

# TaxNewsFlash

United States

## KPMG reports

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## 2024

**Dec 19** - KPMG report: Determination under section 987 of taxable income or loss and foreign currency gain or loss with respect to a QBU

**Dec 19** - KPMG report: Proposed PTEP regulations

**Dec 19** - KPMG report: Proposed adoption of Amount B in the United States

**Nov 14** - KPMG report: Notable highlights from section 48D final regulations (advanced manufacturing investment credit)

**Nov 14** - KPMG report: Final regulations on advanced manufacturing production credit under section 45X

**Nov 6** - KPMG report: Election results, preliminary observations regarding effect on future tax agenda

**Oct 4** - KPMG report: Analysis and observations on the proposed CAMT regulations

**Sep 16** - KPMG report: Initial observations on proposed CAMT regulations

**Sep 4** - KPMG report: Tax provisions expiring in 2025 affecting individuals and families

**Jul 29** - KPMG report: Expiring provisions in the 2025 “Tax Cliff”

**Jul 26** - KPMG report: Final regulations on prevailing wage and apprenticeship requirements under clean energy tax incentives

**Jun 27** - KPMG report: Treasury and IRS guidance on partnership “basis shifting” transactions

**Jun 12** - KPMG report: Section 45Y clean electricity production credit and section 48E clean electricity investment credit proposed regulations

**May 2** - KPMG report: Analysis and observations of final transferable credit regulations

**Apr 17** - KPMG report: Initial analysis of stock repurchase excise tax proposed regulations

**Apr 11** - KPMG report: CAMT recent developments—changes to instructions for Schedule K-1

**Mar 19** - KPMG report: CHIPS Act tax credit—direct pay final regulations

**Mar 18** - KPMG report: Accounting for tax credits generated by pass-through entities

**Mar 14** - KPMG report: Analysis and observations of tax proposals in Biden Administration’s FY 2025 budget

**Mar 13** - KPMG report: Final regulations on direct pay of certain tax credits under IRA, observations and analysis

**Feb 8** - KPMG report: Pillar Two implications of U.S. self-initiated transfer pricing true-ups

**Jan 18** - KPMG report: Reporting and paying the stock repurchase excise tax—not quite yet

**Jan 18** - KPMG report: Updated accounting method change procedures and clarification of rules under section 174

**Jan 17** - KPMG report: Key takeaways from recent CAMT releases

**Jan 9** - KPMG report: Accounting for income taxes considerations for the implementation of the Bermuda corporate income tax

**Jan 5** - KPMG report: Proposed regulations on clean hydrogen production credit and related energy credit

## 2023

**Dec 22** - KPMG report: Proposed regulations on advanced manufacturing production credit under section 45X

**Dec 4** - KPMG report: Proposed regulations on investment tax credit for energy property under section 48

**Nov 16** - KPMG report: U.S. Tax Court decision upholding IRS determination that fund engaged in U.S. trade or business

**Nov 11** - KPMG report: Proposed regulations under section 987, initial observations and analysis

**Sep 25** - KPMG report: Initial observations on round 4 of CAMT guidance in Notice 2023-64

**Sep 8** - KPMG report: Proposed regulations on prevailing wage and apprenticeship requirements under clean energy tax incentives

**Aug 25** - KPMG report: Potential U.S. tax implications of proposed Bermuda corporate income tax

**Aug 3** - KPMG report: Draft forms provide insight into compliance burden imposed by new CAMT

**Jun 27** - KPMG report: Analysis and observations of direct pay and transferable credit proposed regulations

**May 24** - KPMG report: Analysis and observations of proposed section 367(d) regulations addressing certain intangible property repatriations

**May 22** - KPMG report: Domestic content bonus credit guidance under Notice 2023-38

**Apr 13** - KPMG report: Initial observations on Notice 2023-29 guidance on determining energy communities for IRA tax credits

**Mar 27** - KPMG report: Notable highlights from section 48D proposed regulations (advanced manufacturing investment credit)

**Mar 27** - KPMG report: Stock repurchase excise tax and funding rule considerations for inbound taxpayers

**Feb 27** - KPMG report: Corporate Alternative Minimum Tax considerations and FAQs (updated after Notices 2023-7 and 2023-20)

