

Part IV - Items of General Interest

This document announces the issuance of proposed training materials relating to the application of section 119 of the Internal Revenue Code to employee meals provided in the hospitality industry.

Announcement 98-77

The Internal Revenue Service issued today for comment proposed training materials relating primarily to the application of section 119 of the Internal Revenue Code to meals provided to employees in the hospitality industry. The hospitality industry includes casinos, hotels, resorts, and other similar establishments.

You may request a copy of the training materials from Thomas Burger, Director, Office of Employment Tax Administration and Compliance (OETAC), 1111 Constitution Avenue, N.W., Room 2404, OP:EX:ST:ET, Washington, D.C. 20224, or by calling (202) 622-3650 (not a toll-free call). The training materials are also available through the "Tax Professional's Corner" of the IRS Web site at <http://www.irs.ustreas.gov>. The IRS also issued a settlement initiative allowing hospitality industry taxpayers to resolve issues relating to the provision of employee meals (see Announcement 98-78).

Comments on the proposed training materials are requested by September 30, 1998. Please submit all comments in writing to Dan

Bryant, Senior Analyst, Office of Employment Tax Administration and Compliance (OETAC), 1111 Constitution Avenue, N.W., Room 2008, OP:EX:ST:ET, Washington, D.C. 20224.

The principal author of this announcement is Thomas Burger, Director, Office of Employment Tax Administration and Compliance (OETAC). For further information regarding this announcement contact Dan Bryant at (202) 622-3650 (not a toll-free call).