the taxpayer's lease term begins after December 31, 1986, a table for determining inclusion amounts for automobiles for which the taxpayer's lease term begins after December 31, 1986, and amend the existing lease tables for automobiles for which the taxpayer's lease term begins before January 1, 1987.	N/A	6

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378	T.D. 8217	8/8/1988	Final Regulation	Regulations relating to certain cash or deferred arrangements under employee plans. Comments centered on definition of compensation, time when contributions must be made to be used in the ADP test, definition of hardship for purposes of making withdrawals, and whether plans may recharacterize certain deferrals of highly compensated employees as employee contributions.	N/A	17
379	Announcement 88-107	8/8/1988	Announcement	Information regarding the asset acquisition statement under Section 1060 is now available (added by the Tax Reform Act of 1986) which requires that the buyer and seller of certain assets used in a trade or business furnish to the Service information about the assets transferred.	N/A	3
380	T.D. 8219	8/19/1988	Final Regulation	Regulations relating to qualified joint and survivor annuities required to be provided under certain retirement plans under Section 401(a)(11) prior to its amendment by the Retirement Equity Act of 1984. Also provides final regulations relating to the qualified joint and survivor and qualified preretirement survivor annuity requirements and the notice, election, and consent rules enacted by the Retirement Equity Act of 1984. The Tax Reform Act of 1986 provisions affect REA 1984 provisions.	N/A	20

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381	Notice 88-86	8/22/1988	Notice	Notice provides guidance to taxpayers regarding forthcoming regulations interpreting the uniform capitalization rules under Section 263A that apply to the production of property and the acquisition of property for resale. This notice alerts taxpayers to the comments and suggestions received from the proposed regulations.	N/A	11
382	Notice 88-92	8/22/1988	Notice	Notice provides guidance to taxpayers regarding the uniform capitalization rules enacted by the Tax Reform Act of 1986 and provides uniform capitalization rules that apply to the costs incurred with respect to property produced or acquired for resale. Sets forth the prescribed procedures for automatically changing the method of accounting to comply with Section 263A to properly capitalize and allocate costs with respect to production and resale activities.	N/A	4
383	T.D. 8222	8/23/1988	Final Regulation	Regulations imposing a requirement that employers notify certain employees whose wages are not subject to income tax withholding that they may be eligible for the refundable earned income credit.	N/A	2
384	INTL-393-88	8/24/1988	Proposed Regulation	Regulations setting forth transition rules for branches of U.S. persons (i.e., qualified business units) who used a profit and loss method of accounting prior to the enactment of the Tax Reform Act of 1986 and do not elect (or are not required) to use the US dollar approximate separate transactions method for taxable years beginning after December 31, 1986.	61	1

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385	T.D. 8220	8/24/1988	Temporary Regulation	Regulations setting forth transition rules for branches of U.S. persons (i.e., qualified business units) which used a profit and loss method of accounting prior to the Tax Reform Act of 1986 and do not elect to use the U.S. dollar approximate separate transactions method for taxable years beginning after December 31, 1986. Intended to provide immediate guidance for such taxpayers who must use the statutory profit and loss method of accounting for taxable years beginning after December 31, 1986.	N/A	4
386	INTL-934-86	8/29/1988	Proposed Regulation	Regulations relating to the branch tax.	61	1
387	T.D. 8223	8/29/1988	Temporary Regulation	Regulations relating to the branch tax. Provides guidance to taxpayers relating to the imposition of tax on profits of a U.S. branch of a foreign corporation that are removed from the branch and on interest that is paid, or deemed paid, by the branch.	N/A	33
388	Rev. Rul. 88-70	8/29/1988	Revenue Ruling	Guidance regarding what products are "gasoline blend stocks" and "products commonly used as additives in gasoline" for purposes of the excise tax imposed by the Tax Reform Act of 1986.	N/A	2

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389	Notice 88-97	8/29/1988	Notice	Notice provides an extension of time for the taxpayer who had elected the cost sharing method for a taxable year beginning before January 1, 1987, to change to the profit split method of the method permitted under Section 936(h)(1) - (4) for years to which the amendments made by the Tax Reform Act of 1986 apply. The change may now be made on either the possessions corporation's timely filed original tax return for its first taxable year after 12/31/1986 or an amended tax return for the possessions corporation's first taxable year beginning after 12/31/1986, filed not later than the due date for the possessions corporation's tax return for its second taxable year beginning after 12/31/1986.	N/A	1
390	Notice 88-98	8/29/1988	Notice	Notice that regulations under Section 457 will provide that Section 457 does not apply to compensation deferred under a written, nonqualified, nonelective deferred compensation plan that was in existence on 12/31/1998, and that is maintained pursuant to one or more collective bargaining agreements until a determined time. Defines nonelective plan for purposes of the rule, treatment as material for a nonelective plan, and eligibility of employees.	N/A	2

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391	Rev. Proc. 88-42	8/29/1988	Revenue Procedure	Sets forth special procedures of the IRS pertaining to the issuance of determination and notification letters on the qualified status of pension, profit-sharing, and stock bonus plans. These procedures apply when a plan sponsor requests that the determination of the qualified status of any newly adopted or amended plan reflect consideration of any provision of Title XI of the Tax Reform Act of 1986 or OBRA 1986 (except in the case of terminating plans).	N/A	5
392	T.D. 8221	8/30/1988	Final Regulation and Withdrawal of Temporary Regulation	Regulations relating to applicants for exemption from self-employment taxes filed by ministers, members of a religious order who are not under a vow of poverty, and Christian Science practitioners. Provide guidance on the manner of applying for exemption from self-employment taxes based on the changes in the Tax Reform Act of 1986.	N/A	2
393	Notice 88-99	9/5/1988	Notice	Notice provides guidance to taxpayers concerning forthcoming regulations interpreting the interest capitalization requirements contained in the uniform capitalization rules and in the rules prescribing the accounting for long-term contracts.	N/A	18
394	Notice 88-100	9/5/1988	Notice	Notice provides guidance with respect to the positions that forthcoming regulations will take concerning several issues regarding the application of Section 846 that are of immediate concern to taxpayers after being added by the Tax Reform Act of 1986.	N/A	3
395	LR-156-86	9/6/1988	Proposed Regulation	Regulations relating to partnership statements and nominee reporting of partnership information.	61	2

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396	T.D. 8225	9/6/1988	Temporary Regulation	Regulations relating to partnership returns and require a partnership to furnish certain information to its partners and require persons who hold interest in a partnership as nominees on behalf of other persons to furnish certain information to such other persons and to the partnership. Provide which information a partnership must furnish to its partners, what information a nominee must furnish to persons on whose behalf it holds interests in the partnership, and what information a nominee must furnish to the partnership.	N/A	7
397	LR-82-88	9/7/1988	Proposed Regulation	Regulations relating to certain indebtedness treated as payments on installment obligations.	61	1
398	T.D. 8224	9/7/1988	Temporary Regulation	Regulations relating to the treatment of indebtedness as payments on installment obligations and affects taxpayers who use the installment method to report sales of real or personal property made in the ordinary course of their business, or sales of real property used in a trade or business or held for the production of rental income.	N/A	15
399	Treasury Seeks Comments on Independent Factory Price for Export - Source Rule	9/7/1988	News Release	Treasury indicated that it does not intend to change regulation 1.863-3(b), but it is studying how the operative terms of those regulations should be interpreted, giving due regard to Congress' understanding that the 50/50 method, rather than the independent factory of production price method, should be generally available.	N/A	N/A

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400	T.D. 8228	9/9/1988	Temporary Regulation	Regulations related to the allocation and apportionment of interest expense and certain other international tax provisions.	N/A	38
401	INTL-952-86	9/9/1988	Proposed Regulation	Regulations relating to the allocation and apportionment of interest expense and certain other expenses for purposes of the foreign tax credit rules and certain other international tax provisions.	90	2
402	Announcement 88-116	9/12/1988	Announcement	Comments invited on whether the Service should establish a simplified advance approval procedure, on an experimental basis, for certain employee retirement plans that are amended to comply with the Tax Reform Act of 1986.	N/A	2
403	T.D. 8230	9/19/1988	Final Regulation	Regulations relating to the deductibility by employers of expenses for awards to employees and does not reflect the changes made by the Tax Reform Act of 1986. Regulations reflect the modification of the third exception a "gift" making it subject to Section 274(j), and apply the final regulations only with respect to situations where the former exception to Section 274(b) would have been applicable.	N/A	3

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404	Rev. Rul. 88-73	9/19/1988	Revenue Ruling	Guidance regarding the price for determining the division between domestic and foreign sources of income when there is a production of inventory within the U.S. and sale within and outside the U.S. which establish an independent factory or production price. Determines that corporation must use the independent factory or production price for purposes of determining the division between domestic and foreign sources of income from sales of the product outside the U.S., including sales to its foreign subsidiaries.	N/A	2
405	Notice 88-104	9/19/1988	Notice	Notice to advise taxpayers of forthcoming guidance that will provide an elective simplified method of accounting for the costs required to be capitalized by foreign persons under the uniform capitalization rules. The U.S. ratio method of accounting will be for costs other than interest that are required to be capitalized.	N/A	2
406	Customs Announces Interest Rate on Overpayments and Underpayments of Duties	9/22/1988	News Release	Customs Service announced that as of 10/1/1988, the interest rate for overpayments of Customs duties will be 10% and the interest rate for underpayments will be 11%. The method is determined with reference to the short-term federal rate. The Tax Reform Act of 1986 established a new method of determining the adjusted rate of interest on applicable overpayments or underpayments of Customs duties.	N/A	N/A

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407	LR-115-86	9/26/1988	Proposed Regulation	Regulations relating to bond requirements under gasoline excise tax to provide guidance that replaces the guidance provided in the paragraph which is withdrawn. Applies to gasoline refiners, importers, terminal operators, blenders, compounders, through putters, and certain taxpayers that file for credit or refund of the gasoline excise tax.	N/A	1
408	LR-77-88	9/26/1988	Proposed Regulation	Regulations relating to bond requirements under the gasoline excise tax.	62	2
409	T.D. 8231	9/26/1988	Temporary Regulation	Regulations providing for rules determining whether and in what amount a bond may be required of a person applying to register for purposes of the gasoline excise tax and affect certain persons required to register for purposes of the gasoline excise tax. Provides guidance necessary to determine the amount of bond, if any, that such persons may be required to give as a condition of registration.	N/A	4
410	T.D. 8232	9/30/1988	Final Regulation	Regulations relating to the credit for clinical testing expenses for certain drugs for rare diseases or conditions by defining "clinical testing" and "rare disease or condition." Regulations limit the amount of the credit to the excess of the taxpayer's regular tax liability for the taxable year over the tentative minimum tax for the taxable year.	N/A	8

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411	Rev. Rul. 88-85	10/3/1988	Revenue Ruling	Review by the IRS of certain rulings published in the bulletin after 1954 referring to annuities under Section 2039(c), (d), (e), (f), or (g) after changes of these code sections by the Tax Reform Act of 1984 and the Tax Reform Act of 1986. Purpose is to publish a list of post-1954 rulings having application in the estate tax area which are no longer determinative with respect to inclusion in a decedent's gross estate or the portion of an annuity which is attributable to contribution of the decedent's employer to qualified plans for the estates of decedents dying after December 31, 1984.	N/A	3
412	Notice 88-107	10/3/1988	Notice	Notice of intent to issue regulations regarding the effect of removal of the tax-exempt status of certain Section 833 organizations on certain affiliated groups filing consolidated income tax returns under Section 1504.	N/A	1
413	T.D. 8233	10/10/1988	Final Regulation	Regulations relating to an investment tax credit for qualified rehabilitative expenditures to qualified rehabilitative buildings including an allocation rules in certain cases where additions have been made to a building, contain additional restrictions that apply in the cases of buildings that have been moved, clarify "qualified rehabilitative expenditure" is not limited to those expenditures incurred during the relevant measuring period used for purposes of the substantial rehabilitation test, and address the issue of when an investment credit can be claimed in the case of a pending application for certification by the Department of Interior.	N/A	17

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414	Rev. Rul. 88-91	10/27/1988	Revenue Ruling	Guidance providing that to the extent Section 28(a) of the Revised Organic Act is inconsistent with the Code, it is inapplicable. The provision requiring inhabitants to satisfy their U.S. and Virgin Island income tax obligations by paying tax on income from all sources to the Virgin Islands is now ineffective. U.S. corporations that derive income from the Virgin Islands or income effectively connected with a trade or business in the Virgin Islands are now required to file two returns: one with the U.S. on which they report and pay tax on worldwide income, and one with the Virgin Islands on which they report and pay tax on Virgin Islands source income and income effectively connected with a trade or business in the Virgin Islands.	N/A	1
415	EE-159-86	11/14/1988	Proposed Regulation	Regulations relating to the permitted disparity in employer contributions to, and employer-derived benefits under, qualified plans and affecting employers maintaining employee retirement plans. The proposed regulations identify those potential discriminatory situations.	64	26
416	Rev. Rul. 88-96	11/21/1988	Revenue Ruling	Holds if a taxpayer disposes of Section 38 property that qualified for investment credit and replaces that property within 6 months with property similar or related in service or use to the property disposed of, but, pursuant to Section 49(a), the regular percentage of the investment credit does not apply to the replacement property, Section 1.47-3(h)(1)(i) of the regulations does not prevent recapture of investment credit under Section 47(a).	N/A	2

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417	Notice 88-118	11/21/1988	Notice	Notice provides a simplified safe harbor method for determining the tax free and taxable portions of certain annuity payments made from qualified employee plans under Section 401(a), employee annuities under Section 403(a), and annuity contracts under Section 403(b). Method may be used for distributions of annuity payments that commence after 7/1/1986. The Tax Reform Act of 1986 repealed the 3-year rule under Section 72(d) to exclude annuity payments from gross income until the investment had been recovered in certain scenarios.	N/A	4
418	Notice 88-123	12/5/1988	Notice	The Tax Reform Act of 86 amended Section 482 providing the income from a transfer or license of intangible property must be commensurate with income attributable to the intangible. The study presents the findings and recommendations of the Service and Treasury after a reexamination of the theory and administration of Section 482.	N/A	77
419	Rev. Rul. 88-103	12/12/1988	Revenue Ruling	If a taxpayer's prop is involuntarily converted into money and the taxpayer's grantor trust purchases replacement property, can the purchase qualify the taxpayer's gain for nonrecognition under Section 1033 of the Code?	N/A	1

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420	Rev. Proc. 88-56	12/19/1988	Revenue Procedure	Provides the income tax inflation adjustment factors and sets forth the application of the factors to the tax rate tables for individuals and for estates and trusts, the basic standard deduction amount, the additional standard deductions for the aged and blind, the limitation on the standard deduction under certain circumstances, and the earned income credit. Sets the rates after the Tax Reform Act of 1986 made adjustments to the tax brackets and provided that inflation adjusted tax rate tables shall apply in lieu of the tax rate tables in the Code.	N/A	2
421	Notice 88-129	12/26/1988	Notice	Notice provides guidance with respect to certain payments or transfers of property to regulated public utilities by qualifying small power producers and qualifying co-generators. The Tax Reform Act of 1986 addressed the federal tax treatment of contributions in aid of construction and many questions have been received concerning whether such transfers result in income to utilities.	N/A	3
422	Notice 88-131	12/26/1988	Notice	Notice to provide relief to sponsors of qualified pension, profit-sharing and stock bonus plans under Section 401(a) and annuity plans under Section 403(a), including sponsors and adopting employers of master and prototype plans, in order to provide time to review regulations and make decisions about benefit program redesign without incurring impractical costs in compliance with the Tax Reform Act of 1986 and the Omnibus Reconciliation Act of 1986.	N/A	7

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423	Notice 88-134	12/26/1988	Notice	Notice provides guidance to corporations that seek to obtain relief from the repeal of the General Utilities doctrine under the Tax Reform Act of 1986 by electing to be an S corporation. Under the Technical and Miscellaneous Revenue Act of 1988, an S election must be made prior to 1/1/1989 in order to obtain the relief.	N/A	1
424	Rev. Proc. 88-57	12/26/1988	Revenue Procedure	States that the IRS will not ordinarily issue rulings or determination letters regarding whether bonds to finance output facilities meet the "private business use test" and the "private security or payment test. Also modifies the no-rule area to take into account the Tax Reform Act of 1986 changes.	N/A	1

