

## Welcome

*Standard Fed Plus provides you with research tools to better understand changes to the Standard Federal Tax Reporter and Internal Revenue Code.*

*Use this guide to better understand:*

- > [What Content is Within Fed Plus?](#)
- > [How do I Use The Timeline?](#)
- > [How do I Compare Documents?](#)
- > [How do the Calendar Widget & Active Date Work?](#)
- > [How do I Identify Treasury Decision \(T.D.\) & Public Law \(P.L.\) Changes?](#)
- > [How do I Set Up and Manage Content Change Alerts?](#)

*select any topic above for more information*

### Content Within Standard Fed Plus

*Standard Fed Plus includes current and historical versions of the Standard Federal Tax Reporter and the Internal Revenue Code. The two data sets can be accessed at the top level of navigation:*



*The following versions are available within Standard Fed Plus:*

**Internal Revenue Code (IRC) - 1954, 1978 to present**

**Standard Federal Plus Reporter - 1986 to present**

The content is updated on a weekly basis from 2016 onwards.

#### **How to compare the IRC:**

You can compare the changes within the IRC using the links '**Internal Revenue Code**' and the '**Standard Federal Tax Reporter**' in the left contents panel on the home screen.

- > To **compare** IRC versions we recommend you use the '**Standard Federal Tax Reporter**' link - it allows for comparisons for any period from 1986 to today.
- > To **view** the IRC we recommend you use the '**Internal Revenue Code**' link - it has content for a longer period of time, back to 1954.

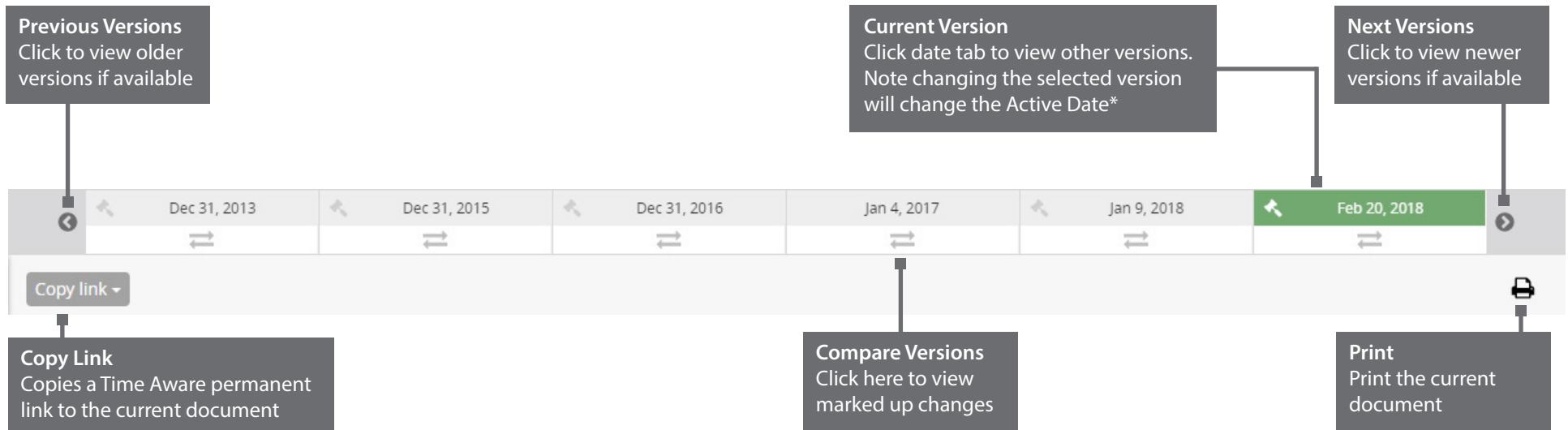
Please note that in the '**Internal Revenue Code**' you can compare IRC changes within the time frames prior to 1999 or after 1999.

For example, you cannot compare 1998 with 2000 but you can compare 1986 to 1998 or 2000 to 2008.

Due to the variety of IRS data formats issued over the years, comparisons between the formats are not possible.

### Using the Timeline

*The timeline presents the changed versions of the selected document:*



*\*See 'The Calendar Widget & Active Date' for details on how the timeline and calendar widget interact*

### Comparing Documents

*The timeline allows you to compare the differences between two versions of a document:*

Dec 31, 2011    Dec 31, 2012    Dec 31, 2016    Jan 4, 2017    Feb 14, 2017    Jan 3, 2018

Comparing Jan 3, 2018 with Jan 4, 2017    ?    < prev    next >    clear    🖨

#### 1011 Tax Calendar GENERAL FILING RULES

Details of the documents being compared

Navigate the changes or clear the markup

regarding the due dates set forth in the tax calendars below.

Timely mailing treated as timely filing.--In general, a required return or statement will be considered to be timely filed if it bears a United States postmark that is within the prescribed time for filing. However, this rule applies only if the document has been properly addressed and mailed in the United States in an appropriate envelope or wrapper with postage prepaid. It is important to be aware that the timely mailed rule applies only if the return is, in fact, received by the IRS. Taxpayers who do not mail their returns by registered or certified mail bear the risk if the return is not received by the IRS. Private delivery services designated by the IRS can be used to meet the timely mailing as timely filing rule.

Saturday, Sunday or holiday rule.--If the last date for filing a return or paying taxes falls on a Saturday, Sunday or legal holiday, then the return or payment is considered timely if it is made on the next day that is not a Saturday, Sunday or legal holiday. "Legal holiday" means a legal holiday in the District of Columbia (see D.C. Code Sec. 28-2701). Also, where a document is to be filed, or a payment made, at any government office outside of the District of Columbia, but within an internal revenue district, the term "legal holiday" includes any statewide legal holiday in the state where the return is to be filed or the payment made.

