

## Tax Reform

On December 22, 2017 President Trump signed into law H.R. 1 — affectionately (but inaccurately) referred to as the Tax Cuts and Jobs Act (TCJA). The TCJA enacts sweeping changes that materially change the tax landscape for many businesses. To help answer some of the questions we're sure you have, our Tax Team has assembled a number of articles and legal updates that address how the changes impact a variety of businesses and trusts & estates planning.

Apr. 22, 2019	<a href="#"><u>TCJA: New Opportunity Zone Proposed Regulations Continue Trend of Taxpayer Friendly Guidance</u></a>
Mar. 15, 2019	<a href="#"><u>TCJA: Overview of the New IRS Partnership Audit Regime</u></a>
Mar. 15, 2019	<a href="#"><u>TCJA: Will the IRS Include Brownfields Properties in Its Opportunity Zone Regulations?</u></a>
Jan. 3, 2019	<a href="#"><u>TCJA: Repeal of FIRPTA - How Opportunity Zones Allow Foreigners to Invest in U.S. Real Property</u></a>
Nov. 27, 2018	<a href="#"><u>TCJA: Proposed IRC § 956 Regulations Fix an Oversight in Federal Tax Reform</u></a>
Nov. 1, 2018	<a href="#"><u>TCJA: Tax Delayed Is Tax Avoided — Qualified Opportunity Zones Let You Do Both</u></a>
May 22, 2018	<a href="#"><u>TCJA: Income Tax Planning for Investment Management Expenses via a Family Office</u></a>
Apr. 20, 2018	<a href="#"><u>TCJA Impact on Individual Families and Closely-Held Businesses</u></a>
Apr. 16, 2018	<a href="#"><u>TCJA: Congress Acts to Expose Sexual Harassment — But Protects Itself and Other Surprising Harassers</u></a>
Feb. 27, 2018	<a href="#"><u>TCJA: Denial of Deduction Under 2-Percent Floor May Now Justify Restructuring</u></a>
Feb. 27, 2018	<a href="#"><u>TCJA Impact on State and Local Tax Deductions</u></a>
Feb. 1, 2018	<a href="#"><u>TCJA Impact on Privately Owned Companies: Section 83(i) Offers Opportunity to Defer Income</u></a>
Jan. 23, 2018	<a href="#"><u>TCJA: How IRCA 199A and the New 20-Percent Tax Deduction for Small Business Works for (or D</u></a>

Jan. 22, 2018	<a href="#"><u>TCJA Impact on Architects &amp; Engineers</u></a>
Jan. 22, 2018	<a href="#"><u>TCJA Impact on Real Estate Ownership</u></a>
Jan. 16, 2018	<a href="#"><u>TCJA Impact on Flow-Through Businesses, Including Choice of Entity, Under New IRC 199A</u></a>
Jan. 16, 2018	<a href="#"><u>TCJA Impact on Employers — What HR Professionals Want to Know</u></a>
Jan. 15, 2018	<a href="#"><u>TCJA Impact on M&amp;A Transactions</u></a>
Dec. 21, 2017	<a href="#"><u>TCJA Impact on Aircraft Owners</u></a>

If you have any questions regarding the new tax law, please do not hesitate to contact a member of our Tax Team.