APPENDIX B: ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 GUIDANCE

#	<u>Document Title</u>	<u>Date (IRB or Website)</u>	<u>Type of Document</u>	<u>Short Description</u>	<u>Days to Comment / React</u>	<u>Number of Pages (IRB)</u>
1	Publication 15-T	6/8/2001	Publications	Provides new withholding table for 2001.	N/A	N/A
2	IRS Outlines Who Will Get Advance Payments Under Tax Relief Act	6/18/2001	Fact Sheet	Service who will receive an advance payment and how that payment will be calculated under the Economic Growth and Tax Relief Reconciliation Act of 2001, and provides a list of the estimated date individuals will receive their checks based on the last two digits of the social security number listed on their tax returns.	N/A	N/A
3	IRS Highlights Advance Payment System Under Tax Relief Act	6/18/2001	Fact Sheet	Service provides an overview of the advance payments that will be sent to individuals under the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	N/A
4	IRS Announces It Will Begin Sending Out Checks in July	6/18/2001	News Release	IRS plans to inform taxpayers of amount of advance payments mid-July.	N/A	N/A
5	Employer-Provided Return Preparation Services Are Wages	6/19/2001	IRS Field Service Advice	Provides guidance on the treatment of employer-provided income tax return preparation services.	N/A	N/A
6	Estate Qualifies for Extension	7/2/2001	IRS Legal Memorandums	Provides guidance on estate tax deferral. Refers to Revenue Ruling 86-54, 1986-1 C.B. 356 for guidance on determining whether the Section 6166(g)(1)(B) exception applies.	N/A	N/A
7	Notice 2001-42	7/23/2001	Notice	Service provides guidance on amendments to plans qualified under Sections 401(a) and 403(a) related to the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	2

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8	IRS Provides Q&A on Advance Payments	7/27/2001	News Release	IRS answers frequently asked question regarding new advance payment checks (i.e., who qualifies, payment amounts, etc.).	N/A	N/A
9	Announcement 2001-80	7/30/2001	Announcement	Service provides a reduction in the backup withholding rate under Section 3406(a)(1) on reportable payments paid after August 6, 2001, and provides a list of tax products that will be revised to reflect the reduced rate.	N/A	2
10	Notice 2001-50	8/20/2001	Notice	Service provides guidance on requests for an extension of time to make an allocation of generation-skipping transfer exemption under Section 2642(b)(1) and (2) in light of the enactment of Section 2642(g) by the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	2
11	Announcement 2001-83	8/27/2001	Announcement	IRS invites the public to participate in a discussion on the long-term future of the Employee Plans (EP) determination letter program.	N/A	3
12	Taxpayers Urged To Claim 2001 Tax Refunds and Advance Payments	9/11/2001	News Release	Advises taxpayers to claim their 2001 refunds and advance payments by December 5th as checks cannot be issued after December 31.	N/A	N/A
13	Restitution Payments to Holocaust Victims Excluded Under EGTRRA	9/14/2001	News Release	IRS informs taxpayers that restitution payment received after January 1, 2001 by Holocaust survivors, their heirs, or estates, are excludable from income taxes.	N/A	N/A
14	Notice 2001-57	9/17/2001	Notice	Service issued sample plan amendments for required changes to the plan qualification requirements under Section 401(a), made under the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	11

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15	Notice 2001-56	9/17/2001	Notice	IRS provides guidance on the effective dates for the Economic Growth and Tax Relief Reconciliation Act of 2001 amendments that increased the compensation limit of Section 401(a)(17).	N/A	2
16	Notice 2001-55	9/24/2001	Notice	Service provides guidance to qualified tuition programs described in Section 529 and participants in Section 529 programs regarding the restriction on investment direction described in Section 529(b)(5).	N/A	2
17	Treasury Release on Final Week of Bulk Rebate Mailings	9/27/2001	News Release	Detailing the final week's bulk mailing of advance payment checks to taxpayers, saying more than 282,000 checks totaling \$127 million in tax relief is being mailed and more than \$35 billion has been dispatched to taxpayers.	N/A	N/A
18	PO-706	10/22/2001	News Release	Proposed regulations to provide guidance concerning the requirements for retirement plans providing catch-up contribution pursuant to 414(v).	N/A	N/A
19	Publication 255	10/24/2001	Publication	Service releases publication containing important changes for 2001 and 2002, reminders, and dates, and explaining how the federal tax laws apply to farming and aids completion of a farm tax return.	N/A	N/A
20	Announcement 2001-106	10/29/2001	Announcement	IRS describes the new "saver's credit," an income tax credit that is available to eligible taxpayers who contribute to a retirement plan or IRA.	N/A	3
21	Announcement 2001-93	10/29/2001	Announcement	IRS advises employers how to report elective deferral catch-up contributions beginning after December 31, 2001.	N/A	1

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22	IRS Issues Text of Exempt Organization CPE Training Materials	11/1/2001	News Release	Provides an analysis of the 2001 legislative changes to the reporting requirements for Exempt Organizations.	N/A	N/A
23	Publication 535	11/3/2001	Publication	Service releases publication discussing common business expenses and explains what is deductible.	N/A	N/A
24	Reg. 142499-01	11/5/2001	Proposed Regulation	IRS published proposed regulations on the requirements for retirement plans providing catch-up contributions to individuals age 50 or older under Section 414(v).	100	10
25	TIGTA Reports Millions of Taxpayers Did Not Receive Notification of Advance Refunds	11/9/2001	Treasury Report	Treasury Inspector General for Tax Administration in a recently released report released presented the results of the initial phase of its reviews of the advance refund provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001, which had the objective of determining whether the IRS would timely and accurately notify taxpayers about their advance refunds.	N/A	N/A
26	Publication 17	11/10/2001	Publication	Service releases publication highlighting a number of changes for 2001 including reductions in the income tax rates and the capital gain tax rate, increases in the child tax credit, the deduction for interest on student loans, traditional IRA income limits, the alternative minimum tax exemption amounts, the foreign earned income exclusion, and the standard mileage rate.	N/A	N/A
27	Rev. Rul. 2001-51	12/12/2001	Revenue Ruling	Service provides guidance in question-and-answer format on the increases in the Section 415 limitations under the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	8

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28	Service Answers Questions on Public Employer Tax Issues	12/12/2001	IRS Legal Memorandums	Provides guidance on FICA and Medicare, the continuing employment exemption, the tax treatment of emergency firefighters, Section 218 agreements, and exemptions from withholding.	N/A	N/A
29	Notice 2001-81	12/26/2001	Notice	Service provides guidance regarding recordkeeping, reporting, and other requirements applicable to qualified tuition programs described in Section 529.	N/A	2
30	Rev. Proc. 2001-59	12/26/2001	Revenue Procedure	IRS adjusted the amounts used in determining the child tax credit, as amended by Section 201 of the Economic Growth and Tax Relief Reconciliation Act of 2001, and the Hope Scholarship credit for inflation, and also adjusted the amounts used in determining the reduction in the amount of the Hope Scholarship and lifetime learning credits for inflation.	N/A	8
31	Publication 550	12/28/2001	Publication	Service provides information on the tax treatment of investment income and expenses. It also explains how to report gains and losses on the disposition of investment property and provides information on property trades and tax shelters.	N/A	N/A
32	Publication 560	12/29/2001	Publication	Provides guidance to small businesses concerning amendments to retirement plans after June 6, 2001, third party authorization, and new forms for determination letter requests.	N/A	N/A
33	Notice 2001-84	12/31/2001	Notice	Service announces the dollar limitations for pension plans that become effective January 1, 2002. The new limitations reflect changes under the Economic Growth and Tax Relief Act of 2001, as well as cost-of-living adjustments.	N/A	2

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34	Rev. Rul. 2001-62	12/31/2001	Revenue Ruling	Service provides the prescribed mortality table for adjusting benefits or limitations under Section 415(b)(2) and for determining the present value of plan benefits under Section 417(e)(3) and the corresponding provisions of ERISA.	N/A	6
35	IRS Announces Pension Plan Limitations for 2003	1/1/2002	Fact Sheet	Service has provided information on the 2001 tax rate reductions and treatment of advance payments ("rebate checks") for filing purposes.	N/A	N/A
36	IRS Highlights Tax Changes Affecting Retirement Plans, IRAs	1/2/2002	Fact Sheet	Service has highlighted 2002 tax law changes affecting IRAs and retirement plans.	N/A	N/A
37	IRS Announces Daily Tax Tip Series	1/4/2002	News Release	IRS to offer "tax tips" for the 2002 filing season including information the new tax legislation.	N/A	N/A
38	Rev. Proc. 2002-10	1/7/2002	Revenue Procedure	Guidance to drafters of IRAs, simplified employee pension, and savings incentive match plans for employees of small employers.	N/A	4
39	Rev. Proc. 2002-8	1/7/2002	Revenue Procedure	Provides guidance on complying with the IRS user fees for employee plans and exempt organization.	N/A	15
40	Rev. Proc. 2002-6	1/7/2002	Revenue Procedure	Provides revised procedures for issuing employee plan determination letters on qualification status.	N/A	46
41	Rev. Proc. 2002-4	1/7/2002	Revenue Procedure	Provides revised procedures for letter ruling request for employee plans and exempt organizations.	N/A	46
42	U.S. IRS Extends March Deadline for Withholding Agents	1/7/2002	News Release	IRS provided an extension for filing the 2001 Form 1042-S for which reporting requirements changed with new legislation. Extension provided to ensure successful implementation of the new requirements by allow adequate time for compliance.	N/A	81

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43	Notice 2002-2	1/14/2002	Notice	Service announces the dollar limitations for pension plans that become effective January 1, 2002. The new limitations reflect changes under the Economic Growth and Tax Relief Act of 2001, as well as cost-of-living adjustments	N/A	4
44	Notice 2002-1	1/14/2002	Notice	Service issued guidance, in question-and-answer format, on Section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	3
45	Notice 2002-4	1/14/2002	Notice	Service provided guidance on the effect of Sections 636(a) and 646 of the Economic Growth and Tax Relief Reconciliation Act of 2001 on distributions from a 401(k) plan.	N/A	6
46	Notice 2002-3	1/14/2002	Notice	Service issued an updated version of the "Safe Harbor Explanation" of pension rollover rights that employers must provide to employees under Section 402(f); also, the notice contains a safe harbor explanation for administrators of "governmental 457 plans" to provide to recipients of eligible rollover distributions to satisfy Section 402(f).	N/A	10
47	Publication 553	1/23/2002	Publication	Highlights tax changes for 2001, 2002, and later years.	N/A	N/A
48	IRS Announces Adjustments to Pension Plan Limitations for 2002	2/1/2002	News Release	Provides the dollar limitation applicable to pension plans that became effective January 1, 2002.	N/A	N/A
49	General Explanations of the Administration's Fiscal Year 2003	2/4/2002	Treasury Report	Provides a summary of the administration's revenue proposal and permanent extension of the research credit and tax cuts under Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	N/A

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50	IRS Cautions Public About New Line on Tax Forms	2/8/2002	News Release	Provides guidance on common mistake made by filers related to the new line on the federal tax form for the Rate Reduction Credit filers may use if they did not receive their maximum advance payment in 2001.	N/A	N/A
51	IRS Reminds Retirement Plan Professionals To Amend Plans by February 28	2/15/2002	News Release	Reminds employers and retirement plan administrators to amend their plans as required by the new legislation by the February 28, 2002 deadline and details the exceptions to the deadline.	N/A	N/A
52	Tuition Reduction Not Excludable as Working Condition Fringe Benefit	3/13/2002	IRS Field Service Advice	Service has concluded that tuition reduction provided by a university may not be excluded from an employee's gross income as a working condition fringe benefit.	N/A	N/A
53	New IRS Publication Helps Contributors, Charities with Tax Deductions	3/29/2002	News Release	IRS releases Publication 1771 which explains the new guidelines that allow charities to electronically mail documentation to donors and when an acknowledgement from the charitable organization is required to claim a charitable tax deduction.	N/A	N/A
54	IRS Further Simplifies Distribution Rules for Retirement Plans	4/16/2002	News Release	Provides simplified rules for required retirement plan distributions.	N/A	N/A
55	Rev. Proc. 2002-27	4/29/2002	Revenue Procedure	Contributions to cafeteria plans are not included in gross income.	N/A	7
56	Final Audit Report - Appropriate Changes Were Made to Tax Products; However, Improvements Are Needed for Tracking the Changes	5/7/2002	Treasury Report	Treasury Inspector General's report on IRS changes to tax products to reflect changes under the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	N/A

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57	Reg. 108697-02	5/13/2002	Proposed Regulation	Service has issued proposed and temporary regulations (T.D. 8987) relating to minimum required distributions from annuity contracts, expanding the situations in which annuity payments under contracts purchased with an employee's benefit may provide for increasing payments.	60	2
58	T.D. 8987	5/13/2002	Final and Temporary Regulation	Service issued final and temporary regulations that substantially simplify the calculation of minimum required distributions from qualified plans, IRAs, and other related retirement savings vehicles, expanding the situations in which annuity payments under contracts purchased with an employee's benefit may provide for increasing payments in proposed (REG-108697-02) and temporary form to allow comment on those changes and adopting with proposed regs (REG-130477-00 and REG-130481-00).	N/A	2
59	Rev. Rul. 2002-27	5/20/2002	Revenue Ruling	Provides guidance on the treatment of automatic enrollment cafeteria plans.	N/A	15
60	Reg. 136193-01	5/28/2002	Proposed Regulation	Service issued proposed regulations on the requirement under Section 4980F that plan administrators give notice to participants and other parties when a qualified plan is amended to significantly reduce the rate of future benefit accrual or eliminate or significantly reduce an early retirement or retirement type subsidy.	90	15
61	T.D. 8992	5/28/2002	Final Regulation	Service issued final regulations relating to the information reporting requirements under Section 6050S for payments of interest on qualified education loans, including the filing of information returns on magnetic media.	N/A	8

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62	Preliminary U.S. Treasury Report Reviews Corporate Inversion Transactions, Implications	5/29/2002	Treasury Report	Treasury Department on May 17th released a preliminary report that examines the technical structure of corporate inversion transactions and the potential tax consequences resulting from them.	N/A	N/A
63	Teachers Should Save Receipts for New Tax Deduction	6/7/2002	News Release	IRS announces new deduction available to educators for up to \$250 of qualified expenses (e.g., purchases of books and classroom supplies).	N/A	N/A
64	Reg. 105885-99	6/10/2002	Proposed Regulation	Service issued proposed regulations under Section 457(b) on deferred compensation plans of state and local governments and tax-exempt entities.	90	22
65	Rev. Proc. 2002-29	6/17/2002	IRS Revenue Procedures	Provides model plans amendments to qualified retirement plans to comply with the requirements of Section 401(a)(9).	N/A	8
66	O'Neill Statement on Retirement Security	6/21/2002	News Release	Treasury Secretary Paul H. O'Neill on June 21 commended the House's passage of the Retirement Savings Security Act of 2002 making the pension and individual retirement provisions in the Economic Growth and Tax Relief Reconciliation Act of 2001 permanent, and urged the Senate to act quickly to ensure that Americans have a greater opportunity to save for their retirement.	N/A	N/A

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67	Notice 2002-46	7/15/2002	Notice	Service has requested comments on regulations that are expected to be proposed under Section 411(d)(6) concerning the elimination of optional forms of benefit from defined benefit plans, including the types of situations in which the retention of particular optional forms of benefit under a defined benefit plan results in significant burdens and complexities for sponsors of retirement plans and for participants and the conditions under which the optional forms of benefit are of de minimis value to participants.	N/A	2
68	Rev. Rul. 2002-42	7/15/2002	Revenue Ruling	Service ruled that a merger or conversion of a money purchase plan into a profit-sharing plan will not result in a partial termination of the money purchase plan.	N/A	3
69	Treasury IG for Tax Administration Releases Semiannual Report	7/19/2002	Treasury Report	Treasury's Inspector General for Tax Administration David C. Williams has released his semiannual report to Congress, listing TIGTA's activities and detailing the strategic goals of efficiency and fraud deterrence.	N/A	N/A
70	TIGTA Report on Child Tax Credit Outreach Initiatives	9/27/2002	Treasury Report	Treasury Inspector General for Tax Administration in a September 27 report reviewed the progress made by the IRS in its initiative to notify individual taxpayers who may be eligible for unclaimed child tax credits (CTC) and alternative child tax credits.	N/A	N/A
71	Treasury Child Tax Credit Fact Sheet	10/3/2002	News Release	Treasury Department "fact sheet" says that in response to a recent TIGTA report on taxpayers who appeared eligible for child tax credits but did not claim them, Treasury is trying to ensure that taxpayers receive the child tax credits to which they are entitled following expansion by The Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	N/A

