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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3308 - Notice and Computation of Interest

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### Section 3308

**A. Provision covered:** Section 3308 (Notice & Computation of Interest) (Adds § 6631 of the Code).

**B. Background:** Currently, the Code does not require that notices to taxpayers include a detailed computation of interest charged and a citation to the Code section under which such interest is imposed.

**C. Changes:** The provision requires that all taxpayer notices containing an amount of interest required to be paid by the taxpayer must include a detailed computation of interest charged and a citation to the Code section under which such interest is imposed.

**D. Impact:** The IRS must take necessary actions to ensure that notices are revised to contain the required information regarding the interest to be paid by the taxpayer.

**E. Necessary Actions:** Revise notices to contain the required information regarding the interest to be paid by the taxpayer.

**F. Other Special Comments:** None.

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