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Code & Explanations

Internal Revenue Code of 1986
Contains the full text of Title 26, Internal Revenue Code, of the United States Code. Tax Analysts has inserted cautionary boxes to denote important effective dates.

We also provide
- Convenient links to associated regs
- History annotations, both at the section and the granular level
- A comprehensive history note after every section
- An overview of all legislation that has amended a particular section

Regulations

Final and Temporary Regulations
Contains the full text of Title 26 of the Code of Federal Regulations. Tax Analysts has included a comprehensive history note after every section. There are links to the associated Code section. **Final regulations** implement, interpret, and prescribe the law as passed by Congress. They are also used to describe procedures or practice requirements. **Temporary regulations** are issued whenever the IRS determines that the public needs immediate guidance. Temporary regulations may be relied on until they expire, are withdrawn, or are replaced by final regulations.

Proposed Regulations
Contains the full text of all pending proposed regulations, as well as proposed regulations adopted by Treasury Decision beginning in 1997. (Regs that have been finalized have capitalized headings for easy identification.)

The text of a proposed regulation contains the IRS official explanation of why it issued a proposed regulation or a proposed regulatory amendment.

Treasury Decisions
Contains the full text of every Treasury Decision issued by the IRS since 1990. Treasury Decisions’ preambles contain the official IRS explanation of why it issued a regulation or regulatory amendment. The preambles are followed by the new or amending regulatory language, which is then incorporated into the Code of Federal Regulations.
IRS Documents

Revenue Rulings
Contains the full text of every Revenue Ruling issued since 1954. Rulings that have undergone changes -- by being clarified, modified, distinguished, revoked or superceded -- are clearly marked. Revenue Rulings present the IRS's position on substantive tax issues.

Revenue Procedures
Contains the full text of every Revenue Procedure issued since 1955. Revenue Procedures are official statements of a procedure affecting the rights or duties of taxpayers. They are issued by the IRS National Office.

Announcements
Contains the full text of every Announcement issued since 1987. In general, announcements have only an immediate or short-term effect. An example is an announcement stating the deadline for making an election.

Notices
Contains the full text of every Notice issued since 1987. Notices contain guidance involving substantive interpretations of the Code or other provisions of the law.

IRS Publications
Contains the full text of over 320 IRS Publications. IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.

Circular 230
Circular 230 (Part 10 of Title 31 of the Code of Federal Regulations) provides the regulations governing the practice before the IRS and should be consulted regarding rules of practice. These rules also apply to persons who have limited practice privileges because of their relationship to the taxpayer.

Audit Technique Guides & MSSP
Contains the full text of 133 Audit Technique Guides, Market Segment Specialization Papers, and Market Segment Understandings published by the IRS. MSSPs are detailed studies describing how the Service reviews tax returns for specific types of businesses. The studies provide auditing techniques, assist with issue identification and development, and tax law interpretation. Market Segment Understandings describe how the IRS views employee/independent contractor issues in specific industries.
LMSB and LB&I Directives

LMSB and LB&I Directives provide administrative guidance and instructions to LMSB and LBID examiners on procedures and administrative aspects of compliance activities to ensure consistent tax administration. Directive may address (1) examination planning, (2) issue development, (3) audit techniques, (4) operational guidance, or (5) resource allocation. Although LMSB examiners are expected to follow guidelines and instructions provided in directives, the directives do not establish Service position on legal issues and are not legal guidance.

Settlement Guidelines (ISP)

Contains the full text of 195 Industry Specialization Paper and Settlement Guideline issued. ISPs provide guidance to IRS agents who are auditing firms subject to the Services’ Coordinated Examination Program. The ISP program was established to ensure nationwide uniform and consistent settlement of issues, enhance the identification and timely resolution of issues, and provide a vehicle for coordination of technical issues.

Fact Sheets

Contains the full text of IRS Fact Sheets beginning in 1999.

