Tax Code, Regulations and Official Guidance

Internal Revenue Code | Treasury (Tax) Regulations | Other Official Guidance

Internal Revenue Code


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Note: The IRC materials retrieved via the above functions are provided as a public service by The Legal Information Institute of Cornell University Law School, not the IRS.

CAUTION: The version of the IRC underlying the retrieval functions presented above is generated from the official version of the U.S. Code made available to the public by Congress. However, this version is only current through the 1st Session of the 109th Congress convened in 2005. Before relying on an IRC section retrieved from this or any other publicly accessible version of the U.S. Code, please check the U.S. Code Classification Tables published by the U.S. House of Representatives to verify that there have been no amendments since that session of Congress.

Furthermore, the IRC is complex and its sections must be read in the context of the entire Code and the court decisions that interpret it. At a minimum, please do not be misled by the false interpretations of the IRC promoted by the purveyors of anti-tax law evasion schemes.

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Treasury (Tax) Regulations

Treasury regulations (26 C.F.R.)—commonly referred to as Federal tax regulations—pick up where the Internal Revenue Code (IRC) leaves off by providing the official interpretation of the IRC by the U.S. Department of the Treasury.

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Note: Regulatory materials retrieved via the above functions are from the most current edition of 26 C.F.R. published by the Government Printing Office (GPO). To view or search other editions of 26 C.F.R., see the table of available CFR titles provided on GPO access.
### Federal Tax

#### Current Features and Journals — Select All

- Federal Tax Day
- COH Federal Tax Weekly
- TAXES - The Tax Magazine
- Journal of Retirement Planning
- Federal Estate and Gift Tax Report Letter
- ADVANCE RELEASE Documents
- Tax Treaties Report Letters
- Federal Excise Tax Report Letter

#### Tax Legislation — Select All

- CCH Legislation Newswire
- Bills Worth Watching
- COH Tax Briefings
- Historical Law, Explanation and Analysis Books
- CRS Reports and Other Studies (2003-2008)
- Historical Legislative Documents (2003-2006)

#### CCH Explanations and Analysis — Select All

- CCH Tax Research Consultant
- Standard Federal Income Tax Reporter
- Standard Federal Income Tax Reporter—Explanations
- Federal Estate and Gift Tax Reporter
- Fed Excise Tax Reporter
- Tax Practice Guides
- Tax Treaties Reporter
- Employee Benefits Analysis
- U.S. Master Tax Guide
- Social Security Benefits Explained
- Practice Before IRS & Courts

#### Primary Sources — Select All

- Current Internal Revenue Code
- Last 1964 Code
- Last 1939 Code
- Federal Tax Regulations
- Internal Revenue Manual
- Letter Rulings & IRS Positions (including TAMI and PSAs)
- IRS Publications
- Rulings & Other Docs
- Circular 230

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- Interactive Research Aids for Tax Research Consultant
- Topic Navigator
- COH Client Letter Toolkit
- COH Depreciation Toolkit
- Tax Rates and Tables
- Election and Compliance Toolkit
- Depreciation Guide
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- IRS Actuarial Factors
- Business Calculators
- Tax Preparation Calculators
- Federal Sales Tax Deduction Toolkit
- Tax Calendar

#### Federal Tax Archives — Select All

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U.S. Tax Court decisions

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TC and Memorandum Opinions starting 09/19/95; Summary Opinions starting 01/01/01*

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* Pursuant to Internal Revenue Code Section 7463(b), Summary opinions may not be treated as precedent for any other case.

If you are having difficulty locating an opinion, please refer to the Opinions Search Help file.

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The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive ruling necessary to promote a uniform application of tax law.

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