Part III - Administrative, Procedural, and Miscellaneous

Comments on Items for Year 2000 Published Guidance Priority List

Notice 2000-10

The Department of Treasury and Internal Revenue Service request public

comment about items that should be included in the Guidance Priority List for 2000.

IRS and Treasury's Office of Tax Policy use the Guidance Priority List (GPL)

each year to identify and prioritize the tax issues that should be addressed through

regulations, rulings, and other published administrative guidance. Public input is

invited as part of the process of formulating the GPL to ensure that the agency's

resources focus on the guidance items that are most important to taxpayers and tax

administration.

No particular format is required for comments submitted in response to this

Notice. However, it will be helpful for comments both to briefly describe the item that is

recommended for inclusion on the GPL and to explain why there is a need for

guidance. In addition, comments may present an analysis of how the issue should be

resolved.

Please submit all comments by February 14, 2000. Written comments should be

sent to:

Internal Revenue Service

Attn: CC:DOM:CORP:R (Notice 2000-10)

Room 5228

P.O. Box 7604

Ben Franklin Station

Washington, D.C. 20044

or hand delivered between the hours of 8 a.m. and 5 p.m. to:

Courier's Desk

Internal Revenue Service

Attn: CC:DOM:CORP:R (Notice 2000-10)

Room 5228

1111 Constitution Avenue, N.W.

Washington, D.C.

Alternatively, comments may be submitted electronically via e-mail to the following address:

## Sharon.Y.Horn@M1.IRSCOUNSEL.TREAS.GOV

All comments will be available for public inspection and copying in their entirety.

For further information regarding this notice, contact David Schneider of the Office of Assistant Chief Counsel (Income Tax and Accounting) at (202) 622-4890 (not a toll-free call).