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Tax Regs in Plain English

Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)

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Major IRS reform legislation, H.R. 2676, became Public Law 105-206 when the President signed it on July 22, 1998. The provisions of this legislation contain significant issues; some became effective on the date of enactment while others go into effect at some time after the date of enactment. The provisions are presented here in two separate lists.

- [view those provisions that contain information about sections that were effective upon date of enactment.](#)
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[Prev.]

[Next]

[Home]

[Search]

[Help!]

[Email]

Friday, 04-Sep-1998 08:07:23 EDT