

State Bar of Michigan
Taxation Section

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Tax Highlights

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Mission: Tax Highlights is a summary of selected income, estate and gift legislative and regulatory tax developments of general interest. This is not a comprehensive reporter of all tax developments. YOUR input is welcome. You can submit proposals for topics to include by sending a message to Sean H. Cook at scook@wnj.com. New materials from the last edition are in red. Materials related to the TCJA are in green.

Current Hot Issues

- Rev. Rul. 2019-11: Tax benefit rule explained for state income tax refunds received in a subsequent tax period
- 199A Guidance: Proposed Rulemaking becomes FINAL (see below)
- Meals and Entertainment Guidance: Notice (see below)
- Opportunity Zone Guidance: Rev. Rul. 2018-19; First set of Proposed Regulations issued on 10/29/18; **Second set of Proposed Regulations issued on 4/17/19**
- *Wayfair* Decision Guidance: R.A.B. 2018-16
- Michigan: Illegal Activities: Notice dated September 12, 2018
- Michigan's Adoption of the Tax Cuts and Jobs Act of 2017: Notice dated July 2, 2018 regarding repatriation, Base Erosion Anti-Abuse Tax and Global Intangible Low Tax Income; Michigan Department of Treasury Update 11/01/2018
- Centralized Partnership Audit Regime Notice 2019-6, 2019-3 IRB
- Michigan Department of Treasury has issued a release that summarized the Michigan income tax treatment of retirement and pension benefits effective for tax year 2018. February 4, 2019.
- Michigan Department of Treasury has updated its guidance on the sales and use tax bad debt deduction, for periods after September 30, 2019. This revised guidance incorporates a recent Michigan Supreme Court decision. Michigan Revenue Administrative Bulletin No. 2019-3, 02/15/2019.
- Gov. Whitmer proposes Gas Tax
- Gov. Whitmer proposes tax on flow-through entities to offset tax reinstate the retirement income exclusion modifying the current age based exclusions
- **In a FAQ on July 1, 2019, the IRS provided relief for investors who invested in 2018 in QOFs prior to the publication of QOF netting rules that require an investor to net his capital gains against capital losses at the end of the tax year before he can invest in a QOF.**
- **The Taxpayer First Act was signed into law on July 1, 2019.**

- Tax Court adopted final amended to its partnership litigation rules on July 15, 2019.
- The PRIDE Act of 2019, which would permit legally married same-sex couples to amend their filing status, passed the House on July 24, 2019.

Proposed and Passed Tax Legislation

Federal	Michigan
S. 1827 the “Ending Tax Breaks for Private Prisons Act” would exempt private prisons from receiving REIT status. Introduced in Senate on 6/13/2019.	HB 4882 of 2019: Individual income tax – amends MCL 206.1-206.713 to provide for 1-time credit for organ donation
H.R. 748 the “Middle Class Health Benefits Tax Repeal Act of 2019” would repeal the 40% “Cadillac tax” provision of the ACA. Passed the House on 7/17/19.	HB 4903 of 2019: Individual income tax – amends MCL 206.30 to provide for deduction for unemployment benefits
H.R. 3301 the “Taxpayer Certainty and Disaster Tax Relief Act of 2019” would extend certain provisions through 2020. Approved by House Ways and Means on 6/20/19.	HB 4919 of 2019: Individual income tax – amends MCL 206.272 to expand eligibility for earned income tax credit
H.R. 3300 “Economic Mobility Act of 2019” would expand the earned income credit and make the child tax credit fully refundable. Referred to House Ways and Means on 6/18/19.	HB 4881 of 2019: Sales tax – amends MCL 205.51-205.78 to provide for sales tax holiday on back-to-school clothing
H.R. 3299 “PRIDE Act of 2019” would permit legally married same-sex couples to amend their filing status. Passed House on 7/24/19.	HB 4880 of 2019: Use tax – amends MCL 205.91-205.111 to provide for use tax holiday on back-to-school clothing
H.R. 3151 the “Taxpayer First Act” revises requirements for the IRS regarding its organization, customer service, enforcement procedures, cybersecurity and identity protection, and IT management. Enacted on 7/1/19.	HB 4863 of 2019: Sales tax – create exemption for certain weapons and ammunition
H.R. 2806 would treat certain scholarships and grants as earned income for purposes of the kiddie tax. Referred to House Ways and Means on 5/16/19.	HB 4864 of 2019: Use tax – create exemption for certain weapons and ammunition
H.R. 2774 “Primary Care Patient Protection Act of 2019” would require coverage without a deductible of certain primary care services by high deductible health plans. Referred to House Ways and Means on 5/15/19.	SB 0393 of 2019: Individual income tax – amends MCL 206.8 to include fetus in the definition of dependent

