Part III - Administrative, Procedural, and Miscellaneous

Comments on Items for Year 2001 Published Guidance Priority List

Notice 2000-63

The Department of Treasury and Internal Revenue Service request public comment about

items that should be included in the Guidance Priority List for 2001.

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 January 16, 2001. Written comments should be sent to:

Internal Revenue Service

Attn:CC:MSP:RU (Notice 2000-63)

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:MSP:RU (Notice 2000-63)

Room 5228

1111 Constitution Avenue, N.W.

Washington, D.C. 20224

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

Joel.S.Rutstein@m1.IRSCOUNSEL.TREAS.GOV

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

For further information regarding this notice, contact Joel Rutstein of the Office of Special Counsel (Modernization and Strategic Planning) at (202) 622-8472 (not a toll-free call).