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72	TIGTA Review of Individual Return Processing for 2002 Filing Season	10/4/2002	Treasury Report	Treasury Inspector General for Tax Administration (TIGTA) in a September 26 final audit report concludes that although the IRS had a successful 2002 filing season despite an unusually large number of errors, the Service could provide better customer service in its error resolution system (ERS).	N/A	N/A
73	IRS Announces Pension Plan Limitations for 2003	10/18/2002	News Release	The Service announces the dollar limitations for pension plans that become effective January 1, 2003, reflecting changes under the Economic Growth and Tax Relief Act of 2001 as well as cost-of-living adjustments.	N/A	N/A
74	Publication 255	11/8/2002	Publication	Service issued publication containing important changes for 2002 and 2003, reminders, and dates. It also explains how the federal tax laws apply to farming and aids completion of a farm tax return.	N/A	N/A
75	Notice 2002-71	11/12/2002	Notice	Service announced the dollar limitations for pension plans that become effective January 1, 2003, reflecting changes under the Economic Growth and Tax Relief Reconciliation Act of 2001.	N/A	2
76	IRS Highlights Tax Changes Affecting Retirement Plans, IRAs	1/2/2003	Fact Sheet	IRS highlights 2001 and 2002 tax law changes affecting IRAs and retirement plans.	N/A	N/A
77	IRS Highlights Tax Changes Affecting Individuals	1/2/2003	Fact Sheet	Service provides an overview of the most significant changes affecting individual taxpayers for the 2003 filing season.	N/A	N/A
78	Rev. Proc. 2003-6	1/6/2003	Revenue Procedure	IRS published revised procedures for issuing determination letters on the qualified status of employee plans under Sections 401, 403(a), 409, and 4975(e)(7).	N/A	45

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79	Rev. Proc. 2003-8	1/6/2003	Revenue Procedure	IRS revised its guidance for complying with the IRS user fee program as it pertains to requests for letter rulings and determination letters on matters under the jurisdiction of the IRS's Tax Exempt/Government Entities division by (1) adding Section 6.01(3) to reflect the exception to the 60-day rollover rule in Section 644 of the Economic Growth and Tax Relief Reconciliation Act of 2001; and (2) updating the summary of exempt organization user fees in Section 6.10.	N/A	13
80	Rev. Proc. 2003-10	1/13/2003	Revenue Procedure	IRS announced that it is postponing the deadline by which qualified defined benefit plans must be amended to comply with Section 401(a)(9) requirements of the final and temporary regulations on minimum required distributions until the end of the Economic Growth and Tax Relief Reconciliation Act of 2001 remedial amendment period.	N/A	4
81	Rev. Rul. 2003-6	1/21/2003	Revenue Ruling	Service has clarified that tax benefits generated by a subchapter S employee stock ownership plan will be disallowed if the plan benefits are insubstantial or if the employees receive insubstantial ownership benefits.	N/A	3
82	Rev. Rul. 2003-11	1/23/2003	Revenue Ruling	IRS rules that a plan amendment to apply the allowable compensation limits under the Economic Growth and Tax Relief Reconciliation Act of 2001 will satisfy the nondiscrimination rules of Section 401(a)(4) and the minimum coverage requirements of Section 410(b).	N/A	2
83	Rev. Proc. 2003-13	1/27/2003	Revenue Procedure	IRS noting that it soon will issue proposed regulations, has provided guidance to employers seeking to amend Section 401(a) qualified plans to include deemed IRAs under Section 408(q).	N/A	3

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84	Rev. Proc. 2003-16	1/27/2003	Revenue Procedure	IRS issued guidance on applying for a waiver of the 60-day rollover period for IRAs and pension plan distributions and explains when automatic waivers will be granted.	N/A	3
85	Notice 2003-10	2/3/2003	Notice	Service announced it intends to propose prospective regulations that provide guidance on early retirement benefits and retirement-type subsidies for purposes of Section 411(d)(6)(B).	N/A	3
86	T.D. 9034	2/18/2003	Final Regulation	IRS issued final regulations that provide guidance to individuals claiming the HOPE scholarship credit or the lifetime learning credit for payment of postsecondary education expenses.	N/A	14
87	T.D. 9045	3/24/2003	Final Regulation	IRS issued final regulations on the earned income credit rules to bring them in line with current law.	N/A	2
88	T.D. 9052	5/12/2003	Final Regulation	IRS issued final regulations on notification requirements under Section 4980F and the Employee Retirement Income Security Act of 1974 when a retirement plan amendment significantly reduces the rate of future benefit accrual.	N/A	15
89	Notice 2003-20	5/19/2003	Notice	Service issued a notice describing the withholding and reporting requirements applicable to eligible deferred compensation plans described in Section 457(b) ("§ 457(b) plans") for periods after December 31, 2001.	N/A	6
90	Reg. 157302-02	6/16/2003	Proposed Regulation	Service issued proposed regulations allowing a qualified employer plan and a deemed IRA to be treated as separate entities, with each subject to the rules generally applicable to that entity.	90	5

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91	Treasury Release on Effects of Repealing EGTRRA, JGTRRA	6/20/2003	News Release	Treasury Department said 109 million taxpayers would see their taxes raised by an average of \$1,544 if the Economic Growth and Tax Relief Reconciliation Act of 2001 and the Jobs and Growth Tax Relief Reconciliation Act of 2003 were repealed.	N/A	N/A
92	Treasury Release on Effects of Tax Law Repeal	6/20/2003	News Release	Treasury Department said that if Democrats repealed the 2001 and 2003 tax acts, they would be "raising taxes on millions of hardworking American families"; the release said a married couple with one child earning \$40,000 would see a tax increase of \$1,433.	N/A	N/A
93	Rev. Proc. 2003-72	9/22/2003	Revenue Procedure	Service issued guidance updating the comprehensive Employee Plans Compliance Resolution System for sponsors of retirement plans intended to satisfy the requirements of Sections 401(a), 403(a), 403(b), 408(k), or 408(p).	N/A	5

APPENDIX C: TAX CUTS AND JOBS ACT GUIDANCE

#	<u>Document Title</u>	<u>Date (IRB or Website)</u>	<u>Type of Document</u>	<u>Short Description</u>	<u>Days to Comment /React</u>	<u>Number of Pages (IRB)</u>
1	IRS Statements: Withholding for 2018	12/26/2017	Statement	Withholding information related to the Tax Cuts and Jobs Act of 2017.	N/A	N/A
2	IRS Advisory: Prepaid Real Property Taxes May Be Deductible in 2017 if Assessed and Paid in 2017	12/27/2017	News Release	Explaining the circumstances under which pre-paying 2018 state and local property taxes in 2017 could be deductible.	N/A	N/A
3	Notice 2018-03	1/4/2018	Notice	2018 standard mileage rates for deduction, new amount used for calculating depreciation of vehicle, and maximum standard automobile cost for allowance under FAVR plan. Rev. Proc. 2010-51.	N/A	1
4	Notice 2018-07	1/18/2018	Notice	Guidance on the application of the new Section 965 including: determination of aggregate foreign cash position, post-1986 deferred foreign income, and foreign currency gain or loss (under Section 986(c)); application of Section 961 to amounts treated as subpart F income under Section 965; and the treatment of affiliated group making a consolidated return (for Section 965).	N/A	7
5	Tax Issues for Alaska Native American Corporations and Alaska Native Settlement Trusts	1/30/2018	News Release	Statement reminding Alaska Native Corporations and Alaska Native Settlement Trusts that they may be able to utilize certain, new benefits under the Tax Cuts and Jobs Act of 2017.	N/A	N/A

#	<u>Document Title</u>	<u>Date (IRB or Website)</u>	<u>Type of Document</u>	<u>Short Description</u>	<u>Days to Comment /React</u>	<u>Number of Pages (IRB)</u>
6	Notice 2018-13	2/1/2018	Notice	Additional, intended regulations and guidance for determining the amounts to include in the gross income of a United States shareholder. Additionally, includes a modification to Section 3.03 of Notice 2018-07.	N/A	8
7	IRS Announces 2018 Pension Plan Limitations Not Affected by Tax Cuts and Jobs Act of 2017	2/6/2018	News Release	Announcing that the Tax Cuts and Jobs Act of 2017 does not affect 2018 dollar limitations for retirement plans.	N/A	N/A
8	Notice 2018-08	2/8/2018	Notice	Suspension of the new Section 1446(f) and a new timeline for the implementation of Section 1446(f).	N/A	1
9	Notice 2018-14	2/8/2018	Notice	Providing guidance on withholding rules.	N/A	2
10	Interest on Home Equity Loans Often Still Deductible Under New Law	2/21/2018	News Release	Stating that the IRS advised taxpayers that many can continue to deduct interest paid on home equity loans.	N/A	N/A
11	Rev. Proc. 2018-16	2/22/2018	Revenue Procedure	Guidance for designating qualified opportunity zones for purposes of Sections 1400Z-1 and 1400Z-2.	N/A	1
12	Rev. Proc. 2018-17	2/22/2018	Revenue Procedure	Changes to the circumstances under which the IRS will grant approval for requests for changes in annual accounting periods filed under certain Revenue Procedures by certain foreign corporations.	N/A	3

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13	Notice 2018-15	2/22/2018	Notice	New clean, renewable energy bonds.	N/A	2
14	Updated Withholding Calculator, Form W-4 Released; Calculator Helps Taxpayers Review Withholding Following New Tax Law	2/28/2018	News Release	Announcing that the IRS released a new withholding calculator and a new version of Form W-4 to assist taxpayers in checking their 2018 withholdings.	N/A	N/A
15	Rev. Proc. 2018-18	3/1/2018	Revenue Procedure	Modifies or replaces sections of Revenue Procedure 2017-58 and fully supersedes Revenue Procedure 2017-37 in order to reflect new changes made to the Code. Modifies certain cost-of-living adjustments for 2018.	N/A	9
16	Notice 2018-18	3/15/2018	Notice	Announcing the intent to issue regulations on the application of Section 1061. Also announcing that "corporation" in Section 1061(c)(4)(A) will not include "S Corporations."	N/A	1
17	IRS Encourages 'Paycheck Checkup' For Taxpayers To Check Their Withholding; Special Week Focuses on Changes	3/26/2018	News Release	The IRS continued to encourage taxpayers to check their paychecks to make sure that the correct amount of tax is being withheld.	N/A	N/A
18	Updated Withholding Calculator Reflects Changes in New Tax Law	3/26/2018	Tax Tip	Informing about the IRS updating the special Withholding Calculator tool on IRS.gov to reflect changes in the Tax Cuts and Jobs Act of 2017 passed in December.	N/A	N/A

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19	Tips for Using the Withholding Calculator	3/27/2018	Tax Tip	IRS provides useful tips for using the withholding calculator to do a paycheck checkup.	N/A	N/A
20	Step-by-Step Instructions for Using the IRS Withholding Calculator	3/28/2018	Tax Tip	Providing instructions for how to use the Withholding Calculator to perform a quick paycheck checkup.	N/A	N/A
21	Tips for Updating Form W-4 After Doing a Paycheck Checkup	3/29/2018	Tax Tip	Informing taxpayers on how to update their form W-4 after doing a paycheck checkup under the Withholding Calculator.	N/A	N/A
22	Taxpayers can Visit IRS.gov for Resources to Help Understand Tax Reform	3/30/2018	Tax Tip	Informing taxpayers that there are several resources that will help answer questions about tax reform under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
23	New Rules and Limitations for Depreciation and Expensing Under the Tax Cuts and Jobs Act	April 2018	Fact Sheet	Changes regarding depreciation deductions under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
24	IRS Urges ‘Paycheck Checkup’ for Key Groups; Tax Withholding May Need Adjustment	4/2/2018	News Release	The IRS encouraged certain taxpayers to check their paycheck to ensure that the correct amount of tax is being withheld.	N/A	N/A
25	Notice 2018-23	4/5/2018	Notice	Announcing that the IRS and Treasury Department will be proposing new regulations for Sections 162(f) and 6050X and giving guidance for these sections during the transition.	N/A	4

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26	Notice 2018-26	4/12/2018	Notice	Announcing the intent to issue regulations related to Section 965, provides guidance for Section 962 in relation to Section 965, and guidance for penalty relief under Sections 6654 and 6655.	N/A	12
27	Notice 2018-28	4/12/2018	Notice	Guidance for applying Section 163(j) to taxable years after December 31st, 2017.	N/A	3
28	Notice 2018-29	4/12/2018	Notice	Guidance for Section 1446(f) in relation to non-publicly traded partnership interests.	N/A	6
29	Newly Revised Estimated Tax Form and Publication Can Help People Pay the Right Amount	4/13/2018	News Release	Stating that the IRS reminded people that first estimated tax payment for 2018 is due April 17th, 2018 for those who must pay their taxes quarterly.	N/A	N/A
30	Inflation Adjustments Under Recently Enacted Tax Law	4/13/2018	News Release	Stating that the IRS had updated the tax year 2018 annual inflation adjustments to reflect changes made by the Tax Cuts and Jobs Act of 2017.	N/A	N/A
31	Combat Zone Tax Benefits Now Available to Armed Forces Members Who Served in the Sinai Peninsula; IRS Accepting Retroactive Tax Refund Claims Back to 2015	4/13/2018	News Release	Stating that U.S. Armed Forces members who served in the Sinai Peninsula of Egypt may qualify for combat zone tax benefits retroactive to June 2015.	N/A	N/A

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32	Many Corporations Will Pay a Blended Federal Income Tax This Year Under the New Tax Reform Law	4/16/2018	News Release	The IRS stated that many corporations will have to play a blended federal income tax because these corporations elect to use a fiscal year end and not a calendar year end.	N/A	N/A
33	Notice 2018-35	4/26/2018	Notice	Transitional guidance for changes made to accounting periods and methods of accounting.	N/A	1
34	Notice 2018-37	4/26/2018	Notice	Guidance related to the tax treatment of alimony and separate maintenance payments with the repeal of Section 682. Also, requests comments on Sections 672(e)(1)(A), 674(d), and 677.	N/A	3
35	Notice 2018-38	4/26/2018	Notice	Guidance on the changes to federal income tax on corporations, to the alternative minimum tax for corporations, and for determining the federal income tax of a corporation for a taxable year that begins before 1/1/2018 and ends after 12/31/2017.	N/A	2
36	Rev. Proc. 2018-25	4/26/2018	Revenue Procedure	Depreciation of passenger vehicles under 280F.	N/A	3
37	Rev. Proc. 2018-26	4/26/2018	Revenue Procedure	Actions that issuers of tax-advantaged bonds may take to keep the advantaged status of the bonds when there have been nonqualified uses of the bond.	N/A	3
38	Rev. Rul. 2018-11	4/26/2018	Revenue Ruling	Adjusted dollar amounts for 2018 for Section 1274A.	N/A	2

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39	For Small Business Week, IRS Highlights Key Business Tax Topics	5/2/2018	News Release	Highlighting several resources which help small business owners and self-employed individuals understand their tax obligations. This is due to the IRS celebrating small business week.	N/A	N/A
40	IRS Highlights Sharing Economy Tax Center, Other Resources During National Small Business Week	5/2/2018	News Release	The IRS continues to celebrate small business week by highlighting a number of online resources to help small business owners and self-employed individuals.	N/A	N/A
41	Tax Reform: Changes to Depreciation Affect Businesses Now	5/3/2018	Tax Tip	Informing taxpayers of changes to depreciation and how they will affect businesses.	N/A	N/A
42	How the Employer Credit for Family and Medical Leave Benefits Employers	5/4/2018	Tax Tip	Providing facts about the employer credit for paid family and medical leave created by the Tax Cuts and Jobs Act of 2017.	N/A	N/A
43	Seasonal, Part-year Workers Urged to Check Tax Withholding Amount	5/9/2018	News Release	The IRS encouraged taxpayers who work seasonally, or are employed for only part of the year, to visit the withholding in order to perform a "paycheck checkup."	N/A	N/A
44	Notice 2018-41	5/10/2018	Notice	Guidance for the new information reporting obligations for certain life insurance contract transactions and guidance related to the modification for transfer for valuable consideration rules.	N/A	6

