

Public Recommendations Invited on Items to be Included on the 2025-2026 Priority Guidance Plan

Notice 2025-19

The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) invite the public to submit recommendations for items to be included on the 2025-2026 Priority Guidance Plan.

The Treasury Department's Office of Tax Policy and the IRS 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 2025-2026 Priority Guidance Plan will identify guidance projects that the Treasury Department and the IRS intend to actively work on as priorities during the period from July 1, 2025, through June 30, 2026.

The Treasury Department and the IRS 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 IRS have the benefit of the experience and knowledge of taxpayers and practitioners who must apply the rules implementing the tax laws.

In reviewing recommendations and selecting additional projects for inclusion on

the 2025-2026 Priority Guidance Plan, the Treasury Department and the IRS will consider the following:

1. Whether taxpayers have identified that the recommended guidance relates to regulations potentially described in Executive Order 14219 (90 FR 10583) Section 2(a):

(i) unconstitutional regulations and regulations that raise serious constitutional difficulties, such as exceeding the scope of the power vested in the Federal Government by the Constitution;

(ii) regulations that are based on unlawful delegations of legislative power;

(iii) regulations that are based on anything other than the best reading of the underlying statutory authority or prohibition;

(iv) regulations that implicate matters of social, political, or economic significance that are not authorized by clear statutory authority;

(v) regulations that impose significant costs upon private parties that are not outweighed by public benefits;

(vi) regulations that harm the national interest by significantly and unjustifiably impeding technological innovation, infrastructure development, disaster response, inflation reduction, research and development, economic development, energy production, land use, and foreign policy objectives; and

(vii) regulations that impose undue burdens on small business and impede private enterprise and entrepreneurship.

2. 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;

3. Whether the recommended guidance reduces controversy and lessens the burden on taxpayers or the IRS;

4. Whether the recommended guidance would be in accordance with Executive Order 14192 (90 FR 9065) or other executive orders.

5. Whether the recommended guidance resolves significant issues relevant to a broad class of taxpayers;

6. Whether the recommended guidance promotes sound tax administration;

7. Whether the IRS can administer the recommended guidance on a uniform basis; and

8. Whether the recommended guidance can be drafted in a manner that will enable taxpayers to easily understand and apply the guidance.

Please submit recommendations for guidance by Friday, May 30, 2025, for possible inclusion on the original 2025-2026 Priority Guidance Plan. Taxpayers may, however, submit recommendations for guidance at any time during the year. The Treasury Department and the IRS will update the 2025-2026 Priority Guidance Plan periodically to reflect additional guidance that the Treasury Department and the IRS intend to publish or have published during the plan year. The periodic updates allow the Treasury Department and the IRS 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, or how the changes properly address issues described in Executive Order 14219 Sections 2(a)(i) – (vii). 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 are strongly encouraged to submit recommendations for guidance electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (type IRS-2025-0036 in the search field on the regulations.gov homepage to find this notice and submit recommendations). Taxpayers submitting recommendations by mail should send them to:

Internal Revenue Service
Attn: CC:PA:01:PR (Notice 2025-19) 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 the Office of the Associate Chief Counsel (Procedure and Administration) at (202) 317-3400 (not a toll-free call).