

U.S. Tax Legislation ? Corporate and International Provisions

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PRACTICES Corporate, Tax

On December 20, 2017, Congress enacted comprehensive tax legislation (the "**Act**"). This memorandum highlights some of the important provisions relating to U.S. corporate and multinational taxpayers and provides a comparison with the law that was in effect prior to the Act. Unless otherwise noted below, these provisions will be effective for tax periods beginning in 2018.

[View the provisions.](#)

For information on the Provisions of the New Law applicable to Individual and Passthroughs, see our alert [U.S. Tax Legislation – Individual and Passthroughs Provisions](#) dated January 9, 2018.