**Feb 21** - KPMG report: Observations from Notice 2023-20 (guidance regarding certain insurance related issues under corporate alternative minimum tax)

**Feb 20** - KPMG report: Observations from Notice 2023-18 (guidance on qualifying advanced energy project credit under section 48C)

**Feb 2** - KPMG report: Summary and observations of tax provisions under SECURE Act 2.0

**Feb 1** - KPMG report: FERC orders allow public utility to defer sales tax through use of procurement subsidiary (multistate)

**Jan 31** - KPMG report: Proposed regulations providing definition of domestically controlled real estate investment trust, initial analysis and observations

**Jan 26** - KPMG report: IRA stock buyback, practical considerations for retirement plans and equity-based compensation arrangements

**Jan 11** - KPMG report: Final regulations on exception for U.S. real property interests held by foreign pension funds, initial impressions and observations

**Jan 11** - KPMG report: Section 163(j) considerations on the disposition of partnership property and partnership interests

**Jan 5** - KPMG report: Initial observations on guidance relating to clean vehicle credit under section 30D

**Jan 5** - KPMG report: Analysis of safe harbor for “incremental cost” under section 45W in Notice 2023-9

**Jan 4** - KPMG report: Initial observations on round 1 of CAMT guidance in Notice 2023-7

**Jan 1** - KPMG report: Analysis and observations on Rev. Procs. 2023-8 and 2023-11, guidance for accounting method changes under section 174

## 2022

**Dec 30** - KPMG report: Analysis and observations on initial guidance on new 1% stock repurchase excise tax

**Dec 2** - KPMG report: Analysis and observations about prevailing wage and apprenticeship requirements

**Nov 21** - KPMG report: Proposed foreign tax credit regulations

**Sep 23** - KPMG report: Tax provisions in the “Inflation Reduction Act of 2022” relevant to the banking industry; potential implications

**Sep 16** - KPMG report: Student loan forgiveness and state reporting

**Aug 23** - KPMG report: Form 1099-K and state reporting issues

**Aug 16** - KPMG report: Tax law changes in the “Inflation Reduction Act”; analysis and observations

**Aug 9** - KPMG report: Overview of investment tax credit for investments in semiconductor manufacturing

**Jul 28** - KPMG report: A primer on wash sale reporting in a volatile market

**Jul 27** - KPMG report: Correcting amendments to final foreign tax credit regulations

**May 23** - KPMG report: Backup withholding; IRS notices and payor responsibilities

**May 18** - KPMG report: Proposed changes to qualified intermediary (QI) agreement (Notice 2022-23)

**May 16** - KPMG report: Wind facilities can requalify for another 10 years of production tax credit (PTC) after previously claiming PTC

**Mar 30** - KPMG report: International tax proposals in Biden Administration’s budget for FY 2023

**Mar 28** - KPMG report: Initial impressions of tax proposals in Biden Administration’s budget for FY 2023

**Mar 25** - KPMG report: Evolving Form 1099-K thresholds

**Mar 23** - KPMG report: Federal district court vacates Notice 2016-66 (microcaptive insurance transactions)

**Mar 18** - KPMG report: Updated analysis of Pillar Two model rules for 15% global minimum tax following release of commentary

**Mar 17** - KPMG report: Updated list of automatic changes (Rev. Proc. 2022-14)

**Mar 9** - KPMG report: Reminder about partnership reporting for tax year 2021

**Mar 1** - KPMG report: Avoid common errors when filing Forms series 1099

**Mar 1** - KPMG report: Form 1099-K and section 6050W reporting updates

**Feb 21** - KPMG report: State-level passthrough entity tax; election considerations and upcoming deadlines

**Feb 18** - KPMG report: Initial impressions of draft rules for tax base determinations under Pillar One Amount A

**Feb 14** - KPMG report: Treasury examines QOZ investments for reporting deficiencies

**Feb 6** - KPMG report: Public consultation document on Pillar One—draft model rules for nexus and revenue sourcing

**Jan 28** - KPMG report: Regulations addressing tax treatment of U.S. partnerships and S corporations that own stock of CFCs and PFICs

