

TaxNewsFlash

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

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

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

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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

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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

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

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

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

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

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

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

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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”)

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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”)

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

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

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

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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

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

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

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

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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

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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

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

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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

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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