

IRS Tax Exempt and Government Entities Division Issues 2019 Compliance Program Letter

November 2, 2018

The IRS's Tax Exempt and Government Entities Division (**TE/GE**) recently issued its Compliance Program Letter for 2019, which lists TE/GE's compliance priorities for the 2019 calendar year. Those priorities include issuing additional guidance under the Tax Cuts and Jobs Act (the **Act**), which was enacted in December 2017, and expanding its use of Pay.gov and secure messaging with taxpayers and practitioners in the TE/GE's employee plans program. The letter does not list any specific guidance topics to be addressed under the Act or provide that guidance is forthcoming on Internal Revenue Code changes enacted by the Bipartisan Budget Act of 2018, such as changes to the hardship distribution rules. The letter does, however, state that if additional issues are identified in the future, TE/GE will modify its list of priority items to ensure that TE/GE remains focused on the highest priority items. [View the 2019 Compliance Program Letter.](#)