**Jan 13** - KPMG report: Section 45Q credit for carbon oxide sequestration; considerations for equipment upgrades and the 80/20 Rule

**Jan 5** - KPMG report: Initial analysis of final regulations concerning foreign tax credit

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

## 2021

**Dec 31** - KPMG report: Outline of measures in IBOR final regulations

**Dec 22** - KPMG report: Initial analysis of Pillar Two model rules for global minimum tax under OECD/G20 Inclusive Framework

**Nov 19** - KPMG report: House passes “Build Back Better Act” with tax measures

**Oct 9** - KPMG report: OECD/G20 Inclusive Framework agreement on BEPS 2.0

**Sep 17** - KPMG report: Senate Finance Chairman Wyden discussion draft to reform taxation of passthrough entities

**Sep 16** - KPMG report: Tax proposals for budget reconciliation legislation approved by Ways and Means

**Sep 14** - KPMG report: Ways and Means tax proposals relating to infrastructure, energy, housing, retirement, and social safety net

**Aug 24** - KPMG report: Employee retention credit—additional guidance ties up many loose ends

**Aug 16** - KPMG report: Tax provisions for banking industry in Biden Administration’s FY 2022 budget proposals

**Aug 9** - KPMG report: Second set of corrective amendments to qualified opportunity fund regulations

**Jul 2** - KPMG report: OECD/G20 Inclusive Framework agreement on BEPS 2.0

**Jul 1** - KPMG report: Healthcare-related tax provisions in Biden Administration’s FY 2022 budget proposals

**Jun 28** - KPMG report: Inbound tax provisions in Biden Administration’s FY 2022 budget proposals

**Jun 28** - KPMG report: Tax provisions for asset management industry in Biden Administration’s FY 2022 budget proposals

**Jun 18** - KPMG report: Energy and natural resources, tax provisions in the Biden Administration's FY 2022 budget proposals

**Jun 18** - KPMG report: Insurance tax provisions in the Biden Administration's FY 2022 budget proposals

**Jun 16** - KPMG report: Tax provisions that may affect individual taxpayers in the Biden Administration's FY 2022 budget proposals

**Jun 14** - KPMG report: Permanent establishment-related considerations, employees working remotely

**May 31** - KPMG report: Analysis and observations of tax proposals in Biden Administration's FY 2022 budget

**May 28** - KPMG report: Initial impressions of tax proposals in Biden Administration's budget for FY 2022

**May 20** - KPMG report: IRS guidance on premium assistance for COBRA benefits (Notice 2021-31)

**May 3** - KPMG report: Outlook for what's ahead for energy tax incentives (updated)

**Apr 6** - KPMG report: Notice 2021-23 and employee retention credit for first two calendar quarters of 2021

**Mar 15** - KPMG report: Employer's role in Rescue Act COBRA subsidies and tax credits

**Mar 15** - KPMG report: Tax Court holds microcaptive insurance company arrangement fails; accuracy-related penalties warranted

**Mar 5** - KPMG report: Notice 2021-20 provides much anticipated guidance regarding the employee retention credit for 2020

**Jan 25** - KPMG report: Review of compensation and benefits-related tax provisions in Consolidated Appropriations Act, 2021

**Jan 19** - KPMG report: Full deduction for business meals provided by a restaurant

**Jan 19** - KPMG report: Final regulations under section 163(j), limitation on deductions for certain business interest expenses

**Jan 15** - KPMG report: Final and proposed regulations, passive foreign investment company (PFIC) rules

**Jan 15** - KPMG report: Final regulations on carbon oxide sequestration credit

**Jan 13** - KPMG report: Final section 4960 regulations on excise tax for excess remuneration and excess parachute payment for applicable tax-exempt organizations

**Jan 6** - KPMG report: Final regulations on changes to income recognition rules; initial impressions

## 2020

**Dec 30** - KPMG report: Favorable tax provisions for renewable energy industry enacted

**Dec 28** - KPMG report: President signs year-end funding, COVID-19 relief legislation; tax provisions are enacted

**Dec 22** - KPMG report: Compensation and benefit-related tax provisions in year-end funding and COVID relief legislation

