Resources at Your Fingertips

**Tax Reform** – The IRS is implementing the [Tax Cuts and Jobs Act](https://www.cuts-and-jobs-act.com) (TCJA). This major tax legislation affects individuals, businesses, tax exempt and government entities.

**IRS Pub 5318, Tax Reform: What’s New for Your Business** – Provides information about changes to deductions, depreciation, expensing, credits, fringe benefits and other items that affect businesses. Also available in [Spanish](https://www.cuts-and-jobs-act.com).

**IRS Pub 5307, Tax Reform: Basics for Individuals and Families** – Provides information to help individual taxpayers understand the new law, take action - if necessary - and comply with federal tax return filing requirements.

**IRS highlights tax reform changes that affect businesses** – This fact sheet summarizes some of the changes for businesses and gives resources for more details.

**Tax Cuts and Jobs Act: A comparison for businesses** – The Tax Cuts and Jobs Act ("TCJA") changed deductions, depreciation, expensing, tax credits and other tax items that affect businesses. This side-by-side comparison reflects the changes for planning accordingly.

**Tax reform brings changes to fringe benefits that can affect an employer’s bottom line** – Several programs have been affected as a result of the Tax Cuts and Jobs Act passed last year. This includes changes to fringe benefits, which can affect an employer's bottom line and its employees' deductions.

**IRS issues guidance on Tax Cuts and Jobs Act changes on business expense deductions for meals, entertainment** – The Department of the Treasury and the IRS expect to publish proposed regulations clarifying when business meal expenses are deductible and what constitutes entertainment. Until the proposed regulations are effective, taxpayers can rely on guidance in [Notice 2018-76](https://www.cuts-and-jobs-act.com).

**Tax Cuts and Jobs Act, Provision 11011 Section 199A - Qualified Business Income Deduction FAQs** – Basic questions and answers on new 20-percent deduction for pass-through businesses.

**Taxpayer Advocate Service: Tax Reform Changes Website** – Our Tax Reform Changes website shows where the new tax law items can be found on the 2018 form, in addition to the 2017 form, plus scenarios to describe how the new law may affect you.
Help available at IRS.gov in different languages and formats – IRS.gov provides tax information as well as many free products and services in English as well as five foreign languages – Spanish, Chinese, Korean, Russian and Vietnamese.

IRS Pub 4744H, Multilingual Websites Fact Sheet – IRS Multilingual websites are a set of websites that opens the door to taxpayers whose primary language is not English.

IRM 22.31.1 – Multilingual Initiatives, IRS Language Services – This IRM provides guidance for implementing the Language Services (LS) Program throughout the IRS. The Language Services Program provides language assistance to Limited English Proficient (LEP) taxpayers.

Sharing Economy Tax Center – The IRS encourages taxpayers participating in the sharing economy (also known as gig, on-demand or access economy) to understand the potential tax issues affecting them. The IRS provides additional information and many tax professionals can assist with tax issues and questions related to this emerging area.

Worker Reclassification – Section 530 Relief – Section 530 of the Revenue Act of 1978 provides employers with relief from federal employment tax obligations if certain statutory requirements are met. This includes resources such as Court Cases, Chief Counsel Advice, Revenue Rulings, etc.

Treasury, IRS issue final regulations, other guidance on new qualified business income deduction; Safe harbor enables many rental real estate owners to claim deduction – The Treasury Department and the IRS issued final regulations and three related pieces of guidance, implementing the new qualified business income (QBI) deduction (section 199A deduction).

IRS urges taxpayers to check their tax withholding early in 2019; Paycheck Checkup can avoid problems next year – The IRS renewed its effort to encourage taxpayers to review their tax withholding using the IRS Withholding Calculator and make any needed adjustments early in 2019.

IRS Webinars – Tax Reform Related Topics (archived)

Tax Reform Basics for the Qualified Business Income Deduction (199A)
This webinar highlights various limitations, exclusions and thresholds related to eligibility for the qualified business income deduction (199A), various calculations and the basics for tax reporting. This 20% deduction applies to non-C corporations, is in addition to the standard deduction or itemized deductions and is reported on Form 1040.

Tax Reform Basics for Employers
This webinar highlights changes impacting employers; including the employer credit for paid family and medical leave, employee achievement awards, qualified transportation fringe benefits and other provisions impacting employers.
**Tax Reform Basics for Small Businesses and Pass-Through Entities**
This webinar highlights changes, including section 179 expensing, bonus depreciation, like-kind exchanges, and extending the time limit for filing an administrative claim and for bringing a suit for wrongful levy. This webinar also provides an overview of the deduction for qualified business income, section 199A.

**Tax Reform Basics for Individuals and Families**
This webinar highlights changes to standard deductions, personal exemptions, itemized deductions, child tax credit and other changes.

**Tax Reform Due Diligence Requirements**
This webinar gives tax professionals updates and guidance on how the TCJA provisions will affect their due diligence requirements. It also addresses common errors, how to avoid them and applicable penalties if requirements are not met.

**Understanding Tax Reform Basics about Opportunity Zones**
This webinar defines what is a Qualified Opportunity Zone, discusses the tax benefits of investing in a Qualified Opportunity Fund, and covers the requirements of becoming an Opportunity Fund.

**Understanding How to Use the IRS Withholding Calculator to Check & Correct Withholding**
This webinar illustrates why some major segments of the population need to change their withholding soon and familiarizes tax professionals with how to use the IRS withholding calculator to help taxpayers change their withholding.

**What to Do If You Suffer a Data Breach or Other Security Incident**

**Data Theft Information for Tax Professionals** – Tax professionals are increasingly becoming targets of cybercriminals seeking access to client data. Criminals use the stolen information to file fraudulent tax returns for refunds. Be prepared to protect your clients and yourself by taking a few critical steps. Should you experience a data compromise, report it immediately to your local IRS Stakeholder Liaison. But please do not send any personally identifiable information with your initial contact.