

Request for Comments on Items for 2002–2003 Published Guidance Priority List

Notice 2002–22

The Department of Treasury and Internal Revenue Service request public comment about items that should be included in the Guidance Priority List for 2002–2003.

IRS and Treasury’s Office of Tax Policy use the Guidance Priority List (“Priority List”) each year to identify and prioritize the tax issues that should be addressed through regulations, rulings, and other published administrative guidance. The Priority List will set forth guidance Treasury and the IRS intend to issue from July 1, 2002, through June 30, 2003. Public input is invited as part of the process of formulating the Priority List to

ensure that the agencies’ resources focus on the guidance items that are most important to taxpayers and tax administration.

As Treasury and the IRS draft guidance and consider suggestions for guidance, we will focus on providing needed guidance on a timely basis and consider the following questions:

1. Whether the guidance is consistent with the letter and the intent of the statutory language.
2. Whether the guidance is easily understood and applied by taxpayers.
3. Whether the guidance is enforceable on a uniform basis by the IRS.
4. Whether the guidance provides bright-line rules and resolves issues rather than raises issues.
5. Whether the guidance reduces controversy and lessens the burden on taxpayer and IRS resources.

No particular format is required for comments submitted in response to this Notice. However, it will be helpful for comments both to briefly describe the item that is recommended for inclusion on the Priority List and to explain why there is a need for guidance. In addition, comments may present an analysis of how the issue should be resolved.

Please submit all comments by April 30, 2002. Written comments should be sent to:

Internal Revenue Service
Attn: CC:ITA:RU (Notice 2002–22)
Room 5226
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

or hand delivered between the hours of 8 a.m. and 5 p.m. to:

Courier’s Desk
Internal Revenue Service
Attn: CC:ITA:RU (Notice 2002–22)
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Alternatively, comments may be submitted electronically via e-mail to the following address: *Notice.Comments@irs.counsel.treas.gov*. Please include “Notice 2002–22” in the subject line. All comments will be available for public inspection and copying in their entirety.

For further information regarding this notice, contact Brenda Wilson of the Office of Associate Chief Counsel (Income Tax and Accounting) at (202) 622-4800 (not a toll-free call).

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability.

(Also Part I, § 911, 1.911-1)