**Dec 22** - KPMG report: Year-end funding and COVID relief legislation; charitable giving provisions extended, expanded

**Dec 21** - KPMG report: Final regulations, section 162(m) deduction limitation on executive compensation

**Dec 10** - KPMG report: Final regulations addressing parking deduction limitations under section 274

**Dec 2** - KPMG report: Final regulations under section 1031, like-kind exchanges

**Dec 2** - KPMG report: Separately computed UBTI, analysis of final regulations

**Nov 24** - KPMG report: Analysis of final and proposed foreign tax credit regulations

**Nov 24** - KPMG report: Final regulations under sections 245A and 954(c)(6) and correcting amendments

**Nov 16** - KPMG report: IRS to respect deduction for elective passthrough entity taxes of various states

**Nov 4** - KPMG report: Year-end deadline to remove mandatory section 162(m) delay provisions in deferred compensation arrangements

**Nov 2** - KPMG report: Correcting amendments to final regulations, FDII and GILTI (updated November 2, 2020)

**Oct 30** - KPMG report: Correcting amendments to final regulations, FDII and GILTI

**Oct 21** - KPMG report: Final regulations on consolidated NOLs, inclusive of insurance company regulations

**Oct 15** - KPMG report: Initial impressions of final regulations, withholding and reporting obligations on dispositions of certain partnership interests

**Oct 12** - KPMG report: Summary and initial analysis of Pillar One Blueprint

**Oct 12** - KPMG report: Summary and initial analysis of Pillar Two Blueprint

**Oct 12** - KPMG report: Treasury responds to insurance comments in proposed and final regulations on foreign tax credit

**Oct 6** - KPMG report: IRS expanded enforcement focus on abusive micro-captive insurance companies

**Oct 5** - KPMG report: Initial impressions of final and proposed foreign tax credit regulations

**Oct 5** - KPMG report: Final regulations on source of income for certain sales of personal property, including inventory

**Oct 2** - KPMG report: Final regulations on deductibility of meal and entertainment expenses (initial impressions)

**Sep 28** - KPMG report: Trump campaign's tax proposals (FAQs)

**Sep 23** - KPMG report: Initial impressions of final regulations, excise tax on college net investment income

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

**Sep 18** - KPMG report: Biden's tax proposals (FAQs, updated September 18)

**Sep 15** - KPMG report: Final regulations on computing and reporting life insurance reserves (initial impressions)

**Sep 3** - KPMG report: Highlights of final BEAT regulations under section 59A

**Sep 3** - KPMG report: Regulations under sections 245A, 951A, 954 (GILTI); treatment of dividends from foreign corporations

**Aug 31** - KPMG report: Initial analysis of Notice 2020-65, guidance on employee payroll tax deferral

**Aug 13** - KPMG report: Analysis of final and proposed regulations, high-tax exception under GILTI and subpart F



**Aug 5** - KPMG reports: Initial analysis of regulations, guidance under section 163(j) (printable version)

**Aug 4** - KPMG reports: Initial analysis of regulations, guidance under section 163(j)

**Jul 31** - KPMG report: Analysis of final FDII regulations

**Jul 21** - KPMG report: Initial impressions about final and proposed regulations, high-tax exception under GILTI and subpart F

**Jul 10** - KPMG report: Initial impressions of final regulations related to deduction for FDII and GILTI under section 250

**Jul 10** - KPMG report: IRS reaffirms property owned by tax equity partnership is not public utility property (PLR)

**Jul 7** - KPMG report: Insurance-related measures in consolidated NOL regulations

**Jun 23** - KPMG report: Proposed regulations and guidance on qualified transportation fringe benefits

**Jun 5** - KPMG report: IRS "GLAM" requiring holding-period segmentation when cash or property contributed to corporation without issuance of shares

**May 29** - KPMG report: Initial impressions of Notice 2020-41 and "beginning of construction" under sections 45 and 48 (COVID-19)