Extension of time for filing.--Individual taxpayers may obtain an automatic six-month extension to file their income tax return by filing Form 4868 on or before the due date of their return and by remitting the full amount of tax estimated to be due. Most corporations and partnerships may obtain an automatic six-month extension to file their return by filing Form 7004 on or before the due date of their return. In 4868, Application for Automatic Extension of Time To File a U.S. Individual Income Tax Return. Most business entities, including C corporations and S corporations, should file Form 7004 (Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns) to obtain an automatic filing extension. For tax years beginning after December 31, 2015, the six-month automatic extension formerly provided by regulations to C corporations and S corporations filing Forms 1120/1120-S is codified (Code Sec. 6081(b)). However, a special rule provides that, in the case of a C corporation with a fiscal year ending on June 30 and any calendar-year C corporation beginning before January 1, 2026, the maximum extension allowed is seven months. Estates and trusts may obtain a five-and-a-half month extension to file their return by filing Form 7004 on or before the due date of their return. five months. In the case of a C corporation with a fiscal year ending on June 30 and beginning before January 1, 2026, the maximum extension allowed is seven months.

## The Calendar Widget & Active Date

*The calendar widget allows you to control the Active Date*

**Date Picker**  
Sets the Active Date

**Active Date**  
This is the relevant date for the displayed document and Table of Contents

**Timeline Change**  
Changing the document version on the timeline will change the Active Date

Viewing Table of Contents as of Mar 2, 2018

Su	Mo	Tu	We	Th	Fr	Sa
25	26	27	28	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
1	2	3	4	5	6	7

Today

Jan 9, 2018

By default the Active Date is today's date. This will display the most recent table of contents and selected document version for that date.

**Please Note:**

**By selecting another document version on the timeline you will change the Active Date, this will also re-load the correct Table of Contents for this date.**

### Identifying Treasury Decision & Public Law Changes

*Standard Fed Plus allows users to quickly identify meaningful changes that have occurred. Icons appear when there is a true legal change in the content as opposed to editorial changes. The following icons identify changes that are either Public Law (PL) changes or Treasury Decision (TD) changes.*

*These are identified by these icons on the timeline:*



↑  
Public Law Change



↑  
Treasury Decision Change

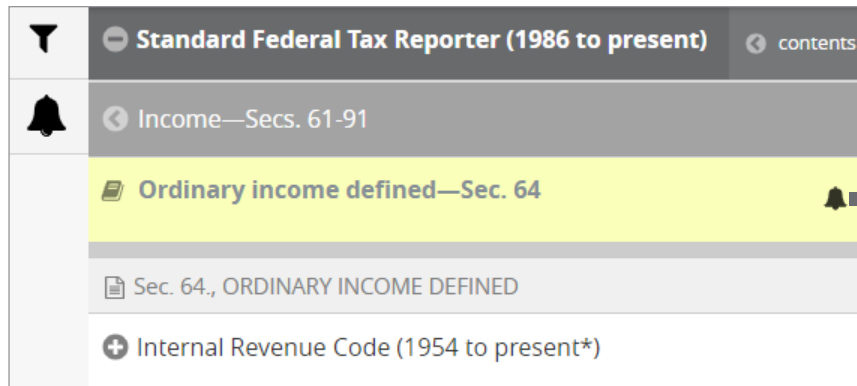
**Please Note:**

*This functionality is available in content post 2003*

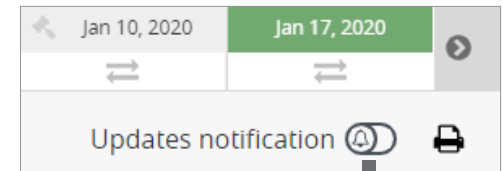
*The PL & TD functionality is available in Standard Federal Reporter Content and not in the Internal Revenue Code Publication*

### Alerts

Alerts can be set for all content for Internal Revenue Code sections in the Standard Federal Tax Reporter using the table of contents.

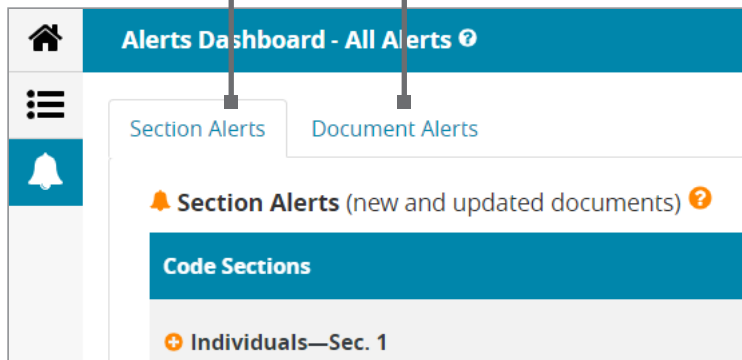


**IRC Section Alert**  
Set alert for an IRC Section via the Table of Contents



**Document Alert**  
Set an alert for an individual document via the Updates Notification toggle button

Select a tab for either Section alerts or individual Document Alerts



Alerts can be viewed on the Alert Dashboard.

**Receive Email Alerts for Followed Content**

Opt in or out for a consolidated email of all updates.

**Please Note:**  
Email alerts will be sent from **noreply@propyloncloud.com**  
- please add **propyloncloud.com** to your servers whitelist.  
Check the spam folder if you have not received expected emails.