



TaxNewsFlash

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Proposed regulations: Taxpayer notification in advance of IRS contact with third parties

The U.S. Treasury Department and IRS today released proposed regulations (REG- 117542-22) relating to the notice that the IRS must provide to a taxpayer in advance of IRS contact with a third party with respect to the determination or collection of the taxpayer's tax liability, to reflect amendments made by the Taxpayer First Act of 2019.

The [proposed regulations](#) are proposed to apply to any contacts made on or after the date 30 days after the date of publication of final regulations in the Federal Register.

Comments on the proposed regulations are due by May 21, 2024.

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