The IRS Path of Life

To Keep Your Faith… THE IRS

"Our core values guide our path to achieving our vision."

26 U.S. Code § 7701 - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

Liability for a Tax vs. a person subject to a law

TAX? vs. LAW

(14) Taxpayer

The term "taxpayer" means any person subject to any internal revenue tax.

(26) Trade or business

The term "trade or business" includes the performance of the functions of a public office.

Important word!

Public office?

(p) Cross references

(2) Effect of cross references

For effect of cross references in this title, see section 7806(a).

http://uscode.house.gov/view.xhtml?req=(title:26 section:7701 edition:prelim) OR (granuleid:USC-prelim-title26 section7701)&f=treesort&edition=prelim&num= 0&jumpTo=true