

ASPPA *asap*

A publication of the ASPPA Government Affairs Committee

April 25, 2005 :: No. 05-13

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Useful Links to IRS Web sites

By the ASPPA *asap* Committee

*This ASPPA *asap* brings you a bunch of useful links to IRS specific websites. We suggest you keep this *asap* handy on your computer and fire it up when you need to find specific IRS information on the Web. In addition, you should check out the many industry links that appear on the ASPPA Web site at www.asppa.org/resources/res_links.htm.*

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Question: I know the IRS has a lot of useful information on its website regarding employee benefits issues, but I have trouble quickly finding what I want. Do you have a list of pertinent IRS links that I could reference?

Answer: The IRS does indeed have a lot of useful information on its Web site. Here are the links we use most frequently:

- **IRS Forms and Publications.** You can view, download, and order IRS forms and publications using the links at this site. www.irs.ustreas.gov/formspubs/index.html
- **Internal Revenue Bulletins (IRBs).** These weekly bulletins include IRS announcements, notices, revenue procedures, revenue rulings, regulations, and other items of general interest. www.irs.ustreas.gov/businesses/lists/0,,id=98230,00.html
- **IRS Drop Library.** IRS announcements, notices, revenue procedures, and revenue rulings usually appear in the IRS Drop Library before they are published in an IRB. www.irs.gov/pub/irs-drop/
- **IRS Information Letters.** Information letters provide general statements of well-defined law without applying them to a specific set of facts. They are issued in response to requests for general information from taxpayers and congressional offices. Although information letters are advisory only and have no binding effect on the IRS, they are helpful in understanding the IRS's position on the issues that they cover. www.irs.gov/foia/lists/0,,id=97728,00.html
- **IRS Written Determinations.** This site provides access to private letter rulings, technical advice memoranda, and chief counsel advice. Private letter rulings are taxpayer-specific rulings or determinations that are furnished by the IRS National Office in response to requests from taxpayers. Technical advice memoranda are written memoranda furnished by the IRS National Office upon request of a district director or chief appeals officer. Chief counsel advice are written advice or instructions prepared by the Office of Chief Counsel and issued to field or service center employees of the IRS or Office of Chief Counsel. These written determinations cannot be used or cited as precedent, but they are helpful in determining the IRS's position, often on very specific facts. www.irs.gov/foia/lists/0,,id=97705,00.html
- **Internal Revenue Manual (IRM).** The IRM serves as the single official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the IRS's organization, functions, administration, and operations. The IRM is a good source for obtaining the IRS's procedures and policies. www.irs.gov/irm/index.html

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- **Coordinated Issue Papers.** Coordinated issue papers provide guidance to field examiners regarding issues that the IRS views as significant. Although these papers are not official pronouncements on the issues, they do set forth the current thinking at the IRS. These papers are particularly relevant for understanding IRS audit positions. www.irs.gov/businesses/article/0,,id=96445,00.html

▲ Other Helpful IRS Links Include

- **Tax Information for Retirement Plans.** This is the IRS's retirement plans home page and contains links to information about retirement plan topics. www.irs.gov/retirement/index.html
- **IRS Retirement Plans Newsletters.** This site has links to current and past editions of "Employee Plans News" and "Retirement News for Employers." These periodic newsletters contain information about current developments, upcoming events, and other topics relating to retirement plans. www.irs.gov/retirement/content/0,,id=122812,00.html
- **IRS Newsroom.** The latest news releases, fact sheets, and other IRS-related news items are available here. www.irs.ustreas.gov/newsroom/index.html
- **IRS News Release and Fact Sheet Archive.** This site contains news releases, fact sheets, and tax tips that have been issued since 1997. www.irs.ustreas.gov/newsroom/lists/0,,id=98040,00.html
- **Hot Topics.** Look here for information about "hot" items such as new programs and recent guidance. www.irs.ustreas.gov/newsroom/article/0,,id=97322,00.html
- **IRS Priority Guidance Plan for 2004-2005.** This document provides information regarding the projects that the IRS and Treasury Department expect to complete between July 1, 2004 and June 30, 2005. www.irs.gov/pub/irs-utl/2004-2005pgp.pdf
- **Frequently Asked Tax Questions and Answers.** www.irs.gov/faqs/index.html
- **Frequently Asked Questions About Retirement Plans.** www.irs.gov/retirement/content/0,,id=97110,00.html
- **Frequently Asked Questions Regarding Cafeteria Plans.** www.irs.gov/govt/fslg/article/0,,id=112720,00.html
- **Tax Law Issues.** This site provides easy-to-use links to additional information on the IRS Web site. www.irs.ustreas.gov/taxpros/article/0,,id=98872,00.html

Keep in mind that other agency Web sites also provide useful and important information. For example, information about health savings accounts (HSAs) can be found on the Treasury Department Web site at www.treas.gov/offices/public-affairs/hsa/. The Employee Benefits Security Administration (EBSA) Web site is also helpful and can be accessed at www.dol.gov/ebsa/.