



Les Schneider and Pat Smith Submit Comments to IRS on Accounting Provisions in TCJA that Affect Small Business Taxpayers.

ATTORNEYS

Leslie J. Schneider

PRACTICE AREAS

Tax

Tax Accounting

September 12, 2018

Ivins attorneys Les Schneider and Pat Smith have submitted comments to the IRS identifying issues on which guidance is needed in connection with the accounting provisions in the Tax Cuts and Jobs Act that affect small business taxpayers. The Code sections in which these provisions are located are section 448, section 471, section 263A, and section 460.