



Important Enhancements to the Lexis Advance® Tax Service

Four Recent Enhancements to Lexis Advance® Tax

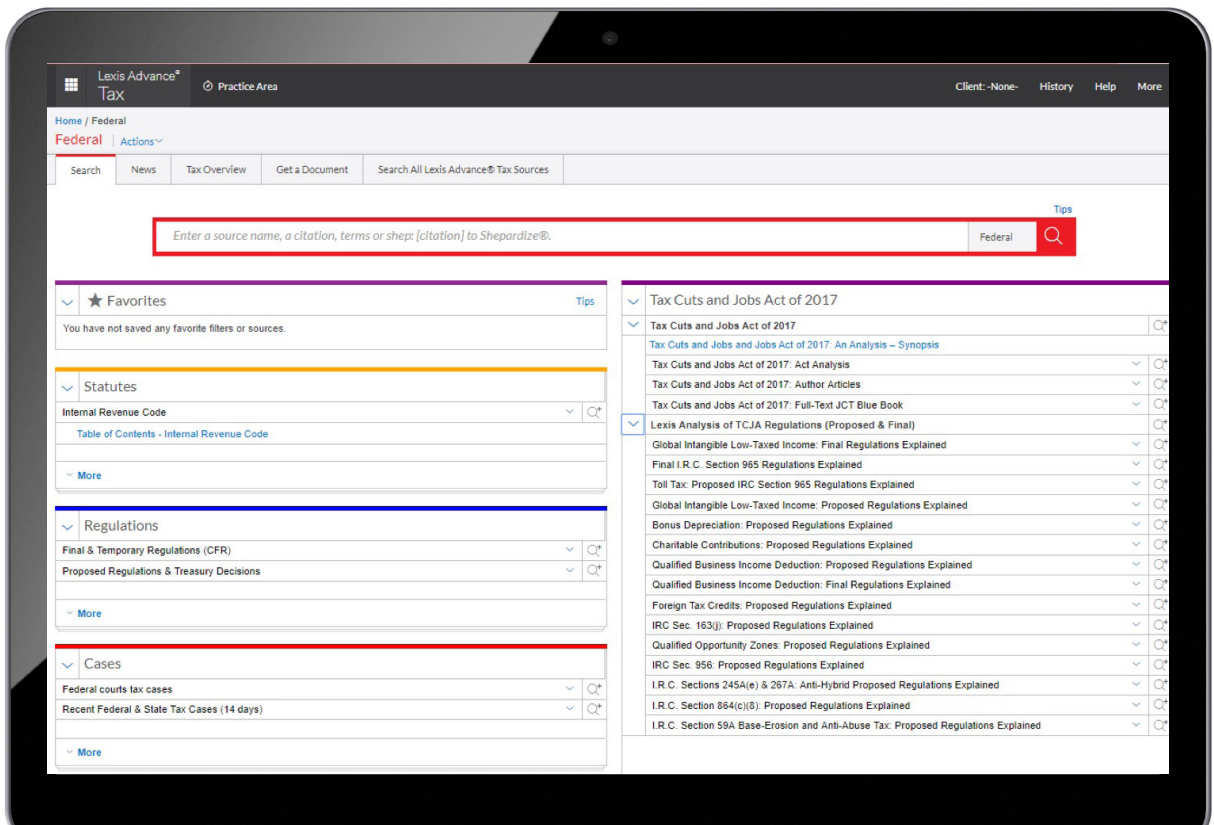
1. Expanded analyses of final regulations issued for the *Tax Cuts & Jobs Act of 2017*
 2. New smart chart covering taxation of medical and recreational marijuana—state by state
 3. Archival access to versions of the Internal Revenue Code without leaving *Lexis® Tax Advisor – Federal Code Reporter*
 4. New Estates Practice subpage
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1. Expanded analyses of final regulations issued for the Tax Cuts & Jobs Act of 2017

Since August 2018, the Treasury has been issuing sets of regulations—first proposed, now final—explaining key, complicated provisions of the *Tax Cuts and Jobs Act of 2017*. To help you better understand and apply these new regulations, LexisNexis® added a special pod to the Lexis Advance Tax platform last year and has been filling it with valuable analytical guidance. That guidance includes 15 white papers, each explaining a different set of regulations and written by our in-house staff of tax attorney-editors. The most recently added papers are:

- “Global Intangible Low-Taxed Income: Final Regulations Explained”
- “Final I.R.C. Section 965 Regulations Explained”
- “Qualified Business Income Deduction: Final Regulations Explained”

