# Where to Submit Issues for IIR Program Consideration

#### By e-mail:

IIR@irs.gov

### By FAX:

Industry Issue Resolution Program Internal Revenue Service Office of Pre-filing and Technical Services 202-283-8406

### By Mail:

Industry Issue Resolution Program Internal Revenue Service Office of Pre-filing and Technical Services Large and Mid-Size Business Division Mint Building 3rd Floor M3-420 1111 Constitution Avenue NW Washington, DC 20224

# For More Information:

### Check the IRS Web Page at:

www.irs.gov Under "contents," select "Businesses" Select "Industry Issue Resolution Program"

### Access the Revenue Procedure:

Revenue Procedure 2003-36 RP-03-36, Internal Revenue Bulletin 2003-18 May 5, 2003 *www.irs.gov/pub/irs-utl/rev\_proc\_2003-36.pdf* 

#### Contact your local office of Taxpayer Education and Communication, Small Business/Self-Employed:

Garden City, NY	516-683-5171
Birmingham, AL	205-912-5363
St. Paul, MN	651-312-7769
Denver, CO	303-446-1412
Oakland, CA	510-637-2193

or

# Contact the Office of Pre-Filing & Technical Services, Large and Mid-Size Business:

Washington D.C. 202-283-8414



Department of the Treasury Internal Revenue Service

www.irs.gov

Publication 4297 (03-2004) Catalog Number 38100R









# Issue







# Program

Internal Revenue Service



# **About the Program**

The Industry Issue Resolution (IIR) Program offers taxpayers, industry associations and other parties an opportunity to submit frequently disputed or burdensome business tax issues for possible resolution through published or administrative guidance.

Resolution of contentious or burdensome issues prior to filing tax returns benefits both taxpayers and the Internal Revenue Service. Time and expenses are saved that would otherwise be expended on resolving issues through the audit process.

The Large and Mid-Size Business (LMSB), the Small Business and Self Employed (SB/SE) Divisions, Appeals, the Office of Chief Counsel and the Department of Treasury evaluate issues submitted and identify a limited number of issues for inclusion in the IIR Program each year.

For each issue selected, an IIR team consisting of IRS and Treasury personnel meets with taxpayers or other interested parties to obtain a better understanding of the issue. Resulting guidance may be in the form of a revenue ruling, revenue procedure, notice or administrative guidance.

Examples of guidance issued under the IIR Program include standard rates for meals provided by family day care providers and depreciation rules for golf course land improvements and gasoline pump canopies.

# **Issues Appropriate for the IIR Program**

- The proper tax treatment of a common factual situation is uncertain.
- The uncertainty results in frequent, and often repetitive, examinations of the same issue.
- The uncertainty results in taxpayer burden.
- The issue is significant and impacts a large number of taxpayers, whether within an industry or across industry lines.
- The issue requires extensive factual development, and an understanding of industry practices and views concerning the issue would assist the Service in determining the proper tax treatment.

### **Issues Not Appropriate for the Program**

- Issues unique to one or a small number of taxpayers.
- Issues that are primarily under the jurisdiction of Operating Divisions of the IRS other than the LMSB and SB/SE Divisions.
- Issues that involve transactions that lack a bona fide business purpose, or transactions with a significant purpose of improperly reducing or avoiding federal taxes.
- Issues that involve transfer pricing or international tax treaties.

# Submitting an Issue

There is no required format for submitting a request for consideration. The submission should, however, include:

- A statement of the issue;
- A description of why the issue is appropriate for the IIR Program;
- An explanation of the need for guidance;
- The estimated number of taxpayers affected by the issue;
- A recommendation as to how the issue may be resolved, if known; and,
- The name and telephone number of a person to contact.

### **Disclosure of Information**

A public announcement will be issued describing the issues reviewed and those selected for Council's Guidance Priority List. Because all submissions made under the IIR Program will be made available for public inspection, submissions should not include confidential or taxpayer specific information.

### When to Submit

Interested parties may submit issues at any time during the year. The LMSB and SB/SE Divisions will evaluate the issues submitted semi-annually, generally after March 31 and August 31 of each year.