

Notice

[CC-2004-013]

March 17, 2004

Subject: Stakeholder Requests for Published Guidance
Cancel Date: Upon incorporation into CCDM

Purpose

This Notice sets out procedures for handling stakeholder requests for published guidance.

Discussion

In response to a TIGTA audit dated March 31, 2003, the Office of Chief Counsel agreed to maintain files of stakeholders' suggestions for published guidance and the office's response to such requests. The Office of Chief Counsel also agreed to provide written acknowledgement of requests for published guidance with assurances that it will be given due consideration.

The Office of Chief Counsel receives suggestions for published guidance from many sources within the Internal Revenue Service, as well as from external sources, such as the American Bar Association, the Tax Executives Institute, and the American Institute of Certified Public Accountants. These suggestions should be given serious consideration in the process of selecting and prioritizing guidance initiatives for inclusion in the annual Guidance Priority List.

To facilitate the appropriate consideration of these suggestions, the Publications and Regulations Branch, Legal Processing Division, in the office of the Associate Chief Counsel (Procedure & Administration), will forward to the appropriate Associate and Division Counsel the stakeholder suggestions for published guidance sent to the Office of Chief Counsel.

Filing Instructions: Binder _____

NO: Circulate ___ Distribute ___ to: All Personnel ___ Attorneys ___ In: _____

Other _____

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