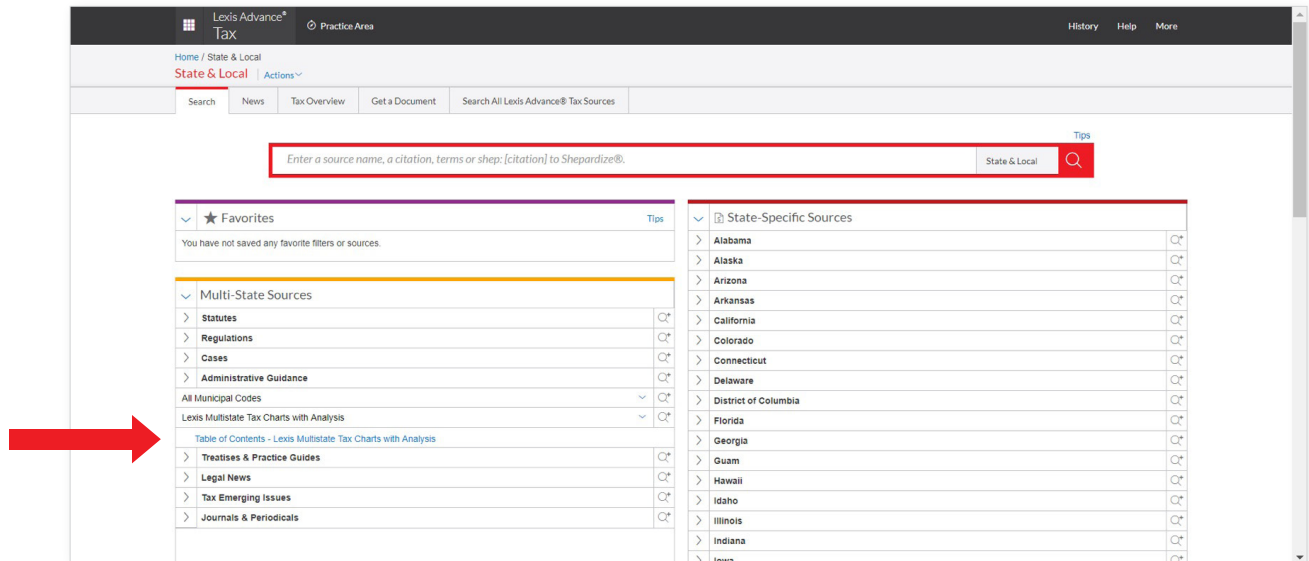
You can find this content on the Federal subpage of Lexis Advance Tax in a pod called **Tax Cuts and Jobs Act of 2017**.



Screenshot above shows location as well as titles of all available white papers.

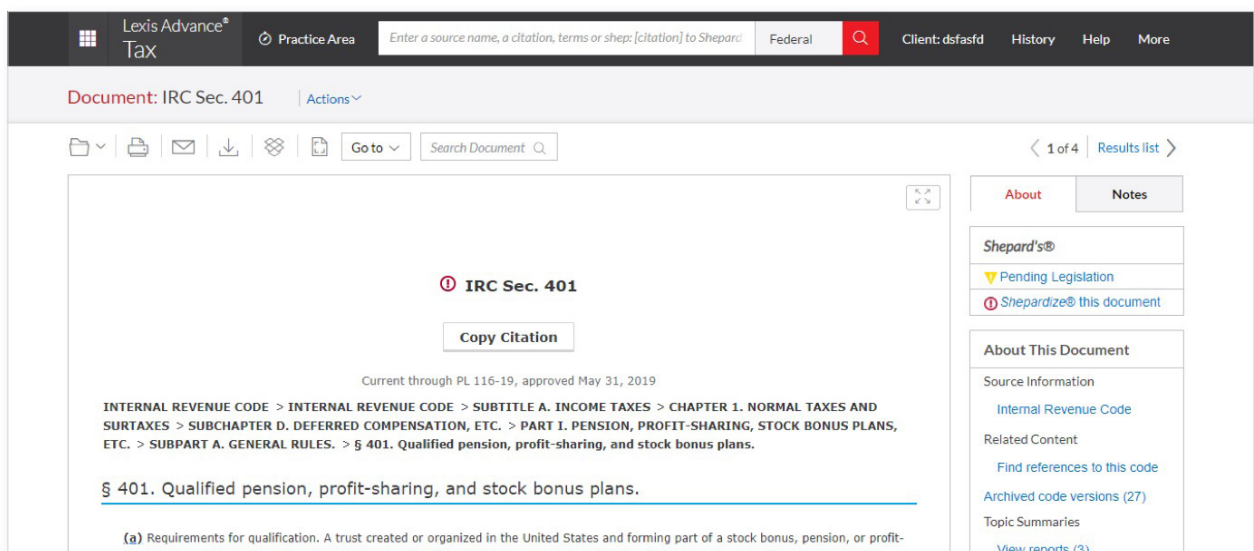
2. New smart chart covering taxation of medical and recreational marijuana—state by state

Just added to the Lexis® Multistate Tax Charts with Analysis is a new state-by-state chart that identifies the various sales and excise taxes imposed on both medical and recreational marijuana. The multistate charts can be found on the State & Local subpage of the platform (see below). Once there, just search “marijuana” or “cannabis.” The chart is called “Miscellaneous Taxes: Taxation of Marijuana (Cannabis Taxation).”



