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October 16, 1998

The Honorable Donald C. Lubick
Assistant Secretary (Tax Policy)
Department of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

The Honorable Charles O. Rossotti
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Save the Cumulative Bulletin

Dear Secretary Lubick and Commissioner Rossotti:

I am writing on behalf of the New York State Bar Association Tax Section in response to the Service's request for comments concerning the proposed elimination of the Cumulative Bulletin after volume 1997-2. For the reasons described below, we strongly urge the Service to continue the publication of the Cumulative Bulletin. However, we would have no objection if the Service and the Government Printing Office were to abandon the actual printing of the Cumulative Bulletin, and the Service were simply to make formatted page proofs available for private publishers.

We believe that the Cumulative Bulletin is one of the most useful and frequently referenced set of books in any tax library. It provides a very handy

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reference for Revenue Rulings, Revenue Procedures and Notices. It is particularly useful for items for which a "number" is not readily available, such as (1) preambles to proposed regulations, (2) preambles to final regulations, and (3) legislative histories of tax legislation. Libraries designed for tax practitioners will often not contain alternative sources of these preambles and legislative histories. Moreover, the Cumulative Bulletin provides a method for the uniform citation for all the materials contained therein, making it easy for any tax practitioner to find Cumulative Bulletin material cited elsewhere. As a result, we believe elimination of the Cumulative Bulletin would make tax research significantly more difficult and time-consuming.

The IRS proposal suggests that the Cumulative Bulletin is not necessary because it duplicates material already contained in the weekly Internal Revenue Bulletin (IRB), and that IRBs can easily be accessed on the IRS home page on the Internet. We do not believe the IRBs are an adequate replacement for the Cumulative Bulletin.

As to the hard copies of the IRB, these come in paperback rather than permanent form and are many times more bulky than the Cumulative Bulletin. The IRB also contains some material that (justifiably) is not included in the Cumulative Bulletin. Finally, the citations to the weekly IRB are much less convenient than the citations to the semi-annual Cumulative Bulletin.

This situation is not helped by the fact that the IRB is available on the Internet. Many practitioners still find it convenient to browse the hard copy of documents, some of which are lengthy (such as legislative history and preambles to regulations). On-line access also does not solve the problems of the need for a uniform and convenient citation system and the need to be able to find documents (such as preambles) without knowing their number. Finally, not all tax practitioners have access to the Internet that is as quick and convenient as being able to reach for a Cumulative Bulletin.

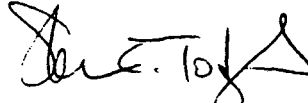
We have two suggestions that the Service should consider in lieu of eliminating the Cumulative Bulletin. First, the Service and the Government Printing Office could abandon the actual printing of the Cumulative Bulletin. The Service instead could make page proofs of the Cumulative Bulletin available in formatted form (either in physical form, on the Internet, or both) for private printing. This is the same as is done today for tax forms. Private publishers already reprint the Cumulative Bulletin for sale to tax practitioners, and presumably would continue to make hard copies available for purchase in the future.

Second, the Service might consider whether there is a need to continue publication of the IRB. In our experience, IRBs are not very useful to tax practitioners. The reason is that practitioners require more current tax material than that available in the IRB. As a result, most practitioners subscribe to one or more daily or weekly private tax services. These private tax services reprint all or most of the material in the IRB, and arrive in the mail before the IRB arrives. In fact, the IRB does not arrive in the mail until about two weeks after its publication date and generally includes material that was released weeks before its publication. If the

Service eliminates the IRB it should not, however, reduce the material that it makes available on the Internet.

To summarize, we believe the Cumulative Bulletin is the most useful collection of tax materials that is published by the Service. We strongly urge that it be retained.

Sincerely,



Steven C. Todrys

cc: Rene Mondesir, Jr.
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