The Honorable David Kautter  
Assistant Secretary (Tax Policy)  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Hon. Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Hon. Michael Desmond  
Chief Counsel  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Re: Additional Recommendation for Priority Guidance Plan

Dear Messrs. Kautter, Rettig and Desmond:

In light of the passage of the Taxpayer First Act, the American Bar Association Section of Taxation (the “Section”) offers the following supplemental recommendations for inclusion in the 2019-2020 Priority Guidance Plan. These recommendations represent the views of the Section. They have not been approved by the Board of Governors or House of Delegates of the American Bar Association and should not be construed as representing the policy of the American Bar Association.

The enclosed recommendations were made by members of the following committees within the Section.

Administrative Practice  
Individual & Family Taxation  
Pro Bono & Tax Clinics

Although members of the Section may have clients who might be affected by the federal tax principles addressed by these Comments, no member who has been engaged by a client (or is a member of a firm or other organization that has been engaged by a client) to make a government submission with respect to, or otherwise to influence the development or outcome of one or more specific issues addressed by, these Comments, or has participated in the preparation of the portion (or portions) of these Comments addressing those issues. Additionally, while the Section’s diverse membership includes government officials, no such official was involved in any part of the drafting, review or approval of these Comments.
We will be happy to discuss the recommendations with you or your staffs.

Eric Solomon  
Chair, Section of Taxation

Enclosure

cc:  
Krishna P. Vallabhaneni, Acting Tax Legislative Counsel, Department of the Treasury  
Kathryn Zuba, Associate Chief Counsel (Procedure & Administration), Internal Revenue Service  
John Moriarty, Deputy Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service
As requested in Notice 2019-30 (the “Notice”), the Section of Taxation submitted on June 7, 2019, a number of tax issues that we recommend be addressed through regulations, rulings, or other published guidance in 2019-2020. On July 1, 2019, the Taxpayer First Act (the “Act”) was signed by the President into law. The Act makes significant changes to improve taxpayer service. The Section of Taxation therefore submits this supplement to its priority guidance recommendations in light of the Act.

The following recommendations are jointly submitted by the committees listed below.

**ADMINISTRATIVE PRACTICE**
Mary I. Slonina, Administrative Practice Committee Chair, (202) 203-9772, mary.i.slonina@pwc.com

**INDIVIDUAL AND FAMILY TAXATION**
James Creech, Individual and Family Taxation Committee Chair, (312) 469-0883, jamesocreech@gmail.com

**PRO BONO AND TAX CLINICS**
Christine Speidel, Pro Bono and Tax Clinics Committee, (610) 519-3895, christine.speidel@law.villanova.edu

1. Section 1001 of the Act. Issue guidance under section 7803(e), relating to the Service’s Independent Office of Appeals, particularly under newly enacted section 7803(e)(5), concerning cases designated as not eligible for referral to the Office of Appeals, and section 7803(e)(7), concerning a taxpayer’s right to inspection of the administrative file.

2. Section 1203 of the Act. Finalize Proposed Regulation section 1.6015-5, relating to the timeframe to request equitable relief from joint and several liability, consistent with the revisions to section 6015(e) and (f).


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2 References to a “section” are to a section of the Internal Revenue Code of 1986, as amended (the “Code” or “I.R.C.”), unless otherwise indicated.
3 This section is included in the proposed regulation Relief from Joint and Several Liability, REG-134219-08, 80 Fed. Reg. 72,649 (Nov. 20, 2015).
4. Section 1407 of the Act. Issue regulations under section 6402(n), allowing taxpayers to report when electronic funds were not transferred to the taxpayer’s account. The Act requires that regulations on this be issued within six months after the date of enactment.

5. Section 2007 of the Act. Issue procedures under section 7529, implementing the requirement to notify taxpayers of identity theft. The Act requires implementation within six months after the date of enactment.


7. Section 2302 of the Act. Issue guidance under section 6061(b)(3), establishing uniform standards and procedures for acceptance of taxpayers’ signatures in electronic format. The Act requires guidance within six months after the date of enactment.