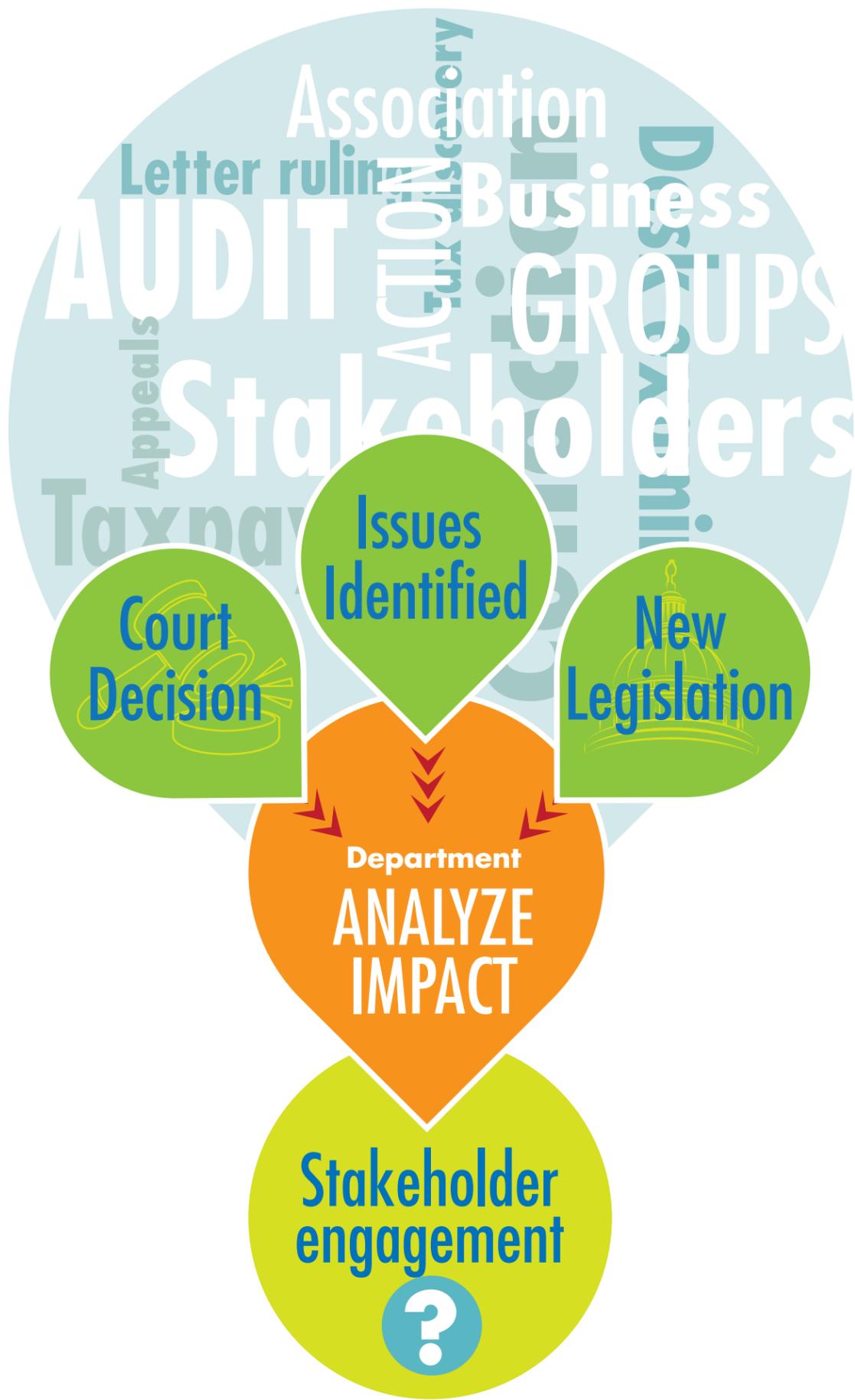


Sources for Tax Issues Needing Stakeholder Engagement



If yes, which interim treatment applies?

- **Prospective - Continue Current Practice Until**
Taxpayers continue to report however they have in the past until final guidance is issued.
- **Phased Implementation**
Taxpayers must make good faith effort to report in undecided areas, but must report correctly in areas with guidance.
- **Follow Interim Guidance Until**
Dept issue guidance taxpayers follow until the final guidance is issued.
- **Retroactive**
When Dept issues final guidance, it applies to past and future periods.

Interim treatment decision matrix

This tool is for discussion purposes only and factors may be weighted differently for each topic.

Factors						
		Yes	Likely	Maybe	Not Likely	No
Reconsiderations	Is this change due to legislation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Is the court case clearly applicable to the issue?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Is this an area of first impression?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Is significant stakeholder work expected?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Does the issue affect a broad industry segment?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Has there been a change in business practices?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Do additional facts cause the Department to reconsider?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interpretation	Are there political and policy implications?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Does the Dept see risk with its interpretation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Has the court reversed a long standing Department interpretation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Are there competing interpretations?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Is this a change in past Department interpretation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Guidance	Is the Department interpreting a recently passed law?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Is Department guidance inconsistent?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Has the Department provided general guidance on this issue?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Will the interim guidance have a big administrative and fiscal impact?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Has the Department only provided taxpayer specific guidance on this issue? ..	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Will the interim guidance/instructions/approaches have a big impact on current business practices or competitiveness?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Education	Do taxpayers need to adapt their systems to implement the change/clarification/update?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Does the Department need flexibility as it "learns" the subject matter?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Are educational efforts needed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Total your columns		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		Possible Temporary Guidance/Instructions/Approach				
		Prospective - Continue Current Practice	Phased Implementation	Follow Interim Guidance Until	Retroactive	