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45	Notice 2018-43	5/10/2018	Notice	Invitation for public comment on the submitted recommendations for issues that should be included in the "2018-2019 Guidance Plan."	N/A	1
46	Rev. Proc. 2018-27	5/10/2018	Revenue Procedure	Modifies the annual limitation on deductions for contributions to HSAs allowed for individuals who have family coverage under a HDHP for 2018.	N/A	1
47	Rev. Rul. 2018-13	5/10/2018	Revenue Ruling	Information to be used by insurance companies for calculating their reserves.	N/A	4
48	Taxpayers Who Usually Itemize Deductions Should Check Their Withholding To Avoid Tax Surprises	5/16/2018	News Release	The IRS encouraged taxpayers who usually itemized their deductions on Schedule A of Form 1040 to use the withholding calculator to perform a "paycheck checkup."	N/A	N/A
49	Notice 2018-30	5/17/2018	Notice	Modifies notice 2003-65 regarding the effect of first year depreciation on recognized built-in gains and losses.	N/A	1
50	Rev. Proc. 2018-30	5/21/2018	Revenue Procedure	Provides the 2019 inflation adjusted amounts for Health Savings Accounts as determined under Section 223.	N/A	2
51	Rev. Proc. 2018-29	5/24/2018	Revenue Procedure	New automatic method changes to meet the requirements of FASB topic 606. Additionally, requests comments on these changes and on future guidance changes.	N/A	3

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52	Two-Income Families, Taxpayers Working Multiple Jobs Should Check Withholding Amount	5/24/2018	News Release	The IRS encourages two-income families and people who work multiple jobs to do a "paycheck checkup" and ensure that the proper amount of tax is being withheld.	N/A	N/A
53	New Law Gives Individuals and Businesses More Time To Challenge A Wrongful IRS Levy; Newly-Revised Publication Can Help	5/25/2018	News Release	The IRS informed people that individuals and businesses have additional time to file an administrative claim or to bring a civil action for wrongful levy or seizure.	N/A	N/A
54	Rev. Proc. 2018-31	5/29/2018	Revenue Procedure	Provides the List of Automatic Changes to which the automatic change procedures in Revenue Procedure 2015–13, 2015–5 I.R.B. 419, as clarified and modified by Revenue Procedure 2015– 33, 2015–24 I.R.B. 1067, and as modified by Revenue Procedure 2017– 59, 2017–48 I.R.B. 543, and by Section 17.02 of Revenue Procedure 2016–1, 2016–1 I.R.B. 1, apply.	N/A	3
55	IRS Offers Penalty, Filing Relief to Many Subject To New Transition Tax On Foreign Earnings	6/4/2018	News Release	Announcing that the IRS will waive certain late-payment penalties relating to the transition tax under Section 965. Additionally, the IRS gave information for individuals subject to the Section 965 transition tax regarding the due date for relevant elections.	N/A	N/A
56	Notice 2018-42	6/7/2018	Notice	Update to the 2018 standard mileage rates (modifying notice 2018-03).	N/A	1

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57	Notice 2018-54	6/7/2018	Notice	Guidance for certain types of payments made in exchange for SALT credits.	N/A	2
58	For New Tax on Some Private Colleges, Stepped-Up Basis May Apply to Property Sold at a Gain; New Basis Rule May Limit Tax Impact	6/8/2018	News Release	The IRS stated that a private college or university that is subject to the new 1.4% excise tax on net investment income and that sells property at a gain may, generally, use the property's fair market value at the end of 2017 as the basis for figuring out the resulting gain.	N/A	N/A
59	More Than 2 Million ITINs To Expire This Year; Renew Soon To Avoid Refund Delays	6/14/2018	News Release	The IRS advised taxpayers- whose Individual Taxpayer Identification Numbers are expiring in 2018 to submit their renewal applications soon.	N/A	N/A
60	IRS Reminder: Second Estimated Tax Payment Due June 15; Form, Publication Can Help People Pay the Right Amount Following Law Changes	6/14/2018	News Release	The IRS reminded self-employed individuals, retirees, investors, and others who need to pay their taxes quarterly that the second estimated tax payment for 2018 is due on June 15th, 2018.	N/A	N/A
61	Tax Reform Allows People with Disabilities To Put More Money into ABLE Accounts, Expands Eligibility for Saver's Credit	6/15/2018	News Release	The IRS stated that people with disabilities can now put more money into their tax-favored ABLE accounts. The IRS also stated that these same people may qualify for the Saver's Credit for low- and moderate-income workers.	N/A	N/A
62	Notice 2018-55	6/21/2018	Notice	Guidance for calculating net investment income for purposes of the Section 4968 excise tax applicable to certain private colleges and universities.	N/A	1

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63	Tax Bill This Year? Check Withholding Soon, Avoid Another One Next Year	6/28/2018	News Release	The IRS said that taxpayers who owed additional tax when they filed their 2017 federal tax returns should do a "paycheck checkup" to avoid being surprised.	N/A	N/A
64	Taxpayers Who Owed Tax This Year Should Check Their Withholding Soon	7/5/2018	Tax Tip	Providing information on things that taxpayers who owed additional tax when they filed their federal return should keep in mind.	N/A	N/A
65	Notice 2018-48	7/9/2018	Notice	Designated qualified opportunity zones under Section 1400Z-2.	N/A	187
66	Rev. Proc. 2018-35	7/9/2018	Revenue Procedure	Changes in the accounting periods and in the methods of accounting of certain businesses. The expensing of certain cost of replanting citrus plants that were lost due to casualty.	N/A	2
67	IRS Offers Summer Tips for Temporary Marriage, Deductions and Credits	7/12/2018	News Release	The IRS reminds taxpayers that there are deductions and credits that they may qualify for when engaging in some summertime activities.	N/A	N/A
68	Resources on IRS.Gov Help All Taxpayers Understand Tax Reform	7/26/2018	Tax Tip	Providing taxpayers with a list of resources on IRS.gov that will help them understand tax reform under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
69	Notice 2018-61	7/26/2018	Notice	Clarifies the effect of the newly enacted Section 67(g) on trusts and estates.	N/A	2
70	Know the Tax Facts About Renting Out Residential Property	Aug-18	Fact Sheet	Tax relevant facts related to renting out property that the taxpayer has used as a residence within the last year.	N/A	N/A

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71	Tax Facts for Seasonal Job Seekers	Aug-18	Fact Sheet	Tax relevant facts related to taxpayers who obtain seasonal employment.	N/A	N/A
72	Business Owners Can Visit IRS.Gov for Resources To Help Understand Tax Reform	8/2/2018	Tax Tip	Reminding business owners with questions about the Tax Cuts and Jobs Act of 2017 that there are several resources to help answer their questions.	N/A	N/A
73	Reg. 103474-18	8/6/2018	Proposed Regulation	Expands the scope of the due diligence penalty for tax return preparers.	30	3
74	Reg. 104226-18	8/9/2018	Proposed Regulation	Proposed regulations implementing Section 965.	62	62
75	Taxpayers Now Have More Time To Challenge a Levy	8/9/2018	Tax Tip	Reminding individuals and businesses that they have additional time to file an administrative claim or bring a civil action for wrongful levy or seizure and providing some facts about levies and the extension of time to file a claim or civil action.	N/A	N/A
76	IRS Tells Taxpayers Who Got a Big Refund To Do a “Paycheck Checkup”	8/13/2018	Tax Tip	Reminding taxpayers who received a large refund to do a paycheck checkup under the Withholding Calculator to make sure their employer is withholding the correct amount, and providing a list of changes under the Tax Cuts and Jobs Act of 2017 that affect taxpayers who received a refund this year.	N/A	N/A
77	Got a Big Tax Refund? Use IRS Withholding Calculator To Boost Take-Home Pay in 2018	8/13/2018	News Release	The IRS encouraged taxpayers who got a large refund to use the withholding calculator to ensure that they kept more of their money on their paycheck.	N/A	N/A

#	Document Title	Date (IRB or Website)	Type of Document	Short Description	Days to Comment /React	Number of Pages (IRB)
78	IRS Urges Taxpayers with High Income, Complex Returns To Check Withholding	8/14/2018	Tax Tip	Urging high-income taxpayers and those with complex tax returns to complete a paycheck checkup	N/A	N/A
79	Taxpayers with High Incomes, Complex Returns: Check Withholding Soon	8/14/2018	News Release	The IRS asked high-income taxpayers and taxpayers with complex tax returns to check their withholdings so that they can avoid an unexpected tax bill or penalty when they file their 2018 returns.	N/A	N/A
80	Taxpayers Who Support Dependents Should Check Their Withholding Now	8/15/2018	Tax Tip	Urging taxpayers who support older dependents to head over to the Withholding Calculator on IRS.gov and do a paycheck checkup to make sure they are having their employers withhold the right amount of tax from their paychecks this year and to make sure the new credit for other dependents is being applied	N/A	N/A
81	Key Tax Change Affects Taxpayers with Dependents; IRS Urges Workers To Check Withholding	8/15/2018	News Release	The IRS urges taxpayers who support dependents who can't be claimed for the child tax credit to do a paycheck checkup soon.	N/A	N/A
82	Taxpayers with Children, Other Dependents Should Check Withholding ASAP	8/16/2018	Tax Tip	Urging taxpayers who have children and other dependents to use the Withholding Calculator on IRS.gov to perform a paycheck checkup due to changes made to the child tax credit and personal exemptions under the Tax Cuts and Jobs Act of 2017.	N/A	N/A

#	<u>Document Title</u>	<u>Date (IRB or Website)</u>	<u>Type of Document</u>	<u>Short Description</u>	<u>Days to Comment /React</u>	<u>Number of Pages (IRB)</u>
83	Taxpayers with Children, Other Dependents Should Check Their Withholding Soon	8/16/2018	News Release	The IRS encouraged taxpayers with children, or other dependents, to do a "paycheck checkup."	N/A	N/A
84	Notice 2018-63	8/16/2018	Notice	Amplifies and modifies the safe harbor method for homeowners who are participating the Treasury departments HFA Hardest Hit Fund.	N/A	1
85	Rev. Proc. 2018-40	8/16/2018	Revenue Procedure	Changes in accounting periods and methods of accounting relating to small businesses.	N/A	5
86	Here's What Taxpayers Do When They Have To File a New W-4	8/17/2018	Tax Tip	Reminding taxpayers to look into whether they need to adjust their paycheck withholding and if they do, they should submit a new Form W-4, and provides a list of groups that should check their withholding.	N/A	N/A
87	For People Involved in the Sharing Economy: Do a 'Paycheck Checkup' Now, Avoid a Surprise Year-End Tax Bill	8/17/2018	News Release	The IRS encouraged people working in the "sharing economy" to do a "paycheck checkup."	N/A	N/A
88	Notice 2018-62	8/20/2018	Notice	Gives guidance on contribution limits that must be applied to ABLE accounts and states that the IRS and Treasury intend to release regulations related to the matter.	N/A	2

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89	IRS Launches New Easy-To-Use Web Pages To Help All Taxpayers Understand Tax Reform	8/23/2018	Tax Tip	Informing taxpayers about updates made to the IRS tax reform web pages and reminding them they should be the first stop for taxpayers looking for information about how tax reform legislation.	N/A	N/A
90	Notice 2018-64	8/23/2018	Notice	Gives a proposed revenue procedure that provides guidance on calculating W-2 wages for the new Section 199A.	N/A	3
91	Reg 107892-18	8/23/2018	Proposed Regulation	Proposed regulations related to Section 199A's qualified business deduction. Additionally, contains an anti-avoidance rule under Section 643.	46	51
92	Tax Reform Affects ABLE Accounts, Saver's Credit, 529 Rollovers	8/30/2018	Tax Tip	Informing taxpayers of several changes made to ABLE accounts under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
93	Notice 2018-67	8/30/2018	Notice	Requests comments on the calculation of unrelated business taxable income for exempt organizations with more than one unrelated trade or business, gives interim and transition rules for aggregating certain income in the nature of investments, and the treatment of global, intangible low-taxed income inclusions relating to the unrelated business income tax.	N/A	10
94	Notice 2018-68	8/30/2018	Notice	Provides initial guidance on the new Section 162(m).	N/A	6

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95	Clarification for Business Taxpayers: Payments Under State or Local Tax Credit Programs May Be Deductible as Business Expenses	9/5/2018	News Release	The IRS stated that "Business taxpayers who make business-related payments to charities or government entities for which the taxpayers receive state or local tax credits can generally deduct the payments as business expenses."	N/A	N/A
96	Reg. 112176-18	9/6/2018	Proposed Regulation	Provides proposed rules controlling the availability of Section 170 charitable deductions. Additionally, provides regulations to apply similar rules to payments made by a trust or decedent's estate.	44	10
97	Rev. Proc. 2018-44	9/6/2018	Revenue Procedure	Modifies Revenue Procedure 2018-31 and 2018-22 and states changes in accounting periods and in methods of accounting.	N/A	2
98	Avoid Penalty for Underpayment of Taxes; IRS Says Check Withholding, Make Estimated Payments	9/6/2018	News Release	The IRS stated that taxpayers should plan ahead so they do not underpay their taxes and can understand their options and avoid penalty.	N/A	N/A
99	Retirees: Avoid a Surprise Tax Bill; Get Enough Tax Taken Out of Pension Payments; IRS Withholding Calculator Can Help	9/7/2018	News Release	The IRS encouraged retirees to use the withholding calculator to ensure that they are paying in enough tax during the year.	N/A	N/A
100	Here's How and When To Pay Estimated Taxes	9/10/2018	Tax Tip	Providing a list of things to know for taxpayers who make estimated payments throughout the taxable year.	N/A	N/A

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101	Tax Reform Changes Affecting Small Business and Self-Employed Taxpayers; Third Quarter Estimated Tax Payment Deadline Is Sept. 17	9/10/2018	News Release	The IRS reminded self-employed taxpayers and small business owners to meet their tax obligations. Additionally, the IRS reminded these individuals that, usually, one of these obligations is to make quarterly, estimated tax payments.	N/A	N/A
102	IRS Reminder: Third Estimated Tax Payment Due Sept. 17; Tools Are Available To Help People Pay Right Amount Following Law Changes	9/11/2018	News Release	The IRS reminded self-employed individuals, retirees, investors, and others who need to pay their taxes quarterly that the third estimated tax payment for 2018 is due on September 17th, 2018.	N/A	N/A
103	Employees with Other Sources of Income Should Do a Paycheck Checkup	9/11/2018	Tax Tip	Providing a list of things for employees with other sources of income to consider.	N/A	N/A
104	Taxpayers Should Find Out if They Need To Make Estimated or Additional Tax Payments	9/12/2018	Tax Tip	Providing examples of people who may need to make estimated tax payments.	N/A	N/A
105	Retirees with Pension Income Should Do a Paycheck Checkup ASAP	9/13/2018	Tax Tip	Providing a list of things retirees should know about their withholding and using the Withholding Calculator.	N/A	N/A
106	Notice 2018-70	9/13/2018	Notice	Proposed regulations which clarify the definition of "qualifying relative" to be applied to various provisions in the code.	N/A	1

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107	Rev. Proc. 2018-47	9/20/2018	Revenue Procedure	Guidance for regulated investment companies on the treatment of amounts that Section 965 includes in gross income for the excise tax year that ended 12/31/2017.	N/A	2
108	IRS Statement on Form W-4	9/20/2018	Statement	Stating that the IRS and Treasury have heard the feedback from the tax and payroll communities and will use the feedback to make important changes to Form W-4 for 2020.	N/A	N/A
109	New Credit Benefits Employers Who Provide Paid Family and Medical Leave	9/25/2018	Tax Tip	Informing taxpayer employers who provide paid family and medical leave to their employees during the tax years 2018 and 2019 that they may qualify for the new employer credit for family and medical leave under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
110	Notice 2018-74	9/27/2018	Notice	Modifies previous safe harbor explanations that can be used to satisfy the Section 402(f) requirements.	N/A	17
111	Rev. Proc. 2018-48	9/27/2018	Revenue Procedure	Provides guidance on how certain types of income are treated when determining whether a REIT satisfies the Section 856(c)(2) gross income test.	N/A	1
112	Tax Reform: Basics for Individuals and Families	Oct-18	Publication	Providing an overview of tax reform changes that impact individuals and families.	N/A	N/A

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113	The Highlights of Tax Reform for Businesses	Oct-18	Fact Sheet	IRS issues a fact sheet summarizing some of the Tax Cuts and Jobs Act of 2017 changes that affect businesses and give resources to help business owners find more details.	N/A	N/A
114	Taxpayers Who Haven't Checked Their Withholding Should Use the Withholding Calculator ASAP	10/3/2018	Tax Tip	Recommending taxpayers use the Withholding Calculator to do a "paycheck checkup" as soon as possible in order to help taxpayers check that they are having the correct amount of income tax withheld from their paychecks, and providing a list of people who it is especially important to make sure they have the right amount of tax withheld.	N/A	N/A
115	Reg. 104397-18	10/4/2018	Proposed Regulation	Proposed regulations and guidance for the additional first year depreciation deduction. Affects those who deduct depreciation for qualified property that was acquired and put in service after 9/27/2017.	62	3
116	For Many Business Taxpayers, Time Is Running Out to Elect Out of New 100-Percent Depreciation Deduction for 2017	10/4/2018	News Release	The IRS reminded business taxpayers that did not claim the new 100% depreciation deduction and who placed qualifying property into service in 2017, that they only have a limited time to file the election.	N/A	N/A
117	Notice 2018-71	10/4/2018	Notice	Guidance regarding the employer credit for paid family and medical leave.	N/A	11

