



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

January 29, 2015

Number: **2015-0010**
Release Date: 3/27/2015

UIL: 9999.98-00

CONEX-146731-14

Mr. Thomas A. Barthold
Chief of Staff
Joint Committee on Taxation
United States Congress
Washington, DC 20515

Dear Mr. Barthold:

I am responding to your letter dated December 17, 2014, about the Joint Committee on Taxation's review of a report about a refund to
The report included an Appeals case memorandum that references

Though I have not reviewed the settlement recommended by Appeals, we agree this is an important issue due to its recurring nature. Accordingly, we are considering the administrative options available on this issue, including designating it for litigation and publishing guidance under section 132(e)(2).

In this regard, the Internal Revenue Service's *2014–2015 Priority Guidance Plan* includes "[g]uidance under §§119 and 132 regarding employer-provided meals." While this project is in its early stages, we do intend to publish guidance clarifying the tax rules applicable to certain employer-provided meals.

Thank you again for contacting Commissioner Koskinen with your thoughts and recommendations. If you or your staff have additional comments, please contact me at () .

Sincerely,

Victoria A. Judson
Associate Chief Counsel
(Tax Exempt and Government Entities)