Actions on Decisions

Contains the full text of every Action on Decision issued since January 1982. Actions on Decisions, which are issued when the IRS loses a case in court, are detailed IRS legal memorandums that explain the Service’s decision to acquiesce or nonacquiesce. An acquiescence means the IRS will follow the case decision when disposing of similar cases in the future, while a nonacquiescence means the IRS will continue litigating the same issue in other courts. An “acquiescence in result only” means the IRS will follow the precedent, but does not agree with the holding, and disagrees with some or all of the reasoning in the court’s opinion.

Internal Revenue Manual

Contains the text of the Internal Revenue Manual (IRM) other than files that are designated by the IRS as OUO (Office Use Only). (In cases where the IRS has posted an OUO file, Tax Analysts has included it in the collection.) The IRM serves as the single official compilation of policies, delegated authorities, procedures, instructions and guidelines relating to the organization, functions, administration and operations of the Service.

IRS Written Determinations

Letter Rulings & Technical Advice

Contains the texts of every letter ruling and Technical Advice Memorandum issued from 1980 to the present. (Taxpayer identification information has been redacted.) Letter Rulings – also called Private Letter Rulings – are issued by the IRS National Office in response to taxpayer requests for advice about how the tax law applies to a particular set of facts. They are non-binding, except as to the party to whom they are issued, however they may provide insight into the IRS’ approach to a situation.
The IRS issues letter rulings regarding certain issues, only. Annually the IRS issues Revenue Procedures listing the topics on which it will not issue letter rulings.

Technical Advice Memorandums are also prepared by the IRS National Office, but in response to requests from IRS field agents about how the tax law applies to audit issues. Generally, TAMs deal only with important, novel questions.

**Field Service Advice**
Contains the full texts of every Field Service Advice Memorandum issued from 1992 through 2004. FSAs are nonbinding advice, guidance, and analysis provided by IRS National Office attorneys to IRS field personnel -- agents, attorneys, and appeals officers -- to help them develop an issue or determine litigation hazards for both substantive and procedural issues.

**Field Attorney Advice**
Contains the full texts of every Field Attorney Advice issued. FAAs are legal advice prepared by field attorneys of the Office of Chief Counsel issued to field or service center employees.

**General Counsel Memos**
General Counsel Memorandums, which were issued between December 1960 and November 2002, are legal memorandums that contain detailed legal analyses of substantive issues that explain the positions taken by the IRS in revenue rulings and similar documents.

**Legal Memos**
Contains the full text of every Legal Memorandum issued since 1990. Uniquely titled by Tax Analysts, IRS Legal Memorandums are issued by the Chief Counsel’s office in answer to district counsel queries; they address a specific issue or situation confronting the district counsel.

**Chief Counsel Notices**
Contains the full texts of nearly every Chief Counsel Notice issued since 1988. Chief Counsel Notices are temporary directives the IRS national office uses to disseminate policies, procedures, instructions, and/or delegations of authority to Chief Counsel employees.

**Compliance Officer Memos**
Contains the full text of Compliance Officer Memorandums. Uniquely titled and numbered by Tax Analysts, IRS Compliance Memorandums are issued by non-Chief Counsel national compliance, appeals, and field service offices and the Taxpayer Advocate to all regional compliance and appeals officers on issues of compliance and taxpayer rights.
Information Letters
Contains the full text of all Information Letters issued beginning in 2000. Information letters are issued by the National Office in response to requests by taxpayers and members of congress on behalf of their constituents or their own behalf and provide general statements of well-defined law without applying them to a specific set of facts.

Generic Legal Advice
Contains the full text of all Generic Legal Advice documents first issued in 2006. Generic Legal Advice documents are legal advice, signed by executives in the National Office of the Office of Chief Counsel, and issued to Internal Revenue Service personnel who are national program executives and managers. They are issued to assist Service personnel in administering their programs by providing authoritative legal opinions on certain matters, such as industry-wide issues.

Litigation Guidelines Memos
Contains the full texts of most Litigation Guideline Memorandum issued. LGMs were guidance from the IRS National Office to the field instructing the field how to litigate a particular issue. LGMs were designed to ensure that the IRS's approach to litigating particular issues is uniform. The IRS first released LGMs in 1986 and released them on a random basis through 1999.

