Department of the Treasury

Internal Revenue Service

Office of Chief Counsel

Notice

CC-2004-014

March 17, 2004

Published Guidance Project

Upon incorporation

Subject: Milestones Cancel Date: into CCDM

Purpose

This Notice provides guidance to all Office of Chief Counsel Personnel on the use of new interim milestones for published guidance projects on the Guidance Priority List.

Background

In a report dated March 31, 2003, TIGTA was critical of the Office of Chief Counsel's published guidance process. Although it was clear that TIGTA did not have a complete understanding of the intricacies of the existing process, perhaps because much of the process was not set forth in writing, the Office of Chief Counsel agreed to consider formalizing more of the process. In reviewing the existing process, the Office of Chief Counsel concluded that establishing formal interim milestones and incorporating those milestones into TECHMIS will assist in identifying whether a published guidance project is on track to be issued by its target publication date. Establishing formal interim milestones will also enable the Office of Chief Counsel to informally monitor whether there are particular points in the published guidance process at which particular items are subject to delay. In reaching this decision, it was recognized that interim milestones are a basic management tool that are already in use on an informal basis. The formal interim milestones, set forth below, are not intended to be used as inflexible deadlines. All participants in the program understand that target dates are changed for a variety of reasons inherent in the guidance process. Therefore, while the Office of Chief Counsel believes that it is important for the Associate offices to meet the target publication dates of the individual projects, it was determined that the annual measurement is a more complete reflection of the relative success of the Associate office in publishing guidance than interim milestones measurement.

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Interim Milestone Procedures

Each Associate office should use one or more of the following interim milestones to track the progress of published guidance projects:

- Issues memorandum approved
- Coordination with other offices before initial "green" or circulation draft
- Initial "green" or circulation draft
- Coordination with Treasury on material issues
- Chief Counsel or Joint briefing

Associate offices must identify which of these milestones are appropriate for each project and establish target dates for completion. Whether any specific interim milestone, or a substitute, is appropriate for a project is within the judgment and discretion of the Associate office. Also, there is no prescribed order for the use of, or the completion of, the milestones. Those milestones established and their order will be governed by various factors, such as the type and complexity of the guidance project, as well as the interaction a particular office has with Treasury and the participating Operating Divisions. It is anticipated that the need for particular milestones for a project will be revisited throughout the plan year as published guidance projects progress towards completion and developments arise.

These interim milestones, in conjunction with the target publication date, should provide an early indication of whether a project is encountering delays, without imposing an undue administrative burden on the Associate office. Progress on these milestones, specifically, whether and which of the interim milestones have been completed, when viewed in relation to the target publication date, will assist in determining which projects are subject to delay.

TECHMIS has been modified to permit the entry of these milestones. The target dates for completion of the applicable milestones must be recorded on the business plan detail screen, and the check box on that screen should be used to show completion of a milestone. Further procedures explaining the use of milestones will be contained in the Publication Handbook and the Regulations Handbook. In addition, the Publication Handbook and the Regulations Handbook will describe in detail the published guidance process and that use of these interim milestones is not a substitute for compliance with the procedures and process as described therein.

Questions regarding these milestones should be directed to Donna Welch at 202-622-4910.

/s/ DEBORAH A. BUTLER

Associate Chief Counsel (Procedure & Administration)