**May 4** - KPMG report: Property owned by tax equity partnership is not public utility property (PLR)

**Apr 30** - KPMG report: Initial impressions of additional FAQs on the employee retention credit (COVID-19)

**Apr 24** - KPMG report: Initial impressions of proposed regulations on separately computed UBTI

**Apr 24** - KPMG report: IRS FAQs on NOL carrybacks for taxpayers with section 965 inclusions (COVID-19)

**Apr 23** - KPMG report: JCT description of employee retention credit, payroll deferral provisions in CARES Act

**Apr 23** - KPMG report: FAQs for determining U.S. trade or business or permanent establishment (COVID-19)

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

**Apr 21** - KPMG report: COVID-19-related inventory impairments; cash flow opportunity for resellers

**Apr 20** - KPMG report: Initial impressions of Rev. Rul. 2020-8 and 10-year limitations period, foreign tax credit and NOL carrybacks

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

**Apr 17** - KPMG report: Relief to make or withdraw a real property trade or business or farming business election and certain other elections related to the CARES Act changes to section 163(j)

**Apr 14** - KPMG report: Tax considerations of disruptions in healthcare industry in COVID-19 environment

**Apr 10** - KPMG report: Initial impressions of IRS guidance implementing NOL provisions in CARES Act (COVID-19)

**Apr 9** - KPMG report: Initial impressions of final regulations implementing "anti-hybrid" provisions (sections 245A(e), 267A, and 1503(d))

**Apr 3** - KPMG report: Employer-related liquidity—tax credits, deferrals, and efficiencies (COVID-19)

**Apr 2** - KPMG report: Proposed regulations on computing and reporting life insurance reserves for insurance companies

**Apr 2** - KPMG report: Lending programs under CARES Act, including interactions with tax provisions (COVID-19)

**Mar 27** - KPMG report: Tax provisions in the CARES Act (COVID-19 “phase 3” response): Preliminary analysis and observations

**Mar 24** - KPMG report: Timing considerations for QOF and QOF investors in light of COVID-19

**Mar 21** - KPMG report: New law (H.R. 6201) provides paid FMLA and sick leave (COVID-19)

**Mar 17** - KPMG report: Employers providing employee hardship assistance related to coronavirus (COVID-19)

**Mar 16** - KPMG report: Compensation and benefits concerns in uncertain times—telecommuting and other items (COVID-19 considerations)

**Feb 18** - KPMG report: Contractor’s “substantial rights” for research tax credit (U.S. Tax Court)

**Jan 28** - KPMG report: Highlights of recent tax law changes for the healthcare industry

## 2019

**Dec 30** - KPMG report: Final regulations on withholding and reporting income to foreign persons (initial impressions)

**Dec 21** - KPMG report: Tax provisions enacted in December 2019 appropriations legislation

**Dec 20** - KPMG report: Initial impressions of final regulations for opportunity zones

**Dec 20** - KPMG report: Analysis of final and proposed foreign tax credit regulations

**Dec 17** - KPMG report: Proposed regulations under section 162(m) to address tax law changes (initial impressions)

**Dec 12** - KPMG report: Analysis of final regulations and additional proposed regulations under section 59A (“BEAT”)

**Dec 9** - KPMG report: “BEAT” final regulations, provisions applicable to insurance companies

**Dec 3** - KPMG report: Initial impressions about final and proposed foreign tax credit regulations

**Dec 2** - KPMG report: Initial impressions, final regulations and additional proposed regulations under section 59A (“BEAT”)

**Nov 1** - KPMG report: Removal of documentation rules under section 385; future proposed regulations may eliminate per se funding rule

**Oct 3** - KPMG report: Initial impressions of proposed regulations addressing repeal of section 958(b)(4); relief provided by Rev. Proc. 2019-40

**Oct 3** - KPMG report: Changes proposed in draft versions, Form 1065 and Schedule K-1 for 2019

**Sep 13** - KPMG report: Proposed regulations on treatment of built-in items for section 382 (initial impressions)

**Sep 6** - KPMG report: Proposed regulations on changes to income recognition rules; initial impressions

**Aug 21** - KPMG report: Non-life insurance companies and “BEAT” considerations

**Aug 13** - KPMG report: Initial impressions of cloud-computing, digital-content transactions (proposed regulations)

**Aug 9** - KPMG report: Guidance on accounting method change for insurance companies



(Rev. Proc. 2019-34)

**Jul 23** - KPMG report: Section 846 and revised discount factors and guidance on accounting method change (insurance companies)