H.R. 2481 “Gold Star Family Tax Relief Act” would correct a provision in the TCJA that inadvertently resulted in the heavy taxation of military survivor benefits. Passed the Senate on 5/21/19. Introduced in House on 5/2/19.	SB 0409 of 2019: Individual income tax – amends MCL 206.1-206.713 to provide for incentives for installation of electric vehicle charging stations
H.R. 1957 the "Taxpayer First Act of 2019" would modernize the IRS, improve taxpayer services and strengthen taxpayer protections. Combined with H.R. 3151 (see above).	SB 0414 of 2019: Individual income tax – amends MCL 141.502a to prohibit imposition of city income tax
H.R. 2297 the “Tax Filing Simplification Act of 2019” would require the IRS to provide taxpayers with software for preparing and filing tax returns. Referred to House Ways and Means on 4/12/19.	SB 0421 of 2019: Individual income tax – amends MCL 206.1-206.713 to establish a credit for the purchase of certain housing and for certain home mortifications
H.R. 2284 the “Disaster Tax Relief Act of 2019” would provide tax relief to victims of natural disasters between 12/31/18 and 4/15/19. Referred to House Ways and Means on 4/10/19.	SB 0422 of 2019: Individual income tax – amends MCL 125.1422 to authorize certification of income tax credit by Michigan state housing development authority
H.R. 1994 “Setting Every Community up for Retirement Enhancement (SECURE) Act” of 2019 would allow for an increase in retirement savings and improve the portability of lifetime income options. Passed the House on 5/23/19.	SB 0423 of 2019: Individual income tax – amends MCL 206.51 to provide for annual rollback of rare until zero
S. 972 / H.R. 1007, the “Retirement Enhancement Savings Act of 2019” would make a number of retirement plan modifications. Referred to House Ways and Means on 2/6/19; read in the Senate for a second time on 4/4/19.	HB 4006 of 2019: Individual income tax – amends MCL 206.30 to eliminate retirement or pension benefits 3-tier limitations and restrictions on deductions for retirement or pension benefits based on taxpayer’s age
JCX-1-19 “Tax Technical Clerical Corrections Act Discussion Draft”	HB 4157 of 2019: Individual income tax – amends MCL 206.520 to remove the property tax credit eligibility based on a homestead taxable value cap
H.R. 264 “Financial Services and General Government Appropriations Act” which will fund the IRS through September 2019. Passed the House. Read for a second time in the Senate on 1/10/19.	HB 4263 of 2019: Individual income tax – amends MCL 206.51d to increase and accelerate earmark to the Michigan transportation fund
S. 215 “Death Tax Repeal Act of 2019”. Read twice and referred to Finance Committee on 1/24/19.	HB 4540 of 2019: Sales tax – amends MCL 205.51 - 205.78 to clarify nexus of marketplace facilitators
H.R. 942 “SAFETY Act” would provide research tax credits and excise taxes for	HB 4040 of 2019: Taxation – amends MCL 205.422 et seq. to prohibit tobacco vending machines

