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TaxNewsFlash

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IRS Priority Guidance Plan for 2026-2027

The U.S. Treasury Department and IRS today released the **2026-2027 Priority Guidance Plan**.

The Priority Guidance Plan is used each year to identify and prioritize tax issues to be addressed through regulations, revenue rulings, revenue procedures, notices, and other published administrative guidance.

Beginning with the 2026-2027 Priority Guidance Plan, the 12-month "plan year" will correspond with the federal government's fiscal year. Thus, the guidance projects on the 2026-2027 Priority Guidance Plan are priorities for allocating Treasury and IRS resources during the plan year beginning on October 1, 2026, and ending on September 30, 2027.

The 2026-2027 Priority Guidance Plan contains 121 guidance projects that reflect the Treasury Department's and IRS's focus on the following key areas:

- Continued implementation of the "One, Big, Beautiful Bill Act" (OBBBA)
- Deregulation and burden reduction
- Tax exempt organizations
- Tribal tax issues
- Digital assets
- Other priorities

The Treasury Department and IRS explain that some projects that were on the 2025-2026 plan are not included on the 2026-2027 plan because they were completed or reflect a change in priorities, although some of those incomplete projects may be considered for inclusion on a future priority guidance plan.

The Treasury Department and IRS intend to update the 2026-2027 plan during the plan year to reflect additional items that become priorities, guidance that is published during the plan year, and projects that may result from legislative developments.

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