Department of the Treasury

Internal Revenue Service

Office of Chief Counsel

Notice

[CC-2004-013]

March 17, 2004

Stakeholder Requests for Published

Upon incorporation

Subject: Guidance

Cancel Date: 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.

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Filing Instruction	ns: Binder					
NO: Circulate	Distribute	to: All Personnel	Attorneys	In:		
Other						
Electronic Filena	ame: CC-2004	-013.pdf Origina	al signed copy	in: CC:FM:P	M:P	

Suggestions for published guidance from external sources that are received directly by attorneys or Associate offices should be sent to the Publications and Regulations Branch. The Publications and Regulations Branch will acknowledge receipt of all suggestions for published guidance received from external sources and will maintain a file of these suggestions.

Each Associate Chief Counsel and Division Counsel office should maintain organized files regarding requests for published guidance from both internal and external sources that involve issues within that office's jurisdiction over subject matter. These files should be maintained in a way that facilitates retrieval of suggestions for consideration in selecting and prioritizing issues to be included on a future Guidance Priority List or an update to the list.

Questions regarding this notice should be directed to Robin Tuczak at 202-622-3529.

_____/s/ DEBORAH A. BUTLER Associate Chief Counsel (Procedure & Administration)