<p>certain firearms. Referred to House Ways and Means on 1/31/19.</p>	
<p>H.R. 957 “Tax Cuts and Jobs Middle Class Enhancement Act” would increase standard deduction and reduce medical expense deduction floor. Referred to House Ways and Means on 2/4/19.</p>	<p>HB 4057 of 2019: Liquor tax – amends MCL 436.1221 to create earmark of net revenues for substance use disorder prevention and treatment programs</p>
<p>S. 422/H.R. 1118 “Small Business Tax Equity Act of 2019” would exempt a business that conducts marijuana sales in compliance with state law from a provision in the Code that prohibits business-related tax credits or deductions for expenditures in connection with trafficking in controlled substances. Referred to Senate Finance Committee (2/7/19) and House Ways and Means (2/8/19).</p>	<p>HB 4166 of 2019: Use tax – amends MCL 205.94 to exempt sale of feminine hygiene products</p>
<p>S.437/H.R. 1142 “SALT Act” Would repeal the deduction limitation for state and local taxes and restore 39.6% individual tax bracket. Referred to Senate Finance Committee (2/12/19) and House Ways and Means (2/11/19).</p>	<p>HB 4825 of 2019: Use tax – provides for use tax holiday for back-to-school clothing and school supplies</p>
<p>S. 687/H.R. 1300 “Taxpayer Penalty Protection Act of 2019” would provide temporary safe harbor for certain individuals’ failure to pay estimated income tax. Referred to Senate Finance Committee (3/6/19) and House Ways and Means (2/15/19).</p>	<p>HB 4823 of 2019: Use tax – amends MCL 205.91-205.111 to provide for use tax holiday for back-to-school clothing and school supplies</p>
<p>S. 617 “Tax Extender and Disaster Relief Act of 2019” would extend certain credits and deductions that will otherwise expire soon. Read a second time in Senate on 3/4/19 and placed on calendar.</p>	<p>HB 4824 of 2019: Sales tax – amends MCL 205.51-205.78 to provide for sales tax holiday for back-to-school school supplies</p>
<p>S. 647/H.R.1516 “Wall Street Tax Act of 2019” would impose a tax on certain trading transactions. Referred to Senate Finance Committee (3/5/19) and House Ways and Means (3/5/19).</p>	<p>HB 4816 of 2019: Economic development – creates new act for the regional event center financing act</p>
<p>S. 750 “New Markets Tax Credit Extension Act of 2019”. Referred to Finance Committee on 3/12/19.</p>	<p>HB 4814 of 2019: Individual income tax – amends MCL 125.1422 to authorize certification of income tax credit by Michigan state housing development authority</p>
<p>S. 765/H.R. 1725 “Digital Goods and Services Tax Fairness Act of 2019” would prohibit discriminatory taxes on digital goods and services. Referred to Senate Finance</p>	<p>HB 4813 of 2019: Individual income tax – amends MCL 206.1-206.713 to establish credit for the purchase of certain housing and for certain home modifications</p>

Committee (3/13/19) and House Judiciary Committee (3/13/19).	
	HB 4795 of 2019: Individual income tax – amends MCL 206.623 to add back federal deduction for certain outsourcing expenses
	HB 4789 of 2019: Individual income tax – amends MCL 206.1-206.713 to provide for incentives for installation of electric vehicle charging stations
	HB 4781 of 2019: Individual income tax – amends MCL 206.30 et seq. to create and modify flow-through entity tax, retirement or pension benefits, corporate income tax rate, credits and revenue distribution
	HB 4778 of 2019: Individual income tax – amends MCL 206.1-206.713 to provide for a credit for purchase or renovation of certain qualified green residential buildings
	SB 0371 of 2019: Individual income tax – amends MCL 206.435 to provide a check-off option for donations to pediatric congenital heart association fund
	SB 0370 of 2019: Individual income tax – creates new appropriations to create the Ruby Jane Act and pediatric congenital heart association fund
	SB 0378 of 2018: Corporate income tax – amends MCL 206.1-206.713 to provide for a tax credit for qualified research and development
	HB 4590 of 2019: Tax – creates new act to provide for the imposition of a tourism reinvestment excise tax for certain countries
	SB 0324 of 2019: City income tax – amends MCL 432.1-432.47 by requiring city income taxes be withheld from lottery prizes
	SB 0315 of 2019: Individual income tax – provides for a credit for expenditures by certain school teachers for certain supplies
	HB 4582 of 2019: Individual income tax – provides for a credit for expenditures by certain school teachers for certain supplies
	HB 4563 of 2019: Tax – amends MCL 125.3102 and 125.3207 to permit short-term rentals

