

Weekly IRS Roundup June 17 – 21, 2019

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Presented below is our summary of significant Internal Revenue Service (IRS) guidance and relevant tax matters for the week of June 17 – 21, 2019.

June 18, 2019: The IRS issued a [news release](#) noting that it and the US Department of the Treasury issued [proposed regulations](#) that provide guidance for cooperatives and their patrons on calculating the deduction for qualified business income and the deduction for domestic production activities for agricultural or horticultural cooperatives and their patrons (the Section 199A(g) deduction).

June 19, 2019: The IRS released issued a [news release](#) announcing that the Electronic Tax Administration Advisory Committee (ETAAC) issued its [annual report](#) to Congress featuring recommendations focused on the prevention of identity theft and refund fraud. The recommendations were focused on the areas of enabling and expanding the IRS-sponsored Security Summit, improving security in key areas of the tax system, and protecting and enabling taxpayers.

June 19, 2019: The IRS released a [proposed revenue procedure](#) that provides computational guidance on methods and sources of data for calculating W-2 wages for purposes of tax code Section 199A(g). The IRS proposed three methods, which would limit the amount of the deduction available to 50% of a specified agricultural or horticultural cooperative's W-2 wages. In addition, Revenue Procedure 2006-47 is obsolete and Notice 2019-27 is effective on June 18, 2019.

June 20, 2019: The IRS released issued a [news release](#) National Taxpayer Advocate Nina E. Olson released her 37th and [final report](#) to Congress featuring her assessment of the key challenges facing the IRS and the Taxpayer Advocate Service (TAS) in the coming years and featuring her review of the 2019 filing season.

June 21, 2019: The IRS released its weekly list of [written determinations](#) (e.g., Private Letter Rulings, Technical Advice Memorandums and Chief Counsel Advice).

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