



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 18, 2017

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Affected IRM: 4.10.7

MEMORANDUM FOR AREA DIRECTORS, EXAMINATION – FIELD

FROM: Michael W. Damasiewicz [/s/ Michael W. Damasiewicz](#)  
Director, Examination - Field and Campus Policy

SUBJECT: Interim Guidance on use of Frequently Asked Questions (FAQs)  
and other items posted to IRS.gov

The purpose of this memorandum is to issue guidance to remind examiners that frequently asked questions (FAQs) and other items posted on IRS.gov that have not been published in the *Internal Revenue Bulletin* are not legal authority. The FAQs and other items should not be used to sustain a position unless the items (e.g., FAQs) explicitly indicate otherwise or the IRS indicates otherwise by press release or by notice or announcement published in the Bulletin.

IRM subsections affected by this change are listed in Attachment 1, *Interim Guidance on use of Frequently Asked Questions (FAQs) and other items posted to IRS.gov*. This guidance is effective immediately and will be incorporated into IRM 4.10.7, *Issue Resolution*, within two years of issuance.

If you have questions, you may contact me or have a member of your staff contact Cathy Demetra, Program Manager, Examination - Field and Campus Policy, Field Exam General Processes.

Distribution:  
[www.irs.gov](http://www.irs.gov)

Attachment 1 - Interim Guidance on use of Frequently Asked Questions (FAQs) and other items posted to IRS.gov

#### **4.10.7.2.4**

##### **Internal Revenue Bulletin**

(1) The *Internal Revenue Bulletin* (I.R.B.) is the authoritative instrument of the Commissioner of Internal Revenue for announcing official IRS rulings and procedures and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published on a weekly basis by the Government Printing Office.

(2) It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated.

**CAUTION:** Internal Revenue Service employees must follow items published in the Bulletin and taxpayers may rely on them. Some items, such as FAQs, can be found on IRS.gov but have not been published in the Bulletin. FAQs that appear on IRS.gov but that have not been published in the Bulletin are not legal authority and should not be used to sustain a position unless the items (e.g., FAQs) explicitly indicate otherwise or the IRS indicates otherwise by press release or by notice or announcement published in the Bulletin.