	HB 4562 of 2019: Tax – amends MCL 141.1322 and 141.1324 to revise the convention and tourism promotion act to include certain short-term rentals
	HB 4561 of 2019: Tax – amends MCL 141.1432 and 141.1434 to revise regional convention and tourism promotion act to include certain short-term rentals
	HB 4560 of 2019: Tax – amends MCL 141.882 and 141.884 to revise convention and tourism marketing act to include certain short-term rentals
	HB 4559 of 2019: Tax – amends MCL 141.872 and 141.874 to revise community convention or tourism marketing act to include certain short-term rentals
	HB 4558 of 2019: Tax – amends MCL 141.892 and 141.895 to revise regional tourism marketing act to include certain short-term rentals
	HB 4557 of 2019: Tax – amends MCL 141.861 and 141.862 to modify the excise tax on business of providing accommodations to include certain short-term rentals
	HB 4556 of 2019: Tax – amends MCL 207.623 and 207.624 to modify the excise tax on business of providing accommodations to include certain short-term rentals
	HB 4554 of 2019: Tax – creates new Michigan short-term rental promotion act that provides for registry of short-term rentals
	HB 4541 of 2019: Use tax – amends MCL 205.91-205.111 to clarify the nexus of marketplace facilitators
	HB 4530 of 2019: Sales tax – amends MCL 205.51-205.78 to clarify the nexus of marketplace facilitators
	HB 4543 of 2019: Use tax – requires out-of-state retailers to remit use tax
	HB 4542 of 2019: Sales tax – requires out-of-state retailers to remit sales tax
	HB 4514 of 2019: Use tax – amends MCL 205.91-205.111 by adding an exemption for firearm safety devices

	HB 4513 of 2019: Sales tax – amends MCL 205.51 by adding an exemption for firearm safety devices
	SB 0285 of 2019: Individual income tax – amends MCL 390.1472 and 290.1486 to conform qualified withdraw from Michigan education savings program with the 2018 federal modifications
	HJR G of 2019: Individual income tax – amends sec 7, art. IX of the state constitution to provide for graduated income tax rate
	HB 4482 of 2019: Individual income tax – amends MCL 206.30 to increase and adjust personal and special exemption amounts based on taxable income
	HB 4481 of 2019: Individual income tax – amends MCL 206.51 to provide for a graduated tax rate
	SB 0269 of 2019: Individual income tax – amends MCL 205.1-205.31 by providing for returns in the taxpayer protection act
	HB 4364 of 2019: Use tax – amends MCL 205.94 to exempt use tax on higher education books
	HB 4363 of 2019: Sales tax – amends MCL 205.54a to exempt sales tax on higher education books
	HB 4388 of 2019: Individual income tax – amends MCL 206.1-206.713 to provide for credit for donation to certain charitable organizations and community foundations
	HB 4324 of 2019: Individual income tax – amends MCL 206.272 to increase the earned income tax credit
	SB 0186 of 2018: Gaming – creates new act for lawful internet gaming
	HB 4311 of 2019: Gaming – creates a new act for lawful internet gaming
	HB 4298 of 2019: Individual income tax – amends MCL 206.272 to restore the earned income tax credit
	HB 4278 of 2019: Individual income tax – amends MCL 206.30 to eliminate 3-tier limitations and restrictions on deductions for retirement plans or pension benefits based on taxpayer's age

