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Tax Regs in Plain English

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

Major IRS reform legislation, H.R. 2676, passed the House of Representatives on June 25, 1998 and the Senate on July 9, 1998. The President signed it into law. There are changes to the tax code which will be effected upon enactment. The following information addresses some of these changes.

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The listing below indicates which functions or groups of employees are affected by provisions of RRA98. Click on any of the category links to view the provision titles.

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Note: Many of the RRA'98 Act Sections listed below contain links to questions posed by IRS employees in the context of how to understand the new law in performing their official duties. The answers to these questions, along with other IRS communications linked to the Q&As, were intended to provide guidance to these employees, although taxpayers may find the information useful as well.

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All Employees

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