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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

2003(d) - Internet Availability

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Section 2003(d)

A. Provision covered: Section 2003 (d) (Internet Availability)

B. Background: The IRS currently provides access to all tax forms, instructions, and publications on its internet site. There has been no legal requirement specifying the types and timeliness of the documents which the IRS makes available. This new law requires that the IRS establish procedures to ensure that all tax forms, instructions, publications, and other taxpayer guidance is made available on the internet in a searchable database, at approximately the same time the paper versions are available to the public. For tax forms, instructions, and publications created in the most recent five years, these documents are currently provided on CD-ROM for Congressional offices. Tax forms, instructions, and publications from 1992 forward are currently available on the IRS internet site.

C. Changes: New Section 2003.

D. Impact: The Section calls for the IRS to make all tax forms, instructions, publications, and other taxpayer guidance available on the internet for tax periods beginning after December 31, 1998. This must be accomplished at approximately the same time paper versions are available to the public.

E. Necessary Actions:

1. **Actions/Procedures:** Procedures need to be established that will ensure that, in

addition to the tax forms, instructions, publications currently available on the internet site, any other taxpayer guidance which the IRS provides to the public in paper form are available on the IRS's internet site. This information needs to be provided in a searchable database at approximately the same time the paper versions are available to the public, and must include all such documents created in the most recent five-year period.

2. **Actions Permitted:** On-line posting of all tax forms, instructions, publications, and other taxpayer guidance which is available to the public in paper form.
3. **Actions Forbidden:** None specifically stated.

F. Comments: None.

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