

Lexis Advance® Tax

Accounting and Auditing

Internal Revenue Service



Now available on LA Tax: LexisNexis analysis of thirteen Treasury regulations (final and proposed) that have been issued since the passage of the Tax Cuts and Jobs Act of 2017 (“TCJA”).

The screenshot displays the Lexis Advance Tax interface. At the top, there is a search bar with the placeholder text "Enter a source name, a citation, terms or shep: [citation] to Shepardize®." Below the search bar, there are navigation tabs for "Home / Federal", "Federal", and "Actions". The main content area is divided into several sections. On the left, there are "Favorites", "Statutes", and "Regulations" sections. The "Regulations" section is expanded to show a list of regulations. On the right, there is a "Tax Cuts and Jobs Act of 2017" section, which is expanded to show a list of analysis items. A red arrow points to the "Lexis Analysis of TCJA Regulations (Proposed & Final)" link in the "Tax Cuts and Jobs Act of 2017" section. Below this link, a list of regulations is displayed, including "Toll Tax: Proposed IRC Section 965 Regulations Explained", "Global Intangible Low-Taxed Income: Proposed Regulations Explained", "Bonus Depreciation: Proposed Regulations Explained", "Charitable Contributions: Proposed Regulations Explained", "Qualified Business Income Deduction: Proposed Regulations Explained", "Qualified Business Income Deduction: Final Regulations Explained", "Foreign Tax Credits: Proposed Regulations Explained", "IRC Sec. 163(j): Proposed Regulations Explained", "Qualified Opportunity Zones: Proposed Regulations Explained", "IRC Sec. 956: Proposed Regulations Explained", "I.R.C. Sections 245A(e) & 267A: Anti-Hybrid Proposed Regulations Explained", "I.R.C. Section 864(c)(8): Proposed Regulations Explained", and "I.R.C. Section 59A Base-Erosion and Anti-Abuse Tax: Proposed Regulations Explained".

On December 20, 2017, for the first time in 30 years, Congress passed major tax legislation in the form of the Tax Cuts and Jobs Act of 2017 (“TCJA”), signed into law by President Trump on December 22, 2017. Shortly after the passage of the new tax law, LexisNexis published an in-depth analysis of TCJA. Since its passage, regulations have been issued by the Dept. of Treasury; the newly added analysis will help LexisNexis users keep up-to-date on the recently promulgated regulations.

Questions? Contact Customer Support at 877-810-5322

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