	SB 0124 of 2019: Use tax - amends MCL 205.94 to exempt sale of feminine hygiene products
	SB 0123 of 2019: Sales tax - amends MCL 205.54a to exempt feminine hygiene products
	HB 4262 of 2019: Individual income tax - amends MCL 205.51d to increase and accelerate the collections earmarked to the Michigan transportation fund
	SB 0121 of 2019: Individual income tax – amends MCL 206.30 to provide for a tax incentive for contributions made to first-time home buyers program
	SB 0120 of 2018: Individual income tax – Creates new act to create a Michigan first-time home buyer savings program
	HB 4204 of 2019: Use tax – amends MCL 205.92b to modify the definition of exemption for prosthetic devices
	HB 4203 of 2019: Sales tax - amends MCL 205.51a to modify the definition for exemption for prosthetic devices
	HB 4199 of 2019: Taxation – amends MCL 205.422 et seq. and repeals MCL 205.434 to earmark revenue and modify tax on certain electronic smoking devices and certain tobacco products
	HB 4190 of 2019: Economic development – amends MCL 207.808 to prohibit new agreements and certain amendments to tax credit agreements
	HB 4189 of 2019: Michigan business tax – amends and repeals parts of MCL 208.1101-208.1601 to provide for an election to file a return under the Michigan business tax rather than corporate income tax under certain circumstances
	HB 4188 of 2019: Taxation – amends MCL 205.422 et seq. and repeals MCL 205.434 to modify tax on certain electronic smoking devices and certain tobacco products and earmark revenue
	HB 4191 of 2019: Corporate income tax – amends MCL 206.680 to provide for an election to file a return under the Michigan business tax under certain circumstances

	HB 4169 of 2019: Use tax – amends MCL 205.94k to exempt purchase of certain aviation equipment
	HB 4116 of 2019: Use tax – amends MCL 205.94 to exempt sale of feminine hygiene products
	HB 4168 of 2019: Sales tax – amends MCL 205.54x to exempt purchase of certain aviation equipment
	HB 4165 of 2019: Sales tax – amends MCL 205.54a to exempt feminine hygiene products
	HB 4183 of 2019: Individual income tax – amends MCL 206.1-206.713 to create a child and dependent care credit
	HB 4171 of 2019: Individual income tax – amends MCL 206.30 to clarify limitations and restrictions on retirement income deductions for a surviving spouse
	HB 4182 of 2019: Corporate income tax – amends MCL 206.1-206.713 to create credit as incentive for certain taxpayers that provide child care for their employees
	HB 4180 of 2019: Corporate income tax – amends MCL 206.1-206.713 to create credit for certain taxpayers that provide employment to unemployed individuals
	SB 0107 of 2019: Individual income tax – amends MCL 206.272 to restore earned income tax credit
	HB 4125 of 2019: Individual income tax – amends MCL 206.51 & 206.51d and repeals MCL 206.51g to modify and eliminate earmark for school aid fund and the Michigan transportation fund
	SB 0085 of 2019: Individual income tax – amends MCL 206.1-206.713 to create a child and dependent care credit
	SB 0086 of 2019: Individual income tax - amends MCL 206.1-206.713 to create individual income tax credit for payment of certain student loans
	HB 4100 of 2019: Individual income tax – amends MCL 206.1-206.713 by restoring the state historic preservation tax credit program
	HB 4110 of 2019: Individual income tax – amends MCL 206.522 to increase veteran

