

Lexis Advance® Tax

Resources for Tax Cuts and Jobs Act



Internal Revenue Service

Many provisions of the *Tax Cuts and Jobs Act* (December 2017) were so complicated that tax practitioners have been awaiting guidance in the form of Treasury Regulations, explaining how these provisions are supposed to operate in the real world. Since August of last year, Treasury has issued many sets of proposed and final regulations. But because the regulations themselves are no easy read, Lexis is happy to provide its users a series of plain-English white papers that explain each set of regulations.

There are currently 15 of these white papers, with the following two having just been added to the collection:

- Global Intangible Low-Taxed Income: Final Regulations Explained
- Final I.R.C. Section 965 Regulations Explained.

The white papers can be found in the “Tax Cuts and Jobs Act of 2017” pod on LA Tax (the Federal landing page) and are located right next to an analysis of the *Tax Cuts and Jobs Act*, an e-book providing comprehensive and thorough discussion of the most recent major tax legislation.

To access the materials, select the arrow to the right of the regulation and click on “Get Documents.”

When you are looking at the individual white papers, you can either review the content online or take advantage of the enhanced PDF version.

Document: 2019 Emerging Issues 8759, Final I.R.C. Section 965 Regulations Explained | Actions

2019 Emerging Issues 8759, Final I.R.C. Section 965 Regulations Explained

July 28, 2019

Enhanced PDF of Commentary

Summary

This Emerging Issues Analysis provides a review of the recently released final regulations under I.R.C. Section 965. Although the Final Regulations are generally consistent with the proposed regulations released in August 2018 (see 2019 Emerging Issues 8730), the Final Regulations do make certain significant modifications.

Questions? Contact Customer Support at 877-810-5322

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