The Internal Revenue Service and the Treasury Department accepted a request in September 2018 for guidance under the IRS' Industry Issue Resolution (IIR) program.

The request seeks guidance on the timing of claiming the benefits under the Work Opportunity Tax Credit under Internal Revenue Code section 51.

The objective of the IIR program is to identify and resolve frequently disputed or burdensome tax issues common to significant numbers of taxpayers through new and improved guidance. In past years, issues have been submitted by associations and others representing both small and large business taxpayers, resulting in tax guidance that has affected thousands of taxpayers. In 2016, the IIR program was expanded to issues with respect to entities under the jurisdiction of the TE/GE Operating Division.

For each issue selected, an IIR team of IRS personnel gather relevant facts from taxpayers or other interested parties affected by the issue. The goal is to recommend guidance to resolve the issue. This benefits both taxpayers and the IRS by saving time and expense that would otherwise be expended on resolving the issue through examinations.

At any time, an organization or a group of entities that represents a significant number and cross section of entities may submit tax issue(s) they believe could be resolved through the IIR program. IIR selection criteria and submission procedures are outlined in [Revenue Procedure 2016-19](https://www.irs.gov/pub/irs-drop/rp-16-19.pdf), available at IRS.gov.