

Part VI - Items of General Interest

Request for Ideas for Exempt Organizations Plain-Language Publications and Voluntary Compliance Programs

Announcement 2001-14

The Exempt Organizations function of the Tax Exempt and Government Entities Division (TE/GE) is requesting comments in two areas directly related to its increased emphasis on enhancing voluntary compliance. As part of its reorganization, a new Customer Education and Outreach office has been created within Exempt Organizations. This office will be responsible for coordinating and redesigning the means by which Exempt Organizations interacts with its community. Exempt Organizations as restructured, also contemplates the establishment of an office of voluntary compliance.

This announcement is to request comments and suggestions relating to areas within the jurisdiction of these two new offices. First, suggestions are being solicited for new initiatives in the areas of outreach and education. In particular, help is solicited on two items: Internet web-page content and plain language publications. It is anticipated that Exempt Organizations will develop a web page for use in communicating with its customers. Suggestions are solicited on how such a web page should be designed and what content should be included. Exempt Organizations also intends to aggressively pursue the issuance of plain language publications for use by its customers. In the past, these publications have been successful in helping to promote compliance. For example, Exempt Organizations has issued plain-language publications on various

topics, including a Gaming Publication for Tax-Exempt Organizations, Pub. 3079 (4-98), a Tax Guide for Veterans' Organizations, Pub. 3386 (6-99), and a Draft Tax Guide For Churches and Other Religious Organizations, Pub. 1828 (9-94). Exempt Organizations plans to issue more plain-language publications in the future as part of its increased focus on customer education and outreach.

As its new design indicates, the Exempt Organizations function is planning on establishing voluntary compliance programs. It is anticipated that there may be several programs, some of which are very targeted (e.g., in 1992, Exempt Organizations established a voluntary compliance program to resolve tax exemption issues arising from gross or net revenue stream joint ventures between hospitals and their medical staffs in announcement 92-70, 1992-19 I.R.B. 89.) Other voluntary compliance programs may be much broader. For example, consideration will be given to programs to cover those organizations that came to the Internal Revenue Service as non-filers or to correct previous compliance difficulties.

Exempt Organizations invites interested members of the public to submit written suggestions for topics for plain-language publications, IRS internet web-site content, or written suggestions for additional voluntary compliance programs. Members of the public are further invited to submit drafts of proposed plain-language publications or proposed voluntary compliance programs if they so desire. All submissions will be available for public inspection and copying in their entirety.

ADDRESS

Members of the public may submit suggestions or drafts by electronic message, by mail, or by hand delivery. Electronic messages may be addressed to *TE/GE-Exempt @irs.gov. Mail may be addressed to Ms. Virginia Richardson, T:EO, 1111 Constitution Avenue, NW, Washington, D.C. 20224, Attn: 2000-14. Hand delivered items may be addressed to Ms. Virginia Richardson, T:EO, Attn: 2000-14, and delivered, between 8:00 a.m. and 5:00 p.m., to the Courier's Desk, 1111 Constitution Avenue, NW, Washington, D.C. 20224. Exempt Organizations regrets that it will be unable to respond individually to suggestions or drafts.

DRAFTING INFORMATION

The principal author of this announcement is Virginia Richardson of Exempt Organizations. For further information regarding this announcement contact Virginia Richardson at (202) 283-8938 (not a toll-free call).