

Navigating IRS.gov

Research Hot Link

IRS Homepage – <http://www.irs.gov>

- Tax Information for Tax Professionals – <http://www.irs.gov/taxpros/index.html>
- Basic Tools for Tax Professionals – <http://www.irs.gov/taxpros/article/0,,id=118004,00.html>
- Resources for Tax Professionals – <http://www.irs.gov/taxpros/article/0,,id=99134,00.html>
- Tax Code, Regulations and Official Guidance – <http://www.irs.gov/taxpros/article/0,,id=98137,00.html>
- Internal Revenue Code – Title 26 – http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html
- U.S. Code Classification Tables – Office of Law Revision Counsel – <http://uscode.house.gov/classification/tables.shtml>
- Proposed Regulations and Treasury Decisions – <http://www.irs.gov/taxpros/content/0,,id=103728,00.html>
- Proposed Regulations Still Open for Public Comment – <http://www.regulations.gov/fdmspublic/component/main>
- Code of Federal Regulations – <http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200726>
- Electronic Reading Room – <http://www.irs.gov/foia/article/0,,id=110353,00.html>
- Internal Revenue Manual – <http://www.irs.gov/irm/index.html>
- Advance Notice for Tax Professionals – <http://www.irs.gov/taxpros/article/0,,id=98697,00.html>
- Draft Tax Forms – <http://www.irs.gov/taxpros/lists/0,,id=97782,00.html>
- Official Release Schedule for IRS Forms and Publications – <http://www.irs.gov/formspubs/article/0,,id=169726,00.html>
- Frequently Asked Questions – <http://www.irs.gov/faqs/index.html>
- Tax Topics – <http://www.irs.gov/taxtopics/index.html>
- Tax Trails – <http://www.irs.gov/individuals/article/0,,id=132035,00.html>
- Site Map – <http://www.irs.gov/sitemap/index.html>
- International Tax Treaties – <http://www.irs.gov/businesses/small/international/article/0,,id=96454,00.html>
- Issue Management Resolution System (IMRS) – <http://www.irs.gov/businesses/small/article/0,,id=158507,00.html>
- Chief Counsel Notices (1999 to present) – <http://www.irs.gov/foia/lists/0,,id=97652,00.html>
- Action on Decisions (1997 to present) - <http://www.irs.gov/foia/lists/0,,id=97630,00.html>
- Legal Advice Issued by Field Attorneys (2003 to present) – <http://www.irs.gov/foia/article/0,,id=103755,00.html>
- Legal Advice Issued by Chief Counsel (2006 to present) – <http://www.irs.gov/foia/article/0,,id=162993,00.html>
- Chief Counsel Bulletins (Various) – <http://www.irs.gov/foia/lists/0,,id=97720,00.html>
- Tax Court – <http://www.ustaxcourt.gov>
- District Court (Northern California) – <http://www.cand.uscourts.gov>
- Court of Federal Claims – <http://www.uscfc.uscourts.gov>
- Appeals Court (9th Circuit) – <http://www.ca9.uscourts.gov>
- Supreme Court – <http://www.supremecourtus.gov>

Other Research Sites (**Not** authorized or endorsed by the Internal Revenue Service)

- Legal Bitstream (Code, Regs., Revenue Rulings, Rev. Procs. Announcements, Notices, Letter Rulings, etc.) – http://www.legalbitstream.com/irs_materials.asp?pl=i1
- Tax Almanac (Code, Regs., Revenue Rulings, Rev. Procs. Announcements, Notices, Letter Rulings, etc.) – http://www.taxalmanac.org/index.php/tax_Research_Resources
- Salvation Army Value Guide (for determining value of non-cash charitable contributions) – <http://www.satruck.com/ValueGuide.asp>
- Goodwill Industries Value Guide (for determining value of non-cash charitable contributions) – <http://www.goodwillsew.com/page.asp?dbID=295>