

**MEMO# 34146**

May 17, 2022

## **For Review: DRAFT IRS Guidance Priority List Recommendations**

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TO: Tax Committee RE: For Review: DRAFT IRS Guidance Priority List Recommendations

[Notice 2022-23](#) invites public comment on recommendations for Treasury's 2022-2023 Priority Guidance Plan. The attached draft letter is largely based on prior recommendations except for an addition regarding the active trade or business requirement under Section 355 of the Internal Revenue Code.

The priority requests for guidance included in the main section of the draft letter, include:

1. Excess Foreign Tax Recoveries from European Union Member States under Santander
2. Electronic Filing of Form 8802, Application for US Residency Certification and processing of Form 6166, Certification of US Tax Residency
3. Electronic Filing and Permanent Digital Signature Relief
4. IRS Form SS-4 Daily Application Limit
5. Active Trade or Business Requirement under Section 355
6. Qualified interest income

Please provide any comments to this draft, including on the order of priority, to Katie Sunderland at [katie.sunderland@ici.org](mailto:katie.sunderland@ici.org) by close of business Tuesday, May 31st.

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should not be considered a substitute for, legal advice.