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118	Notice 2018-75	10/4/2018	Notice	Guidance on the application of Section 132(g) to employer reimbursements in a taxable year that begins after 12/31/2018 for qualified moving expenses that were incurred during a move that occurred before 1/1/2018.	N/A	3
119	IRS To Highlight Tax Reform Changes Affecting Small Businesses; Small Business Owners, Self-Employed Should Plan for New Changes	10/9/2018	News Release	The IRS discusses the Tax Cuts and Jobs Act of 2017 creating a new 20-percent qualified business income deduction and other deductions and credits being changed such as the revision to depreciation methods and expanded options for expensing business property.	N/A	N/A
120	New 100-Percent Depreciation Deduction Benefits Business Taxpayers	10/10/2018	Tax Tip	Providing facts about the new 100-percent depreciation deduction to help business better understand how to claim it.	N/A	N/A
121	IRS Resources Can Help Small Businesses Better Understand How Tax Reform Affects Their Bottom Line	10/11/2018	Tax Tip	Informing small business owners that they can visit IRS.gov for a wide range of resources that will help them better understand tax reform under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
122	Notice 2018-76	10/15/2018	Notice	Notice providing transitional guidance for deducting certain business meals expenses.	N/A	2
123	Notice 2018-78	10/15/2018	Notice	Guidance for relating certain proposed regulations to Section 965.	N/A	2

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124	Notice 2018-80	10/15/2018	Notice	Notice of the intent to issue proposed regulations addressing the application of Section 451(b) to "market discount" as defined by Section 1278(a)(2).	N/A	1
125	IRS: Several Tax Law Changes May Affect Bottom Line of Many Business Owners	10/16/2018	News Release	The IRS reminds business owners that tax reform legislation passed last December affects nearly every business -- particularly highlighting Qualified Business Income Deductions, 100-Percent Expensing for Certain Business Assets, and Fringe Benefit changes.	N/A	N/A
126	Tax Reform Brings Changes to Real Estate Rehabilitation Tax Credit	10/17/2018	Tax Tip	Informing taxpayers that rehabilitation tax credit offers an incentive for owners to renovate and restore old or historic buildings, and the Tax Cuts and Jobs Act of 2017 changed when the credit is claimed and provides a transaction rule.	N/A	N/A
127	Tax Reform Brings Changes to Fringe Benefits That Can Affect an Employer's Bottom Line	10/18/2018	Tax Tip	Reminding employers that several programs have been affected as a result of the Tax Cuts and Jobs Act of 2017 being passed last year including changes to fringe benefits, which can affect an employer's bottom line and its employees' deductions, and providing information about some of these changes that will affect employers.	N/A	N/A
128	Reduced 24-Percent Withholding Rate Applies to Small Businesses And Other Payers; Revised Backup Withholding Publication Features Helpful FAQs	10/18/2018	News Release	The IRS notifies that the Backup Withholding for Missing and Incorrect Name/TIN(s) has been updated to reflect a key change made by the Tax Cuts and Jobs Act of 2017 (reducing the backup withholding tax rate from 28% to 24%), and discussing what a backup withholding date is.	N/A	N/A

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129	Reg. 104390-18	10/22/2018	Proposed Regulation	Proposed regulations regarding the implementation of Section 951A (Global Intangible Low-Taxed Income).	47	43
130	Webinars Help Employers, Businesses and Tax Preparers Understand Tax Reform Law	10/22/2018	Tax Tip	Providing taxpayers with information about two upcoming webinars that cover the Tax Cuts and Jobs Act of 2017 changes.	N/A	N/A
131	Taxpayers Can Follow These Steps for Using the Withholding Calculator On IRS.Gov	10/23/2018	Tax Tip	Providing the steps for using the Withholding Calculator to do a paycheck checkup.	N/A	N/A
132	Business Owners Can Claim a Qualified Business Income Deduction	10/25/2018	Tax Tip	Providing a list of things business owners should know about the 20 percent qualified business income deduction.	N/A	N/A
133	Reg. 104872-18	10/29/2018	Proposed Regulation	Proposed rulemaking to streamline IRS regulations by removing regulations that are no longer necessary after the enactment of recent tax legislation -- specifically, these regulations would remove existing regulations regarding advance payments for goods and long-term contracts.	91	2
134	Here's How Tax Reform Affects Farmers and Ranchers	10/31/2018	Tax Tip	Informing farmers of how tax reform will benefit them and some of those changes along with details about how they will affect farmers and their bottom line.	N/A	N/A

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135	Tax Reform: What's New for Your Business	Nov-18	Publication	Providing an overview of tax reform changes that impact businesses.	N/A	N/A
136	New Tax Credit for Employers Who Provide Paid Family and Medical Leave	Nov-18	Publication	Reminding taxpayers of a new tax credit implemented by the Tax Cuts and Jobs Act of 2017 for employers who provide paid family and medical leave.	N/A	N/A
137	Tax Reform Changes To Depreciation Deduction Affect Farmers' Bottom Line	11/1/2018	Tax Tip	Providing information about how the Tax Cuts and Jobs Act of 2017 tax law changes to depreciation affect farmers and their bottom lines.	N/A	N/A
138	IRA FAQs - Recharacterization of IRA Contributions	11/5/2018	Frequently Asked Questions	IRS covers frequently asked questions pertaining to recharacterization of IRA contributions.	N/A	N/A
139	Notice 2018-84	11/5/2018	Notice	Providing interim guidance clarifying how the suspension of the personal exemption deduction in Section 151(d)(5) of the Tax Cuts and Jobs Act of 2017 applies to certain rules under Sections 36B and 6011 relating to the premium tax credit, and under Section 5000A relating to the individual shared responsibility provision, as well as announcing that the Treasury Department and IRS intend to amend the regulations under Sections 36B and 6011 to clarify the application of Section 151(d)(5), and that until further guidance is issued the guidance in the notice applies.	N/A	1

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140	Rev. Rul. 2018-29	11/5/2018	Revenue Ruling	Addressing questions on the application to real property of the “original use” requirement in Section 1400Z-2(d)(2)(D)(i)(II) and the “substantial improvement” requirement in Section 1400Z-2(d)(2)(D)(i)(II) and 1400Z-2(d)(2)(D)(ii), in addition it provides guidance on the substantial-improvement requirement with respect to a purchased building located in a qualified opportunity zone.	N/A	3
141	Here’s How Tax Reform Changed Accounting Methods for Small Businesses	11/6/2018	Tax Tip	Providing a list of how the Tax Cuts and Jobs Act of 2017 changed the rules for small business taxpayers.	N/A	N/A
142	After Tax Reform, Many Corporations Will Pay Blended Tax Rate	11/7/2018	Tax Tip	Discussing how many corporations will pay blended tax rates following the move to the 21 percent flat corporate tax rate, and how it will be calculated.	N/A	N/A
143	Get Ready for Taxes: Here's How the New Tax Law Revised Family Tax Credits	11/7/2018	News Release	The IRS discussed the changes to the Child Tax Credit under the Tax Cuts and Jobs Act of 2017 in order to inform taxpayers for their upcoming filings.	N/A	N/A
144	Tax Reform Affects if and How Taxpayers Itemize Their Deductions	11/14/2018	Tax Tip	Discussing changes made by the Tax Cuts and Jobs Act of 2017 to the standard deduction and itemized deductions.	N/A	N/A

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145	Get Ready for Taxes: For Many, Time Is Running Out To Avoid a Tax-Time Surprise; Check Withholding, Make Estimated Payments Now	11/14/2018	News Release	The IRS discussed the decreased withholding for many employees under the Tax Cuts and Jobs Act of 2017 in order to inform taxpayers for their upcoming filings.	N/A	N/A
146	IRS Provides Tax Inflation Adjustments for Tax Year 2019	11/15/2018	News Release	IRS announced the tax year 2019 annual inflation adjustments for more than 60 tax provisions, including the tax rate schedules and other tax changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
147	New Tax Law Allows Small Businesses To Expense More, Expands Bonus Depreciation	11/15/2018	News Release	IRS reminds small business taxpayers that changes to the tax law mean they can immediately expense more of certain business property under Section 179.	N/A	N/A
148	Tax Reform Changes Depreciation Limits on Luxury Automobiles	11/15/2018	Tax Tip	Discussing how the Tax Cuts and Jobs Act of 2017 changed depreciation limits for passenger vehicles placed in service after December 31, 2017.	N/A	N/A
149	Reg. 114540-18	11/19/2018	Proposed Regulation	Proposed regulations that reduce the amount determined under Section 956 with respect to certain domestic corporations.	30	6
150	Like-Kind Exchanges Now Limited to Real Property	11/19/2018	News Release	IRS reminds taxpayers that like-kind exchange tax treatment is now generally limited to exchanges of real property.	N/A	N/A
151	Some S Corporations May Want To Convert to C Corporations	11/20/2018	Tax Tip	Discussing the changes that affect a corporation's revocation of an S election to be a C corporation.	N/A	N/A

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152	Treasury, IRS: Making Large Gifts Now Won't Harm Estates After 2025	11/20/2018	News Release	IRS announced that individuals taking advantage of the increased gift and estate tax exclusion amounts in effect from 2018 to 2025 under the Tax Cuts and Jobs Act of 2017 will not be adversely impacted after 2025 when the exclusion amount is scheduled to drop to pre-2018 levels thanks to newly issued proposed regulations.	N/A	N/A
153	Get Ready for Taxes: Tax Reform Changes Likely To Reduce Number of Taxpayers Who Itemize	11/21/2018	News Release	IRS advised taxpayers that doubling of the standard deduction due to tax law changes under the Tax Cuts and Jobs Act of 2017 is likely to reduce the number of taxpayers who normally itemize.	N/A	N/A
154	Reg. 106706-18	11/23/2018	Proposed Regulation	Proposed regulations addressing the effect of Tax Cuts and Jobs Act of 2017 changes to the basic exclusion amount used in computing federal gift and estate taxes.	90	6
155	T.D. 9842	11/26/2018	Final Regulation	Final regulations relating to the tax return preparer penalty necessary to implement recent law changes that expand the scope of the tax return preparer due diligence penalty so that it applies to the child tax credit, additional child tax credit, and the American opportunity tax credit as well as to eligibility to file a return or claim for refund as head of household.	N/A	6
156	What's New with the Child Tax Credit After Tax Reform	11/27/2018	Tax Tip	Covering the changes to the child tax credit after the Tax Cuts and Jobs Act of 2017.	N/A	N/A

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157	New Tax Credit Benefits Employers Who Provide Paid Family and Medical Leave	11/28/2018	Tax Tip	Discussing the new paid family and medical leave tax credit, particularly how it works and which employers are eligible to claim it.	N/A	N/A
158	IRS Launches Instagram Account To Help Taxpayers: Agency Adds Social Media Platform To Reach More Taxpayers, Share Timely Information on Filing Season, Tax Law Changes, Tax Scams	11/30/2018	News Release	IRS announced as part of a larger mission of helping all taxpayers understand and meet their tax responsibilities (including understanding new tax law), the IRS debuts its Instagram account, adding this platform to its social media portfolio.	N/A	N/A
159	The New Tax Cut Law Will Impact Your 2018 Tax Return	Dec-18	Publication	Providing taxpayers with important reminders when filing their tax returns due to changes implemented by the Tax Cuts and Jobs Act of 2017.	N/A	N/A
160	Reg. 107163-18	12/3/2018	Proposed Regulation	Proposed regulations specifying which return to use to pay certain excise taxes and the time for filing the return, and implementing the statutory addition of two excise taxes to the first-tier taxes subject to abatement.	30	3
161	Rev. Proc. 2018-57	12/3/2018	Revenue Procedure	Provides the 2019 cost-of-living adjustments to certain items due to inflation as required by various provisions of the Code and Service guidance.	N/A	12

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162	IRS Reminds Those with Disabilities of New ABLE Account Benefits	12/4/2018	News Release	IRS issues a reminder to those with disabilities that the Tax Cuts and Jobs Act of 2017 made major changes to Achieving a Better Life Experience (ABLE) accounts, allowing eligible individuals may now put more money into their ABLE account and also roll money from their qualified tuition programs (529 plans) into their ABLE accounts.	N/A	N/A
163	Reg. 105600-18	12/7/2018	Proposed Regulation	Proposed regulations providing guidance relating to the determination of the foreign tax credit following changes made by the Tax Cuts and Jobs Act of 2017.	60	67
164	Rev. Proc. 2018-59	12/10/2018	Revenue Procedure	Provides a safe harbor that allows taxpayers to treat certain infrastructure trades or businesses as real property trades or businesses solely for purposes of qualifying as electing real property trades or businesses under Section 163(j)(7)(B).	N/A	2
165	Tax Reform Law Makes Changes to Employee Achievement Award Rules	12/10/2018	Tax Tip	Discussing changes made by the Tax Cuts and Jobs Act of 2017 to several programs that can affect employer's bottom line and its employees' deductions.	N/A	N/A
166	Tax Reform Creates Opportunity Zone Tax Incentive	12/11/2018	Tax Tip	Discussing the implementation of the opportunity zone tax incentive and how to qualify.	N/A	N/A
167	Tax Reform Brings Changes to Qualified Moving Expenses	12/12/2018	Tax Tip	Discussing the changes to qualified moving expenses that can affect a business's bottom line and their employee's tax liabilities.	N/A	N/A

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168	Reg. 103163-18	12/17/2018	Proposed Regulation	Proposed regulations providing guidance on new discounting rules for unpaid losses and estimated salvage recoverable of insurance companies for federal income tax purposes.	30	9
169	Rev. Proc. 2018-60	12/17/2018	Revenue Procedure	Modifying Revenue Procedure 2018 –31, 2018 –22 I.R.B. 637, to provide procedures under Section 446 and the accompanying regulations to obtain automatic consent of the Commissioner of Internal Revenue to change methods of accounting to comply with Section 451(b).	N/A	4
170	Notice 2018-92	12/17/2018	Notice	Providing interim guidance for 2019 on income tax withholding from wages and from retirement and annuity distributions, requests comments on certain wage withholding procedures, indicates that regulations are planned to update the wage withholding regulations to reflect changes made by the Tax Cuts and Jobs Act of 2017, and provides for certain miscellaneous changes consistent with current procedures.	N/A	3
171	Businesses Can Visit IRS.Gov To Find Out How Tax Reform Affects Their Bottom Line	12/17/2018	Tax Tip	Informing businesses that they can visit IRS.gov to find out how the tax reform may affect their bottom line.	N/A	N/A

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172	Individuals Can Find Answers to Their Questions About Tax Reform on IRS.Gov	12/18/2018	Tax Tip	Informing taxpayers that the IRS is working closely with partners in the tax return preparation and tax software industries to prepare for tax reform affecting tax year 2018, and that these taxpayers can go to IRS.gov for answers to any questions they have.	N/A	N/A
173	IRS Issues Guidance on Changes to Excess Business and Net Operating Losses	12/18/2018	News Release	IRS issues guidance on excess business loss limitations and net operating losses following law changes in the Tax Cuts and Jobs Act of 2017.	N/A	N/A
174	IRS: Make an Estimated Tax Payment Now To Avoid a Tax Time Surprise	12/19/2018	News Release	IRS advised employees that the Tax Cuts and Jobs Act of 2017 may increase the number who owe tax, and in some cases a penalty, is likely to be larger than in recent years and many of them are likely to be people who have always gotten refunds; taxpayers who itemized in the past who now choose to take advantage of the increased standard deduction, as well as two-wage-earner households, employees with nonwage sources of income and those with complex tax situations, are at most risk of having too little tax withheld from their pay -- especially if they didn't update their withholding earlier in the year.	N/A	N/A
175	These Videos Will Help Taxpayers Learn More About How Tax Reform Affects Their Taxes	12/19/2018	Tax Tip	Informing taxpayers that the IRS has several videos that can help individual and business taxpayers learn more about the tax reform legislation.	N/A	N/A

