

## TaxNewsFlash

## **United States**

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## IRS request comments on priority guidance plan for 2017-2018

The IRS and Treasury Department today released an advance version of Notice 2017-28 inviting public comment and recommendations for items that are to be included in the 2017-2018 priority guidance plan.

According to today's **Notice 2017-28** [PDF 37 KB], the IRS and Treasury Department will consider the following:

- Whether the recommended guidance resolves significant issues relevant to many taxpayers
- Whether the recommended guidance reduces controversy and lessens the burden on taxpayers or the IRS
- Whether the recommendation(s) involve existing regulations or other guidance that is outdated, unnecessary, ineffective, insufficient, or unnecessarily burdensome and that are to be modified, streamlined, expanded, replaced, or withdrawn
- Whether the recommended guidance would be in accordance with Executive Order 13771, Executive Order 13777 (82 FR 12285), or other executive orders
- Whether the recommended guidance promotes sound tax administration
- Whether the IRS can administer the recommended guidance on a uniform basis
- Whether the recommended guidance can be drafted in a manner that will enable taxpayers to easily understand and apply the guidance

## **Background**

The IRS and Treasury Department's Office of Tax Policy use the guidance priority plan each year, to identify and prioritize the tax issues that are to be addressed through regulations, revenue rulings, revenue procedures, notices, and other published administrative guidance.

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