

Tax Code, Regulations and Official Guidance

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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.).

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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.

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](#).

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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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- RIA Tax Watch

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- + Internal Revenue Code, Treasury Regulations, Committee Reports (RIA)
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- Current Internal Revenue Code
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