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06 Tax Code, Regulation... | Internal Revenue Service

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# Tax Code, Regulations and Official Guidance

[Internal Revenue Code](#) | [Treasury \(Tax\) Regulations](#) | [Other Official Guidance](#)

## Internal Revenue Code

Federal tax law begins with the Internal Revenue Code (IRC), enacted by [Congress](#) in Title 26 of the United States Code (26 U.S.C.).

Table of contents	Retrieve by section number	Execute full text search
Go	After clicking through the exit link below, enter "26" for the <i>Title</i> and then the <i>Section</i> number.  Go	After clicking through the exit link below, enter your search terms and click the "Search" button.  Go

**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 112th Congress convened in 2011. 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.

Finally, 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](#).

[Back to top](#)

# 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](#).

<b>Table of contents</b>	<b>Retrieve most current version by Treas. Reg. §</b>	<b>Execute full text search of the most current edition of 26 C.F.R.</b>
Go	After clicking through the exit link below, select the applicable year, select "26" for the <i>Title</i> and then enter the <i>Section</i> number.  Go	After clicking through the exit link below, enter your search terms and then click the "SEARCH" button.  Go

**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 by GPO Access](#).

The IRS publishes a list of the official documents explaining any changes to the Treasury regulations retrieved from the above resources, or to announce the issuance of any proposed or temporary ones:

- As required by law, all regulatory documents are published by the IRS in the [Federal Register](#). They are also republished in the *Internal Revenue Bulletin* ([see below](#)).
- A [complete list of the Proposed Regulations still open for public comment](#) on Regulations.gov.
- An [Archive of Proposed Regulations and Treasury Decisions](#) (final or temporary regulations) issued from August 1995 through March 2007.

[Back to top](#)

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## Other Official Tax Guidance

In addition to participating in the promulgation of [Treasury \(Tax\) Regulations](#), the IRS publishes a regular series of other forms of official tax guidance, including revenue rulings, revenue procedures, notices, and announcements. See [Understanding IRS Guidance - A Brief Primer](#) for more information about official IRS guidance versus non-precedential rulings or advice.

The authoritative instrument for the distribution of all forms of *official* IRS tax guidance is the ***Internal Revenue Bulletin*** (IRB), a weekly collection of these and other items of general interest to the tax professional community.

**Complete IRB publication in a *printer friendly* PDF format  
(from I.R.B. 1996-1 to present)**

**Individual IRB articles in the HTML format  
(from I.R.B. 2003-27 to present)**

**Browse** the master list of [Internal Revenue Bulletins](#) published in the PDF format;

**Browse** the [master list of Internal Revenue Bulletins](#) published in the HTML format;

**Note:** *The IRB materials retrieved from the above resources are provided by IRS Media and Publications.*

The IRS frequently releases individual items in advance of their publication in the IRB. See the [Advance Notice for Tax Professionals](#) page for more information about the "early drop" of these items. And if you'd like to receive automated email notifications about these items, please feel free to subscribe to our [IRS GuideWire service](#).

Finally, see the [Applicable Federal Rates \(AFR\)](#) page for a series of revenue rulings providing certain prescribed rates for federal income tax purposes. These AFR revenue rulings are always released before they are officially published in the IRB.

**PLEASE NOTE.** *Rulings and procedures reported in the IRB do not have the force and effect of Treasury tax regulations, but they may be used as precedents. In contrast, any documents not published in the IRB cannot be relied on, used, or cited as precedents in the disposition of other cases.*

*In applying rulings and procedures published in the IRB, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered. In addition, all parties are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.*

[Back to top](#)

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- [Basic Tools for Tax Professionals](#)
- [Tax Pro News and Resources](#)
- [Circular 230 Tax Professionals](#)
- [Tax Code, Regulations and Official Guidance](#)
- [e-Services Online Tools for Tax Professionals](#)
- [Appeals](#)
- [Tax Professionals](#)