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176	New IRS Resources on IRS.Gov Help Businesses Understand Tax Reform	12/20/2018	Tax Tip	Informing taxpayers that the IRS posted two new resources on IRS.gov to help taxpayers understand how changes under the Tax Cuts and Jobs Act of 2017 affect their bottom line.	N/A	N/A
177	Notice 2018-97	12/24/2018	Notice	Providing guidance to taxpayers on (1) application of the requirement in Section 83(i)(2)(C)(i)(II) that grants be made to 80% of the employer's employees, (2) application of income tax withholding to the deferred income related to qualified stock, and (3) the manner in which an employer may opt out of permitting employees to elect the deferred tax treatment even if the requirements under Section 83(i) are otherwise met.	N/A	5
178	Notice 2018-99	12/24/2018	Notice	Providing interim guidance for taxpayers to determine the amount of parking expenses for qualified transportation fringes that is nondeductible under Section 274(a)(4) and for tax-exempt organizations to determine the corresponding increase in the amount of unrelated business taxable income under Section 512(a)(7) attributable to the nondeductible parking expenses.	N/A	7

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179	Notice 2018-100	12/24/2018	Notice	Provides certain tax-exempt organizations a waiver of the addition to tax under Section 6655 for underpayment of estimated income tax payments required to be made on or before December 17, 2018, to the extent the underpayment of estimated income tax results from the changes to the tax treatment of qualified transportation fringes.	N/A	2
180	Notice 2019-01	1/7/2019	Notice	Announcing that the Treasury Department and the IRS intend to issue regulations addressing certain issues arising from the enactment of the Tax Cuts and Jobs Act of 2017, on December 22, 2017, with respect to foreign corporations with previously taxed earnings and profits.	N/A	6
181	Rev. Proc. 2019-10	1/7/2019	Revenue Procedure	Modifying Revenue Procedure 2018 –31 to provide procedures for an insurance company to obtain automatic consent of the Commissioner to change its method of accounting to comply with Section 807(f), as amended by Section 13513 of the Tax Cuts and Jobs Act of 2017.	N/A	4
182	Reg. 104259-18	1/7/2019	Proposed Regulation	Proposed regulations that provide guidance regarding the tax on base erosion payments of taxpayers with substantial gross receipts and reporting requirements thereunder.	90	46

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183	Notice 2019-05	1/7/2019	Notice	Modifying the current list of hardship exemptions that may be claimed on a federal income tax return without obtaining a hardship exemption certification to include the September 12, 2018 HHS guidance; specifically, for the 2018 tax year, Notice 2019-5 expands the exemptions set forth in Notice 2014-76 and Notice 2017-14 to include all hardship exemptions available under 45 CFR 155.605(d)(1).	N/A	2
184	Rev. Proc. 2019-06	1/7/2019	Revenue Procedure	Setting forth the unpaid loss discount factors for the 2018 accident year for purposes of Section 846 and prescribing the salvage discount factors for the 2018 accident year, which must be used to compute discounted estimated salvage recoverable under Section 832.	N/A	8
185	Notice 2019-08	1/14/2019	Notice	Providing the maximum fair market value of a vehicle eligible to use the fleet-average and cents-per-mile special valuation rules of Treasury Regulation Section 1.61-21(d) and (e), respectively, for 2018.	N/A	3
186	Rev. Proc. 2019-08	1/14/2019	Revenue Procedure	Describing how taxpayers elect to expense under Section 179(a) the cost of qualified real property and how taxpayers change their computation of depreciation for certain assets to the alternative depreciation system of Section 168(g), for taxable years beginning after 2017.	N/A	6

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187	Reg. 104352-18	1/14/2019	Proposed Regulation	Proposed regulations implementing Sections 245A(e) and 267A regarding hybrid dividends and certain amounts paid or accrued in hybrid transactions or with hybrid entities.	60	43
188	IRS Waives Penalty for Many Whose Tax Withholding and Estimated Tax Payments Fell Short in 2018	1/16/2019	News Release	IRS announced it is waiving the estimated tax penalty for many taxpayers whose 2018 federal income tax withholding and estimated tax payments fell short of their total tax liability for the year in order to help taxpayers who were unable to properly adjust their withholding and estimated tax payments to reflect an array of changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
189	Rev. Proc. 2019-12	1/22/2019	Revenue Procedure	Provides safe harbors under Section 162 for certain payments made by a C corporation or a specified passthrough entity to or for the use of an organization described in Section 170(c) if the C corporation or specified passthrough entity receives or expects to receive a state or local tax credit in return for such payments.	N/A	2
190	Notice 2019-09	1/22/2019	Notice	Providing interim guidance on the provisions of the new Section 4960 added by the Tax Cuts and Jobs Act of 2017, and announces the intent of Treasury and the IRS to issue proposed regulations.	N/A	26

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191	IRS Kicks Off 2019 Tax-Filing Season as Tax Agency Reopens; Use IRS.Gov To Avoid Phone Delays	1/28/2019	News Release	IRS announced it successfully opened the 2019 tax-filing season today as the agency started accepting processing federal tax returns for tax year 2018; despite the major tax law changes made by the Tax Cuts and Jobs Act of 2017, the IRS was able to open this year's tax-filing season one day earlier than the 2018 tax-filing season.	N/A	N/A
192	Reg. 106089-18	1/28/2019	Proposed Regulation	Provides rules regarding the limitation on the deduction for business interest expense after the enactment of recent tax legislation.	60	134
193	Find Out How Tax Reform Affects Your Businesses' Bottom Line at IRS.Gov	1/29/2019	Tax Tip	Informing businesses that IRS.gov is a great place to find answers to how the Tax Cuts and Jobs Act of 2017 will affect their bottom line, and provides several resources on the site that address tax reform.	N/A	N/A
194	Be Tax Ready -- Understanding Tax Reform Changes Affecting Individuals and Families	Feb-19	Fact Sheet	IRS issues a fact sheet summarizing some of the Tax Cuts and Jobs Act of 2017 changes that affect individuals and families.	N/A	N/A
195	Individuals Can Find Answers to Their Questions About Tax Reform on IRS.Gov	2/5/2019	Tax Tip	Informing taxpayers that they can visit IRS.gov for answers to their Tax Cuts and Jobs Act of 2017 questions.	N/A	N/A

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196	Avoid The Rush Over Presidents Day Holiday; Online Tools, Resources Can Help	2/11/2019	News Release	IRS offers taxpayers several tips and various time-saving resources to get them the help they need quickly and easily for their tax returns in the wake of the new tax law in effect and surges of tax returns expected during the Presidents Day weekend.	N/A	N/A
197	Videos Help Taxpayers Learn More About Tax Reform	2/13/2019	Tax Tip	Informing taxpayers that the IRS has several videos that can help individual and business taxpayers learn more about the tax reform legislation.	N/A	N/A
198	Rev. Proc. 2019-11	2/25/2019	Revenue Procedure	Provides methods for calculating W-2 wages, as defined in Section 199A(b)(4) and Section 1.199A-2, (1) for purposes of Section 199A(b)(2) which, for certain taxpayers, provides a limitation based on W-2 wages to the amount of the deduction for qualified business income (QBI); and (2) for purposes of Section 199A(b)(7), which, for certain specified agricultural and horticultural cooperative patrons, provides a reduction to the Section 199A deduction based on W-2 wages.	N/A	2
199	Notice 2019-07	2/25/2019	Notice	Containing a proposed revenue procedure that provides for a safe harbor under which a rental real estate enterprise will be treated as a trade or business solely for purposes of Section 199A and Sections 1.199A-1 through 1.199A-6.	N/A	2

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200	Reg. 134652-18	2/25/2019	Proposed Regulation	Proposed regulations concerning the deduction for qualified business income under Section 199A.	60	10
201	Notice 2019-11	2/25/2019	Notice	Providing methods for calculating W-2 wages, as defined in Section 199A(b)(4) and Section 1.199A-2, (1) for purposes of Section 199A(b)(2) which, for certain taxpayers, provides a limitation based on W-2 wages to the amount of the deduction for qualified business income (QBI); and (2) for purposes of Section 199A(b)(7), which, for certain specified agricultural and horticultural cooperative patrons, provides a reduction to the Section 199A deduction based on W-2 wages.	N/A	2
202	Rev. Proc. 2019-13	2/25/2019	Revenue Procedure	Providing a safe harbor method of accounting for determining depreciation deductions for passenger automobiles that qualify for the 100-percent additional first year depreciation deduction under Section 168(k), as amended by the Tax Cuts and Jobs Act of 2017, and that are subject to the depreciation limitations under Section 280F, as amended by the Tax Cuts and Jobs Act of 2017.	N/A	3
203	T.D. 9846	2/25/2019	Final Regulation	Final regulations implementing Section 965.	N/A	87
204	T.D. 9847	2/25/2019	Final Regulation	Final regulations concerning the deduction for qualified business income under Section 199A.	N/A	70

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205	Retirement Plans FAQs Regarding Loans	2/26/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to retirement plans regarding loans.	N/A	N/A
206	Tax Time Guide: Most People Affected by Major Tax Reform Changes; Special Publication, Other Online Resources Can Help	2/26/2019	News Release	IRS discusses a special electronic publication and other online resources designed to help people understand how tax reform affects them this year and the years ahead following the major tax law changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
207	Here's How Tax Reform Affects Taxpayers Who Claim the Child Tax Credit	2/27/2019	Tax Tip	Discussing how the Tax Cuts and Jobs Act of 2017 made changes to the child tax credit for 2018 and later, covering some important things to know pertaining to the credit.	N/A	N/A
208	Paycheck Checkup Can Prevent a Tax-Time Surprise	Mar-19	Publication	Reminding taxpayers that they should check their withholding due to tax law changes.	N/A	N/A
209	IRS Highlights Tax Reform Changes that Affect Businesses	Mar-19	Fact Sheet	IRS issues a fact sheet further summarizing some of the Tax Cuts and Jobs Act of 2017 changes that affect businesses and give resources to help business owners find more details.	N/A	N/A
210	Tax Withholding: How To Get It Right	Mar-19	Fact Sheet	IRS issues a fact sheet regarding the details about withholding and why checking it is important for taxpayers.	N/A	N/A
211	Taxpayers Must Report Health Care Coverage on 2018 Tax Return	3/7/2019	Tax Tip	Discussing how the IRS will not consider a return complete and accurate if individuals do not report health care coverage on their 2018 return.	N/A	N/A

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212	Frequently Asked Questions for Moving Expenses	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to moving expenses.	N/A	N/A
213	Withholding Estimator Frequently Asked Questions	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the withholding calculator.	N/A	N/A
214	Questions and Answers About Reporting Related to Section 965 on 2017 Tax Returns	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to reporting related to Section 965.	N/A	N/A
215	Questions and Answers About Technical Terminations, Internal Revenue Code (IRC) Section 708	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to technical terminations under Section 708.	N/A	N/A
216	Estate and Gift Tax FAQs	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the estate and gift tax.	N/A	N/A
217	Basic Questions and Answers About the Limitation on the Deduction for Business Interest Expense	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the limitation on the deduction for business interest expense.	N/A	N/A
218	Section 45S Employer Credit for Paid Family and Medical Leave FAQs	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the employer credit for paid family and medical leave under Section 45S.	N/A	N/A

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219	Tax Cuts and Jobs Act, Provision 11011 Section 199A - Qualified Business Income Deduction FAQs	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the qualified business income deduction under Section 199A.	N/A	N/A
220	Additional First Year Depreciation Deduction (Bonus) - FAQ	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the additional first year depreciation deduction under Section 168(k).	N/A	N/A
221	2018 IRS Withholding Tables Frequently Asked Questions	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the 2018 IRS withholding tables.	N/A	N/A
222	Section 13801 Production Period for Beer, Wine, and Distilled Spirits FAQs	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the production period for beer, wine, and distilled spirits under Section 13801.	N/A	N/A
223	Questions and Answers About the Substantial Built-In Loss Changes Under Internal Revenue Code (IRC) Section 743	3/8/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the substantial built-in loss changes under Section 743.	N/A	N/A
224	Tax Reform Changes to Fringe Benefit Deductions Affect Business's Bottom Line	3/11/2019	Tax Tip	Discussing how the Tax Cuts and Jobs Act of 2017 changed fringe benefit deductions, which can affect both a business's bottom line and its employees' deductions.	N/A	N/A

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225	Questions and Answers About Tax Year 2018 Reporting and Payments Arising Under Section 965	3/12/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to reporting and payments arising under Section 965.	N/A	N/A
226	Tax Time Guide: IRS Urges Taxpayers To Check Their Tax Withholding Early in 2019; Paycheck Checkup Can Avoid Problems Next Year	3/12/2019	News Release	IRS reminded taxpayers to review their tax withholding using the IRS Withholding Calculator and make any needed adjustments early in 2019.	N/A	N/A
227	Business Taxpayers Should Take Another Look at Their Estimated Tax Payments	3/13/2019	Tax Tip	Informing taxpayers that many may need to raise or lower the amount of tax they pay each quarter through estimated taxpayers and how best to go about addressing this.	N/A	N/A
228	Notice 2019-17	3/18/2019	Notice	Provides a waiver of the addition to tax under Section 6654 for underpayment of estimated income tax by qualifying farmers and fishermen for the 2018 tax year.	N/A	3
229	Tax Time Guide: Contribute to an IRA by April 15 To Claim It on 2018 Tax Returns	3/19/2019	News Release	IRS reminds taxpayers today that it's not too late to contribute to an IRA and still claim it on a 2018 tax return and that anyone with a traditional IRA may be eligible for a tax credit or deduction on their 2018 tax return if they make contributions by April 15, 2019.	N/A	N/A

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230	Tax Reform Brought Significant Changes to Itemized Deductions	3/21/2019	Tax Tip	Informing taxpayers of important ways that the Tax Cuts and Jobs Act of 2017 changed itemized deductions.	N/A	N/A
231	IRS Offers Free March 28 Webinar: Understanding How To Do a 'Paycheck Checkup'	3/21/2019	News Release	IRS announced it will provide a free online, web-based information session to help people understand how to do a 'Paycheck Checkup', which means checking tax withholding using the IRS Withholding Calculator and making any necessary adjustments to avoid having too little or too much tax withheld from paychecks.	N/A	N/A
232	IRS Expands Penalty Waiver for Those Whose Tax Withholding and Estimated Tax Payments Fell Short in 2018; Key Threshold Lowered to 90 Percent	3/22/2019	News Release	IRS provided additional expanded penalty relief to taxpayers whose 2018 federal income tax withholding and estimated tax payments fell short of their total tax liability for the year, done in order to help taxpayers who owe tax when they file, including taxpayers who did not properly adjust their withholding and estimated tax payments to reflect an array of changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
233	State and Local Income Tax FAQ	3/22/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to the state and local income tax.	N/A	N/A
234	2018 Estimated Taxes for Individuals	3/29/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to estimated taxes for individuals.	N/A	N/A

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235	Basics of Estimated Taxes for Individuals	Apr-19	Fact Sheet	IRS issues a fact sheet providing the basics of estimated taxes for individuals that may need to adjust the amount of tax they paid each quarter through the estimated tax system thanks to changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
236	Facts About the Qualified Business Income Deduction	Apr-19	Fact Sheet	IRS provides useful facts about the Qualified Business Income Deduction of Section 199A.	N/A	N/A
237	Tax Time Guide Wrap-Up: Tips on Payment Options, Penalty Waivers, Refunds and More	4/2/2019	News Release	IRS urges taxpayers to file an accurate tax return on time, even if they owe but can't pay in full and recommends that taxpayers do a Paycheck Checkup early in 2019 to avoid having too much or too little tax withheld; most taxpayers are being affected by major tax law changes with most getting a refund, but others may find that they owe taxes.	N/A	N/A
238	Things Taxpayers Should Know About Claiming Dependents	4/3/2019	Tax Tip	Providing taxpayers with quick key things they should know about claiming dependents on their 2018 tax return.	N/A	N/A
239	Estimated Taxes Form and Publication Can Help People Pay the Right Amount in 2019	4/3/2019	News Release	IRS reminded self-employed individuals, retirees, investors and others who pay their taxes quarterly that the first estimated tax payments for tax year 2019 is due April 15, 2019 for most taxpayers and reminds these taxpayers that the Tax Cuts and Jobs Act of 2017 could have major impacts on the way tax is calculated for these taxpayers.	N/A	N/A

