



# TaxNewsFlash

United States



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## IRS request for comments on expanding tax certainty and issue resolution programs for business taxpayers

The IRS today issued a release requesting comments from taxpayers and advisors about improving and expanding tax certainty and issue resolution options for business taxpayers.

According to the IRS release—[IR-2023-171](#) (September 15, 2023)—the IRS welcomes comments on opportunities to expand and enhance tax certainty and issue resolution across the entire business taxpayer population, whether by enhancing existing programs and tools or developing new ones. Comments can be sent to [LBI.SOP.Initiative.Feedback@irs.gov](mailto:LBI.SOP.Initiative.Feedback@irs.gov) by March 31, 2024, specifically concerning:

- The scope of the program, with specific examples of issues that would be appropriate for coverage under the program and issues that could be carved out of scope initially (e.g., limited to domestic issues) or generally (e.g., "comfort" requests)
- The parameters for defining the population of eligible taxpayers (e.g., publicly traded, audited financial statements, materiality, taxpayers operating under a robust tax control framework) or ineligible taxpayers (e.g., engaging in listed transactions or other abusive transactions, taking positions inconsistent with a Treasury regulation)
- Timeframe for application to the program (e.g., cut-off date of no more than X months after return filing)
- Resolution options other than traditional examination
- Expectations with respect to taxpayers not accepted into the program (e.g., filing an amended return)
- Potential for initiating a program as a limited scope pilot

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- Recommended guardrails to ensure program's scope would be consistent with applicable law and does not undermine timely information reporting to the fullest extent feasible, as well as the timely and accurate filing of returns

In addition to the general request for comments above, the IRS invites feedback on:

- [Compliance Assurance Process \(CAP\)](#)
- [Pre-Filing Agreements \(PFAs\)](#)
- [Industry Issue Resolution \(IIR\)](#)
- [Competent Authority Assistance for U.S. Residency Determinations](#)
- Voluntary Submission Program
- [Pass-Through Entities](#)

This invitation for feedback is separate from the invitation announced on July 27, 2023, to submit feedback to help IRS improve post filing alternative dispute resolution programs. Read [TaxNewsFlash](#)

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Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

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