



KPMG reports—TCJA

KPMG LLP has prepared several general reports about the 2017 U.S. tax law that include expanded discussions, analyses, and observations about the enactment of the law and potential technical corrections.

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

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

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

KPMG descriptions of tax reform proposals

These reports describe proposals before the enactment of the TCJA.

- **December 2017:** [Conference agreement for H.R. 1, Tax Cuts and Jobs Act—Initial observations](#) [PDF 1 MB]
- **December 2017:** [Senate tax reform bill—Initial observations on Senate-passed bill](#) [PDF 1.45 MB]
- **November 2017:** [House Republican tax reform bill—initial observations on Chairman Brady's mark](#) [PDF 1.7 MB]
- **September 2017:** [Unified framework for comprehensive tax reform—initial observations](#) [PDF 1.0 MB]
- **September 2015 (KPMG reports):** [International tax, patent boxes, and tax reform](#) [PDF 3.62 MB]
- **2014:** [Tax reform proposals of W&M chairman](#) [PDF 2.92 MB] (2014 "Camp report")