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240	Tax Deadline Approaches: IRS Dispels Give Myths About Tax Refunds	4/5/2019	News Release	IRS covers a number of common myths about refunds that often circulate on social media due to anxious taxpayers looking to get details about their tax refunds.	N/A	N/A
241	Notice 2019-25	4/8/2019	Notice	Modifies and supersedes the guidance in Notice 2019-11, which provided for the waiver of the addition to tax under Section 6654 for the underpayment of estimated income tax for certain individuals who would otherwise be required to make tax year 2018 estimated income tax payments on or before January 15, 2019.	N/A	1
242	IRS: Rushing To File Taxes Can Result in Errors, Use E-File, File Extension if Needed	4/8/2019	News Release	IRS reminds taxpayers to use e-file or a file extension if needed rather than rushing to get a return done due to that leading to errors and penalties.	N/A	N/A
243	IRS.Gov: Best Place To Get Last-Minute Tax Tips And Resources	4/9/2019	News Release	IRS reminds taxpayers that they have a variety of options to get help preparing and filing their tax returns on IRS.gov.	N/A	N/A
244	Taxpayers Can Get Faster Tax Refunds with Direct Deposit	4/10/2019	News Release	IRS encourages all taxpayers to join the 80 percent of filers who choose Direct Deposit to get their tax refund faster.	N/A	N/A
245	Opportunity Zones Frequently Asked Questions	4/17/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to opportunity zones under Section 1400Z-2.	N/A	N/A

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246	Reg. 103083-18	4/22/2019	Proposed Regulation	Proposed regulations providing guidance on new information reporting obligations under Section 6050Y related to reportable policy sales of life insurance contracts and payments of reportable death benefits and also provide guidance on the amount of death benefits excluded from gross income under Section 101 following a reportable policy sale.	45	21
247	T.D. 9855	4/22/2019	Final Regulation	Final regulations specifying which return to use to pay certain excise taxes and the time for filing the return, and implementing the statutory addition of two excise taxes to the first-tier taxes subject to abatement; affecting applicable tax-exempt organizations and their related organizations, applicable educational institutions, sponsoring organizations that maintain certain donor advised funds, fund managers of such sponsoring organizations, and certain donors, donor advisors, and persons related to a donor or donor advisor of a donor advised fund.	N/A	3
248	Rev. Rul. 2019-11	4/22/2019	Revenue Ruling	Providing guidance to taxpayers regarding the inclusion in income of recovered state and local taxes in the current year when the taxpayer deducted state and local taxes paid in a prior year, subject to the Section 164(b)(6) limitation.	N/A	4
249	Don't Fall for Myth-Leading Information About Tax Refunds	4/22/2019	Tax Tip	Covering several common myths about tax refunds.	N/A	N/A

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250	Six Things Taxpayers Should Know About the Sharing Economy and Their Taxes	4/23/2019	Tax Tip	Providing six things taxpayers should know about how the sharing economy might affect their taxes.	N/A	N/A
251	Done with Taxes This Year? Use 2018 Return To Get 2019 Withholding Right	4/26/2019	News Release	IRS encourages taxpayers to consider whether their tax situation came out as expected -- if not, they can use their recently finished 2018 return and the IRS Withholding Calculator to do a Paycheck Checkup and adjust their withholding.	N/A	N/A
252	For Those Who Missed the Tax-Filing Deadline, IRS Says File Now To Avoid Bigger Bill	4/29/2019	News Release	IRS encourages taxpayers who have not filed their tax returns even if they can't pay to avoid potential penalties and interest.	N/A	N/A
253	Reg. 117062-18	5/6/2019	Proposed Regulation	Providing rules regarding the recent statutory expansion of the class of permissible potential current beneficiaries of an electing small business trust (ESBT) to include nonresident aliens (NRA), ensuring that the income of an S corporation will continue to be subject to U.S. income tax when an NRA is a deemed owner of a grantor trust that elects to be an ESBT.	45	7
254	During Small Business Week, IRS Urges Businesses To Make Estimated Tax Payments So They Don't Owe	5/8/2019	News Release	IRS reminds small business owners and self-employed people that they can avoid a surprise tax bill and possibly a penalty by making estimated tax payments during the year.	N/A	N/A

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255	Businesses Should Review Depreciation Deductions Rules	5/9/2019	Tax Tip	Informing businesses of the tax rules for deducting depreciation on certain property.	N/A	N/A
256	During Small Business Week, IRS Spotlights Expanded Tax Benefits for Depreciation and Expensing	5/9/2019	News Release	IRS highlights tax reform changes that impact depreciation and expensing for nearly every business.	N/A	N/A
257	IRS Highlights Credits and Deductions for Businesses During Small Business Week	5/10/2019	News Release	IRS reminds small business owners and self-employed individuals to take deductions and credits that will help their bottom line.	N/A	N/A
258	Notice 2019-30	5/13/2019	Notice	Soliciting public comments recommending guidance projects that should be included in the 2019-2020 Priority Guidance Plan.	N/A	1

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259	Rev. Rul. 2019-13	5/13/2019	Revenue Ruling	Providing guidance on the application of subchapters C and S of chapter 1 of subtitle A of the Internal Revenue Code (Code) to cash distributions made in redemption of the stock of C corporations formerly classified as S corporations and during the post-termination transition period as defined under Section 1377(b) of the Code; specifically, the revenue ruling holds that to the extent a corporation makes such a cash distribution that is subject to Section 301 by reason of Section 302(d), the cash distribution should reduce the corporation's accumulated adjustments account (within the meaning of Section 1368(e)) to the extent of the proceeds of the redemption pursuant to Section 1368.	N/A	1

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260	Reg. 120186-18	5/20/2019	Proposed Regulation	Containing proposed regulations that provide guidance under new Section 1400Z-2 relating to gains that may be deferred as a result of a taxpayer's investment in a qualified opportunity fund (QOF), as well as special rules for an investment in a QOF held by a taxpayer for at least 10 years, and also containing proposed regulations that update portions of previously proposed regulations under Section 1400Z-2 to address various issues, including: the definition of "substantially all" in each of the various places it appears in Section 1400Z-2; the transactions that may trigger the inclusion of gain that a taxpayer has elected to defer under Section 1400Z-2; the timing and amount of the deferred gain that is included; the treatment of leased property used by a qualified opportunity zone business; the use of qualified opportunity zone business property in the qualified opportunity zone; the sourcing of gross income to the qualified opportunity zone business; and the "reasonable period" for a QOF to reinvest proceeds from the sale of qualifying assets without paying a penalty.	61	45
261	Here's What Historic Building Owners Should Know About the Rehabilitation Tax Credit	5/22/2019	Tax Tip	Informing owners of historic buildings about the changes to the Rehabilitation Tax Credit under the Tax Cuts and Jobs Act of 2017.	N/A	N/A

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262	IRS: Doing a 'Paycheck Checkup' Is a Good Idea for Workers with Multiple Jobs	5/23/2019	News Release	IRS urges taxpayers who work multiple jobs or who may be adding summer employment to complete a Paycheck Checkup to ensure they are having the right amount of tax withheld from their paycheck following changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
263	Reg. 113604-18	5/28/2019	Proposed Regulation	Proposed regulations implementing Section 864(c)(8).	60	9
264	Notice 2019-33	5/28/2019	Notice	Announcing that the Treasury and IRS intend to issue guidance under Section 168 to clarify the normalization requirements for excess tax reserves resulting from the corporate tax rate decrease in the Tax Cuts and Jobs Act of 2017.	N/A	2
265	All Taxpayers Should Plan Ahead for Natural Disasters	5/29/2019	Tax Tip	IRS urges taxpayers to prepare for natural disasters and informs them of the modification to the itemized deduction for casualty and theft losses under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
266	IRS, Treasury Unveil Proposed W-4 Design for 2020	5/31/2019	News Release	IRS unveils the proposed W-4 design for 2020 which implements changes made following the Tax Cuts and Jobs Act of 2017 due to its major revisions affecting taxpayer withholding.	N/A	N/A
267	FAQs on the Early Release of the 2020 Form W-4	5/31/2019	Frequently Asked Questions	IRS addresses frequently asked questions regarding the 2020 Form W-4 redesign.	N/A	N/A

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268	IRS Now Billing Those Who Filed for 2018 but Didn't Pay; Many Payment Options Available	6/3/2019	News Release	IRS announces they are now billing those who filed for 2018 but did not pay, mentioning that many who did not pay may be eligible for a waiver of the estimated tax penalty that normally applies due to the Tax Cuts and Jobs Act of 2017 resulting in some individuals being required to pay more tax this year.	N/A	N/A
269	IRS Reminder: June 17 Is Next Deadline for Those Who Pay Estimated Taxes	6/6/2019	News Release	IRS reminds taxpayers who pay estimated taxes that June 17th is the deadline for the second estimated tax payment for 2019 and reminds them that they need to consider whether they need to adjust the amount of tax they pay due to the Tax Cuts and Jobs Act of 2017 changes.	N/A	N/A
270	Rev. Proc. 2019-26	6/10/2019	Revenue Procedure	Providing (1) tables of limitations on depreciation deductions for owners of passenger automobiles first placed in service by the taxpayer during calendar year 2019; and (2) a table of amounts that must be included in income by lessees of passenger automobiles first leased by the taxpayer during calendar year 2019.	N/A	4
271	T.D. 9859	6/10/2019	Final Regulation	Reducing the amount determined under Section 956 with respect to certain domestic corporations that own (or are treated as owning) stock in foreign corporations.	N/A	4

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272	IRS Continues Campaign To Encourage Taxpayers To Do a Paycheck Checkup; Use Withholding Calculator To Help Get Right Amount for 2019	6/10/2019	News Release	IRS announces they are launching a week-long campaign encouraging taxpayers to do a Paycheck Checkup to make sure they are having the right amount of tax taken out of their paychecks for 2019 following changes under the Tax Cuts and Jobs Act of 2017.	N/A	N/A
273	All Taxpayers Should Check Their Withholding ASAP	6/10/2019	Tax Tip	IRS encourages taxpayers to do a Paycheck Checkup even if they did one last year due to substantial changes implemented by the Tax Cuts and Jobs Act of 2017.	N/A	N/A
274	Here's What Taxpayers Should Know About Doing a Paycheck Checkup	6/11/2019	Tax Tip	IRS encourages individuals to check their withholding by doing a Paycheck Checkup and provides useful information about doing so.	N/A	N/A
275	IRS Reminder: Get Tax Withholding Right; Do a Paycheck Checkup at Least Once Every Year	6/11/2019	News Release	IRS urges taxpayers to review their 2019 tax withholding using the IRS Withholding Calculator and make any changes with their employer as soon as possible.	N/A	N/A
276	There Are Two Ways Taxpayers Can Check Their Withholding on IRS.Gov	6/12/2019	Tax Tip	IRS provides information on how taxpayers can check their withholding using the withholding calculator on the IRS website or by using Publication 505.	N/A	N/A

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277	IRS Withholding Calculator Can Help Workers Have Right Amount of Tax Withheld Following Tax Law Changes	6/12/2019	News Release	Following the Tax Cuts and Jobs Act of 2017 the IRS reminds taxpayers to do a Paycheck Checkup to make sure they have the right amount of tax withheld.	N/A	N/A
278	Taxpayers Have Options for Paying the Tax They Owe Throughout the Year	6/13/2019	Tax Tip	IRS provides information on the options taxpayers have to pay more before tax time through changing the withholding allowances on Form W-4, having an extra flat-dollar amount withheld from each paycheck, or making estimated tax payments throughout the year.	N/A	N/A
279	IRS Reminder: Get Tax Withholding Right; Do a Paycheck Checkup at Least Once Every Year	6/13/2019	News Release	IRS reminds taxpayers that they have the ability to adjust the amount of their tax withholding in order to control their take-home pay and the amount of their refund.	N/A	N/A
280	IRS Reminder: Taxpayers Can Help Determine the Right Amount of Tax to Withhold from Their Paychecks by Doing a Paycheck Checkup Now	6/14/2019	News Release	IRS encourages taxpayers to use the IRS Withholding Calculator to do a Paycheck Checkup in order to avoid a surprise at tax time next year.	N/A	N/A
281	Tips for Taxpayers Who Have Tax Issues After Filing Their Taxes	6/24/2019	Tax Tip	IRS provides tips for taxpayers facing typical after-tax-day issues such as those who haven't paid their taxes or are waiting on a refund.	N/A	N/A

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282	Notice 2019-12	7/1/2019	Notice	Announcing that the Department of the Treasury and the Internal Revenue Service intend to publish a proposed regulation providing a safe harbor under Section 164 for certain individuals who make a payment to or for the use of an entity described in Section 170(c) in return for a state or local tax credit; under the safe harbor, an individual may treat as a payment of state or local tax for purposes of Section 164 the portion of a payment for which a charitable contribution deduction under Section 170 is or will be disallowed under Treasury Regulation Section 1.170A-1(h)(3).	N/A	3
283	T.D. 9864	7/1/2019	Final Regulation	Final regulations under Section 170 providing rules governing the availability of charitable contribution deductions under Section 170 when a taxpayer receives or expects to receive a corresponding state or local tax credit; also, providing a final regulation under Section 642(c) to apply similar rules to payments made by a trust or decedent's estate.	N/A	21
284	T.D. 9863	7/1/2019	Final Regulation	Final regulations on discounting rules for unpaid losses and estimated salvage recoverable of insurance companies for federal income tax purposes.	N/A	5

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285	T.D. 9865	7/1/2019	Temporary Regulation	Temporary regulations under Section 245A that limits the dividends received deduction available for certain dividends received from current or former controlled foreign corporations; also contains temporary regulations that limit the applicability of the exception to foreign personal holding company income for certain dividends received by upper-tier controlled foreign corporations from lower-tier controlled foreign corporations and temporary regulations under Section 6038 to facilitate administration of certain rules in the temporary regulations.	N/A	30
286	Reg. 105476-18	7/1/2019	Proposed Regulation	Implementing certain Sections of the Internal Revenue Code, including sections added by the Tax Cuts and Jobs Act of 2017, that relate to the withholding of tax and information reporting with respect to certain dispositions of interests in partnerships engaged in the conduct of a trade or business within the United States, affecting certain foreign persons that recognize gain or loss from the sale or exchange of an interest in a partnership that is engaged in the conduct of a trade or business within the United States, and persons that acquire those interests and partnerships that, directly or indirectly, have foreign persons as partners.	60	32
287	Divorce or Separation May Have an Effect on Taxes	7/8/2019	Tax Tip	IRS provides information on tax law changes under the Tax Cuts and Jobs Act of 2017 relating to alimony and separation payments.	N/A	N/A

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288	T.D. 9868	7/8/2019	Final Regulation	Final regulations regarding the statutory expansion of the class of permissible potential current beneficiaries of an electing small business trust (ESBT) to include nonresident aliens (NRAs), ensuring that the income of an S corporation will continue to be subject to U.S. federal income tax when an NRA is a deemed owner of a grantor trust that elects to be an ESBT.	N/A	5
289	Reg. 106282-18	7/8/2019	Proposed Regulation	Proposed rulemaking by cross-reference to temporary regulations. Temporary regulations that limit the dividends received deduction available for certain dividends received from current or former controlled foreign corporations and also contain rules that limit the applicability of the exception to foreign personal holding company income for certain dividends received by upper-tier controlled foreign corporations from lower-tier controlled foreign corporations and temporary regulations to facilitate administration of certain rules in the temporary regulations.	90	2
290	Notice 2019-42	7/15/2019	Notice	Amplifies Notice 2018-48, 2018-28 I.R.B. 9, which lists the population census tracts that the Secretary of the Treasury designated as qualified opportunity zones (QOZs); specifically, this notice adds two additional census tracts in Puerto Rico that have been designated as QOZs under Section 1400Z-1(b)(3).	N/A	2

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291	T.D. 9866	7/15/2019	Final Regulation	Final regulations providing guidance to determine the amount of global intangible low-taxed income included in the gross income of certain U.S. shareholders of foreign corporations, including U.S. shareholders that are members of a consolidated group, final regulations relating to the determination of a U.S. shareholder's pro rata share of a controlled foreign corporation's subpart F income included in the shareholder's gross income, as well as certain reporting requirements relating to inclusions of subpart F income and global intangible low-taxed income, and final regulations relating to certain foreign tax credit provisions applicable to persons that directly or indirectly own stock in foreign corporations.	N/A	91
292	Reg. 101828-19	7/15/2019	Proposed Regulation	Proposed regulations regarding the treatment of domestic partnerships for purposes of determining amounts included in the gross income of their partners with respect to foreign corporations; additionally, containing proposed regulations under the global intangible low-taxed income provisions regarding gross income that is subject to a high rate of foreign tax.	90	20
293	T.D. 9870	7/15/2019	Final Regulation	Final regulations that remove existing regulations regarding advance payments for goods and long-term contracts following their being made unnecessary by the Tax Cuts and Jobs Act of 2017.	N/A	2

