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"Issue Snapshots" and The Wayback Machine.

The IRS recently sent out an email (to those of you brave enough to willingly put yourselves on a government email list – rather like those intrepid souls who voluntarily follow @CIA on Twitter), regarding its "Issue Snapshots" webpage. The email lists the latest Snapshots, but the full list can be found at the bottom of the page here.

The IRS says that Issue Snapshots are not "official pronouncements of law or directives" (unclear what the difference between those two things is for this purpose). Issue Snapshots "cannot be used, cited or relied upon" as either "law or directives." They are intended to "provide an overview of an issue and are a means for collaborating and sharing knowledge among IRS employees." In essence, we are being allowed a window into the IRS's employee education program. Although the Snapshots may lack the comedic content of certain other employee training programs, and although some of them are rather untimely against the backdrop of recent legislative changes, they are an interesting glimpse into topics that the IRS thinks are worthy of clarifying for its employees. They may also provide hints as to likely future audit targets (the Issue Snapshots usually contain a section ominously called "Issue Indicators or Audit Tips").

Continue reading.

The Public Finance Tax Blog

By Johnny Hutchinson on June 6, 2018

Squire Patton Boggs

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