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A Look at What's Coming: The IRS Issues Its Guidance Priorities

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For many years now, the IRS and Treasury have jointly developed a list of areas in which they intend to release guidance—such as regulations, revenue rulings, notices and other published official authority—during the coming year. The IRS and Treasury typically have succeeded in issuing guidance on most of the items on these “guidance priority” lists. Experience has shown that few things that are not on the list get done—although the list does not cover the IRS exam guidelines, field directives, *etc.*—and intervening legislation or court decisions often throw a monkey-wrench into the best-laid plans.

The July 2016–June 2017 “guidance priorities” plan (“Plan”) highlights areas of pending qualified plan guidance, with a vast majority of the 35 pension-related projects being carryovers from prior guidance plan lists. A summary of what is to come in the coming year from the project list can be found in the attached article.

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