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294	New Limits on Partners' Shares of Partnership Losses Frequently Asked Questions	7/17/2019	Frequently Asked Questions	IRS covers frequently asked questions pertaining to limits placed on a partner's share of partnership losses.	N/A	N/A
295	Qualified Business Income Sessions Highlight 2019 Nationwide Tax Forum; 199A Popular Topic for Tax Pros Attending	7/22/2019	News Release	IRS reminds tax professionals that this year's Nationwide Tax Forums offer several different sessions focusing on the new tax law's provisions involving Qualified Business Income.	N/A	N/A
296	Reg. 106877-18	7/22/2019	Proposed Regulation	Proposed regulations for determining the excise tax applicable to the net investment income of certain private colleges and universities, as provided by the Tax Cuts and Jobs Act of 2017.	90	15
297	Year-Round Tax Planning Includes Reviewing Eligibility for Credits and Deductions	7/25/2019	Tax Tip	IRS encourages individuals to consider tax credits and deductions throughout the year before filing a return in order to make filing the return easier.	N/A	N/A

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298	Reg. 105474-18	7/29/2019	Proposed Regulation	IRS issues proposed regulations regarding the determination of ownership in a passive foreign investment company within the meaning of Section 1297(a) (PFIC) and the treatment of certain income received or accrued by a foreign corporation and assets held by a foreign corporation for purposes of Section 1297, when a foreign corporation is a qualifying insurance corporation (QIC) under Section 1297(f) and the amounts of income and assets that a QIC excludes from passive income and assets pursuant to Section 1297(b)(2)(B) (PFIC insurance exception) for purposes of Section 1297(a), and clarification of the application and scope of certain rules that determine whether a U.S. person that directly or indirectly holds stock in a PFIC is treated as a shareholder of the PFIC, and whether a foreign corporation is a PFIC.	60	47
299	Notice 2019-27	7/29/2019	Notice	Provides three methods for calculating W-2 wages for purposes of Section 199A(g)(1)(B)(i), which limits the amount of the deduction available to specified agricultural or horticultural cooperatives (Specified Cooperatives) under Section 199A(g)(1)(A) to 50 percent of the Specified Cooperative's W-2 wages for the taxable year.	N/A	4

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300	Here's the 411 on Who Can Deduct Car Expenses on Their Tax Returns	7/29/2019	Tax Tip	IRS provides information on who is still eligible to deduct the business use of their vehicle.	N/A	N/A
301	Reg. 118425-18	7/29/2019	Proposed Regulation	Proposed regulations providing guidance to cooperatives to which Sections 1381 through 1388 apply (Cooperatives) and their patrons regarding the deduction for qualified business income (QBI) under Section 199A(a) as well as guidance to specified agricultural or horticultural cooperatives (Specified Cooperatives) and their patrons regarding the deduction for domestic production activities under Section 199A(g); also provides guidance on Section 199A(b)(7), the rule requiring patrons of Specified Cooperatives to reduce their deduction for QBI under Section 199A(a); in addition, proposed regulations providing a single definition of patronage and nonpatronage under Section 1388; lastly, proposing to remove the final regulations, and withdraw the proposed regulations that have not been finalized, under former Section 199.	61	43
302	These Summer Actions Might Benefit Taxpayers Who Itemize	7/31/2019	Tax Tip	IRS provides useful tips for those who choose to itemize rather than take the standard deduction.	N/A	N/A

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303	IRS Launches New Tax Withholding Estimator; Redesigned Online Tool Makes It Easier To Do a Paycheck Checkup	8/6/2019	News Release	Announcing that the IRS launched the new Tax Withholding Estimator tool that allows taxpayers to do a Paycheck Checkup more easily.	N/A	N/A
304	Improved Tool on IRS.Gov Helps Taxpayers Check Their Withholding	8/7/2019	Tax Tip	IRS encourages taxpayers to use the new IRS Tax Withholding Estimator to make sure that employers are withholding the correct amount of tax from their paychecks.	N/A	N/A
305	Rev. Proc. 2019-30	8/12/2019	Revenue Procedure	Provides simplified procedures under Section 446 and Section 1.446-1(e) for an insurance company to obtain automatic consent of the Commissioner of Internal Revenue to change its methods of accounting for discounting unpaid losses and expenses unpaid, estimated salvage recoverable, and unearned premiums attributable to title insurance, as applicable, to comply with Section 846 as amended by the Tax Cuts and Jobs Act of 2017.	N/A	6

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306	Rev. Proc. 2019-31	8/12/2019	Revenue Procedure	Prescribes revised unpaid loss discount factors for the 2018 accident year and earlier accident years for use by insurance companies in computing discounted unpaid losses under Section 846 which also serve as revised salvage discount factors for the 2018 accident year and earlier accident years for use in computing estimated salvage recoverable under Section 832; additionally, this revenue procedure prescribes discount factors for the 2019 accident year for use by insurance companies in computing discounted unpaid losses under Section 846 and estimated salvage recoverable under Section 832.	N/A	18
307	Taxpayers Can Follow These Three Steps To Use New Tax Withholding Estimator	8/12/2019	Tax Tip	IRS provides steps on how to use the Tax Withholding Estimator.	N/A	N/A
308	Here's What Taxpayers Should Know About Making 2019 Estimated Tax Payments	8/13/2019	Tax Tip	IRS provides information about estimated tax payments for individuals who are not subject to withholding.	N/A	N/A
309	IRS Automatically Waives Estimated Tax Penalty for Eligible 2018 Tax Filers	8/14/2019	News Release	Announcing that the IRS is automatically waiving the estimated tax penalty for the more than 400,000 eligible taxpayers who already filed their 2018 federal income tax returns but did not claim the waiver.	N/A	N/A
310	Here's What Taxpayers Should Know About the New IRS Tax Withholding Estimator	8/15/2019	Tax Tip	IRS provides useful information on using the Tax Withholding Estimator.	N/A	N/A

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311	Tax Planning Should Include a Paycheck Checkup	8/19/2019	Tax Tip	IRS encourages taxpayers to use the Paycheck Checkup tool as a part of their year-round tax planning.	N/A	N/A
312	Rev. Proc. 2019-33	8/19/2019	Revenue Procedure	Provides guidance allowing a taxpayer to make a late election, or to revoke an election, under Section 168(k)(5), (7), or (10) for certain property acquired by the taxpayer after September 27, 2017, and placed in service or planted or grafted, as applicable, by the taxpayer during its taxable year that includes September 28, 2017.	N/A	6
313	Employers Who Provide Leave Might Qualify To Claim Valuable Credit	8/22/2019	Tax Tip	IRS provides useful information on the availability of a credit for employers who provide paid family and medical leave.	N/A	N/A
314	Rev. Proc. 2019-34	8/26/2019	Revenue Procedure	Provides simplified procedures under Section 446 and Section 1.446-1(e) for an insurance company to obtain the automatic consent of the Commissioner of Internal Revenue to change its methods of accounting to comply with amendments to Sections 807 and 848 made by the Tax Cuts and Jobs Act of 2017, for the first taxable year beginning after December 31, 2017.	N/A	5
315	New IRS Tax Withholding Estimator Helps Workers with Self-Employment Income	9/4/2019	News Release	Informing taxpayers that the new Tax Withholding Estimator tool includes a feature designed to make it easier for employees who also receive self-employment income to accurately estimate the right amount of tax to have taken out of their pay.	N/A	N/A

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316	Notice 2019-46	9/9/2019	Notice	Announcing that the Department of the Treasury and the Internal Revenue Service intend to issue regulations that will permit a domestic partnership or S corporation to apply the rules in proposed Section 1.951A-5 for taxable years ending before June 22, 2019; additionally, this notice also addresses the applicability of penalties in the case of a domestic partnership or S corporation that acted consistently with proposed Section 1.951A-5 on or before June 21, 2019, but files a tax return consistent with the final regulations under Section 1.951A-1(e).	N/A	4
317	Third Quarter Estimated Tax Payment Due Sept. 16	9/9/2019	News Release	IRS reminds taxpayers who make estimated tax payments throughout the tax year that their third quarter payment for 2019 is due Monday, September 16.	N/A	N/A
318	Reg. 101378-19	9/9/2019	Proposed Regulation	Proposed regulations regarding special valuation rules for employers and employees to use in determining the amount to include in an employee's gross income for personal use of an employer-provided vehicle, reflecting changes made by the Tax Cuts and Jobs Act of 2017.	60	6
319	Tax Withholding Estimator Helps Retirees; Figures Tax on Social Security Benefits	9/13/2019	News Release	IRS reminds taxpayers that the new Tax Withholding Estimator includes user-friendly features designed to help retirees quickly and easily figure the right amount of tax to be taken out of their pension payments.	N/A	N/A
320	Free Tax Withholding Estimator Webinar	9/16/2019	Tax Tip	IRS provides information on a free webinar on how to use the Tax Withholding Estimator effectively.	N/A	N/A

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321	Reg. 104554-18	9/23/2019	Proposed Regulation	IRS issues proposed regulations regarding the timing of income inclusion under Section 451 of advance payments for goods, services, and certain other items reflecting changes made by the Tax Cuts and Jobs Act of 2017.	60	17
322	Rev. Proc. 2019-37	9/23/2019	Revenue Procedure	Modifies Revenue Procedure 2018-31 to provide procedures under Section 446 and Section 1.446-1(e) to obtain automatic consent of the Commissioner of Internal Revenue to change methods of accounting to comply with Section 451 and the proposed regulations under Sections 1.451-3 and 1.451-8.	N/A	6
323	Reg. 104870-18	9/23/2019	Proposed Regulation	Proposed regulations regarding the timing of income inclusion under Section 45 reflecting changes implemented by the Tax Cuts and Jobs Act of 2017.	60	21
324	Reg. 125710-18	9/30/2019	Proposed Regulation	Proposed regulations regarding the items of income and deduction which are included in the calculation of built-in gains and losses under Section 382, and reflecting changes implemented by the Tax Cuts and Jobs Act of 2017.	63	20
325	Employers May Claim Tax Credit for Providing Paid Family and Medical Leave to Employees	Oct-19	Fact Sheet	Provides useful information on the employer credit for paid family and medical leave business tax credit.	N/A	N/A

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326	T.D. 9874	10/7/2019	Final Regulation	Final regulations providing guidance regarding the additional first year depreciation deduction under Section 168(k), reflecting and clarifying the increase of the benefit and expansion of the universe of qualifying property, particularly to certain classes of used property, authorized by the Tax Cuts and Jobs Act of 2017.	N/A	47
327	Reminder: Oct. 15 Deadline Approaching for Taxpayers Who Requested Extensions	10/7/2019	News Release	IRS reminds taxpayers who requested a six-month filing extension that they should complete their tax returns and file on or before the October 15th deadline.	N/A	N/A
328	Reg. 106808-19	10/7/2019	Proposed Regulation	Proposed regulations providing guidance regarding the additional first year depreciation deduction under Section 168(k), reflecting and clarifying the increase of the benefit and expansion of the universe of qualifying property, particularly to certain classes of used property, made by the Tax Cuts and Jobs Act of 2017.	62	25
329	IRS Celebrates National Work and Family Month	10/8/2019	News Release	Announcing the plan to provide a series of news releases, fact sheets and tax tips covering family-owned businesses, family tax credits, military tax benefits and scams and security issues.	N/A	N/A
330	Rev. Proc. 2019-38	10/15/2019	Revenue Procedure	Provides a safe harbor under which a rental real estate enterprise will be treated as a trade or business for purposes of Section 199A and Sections 1.199A-1 through 1.199A-6.	N/A	3

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331	Rev. Proc. 2019-40	10/21/2019	Revenue Procedure	Provides guidance related to the repeal of Section 958(b)(4) to certain U.S. persons within the meaning of Section 7701(a)(30) that own stock in certain foreign corporations.	N/A	7
332	Reg. 104223-18	10/21/2019	Proposed Regulation	Proposed regulations relating to the modification of Section 958(b) by the Tax Cuts and Jobs Act of 2017.	61	14
333	Reg. 128246-18	10/28/2019	Proposed Regulation	Proposed regulations which allow a State (or its agency or instrumentality) to establish and maintain a tax-advantaged savings program under which contributions may be made to an ABLE account for the purpose of paying for the qualified disability expenses of the designated beneficiary of the account.	90	5
334	Get Ready for Taxes: Get Ready Today To File 2019 Federal Income Tax Returns	10/31/2019	News Release	IRS urges taxpayers to act now to avoid a tax-time surprise and ensure smooth processing of their 2019 federal tax return and provides a list of items they can do to be prepared.	N/A	N/A
335	T.D. 9879	11/18/2019	Final Regulation	Final regulations providing guidance on new information reporting obligations under Section 6050Y related to reportable policy sales of life insurance contracts and payments of reportable death benefits; also, providing guidance on the amount of death benefits excluded from gross income under Section 101 following a reportable policy sale.	N/A	39

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336	Reg. 131071-18	11/25/2019	Proposed Regulation	Proposed regulations providing rules regarding the definition of an eligible terminated S corporation (ETSC), rules relating to distributions of money by an ETSC after the post-termination transition period (PTTP), and revisions to current regulations to extend the treatment of distributions of money during the PTTP to all shareholders of the corporation and to update and clarify the allocation of current earnings and profits to distributions of money and other property.	46	15
337	T.D. 9884	11/26/2019	Final Regulation	Final regulations addressing the Tax Cuts and Jobs Act of 2017 changes to the basic exclusion amount allowable in computing federal gift and estate taxes.	N/A	6
338	Rev. Proc. 2019-46	12/2/2019	Revenue Procedure	Modifies Revenue Procedure 2010-51 to reflect changes made to Sections 67 and 217 under the Tax Cuts and Jobs Act of 2017.	N/A	9
339	Rev. Proc. 2019-48	12/16/2019	Revenue Procedure	Modifies Revenue Procedure 2011-47 to incorporate changes made to Sections 67 and 274 under the Tax Cuts and Jobs Act of 2017, and provides rules for using a per diem rate to substantiate, under Section 274(d) and Section 1.274-5, the amount of ordinary and necessary business expenses paid or incurred while traveling away from home.	N/A	8

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340	Reg. 105495-19	12/17/2019	Proposed Regulation	Proposed regulations that provide guidance relating to the allocation and apportionment of deductions and creditable foreign taxes, the definition of financial services income, foreign tax redeterminations, availability of foreign tax credits under the transition tax, and the application of the foreign tax credit limitation to consolidated groups.	64	57
341	T.D. 9882	12/17/2019	Final Regulation	Final regulations that provide guidance relating to the determination of the foreign tax credit.	N/A	102
342	New Downloadable Assistant Helps Small Businesses Withhold the Right Amount of Income Tax	12/17/2019	News Release	Announcing the IRS launch of a new online assistant designed to help employers, especially small businesses, easily determine the right amount of federal income tax to withhold from their workers' pay.	N/A	N/A
343	IRS: Make a Tax Payment Now, Avoid a Tax-Time Surprise	12/18/2019	News Release	IRS urges taxpayers who paid too little tax during 2019 to pay an estimated tax payment now in order to avoid a tax-time surprise.	N/A	N/A
344	T.D. 9885	12/23/2019	Final Regulation	Final regulations implementing the base erosion and anti-abuse tax, designed to prevent the reduction of tax liability by certain large corporate taxpayers through certain payments made to foreign related parties and certain tax credits; also providing reporting requirements related to this tax.	N/A	91

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345	Reg. 112607-19	12/23/2019	Proposed Regulation	Provides guidance regarding the base erosion and anti-abuse tax imposed on certain large corporate taxpayers with respect to certain payments made to foreign related parties.	60	14
346	Reg. 122180-18	1/13/2020	Proposed Regulation	Proposed regulations under Section 162(m), which limits the deduction for certain employee remuneration in excess of \$1,000,000 for federal income tax purposes; these proposed regulations implement the amendments made to Section 162(m) by the Tax Cuts and Jobs Act of 2017.	60	37

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347	Reg. 107431-19	1/13/2020	Proposed Regulation	IRS issues proposed regulations updating regulations under Section 162 to reflect current law regarding the application of Section 162 to a taxpayer that makes a payment or transfer to an entity described in Section 170(c) for a business purpose, providing safe harbors under Section 162 to provide certainty with respect to the treatment of payments made by business entities to an entity described in Section 170(c), providing a safe harbor under Section 164 for payments made to an entity described in Section 170(c) by individuals who itemize deductions and receive or expect to receive a state or local tax credit in return, and updating the regulations under Section 170 to reflect past guidance and case law regarding the application of the quid pro quo principle under Section 170 to benefits received or expected to be received by a donor from a third party.	45	10