	property tax credit for certain qualified veterans.
	Michigan Regulation and Taxation of Marihuana Act (MRTMA) imposes an excise tax “at the rate of 10% of the sales price for marihuana sold or otherwise transferred to anyone other than a marihuana establishment” in addition to any other applicable state tax.
	Michigan Regulation and Taxation of Marihuana Act (MRTMA) imposes a 6% sales tax as marihuana constitutes “tangible personal property” under the General Sales Tax Act.
	SB 0063 of 2019: Individual income tax – amends MCL 206.30 to provide for deductions for the costs, care, and maintenance of a service animal
	HB 4089 of 2019: Income tax – amends MCL 141.502a et seq. to prohibit a city imposing an income tax on nonresidents
	SB 0058 of 2019: Taxation – amends MCL 205.427 to modify the cigarette tax
	SB 0055 of 2019: Individual income tax – amends MCL 206.1-206.713 by restoring tax credit for charitable donations to food banks, shelters, and community foundations
	SB 0054 of 2019: Individual income tax – amends MCL 206.1-206.713 by restoring the state historic preservation tax credit program
	SB 0043 of 2019: Use tax – provides exemption for contact lenses
	SB 0044 of 2019: Sales tax – provides for exemption for contact lenses.
	Senate Joint Resolution D of 2019: Individual income tax - to amend sec. 7, art. IX of the state constitution to allow for a graduated income tax.
	SB 0016 of 2019: Business tax – provides for recapture of tax credits for businesses relocating outside of this state.
	SB 0018 of 2019: Individual income tax – provides for student loan forgiveness for disabled veterans under the total and permanent disability discharge program.
	SB 0017 of 2019: Individual income tax – amends MCL 206.30 to eliminate 3-tier

	limitations and restrictions on deduction for retirement or pension benefits based on taxpayer's age
	SB 0015 of 2019: Individual income tax – creates child care credit.
	SB 0013 of 2019: Individual income tax – eliminate 3-tier limitations and restrictions on deduction for retirement or pensions benefits based on taxpayer's age.
	HB 4038 of 2019: Individual income tax – credit for donation of agricultural products to hunger relief charitable organizations.
	PA 0460 of 2018: (<i>SB 0361 (2017)</i>): Corporate Income Tax – clarifies tax base of financial institutions. Approved by the Governor 12/26/18.
	SB 0362 of 2017: Corporate income tax – amends MCL 206.653 and 206.657 to clarify financial institutions and apportionment for unitary business group. Vetoed by Governor 12/28/18; (addenda added 12/31/18 to 2018 SJ 85.)
	PA 0589 of 2018: Individual tax- additional personal exemption for stillborn birth.
	PA 0588 of 2018: Individual tax- compensation for wrongful imprisonment and exempt from taxable income and total household resources under homestead property tax credit.
	PA 0456: HB 5025 and HB 4618 (see below)
	HB 5656 (2018): Excise Taxes – tax on bottled water from non-muni source
	PA 0530 of 2018 (<i>HB 5913 (2018)</i>): Sales tax – tax exempt status for 501(c)(19) organizations. Approved by Governor 12/27/18.
	HB 6550 (2018): Use tax – purchase of certain aviation equipment – exemption. Vetoed by the Governor 12/28/18.
	HB 6549 (2018): Sales tax – purchase of certain aviation equipment – exemption. Vetoed by the Governor 12/28/18.
	HB 6433 (2018): Individual tax- credit for donation to certain charitable organizations
	HB 6434 (2018): Individual tax- credit for donation to a community foundation

	HB 6485 (2018): Individual tax- elimination of income and expenses of producing oil and gas Vetoed by the Governor 12/28/18; (addenda added 12/31/18 to 2018 HJ 86).
	PA 438 of 2018 (<i>HB 4412 (2018)</i>): Tax Tribunal Reform. Approved by Governor on 12/20/18.
	PA 0553 of 2018 (<i>HB 5025 (2017)</i>): Individual tax – Withholding tax refunds for unpaid city taxes administered by the state. Approved by Governor on 12/27/18.
	PA 456 of 2018 (<i>HB 4618 (2017)</i>): Individual tax – Modification to city income tax administration by the state. Approved by Governor on 12/20/18.
	HB 4926 (2017) Gaming – allow and regulate. Vetoed by the Governor 12/28/18; (addenda added 12/31/18 to 2018 HJ 86)
	PA 464-466, 625-626 of 2018 (<i>SB 0703-0707 (2018)</i>): Taxation- convention and tourism promotion act. Approved by Governor on 12/12/18; (addenda added 12/31/18 to 2018 SJ 85).
	SB 0304 (2017): Cigarette tax. Vetoed by Governor 12/28/18; (addenda added 12/28/18 to 2018 SJ 85).
	SB 0511 (2017): Individual income tax – First time home buyer savings program act. Vetoed by the Governor 12/21/18.
	SB 0512 (2017): Individual income tax – Tax incentive for contributions made to first time home buyers program. Vetoed by the Governor 12/21/18.
	PA 0673 of 2018 (<i>SB 0906 (2018)</i>): Sales Tax – Exemption of school bus. Approved by the Governor 12/28/18.
	PA 0679 of 2018 (<i>SB 0907 (2018)</i>): Use Tax – Exemption of school bus. Approved by the Governor 12/28/18.
	SB 1097 (2018): Corporate Income Tax Interest Expense Deduction. Vetoed by the Governor 12/28/18.
	SB 1170 (2018): Taxation of Flow through entities. Vetoed by the Governor 12/28/18; (addenda added 12/28/18 to 2018 SJ 85).