3. Archival access to versions of the Internal Revenue Code without leaving Lexis® Tax Advisor – Federal Code Reporter

Now, you can stay inside the popular **Lexis® Tax Advisor – Federal Code Reporter** and easily access past versions of the IRC section you’re examining. A button in the right-hand margin allows you to quickly pull up past versions of that section, from 1992 through 2018. This new functionality will help save valuable research time and effort when you’re handling a client tax matter that requires knowledge of past law.

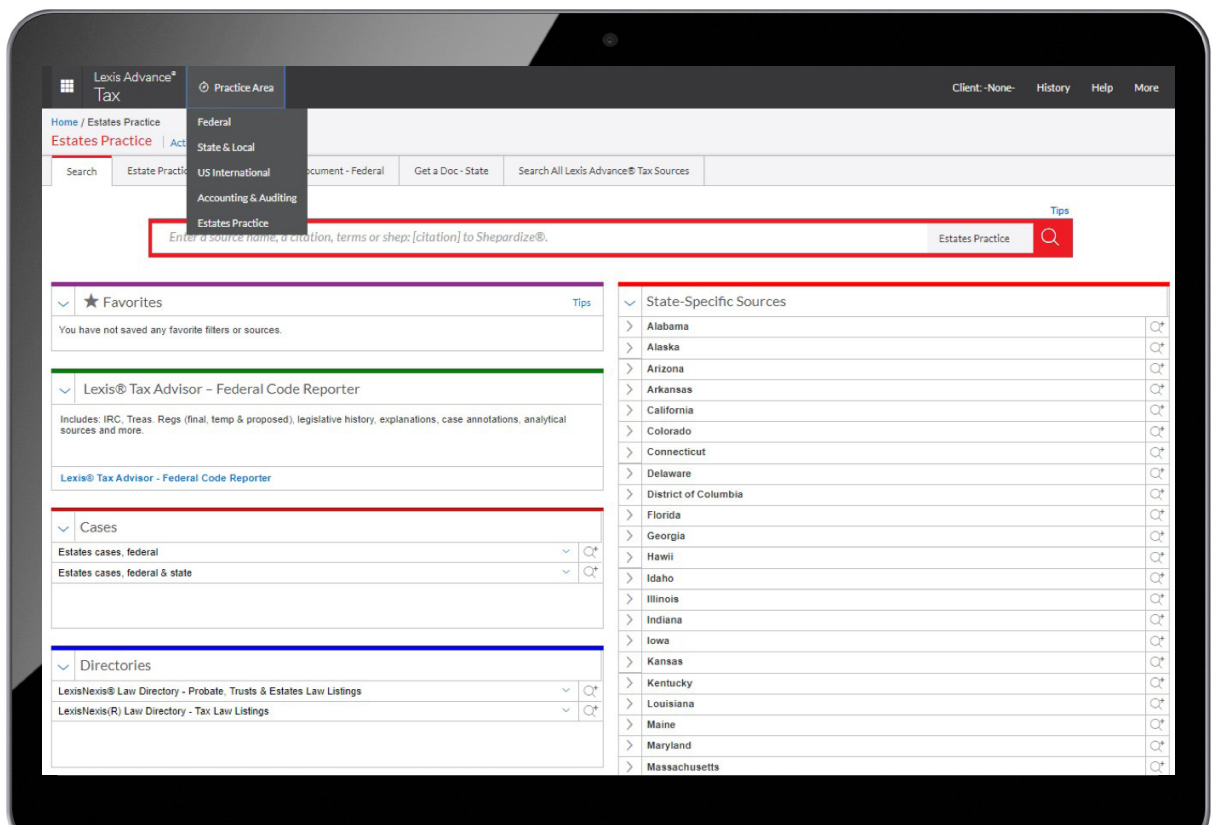


4. New Estates Practice subpage

Based on customer feedback, a fifth subpage devoted to Estates Practice was recently added to the Lexis Advance Tax research platform. There is no additional cost for the new subpage, and it is available to all Lexis Advance Tax customers.

This new subpage is home to more than 250 sources, federal and state, pertaining to estate planning, probate, estate administration, trusts and elder law, as well as federal and state “death taxes.” We’ve gathered these sources together and placed them on a special subpage to simplify research and reduce time spent locating sources.

To access the new subpage, go to the Practice Area pull-down menu in the upper left-hand corner of each subpage on Lexis Advance Tax, and click **Estates Practice**.



To access Lexis Advance Tax, go to www.lexisadvance.com/tax
877-810-5322