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

**Jun 25** - KPMG report: Section 199A implications for cooperatives; initial impressions of proposed regulations

**Jun 19** - KPMG report: Initial impressions of final regulations under section 951A (GILTI) and certain guidance related to foreign tax credits, as well as new proposed regulations under sections 951A and 958 (rules for determining stock ownership)

**Jun 19** - KPMG report: Initial impressions of temporary regulations under section 245A; denial of dividends received deduction for certain dividends from current or former CFCs

**Jun 18** - KPMG report: Modification of discounting rules for insurance companies (initial impressions about final regulations)

**Jun 13** - KPMG report: Ninth Circuit reverses Tax Court (again), upholds cost-sharing regulations

**May 29** - KPMG report: Final regulations, amount determined under section 956 for corporate U.S. shareholders

**May 20** - KPMG report: Ownership-attribution rules for CFC related persons; rents from active conduct of trade or business (proposed regulations)

**May 13** - KPMG report: Qualified business units (QBUs), foreign currency gain or loss recognition and deferral (report on final regulations)

**May 9** - KPMG report: Proposed regulations, withholding obligations incident to transfers of interests by foreign partners, partnerships engaged in U.S. trade or business

**Apr 29** - KPMG report: Twenty questions about possible technical corrections to 2017 Tax Act

**Mar 8** - KPMG report: Initial impressions, observations on proposed FDII, GILTI regulations under section 250

**Feb 5** - KPMG report: Changes in corrected final regulations under section 199A

**Jan 24** - KPMG report: Analysis and observations of final section 199A regulations

**Jan 22** - KPMG report: Regulations addressing treatment under section 199A, dividends paid by REITs

**Jan 18** - KPMG report: Final regulations relating to “transition tax” under section 965

**Jan 14** - KPMG report: Tax policy and the 116th Congress – observations and preliminary analysis

**Jan 3** - KPMG report: Preliminary analysis and observations regarding certain exempt organization provisions in JCT Bluebook

**Jan 3** - KPMG report: JCT Bluebook clarifies intended application of enhanced charitable contribution deduction

## 2018

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

**Dec 21** - KPMG report: Initial impressions, proposed regulations implementing “anti-hybrid” provisions of new tax law

**Dec 21** - KPMG report: Preliminary analysis and observations regarding certain passthrough provisions in JCT Bluebook

**Dec 21** - KPMG report: Preliminary analysis and observations regarding certain international provisions in JCT Bluebook

**Dec 21** - KPMG report: Initial impressions of proposed regulations under section 864(c)(8)

**Dec 19** - KPMG report: “BEAT” proposed regulations, provisions applicable to insurance companies

**Dec 17** - KPMG report: Analysis and observations about “BEAT” proposed regulations

**Dec 17** - KPMG report: Initial impressions of Notice 2019-01 and “PTEP” guidance

**Dec 14** - KPMG report: Initial impressions about Rev. Proc. 2019-10, computing insurance company reserves

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

**Dec 12** - KPMG report: Initial impressions, FAQs on “transition tax” under section 965 for 2018 returns

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

**Nov 28** - KPMG report: Initial impressions of proposed regulations under section 163(j), business interest limitation

**Nov 7** - KPMG report: U.S. state and local election results, tax-related ballot measures

**Nov 4** - KPMG report: Initial impressions of proposed regulations coordinating sections 956 and 245A

**Oct 22** - KPMG report: Initial impressions of proposed regulations: Opportunity zones and deferral of gains

**Oct 12** - KPMG report: Initial impressions of proposed GILTI regulations

**Aug 10** - KPMG report: Issues and analysis of section 965 proposed regulations

**Aug 9** - KPMG report: Proposed bonus depreciation regulations and 2018 filing season: Opportunities and pitfalls

**Jul 12** - KPMG report: Initial analysis of final regulations addressing “inversions”

**Jun 14** - KPMG report: Federal developments supplement to KPMG’s report on new tax law

**Mar 5** - Tax reform executive edition: Highlights of the new tax law

**Feb 6** - Tax reform—KPMG report on new tax law

**Jan 18** - KPMG report: New tax measures affecting partnerships, S corporations, and their owners

**Jan 8** - KPMG report: Power and utilities industry measures in new tax law