

# Tax Cuts and Jobs Act Resources

6<sup>th</sup> Annual IRS-SJSU Small Business Tax Institute  
*Successfully Navigating the TCJA for Small Business Clients*  
May 23, 2018

P.L. 115-97 (12/22/17)

- <https://www.congress.gov/bill/115th-congress/house-bill/1>
- Text of law:
  - <https://www.congress.gov/115/bills/hr1/BILLS-115hr1enr.pdf>
- Conference report:
  - <https://www.congress.gov/115/crpt/hrpt466/CRPT-115hrpt466.pdf>
- Joint Committee on Taxation
  - Revenue estimates - <https://www.jct.gov/publications.html?func=startdown&id=5053>
  - Bluebook (not yet issued)
    - <https://www.jct.gov/publications.html?func=select&id=9>

## Tax Reform

English | [Español](#)

**What's Hot**

**News Releases**

**Multimedia Center**

**Tax Reform**

**Tax Relief in Disaster Situations**

**Radio PSAs**

**Tax Scams/Consumer Alerts**

**The Tax Gap**

**Fact Sheets**

**IRS Tax Tips**

**e-News Subscriptions**

**IRS Guidance**

**Media Contacts**

Major [tax reform](#) was approved by Congress in the [Tax Cuts and Jobs Act](#) (TCJA) on December 22, 2017. The IRS is working on implementing this major tax legislation that will affect both individuals and businesses. We will provide information and guidance to taxpayers, businesses and the tax community as it becomes available. Check this page for updates and resources.

### IRS News Releases, Fact Sheets & Statements

[Seasonal, Part-year Workers Urged to Check Tax Withholding Amount](#)

IR-2018-118, May 9, 2018 – The Internal Revenue Service today encouraged taxpayers who work seasonal jobs or are employed part of the year to visit the Withholding Calculator and perform a “paycheck checkup.”

[IRS highlights sharing economy tax center, other resources during National Small Business Week](#)

IR-2018-110, May 2, 2018 — The IRS is highlighting a variety of online resources to help small business owners and self-employed individuals as part of National Small Business Week from April 29 to May 5.

[For Small Business Week, IRS highlights key business tax topics](#)

IR-2018-109, May 2, 2018 — In recognition of National Small Business Week, April 29 to May 5, the IRS is highlighting several resources to help small business owners and self-employed individuals understand and meet their tax obligations.

[IRS grants relief for taxpayers affected by reduction of maximum deductible Health Savings Account contributions](#)

IR-2018-107, April 26, 2018 – The Internal Revenue Service today announced relief for taxpayers with family coverage under a High Deductible Health Plan (HDHP) who contribute to a Health Savings Account (HSA).

[IRS describes new tax reform information reporting requirements for certain life insurance contract transactions and provides transitional guidance delaying reporting until final regulations are issued](#)

IR-2018-104, April 26, 2018 – The Internal Revenue Service today described the new information reporting requirements for certain life insurance contracts under new IRC 6050Y, which was added by the Tax Cuts and Jobs Act (TCJA).

[New rules and limitations for depreciation and expensing under the Tax Cuts and Jobs Act](#)

# Practitioner Organizations

- NAEA letter to IRS on implementation guidance (2/12/18)
  - <https://www.naea.org/advocacy/comments-letters/NAEA-Comments-2018-IRS-Tax-Reform-Implementation-Guidance-Recommendations>
- AICPA letter to IRS on implementation guidance (1/29/18)
  - <https://www.aicpa.org/content/dam/aicpa/advocacy/tax/downloadabledocuments/20180129-aicpa-guidance-request-on-pub-l-no-115-97.pdf>
- AICPA tax advocacy letters including on §199A and §274
  - <https://www.aicpa.org/advocacy/tax/2018taxadvocacycommentletters.html>
- AICPA Tax Reform Resource Center
  - <https://www.aicpa.org/taxreform>