Service Center Advice
Contains Tax Analysts' summaries and the full texts of every Service Center Advice issued since 1997. Service Center Advice documents are guidance provided by the IRS National Office to IRS service centers and related IRS functions concerning their tax administration responsibilities.

Technical Assistance
Contains the full text of every Technical Assistance issued from 1994 through 2002. IRS Technical Assistance documents were written advice provided to District Directors and Assistant Regional Commissioners by the National Office providing assistance for technical problems which arise other than in an examination of a particular taxpayer's return.

Program Manager Technical Assistance
Program Manager Technical Assistance are internal memorandums containing legal advice written by the Office of Chief Counsel to national program managers.

IRS E-Mail Chief Counsel Advice
IRS E-Mail Chief Counsel Advice are internal e-mails containing legal advice written by the Office of Chief Counsel and sent to IRS field personnel.
Court Opinions

U.S. Supreme Court
Contains the full text of tax-related U.S. Supreme Court opinions beginning in 1913.

U.S. Courts of Appeal
Contains the full text of tax-related U.S. Courts of Appeals opinions beginning in 1915.

U.S. District Courts
Contains the full text of tax-related U.S. District Court opinions beginning in 1915.

U.S. Bankruptcy Appellate Panel Courts
Contains the full text tax-related Bankruptcy Appellate Panel Court opinions beginning in 1987.

U.S. Bankruptcy Courts
Contains the full text of over 2,800 tax-related U.S. Bankruptcy Court opinions beginning in 1977.

U.S. Court of Federal Claims
Contains the full text of opinions from the U.S. Court of Federal Claims, U.S. Claims Court, and U.S. Court of Claims beginning in 1924.

U.S. Tax Court

U.S. Board of Tax Appeals
Contains the full text of Board of Tax Appeals opinions issued from 1924 through 1942.

Miscellaneous Courts
Contains the full text of opinions that touch on federal tax law, from various courts including the United States Court of International Trade and various state and local courts.

Tax Legislation

Public Laws List
Contains a listing in reverse chronological order of every law that has amended the Internal Revenue Code since 1979. The listing includes the public law number, date of enactment, and common or popular name of the act.
Recent Legislation
Contains the full text of recent legislation including bill text, selected committee reports and explanations, as well as Joint Committee on Taxation explanations, where available.

Proposed Legislation
Contains the full text of major pending tax legislation and other selected tax legislation including bill text, selected committee reports, and Joint Committee on Taxation explanations, where available, for the current Congress.

Legislative History
Contains the full text of all legislation including bill text, committee reports, and explanations as well as Joint Committee on Taxation explanations, where available, through the 111th Congress. Beginning in 2011 with the 112th Congress, contains the full text of tax legislation including the enrolled bill, committee reports, and Joint Committee on Taxation explanations, where available.

JCT Blue Books
Blue Books are prepared by the staff of the Joint Committee on Taxation in consultation with the staffs of the House Committee on Ways and Means and Senate Committee on Finance.

Archival Materials

2001-2015 Archives
Internal Revenue Code of 1986
Final & Temporary Regulations
IRS Publications

2001-2013
Internal Revenue Manual Archives

Quick Reference and Other Documents

Quick Reference Tables
Contains 20 tables providing quick access to information including tax rate tables, deduction limitations, phaseout and credit amounts, depreciation limitations, interest rates for tax overpayments and underpayments, per diem rates, standard mileage rates, the kiddie tax, and the SIFL rates.
IRS Business Plans
Contains the current and previous year’s IRS business plans that list the Service’s guidance objectives. Tax Analysts tracks the Service’s progress in meeting its objectives and links to specific documents when issued.

The Tax Directory
Contains a comprehensive, up-to-date listing of names, addresses, and telephone numbers of key federal tax officials in the IRS, Congress, and the U.S. Treasury. The list also includes federal trial and appellate court clerks, state revenue officials, attorneys general, and court clerks.

Congressional Research Service Reports
Contains the full text of tax-related Congressional Research Service reports beginning in 1987.

Tax Practice Magazine
Contains issues of Tax Analysts' weekly Tax Practice magazine from January 1994 to the present. TaxPractice comprises articles and primary source documents of special interest to practitioners.