

April 24, 2000

The Honorable Charles O. Rossotti
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Room 3000 IR
Washington, DC 20224

Re: Arbitration Procedure for Appeals -
Announcement 2000-4

Dear Commissioner Rossotti:

On behalf of the Tax Section of the New York State Bar Association, I am enclosing our comments on the proposed appeals arbitration procedure set forth in Announcement 2000-4.

We commend the Internal Revenue Service for this initiative. We believe that arbitration can serve a very important function in the resolution of tax disputes, and our report makes a number of suggestions that we believe will strengthen this pilot program.

If you have any questions or would like to discuss our comments further, please do not hesitate to call me at (212) 277-4045 or Stanley I. Rubinfeld, the principal author of the report, at (212) 848-4118.

Very truly yours,

Robert H. Scarborough

cc: Mr. Daniel L. Black
National Director of Appeals
Internal Revenue Service
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