Final Federal Tax Regulations Issued

TD	Primary Code Section	Description	Date Issued
9873	501(c)(4)	Organizations must notify IRS within 60 days of establishment of intent to operate under 501(c)(4)	7/22/2019
9872	50	Income inclusion when lessee treated as having acquired investment credit property	7/18/2019
9871	704	Partnership's allocation of creditable foreign tax expenditures	7/24/2019
9870	451	Removed Reg. §1.451-5 regarding accrual accounting for certain advance payments because it was overridden by the TCJA	7/12/2019
9869	301	Employment tax treatment of partners in a partnership that owns a disregarded entity	7/1/2019
9868	1361	Electing small business trusts with nonresident alien owners	6/17/2019
9867	9832	Integration of HRAs with individual insurance or Medicare	6/17/2019
9866	951A	GILTI included in gross income of U.S. shareholders of foreign corporations	6/14/2019
9865	245A	(Temp) Dividends received deduction for CFCs and 954 look-through exception	6/17/2019
9864	170	Safe harbor on charitable contributions and SALT credits	6/13/2019
9863	846	Insurance company discounting rules	6/17/2019
9862	337(d)	Transfers of property to RICs and REITs	6/4/2019
9861	6051	Allows truncated TINs	7/3/2019
9860	3511	Employment tax for CPEOs	5/24/2019
9859	956	Domestic corporations owning stock in CFCs	5/23/2019
9858	31 USC 330	Enrolled agent and enrolled retirement agent fees	5/13/2019
9857	987	Recognition and deferral of foreign currency gain or loss	5/10/2019
9856	6103(j)(1)	Authorized disclosure of return information to Census Bureau	4/9/2019

9855	4963, 6011, 6071	Return and payment of Certain Excise Taxes	4/8/2019
9854	148	Arbitrage Restrictions	4/8/2019
9853	6707A, 6011	Penalty; Failure to Disclose Transaction	3/26/2019
9852	1471-1474	Compliance Requirements under FATCA	3/25/2019
9851	851(a)(1), 1293(a)	Qualification as a RIC	3/19/2019
9850	42	Utility Allowance for LIHTC	3/4/2019
9849	N/A	Remove/Amend Outdated Regs	3/14/2019
9848	42	Compliance/Monitoring for LIHTC	2/26/2019
9847	199A	Qualified Business Income Deduction	2/8/2019
9846	965	Transition Tax	2/5/2019
9845	147	Private Activity Bonds	12/28/2018
9844	6221, et al	Centralized Partnership Audit Regime	12/21/2018
9843	263A	Simplified Method Cost Allocation	11/29/2018

Notices of Proposed Rulemaking - TCJA and other 2018 highlights Vol. 83 (2018)

