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Notice 2019-30: Recommendations requested for 2019-2020 priority guidance plan

The IRS today released an advance version of Notice 2019-30 that invites recommendations for items to be included on the 2019-2020 priority guidance plan.

Recommendations of guidance items to be included in the 2019-2020 priority guidance plan are due by June 7, 2019.

Notice 2019-30 [PDF 40 KB] explains that since enactment of the U.S. tax law in 2017—often referred to as the “Tax Cuts and Jobs Act” (TCJA)—the IRS and Treasury have “focused their efforts on guidance projects necessary to implement the TCJA” and have published 111 items (including 30 regularly scheduled items) during the first two quarters of the 2018-2019 plan year.

Today’s notice continues to explain that:

- The IRS and Treasury expect to continue to prioritize guidance implementing the TCJA during the 2019-2020 plan year, and the plan will reflect this priority.
- Even though many “important projects not related to the TCJA” were published during the 2018-2019 plan year, a number of other non-TCJA guidance projects on the 2018-2019 priority guidance plan will not be completed by June 30, 2019, and certain of these projects may be carried over to the 2019-2020 priority guidance plan.
- The IRS and Treasury, however, expect that not all of the uncompleted projects will be carried over to the 2019-2020 priority guidance plan; rather, only a limited number of new non-TCJA guidance projects will be added to the plan.
- The IRS and Treasury will update the 2019-2020 priority guidance plan periodically to reflect additional guidance that the IRS and Treasury intend to publish during the plan year.

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