

Public Comment Invited on Recommendations for 2019-2020 Priority Guidance Plan

Notice 2019-30

The Department of the Treasury (Treasury Department) and the Internal Revenue Service (Service) invite public comment on recommendations for items that should be included on the 2019-2020 Priority Guidance Plan.

The Treasury Department's Office of Tax Policy and the Service use the Priority Guidance Plan each year to identify and prioritize the tax issues that should be addressed through regulations, revenue rulings, revenue procedures, notices, and other published administrative guidance. The 2019-2020 Priority Guidance Plan will identify guidance projects that the Treasury Department and the Service intend to actively work on as priorities during the period from July 1, 2019, through June 30, 2020.

The Treasury Department and the Service recognize the importance of public input in formulating a Priority Guidance Plan that focuses resources on guidance items that are most important to taxpayers and tax administration. Published guidance plays an important role in increasing voluntary compliance by helping to clarify ambiguous areas of the tax law. The published guidance process is most successful if the Treasury Department and the Service have the benefit of the experience and knowledge of taxpayers and practitioners who must apply the rules implementing the tax laws.

On December 22, 2017, P.L. 115-97, "An Act to provide for the reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year

2018,” commonly referred to as the Tax Cuts and Jobs Act (TCJA), was enacted. Since that time, the Treasury Department and the Service have focused their efforts on guidance projects necessary to implement the TCJA and published 111 items, including 30 regularly scheduled items, during the first two quarters of the 2018-2019 plan year.

The Treasury Department and the Service expect to continue to prioritize guidance implementing the TCJA during the 2019-2020 plan year and that the plan will reflect this priority. The Treasury Department and the Service expect that, even though many important projects not related to the TCJA were published during the 2018-2019 plan year, a number of other non-TCJA guidance projects on the 2018-2019 Priority Guidance Plan will not be completed by June 30, 2019. These projects may be carried over to the 2019-2020 Priority Guidance Plan. Due to resource limitations, the Treasury Department and the Service also expect that not all of the uncompleted projects will be carried over to the 2019-2020 Priority Guidance Plan, and only a limited number of new non-TCJA guidance projects will be added to the plan.

In reviewing recommendations and selecting additional projects for inclusion on the 2019-2020 Priority Guidance Plan, the Treasury Department and the Service will consider the following:

1. Whether the recommended guidance resolves significant issues relevant to many taxpayers;
2. Whether the recommended guidance reduces controversy and lessens the burden on taxpayers or the Service;
3. Whether the recommendation involves existing regulations or other guidance that is outdated, unnecessary, ineffective, insufficient, or unnecessarily

- burdensome and that should be modified, streamlined, expanded, replaced, or withdrawn;
4. Whether the recommended guidance would be in accordance with Executive Order 13771 (82 FR 9339), Executive Order 13777 (82 FR 12285), Executive Order 13789 (82 FR 19317), or other executive orders.
 5. Whether the recommended guidance promotes sound tax administration;
 6. Whether the Service can administer the recommended guidance on a uniform basis; and
 7. Whether the recommended guidance can be drafted in a manner that will enable taxpayers to easily understand and apply the guidance.

Please submit recommendations by Friday, June 7, 2019, for possible inclusion on the original 2019-2020 Priority Guidance Plan. Taxpayers may, however, submit recommendations for guidance at any time during the year. The Treasury Department and the Service will update the 2019-2020 Priority Guidance Plan periodically to reflect additional guidance that the Treasury Department and the Service intend to publish during the plan year. The periodic updates allow the Treasury Department and the Service to respond in a timely manner to the need for additional guidance that may arise during the plan year.

Taxpayers are not required to submit recommendations for guidance in any particular format. Taxpayers should, however, briefly describe the recommended guidance and explain the need for the guidance. In addition, taxpayers may include an analysis of how the issue should be resolved. For recommendations to modify, streamline, or withdraw existing regulations or other guidance, taxpayers should explain

how the changes would reduce taxpayer cost and/or burden or benefit tax administration. It would be helpful if taxpayers suggesting more than one guidance project prioritize the projects by order of importance. If a large number of projects are being suggested, it would be helpful if the projects were grouped by subject matter and then in terms of high, medium, or low priority. Requests for guidance in the form of petitions for rulemaking will be considered with other recommendations for guidance in accordance with the considerations described in this notice.

Taxpayers may submit comments electronically via the Federal eRulemaking Portal at www.regulations.gov (type IRS-2019-0019 in the search field on the regulations.gov homepage to find this notice and submit comments).

Alternatively, taxpayers may mail comments to:

Internal Revenue Service
Attn: CC:PA:LPD:PR (Notice 2019-30) Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

All recommendations for guidance submitted by the public in response to this notice will be available for public inspection and copying in their entirety. For further information regarding this notice, contact Emily M. Lesniak of the Office of the Associate Chief Counsel (Procedure and Administration) at (202) 317-3400 (not a toll-free call).