No.	Date	Description
105474-18	7/10/2019	Determination of ownership in a passive foreign investment company (PFIC)
121508-18	7/3/2019	Exception to unified plan rule for multiple employer plans
106877-18	6/28/2019	Determination of the 4968 excise tax applicable to certain private colleges and universities
118425-18	6/18/2019	QBI deduction and 199A deduction for coops and their patrons
101828-19	6/21/2019	Treatment of domestic partnerships re: determining gross income of partners under 951 and CFCs
109826-17	6/7/2019	Exemption for interests in U.S. real property held by foreign pension funds
132240-15	5/31/2019	Income tax withholding for certain periodic and non-periodic payments
125135-15	5/20/2019	Amends the CFC related party and active rent rules
105476-18	5/8/2019	Withholding on Partnership Interest Transfer by Foreign Persons
117062-18	4/19/2019	ESBT with Nonresident Alien owner
120186-18	4/17/2019	Investing in Qualified Opportunity Funds
124627-11	4/1/2019	Withdraws Notice re COI Requirement
143686-07	3/28/2019	Withdraws Notice re Stock Basis
121694-16	3/26/2019	Amount of Distributions to Shareholders
113943-17	3/26/2019	Withdraws Notice re REIT Property
103083-18	3/25/2019	Reportable Policy Sales and Death Benefits
135671-17	3/25/2019	Corporate Partner Gain Recognition
104464-18	3/06/2019	Deduction for FDII and GILTI
134652-18	1/18/2019	Qualified Business Income Deduction
141739-08	12/31/2018	Retirement Standards for Tax Exempt Bonds
104352-18	12/28/2018	Rules re Hybrid Arrangements under 245A
106089-18	12/28/2018	Limit Deduction for Business Interest Expense
113604-18	12/27/2018	Sale of Partnership Interests under 864
104259-18	12/21/2018	Base Erosion and Anti-Abuse Tax
132884-17	12/18/2018	Reducing Burden under FACTA and Chapter 3
105600-18	12/07/2018	Foreign Tax Credit
106089-18	11/28/2018	Business Interest Expense
106706-18	11/23/2018	Estate and Gift Tax Exclusion "Clawback"
103163-18	11/07/2018	Discounting Rules for Insurance Companies
114540-18	11/05/2018	Controlled Foreign Corporation
115420-18	10/29/2018	Qualified Opportunity Fund
104226-18	10/10/2018	Transition Tax under 965
104390-18	10/10/2018	Global Intangible Low Tax Income (GILTI)

130244-17	9/24/2018	Debt-Equity: Removal of Documentation
112176-18	8/27/2018	Contributions: State and Local Tax Credits
136118-15, 119337-17, 118067-17, 120232-17, 120233-17	8/17/2018	Centralized Partnership Audit Regime
107892-18	8/16/2018	Qualified Business Income Deduction
104226-18	8/09/2018	Repatriation Tax
104397-18	8/08/2018	Additional First Year Depreciation
103474-18	7/18/2018	Preparer Due Diligence
106977-18	6/12/2018	Arbitrage Restrictions on Tax Exempt Bonds
132197-17	2/15/2018	Eliminating Unnecessary Regulations

Notices – TCJA

No.	Date	IRC Section/Topic
2019-45	8/5/2019	223(c)(2)
2019-43	7/29/2019	38, 45, 48
2019-42	6/26/2019	1400Z-1
2019-27	6/18/2019	199A
2019-12	6/11/2019	164, 170(c)
2019-33	5/28/2019	168(f)(2), (i)(9)
2019-26	4/8/2019	430, 417
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2019-24	4/1/2019	911
2019-22	4/1/2019	30D (GM credit threshold)
2019-20	4/1/2019	6722, 6698, 6038/Penalty Relief
2019-18	3/25/2019	401(a)(9)/Retraction of Proposed Regs in 2015-49
2019-17	3/18/2019	6654/Penalty Relief (Farmers/Fishermen)
2019-11	1/16/2019	6654/Penalty Relief (Individual)
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2019-9	12/31/2018	4960
2019-7	1/18/2019	199A
2019-6	12/19/2018	6241
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Citation	IRB/CB	IRC Section
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