

[Peter-to-Paul Mandates]

An Idiom: Rob Peter to pay Paul, to take something from one person or thing to pay one's debt or hypothetical debt to another, as to sacrifice one's health by "Service + Enforcement = Compliance"

1. "*Revenue Rulings*" which address issues of substantive tax law, arise from various sources, including rulings to taxpayers, technical advice to district offices, studies undertaken by the IRS, court decisions, suggestions from practitioner groups, and so on.
2. "*Revenue Procedures*" are issued in the same manner as Revenue Rulings, but deal with the internal management practices and procedures of the IRS. Familiarity with these procedures increases taxpayer compliance and helps make the administration of the tax laws more efficient. Revenue Procedures often involve mechanical rules, but sometimes substantive positions are embedded in them as well. Revenue Rulings and Revenue Procedures serve an important function in that they provide guidance to both IRS personnel and taxpayers in handling routine tax matters. Both Revenue Rulings and Revenue Procedures are published weekly by the U.S. Government in the Internal Revenue Bulletin (I.R.B.)
3. "*Announcements*" provides alerts to taxpayers to a variety of information but do not have the formality of notices, revenue rulings, or revenue procedures.
4. "*Notices*" will constitute authority for purposes of the substantial understatement portion of the accuracy-related penalty.
5. "*Delegation Orders*" are orders by the Commissioner of the IRS to delegate his/her authority to settle civil or criminal tax cases under I.R.C.
6. "*Private letter ruling*" is a written statement issued to the taxpayer by the Internal Revenue Service in which interpretations of the tax law are made and applied to a specific set of

facts. These IRS written determinations in “*Private Letter Rulings*” (PLR) serve as Taxpayer-specific rulings or determinations being written memoranda furnished by the IRS National Office in response to requests by taxpayers under published annual guidelines.

7. “*General Counsel Memoranda*” is documents prepared by the Office of the Chief Counsel that “contain the reasons behind the adoption of revenue rulings, private letter rulings, and technical advice memoranda and having important precedent value in determining future tax questions.
8. “*Treasury Decisions*” (T Ds) are issued by the Treasury Department to promulgate new Regulations, to amend or otherwise change existing Regulations, or to announce the position of the Government on selected court decisions. Like Revenue Rulings and Revenue Procedures, T Ds are published in the Internal Revenue Bulletin and subsequently transferred to the Cumulative Bulletin.
9. “*Technical Memoranda*” are documents prepared by the Office of the Chief Counsel that “explain the reasons behind the adoption of [a] Treasury Decision” and are used by IRS personnel in determining the tax status of taxpayers.
10. “*Proposed regulations*” offer guidance for taxpayers seeking to comply with statutory mandates. Taxpayers receive an opportunity to make written and oral comments before these regulations become final. [U]pon approval by the Commissioner [of the IRS] and signature by the Assistant Secretary of the Treasury, final regulations are filed with the *Federal Register* and published in the form of a Treasury decision, which sometimes contains a preamble summarizing and responding to the most important comments made by the public on the proposed draft.

11. “*Treasury Department Regulations*” are issued by the U.S. Treasury Department under authority granted by Congress. Interpretative by nature, they provide taxpayers with considerable guidance on the meaning and application of the Code. Although not issued by Congress, Regulations do carry considerable weight. They are an important factor to consider in complying with the tax law. Section 12(d) of the Internal Revenue Code of 1939 is the predecessor to § 2 of the Internal Revenue Code of 1954. Keep in mind that the 1954 Code superseded the 1939 Code. (This complaint involves only 26 U.S.C. regs.)
12. “*Determination Letter for 501c3*” The Internal Revenue Code (IRC) provides tax benefits to charitable organizations that meet the requirements set forth in section 501c3. The determination letter is confirmation from the Internal Revenue Service that the organization has met these requirements. Common types of charitable organizations include those that advance religion, education, provide relief or lessen the burden of government.

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