



Research Guide

FEDERAL TAX RESEARCH: BASIC SOURCES

I. RESEARCH MANUALS

The following books are useful for researching tax law. Most also provide annotated bibliographies of tax sources.

- A. Jacobstein and Mersky, *Fundamentals of Legal Research* (KF 240 .J32 1994). Chapter 23 is entitled "Federal Tax Research."
- B. Richmond, *Federal Tax Research: Guide to Materials and Techniques, 5th ed.* (KF 6300 .A1 R526 1997). This is a reprint of the chapter in Jacobstein and Mersky.
- C. Chanin, *Specialized Legal Research* (Ready Ref. KF 240 .S63). Chapter 3 contains an excellent description of many of the materials listed in this guide.
- D. Raabe, *West's Federal Tax Research, 6th ed.* (KF 241 .T38 R33 2003).

II. INTERNAL REVENUE CODE (Title 26 of the *United States Code*)

A. UNANNOTATED CODE:

- 1. *Internal Revenue Code: complete text with index* (KF 6276.526 .A19 W47)

B. ANNOTATED CODES:

- 1. *CCH Standard Federal Tax Reporter* (KF 6285 .C67)
- 2. *RIA United States Tax Reporter* (KF 6285 .U54)

C. RECENT LEGISLATION:

Recently enacted or pending legislation which would affect any section of Title 26 may be found in the following sources:

- 1. *CCH Standard Federal Tax Reporter* (KF 6285 .C67)
- 2. *RIA United States Tax Reporter* (KF 6285 .U54)
- 3. *BNA Daily Tax Report* (KF 6289.A1 D3)
- 4. *Tax Management-Primary Sources* (KF 6365 .B872)
- 5. *Tax Management-Washington Tax Review* (KF 6272 .W37)
- 6. *Internal Revenue Cumulative Bulletin* (KF 6282 .A2 I495)

III. INTERNAL REVENUE SERVICE RELEASES

A. REGULATIONS:

1. Recently proposed or adopted regulations of the I.R.S. are initially published in the *Federal Register*. Each regulation is called a Treasury Decision (T.D.) and is given a unique number. Adopted or proposed regulations are also found in the following sources:
 - a. *Internal Revenue Cumulative Bulletin* (KF 6282 .A2 I495)
 - b. *BNA Daily Tax Report* (KF 6289 .A1 D3)
 - c. *RIA Federal Tax Coordinator 2d* (KF 6285 .R47)
Volumes 27 and 27A of this set contain proposed regulations.
 - d. *Federal Tax Regulations* (KF 6276.99 .W47)
CCH Income Tax Regulations (KF 6357 .C73)
2. A subject arrangement of IRS regulations is contained in the following:
 - a. *Code of Federal Regulations*, Title 26 (KF 70 .A3)
 - b. *Federal Tax Regulations* (KF 6276.99 .W47)
3. Researchers can confirm that a regulation is still in force by using any of the following citators. These volumes cite to cases referring to the specific regulation and subsequent regulations which modified or replaced it:
 - a. *CCH Standard Federal Tax Reporter* (KF 6285 .C67). Use the Citator/Finding List volume.
 - b. *RIA United States Tax Reporter* (KF 6285 .U54). Use the Citator volume.
 - c. *Shepard's Code of Federal Regulations Citations* (KF 78 .S53)

B. REVENUE RULINGS:

These rulings of general interest are found in the following sources:

1. *Internal Revenue Cumulative Bulletin* (KF 6282 .A2 I495)
2. *Law of Federal Income Taxation* (KF 6365 .M4)
3. *BNA Daily Tax Report* (KF 6289 .A1 D3)

C. LETTER RULINGS AND GENERAL COUNSEL'S MEMORANDA:

Researchers often use I.R.S. letter rulings to understand I.R.S. policy on particular issues. They are found in the following sources:

1. *IRS Letter Rulings Reporter* (KF 6282 .A2 C65)
2. *Private Letter Rulings* (KF 6282 .A2 P73)
3. *BNA Daily Tax Report* (KF 6289 .A1 D3). Contains digests of rulings only.
4. *Tax Notes, Index-Digest Bulletin. Letter Rulings* (KF 6284 .T391). This set contains summaries of I.R.S. Rulings, 1977 to date.
5. *Tax Analyst Letter Ruling Service [Index]* (KF 6284 .T392).

D. REVENUE PROCEDURES:

Official statements concerning I.R.S. practices and procedures are located in:

1. *Internal Revenue Cumulative Bulletin* (KF 6282 .A2 I495)
2. *BNA Daily Tax Report* (KF 6289 .A1 D3)
3. *CCH Standard Federal Tax Reporter* (KF 6285 .C67)
4. *RIA United States Tax Reporter* (KF 6285 .U54)

E. I.R.S. POSITIONS:

Internal Revenue Manual (KF 6301 .A4 1973). Contains official compilation of policies, procedures, instructions, and guidelines of the I.R.S.

F. FINDING I.R.S. ISSUANCES:

To locate those issuances listed here and a wide variety of others, use one of the following sources:

1. *CCH Standard Federal Tax Reporter* (KF 6285 .C67): Citator/Finding List volume.
2. *RIA United States Tax Reporter* (KF 6285 .U54): Citator volume.
3. *BNA Daily Tax Report* (KF 6289 .A1 D3): Index issues are useful for locating very recent issuances reprinted in this source.
4. *Bulletin Index-Digest System* (KF 6282.3 I57): Official index for items published in the *Internal Revenue Bulletin*; consists of four services:
 - a. Income Tax
 - b. Estate & Gift Taxes
 - c. Employment Taxes
 - d. Excise Taxes

G. IRS PUBLICATIONS

1. *RIA's Official IRS Publications* (KF 6301 .A6 R5).

H. FORMS

1. *RIA Tax Action Coordinator: Forms and Agreements* (KF6285 .R48).
2. *RIA's Complete Federal Tax Forms* (KF 6286 .R5)
3. *Package X* (KF 6369 .U55)
4. *Reproducible Federal Tax Forms For Use in Libraries* (KF 6369 .U554)

IV. FEDERAL COURT DECISIONS

A. UNITED STATES TAX COURT:

1. *Reports of the United States Tax Court*, previously titled *Reports of the United States Board of Tax Appeals* (KF 6280 .A2 T37); (Official reporter; cited as T.C.)
2. *Tax Court Reporter* (KF 6280 .A5 C65)
3. *Tax Court Memorandum Decisions* (KF 6280 .A5 C66)
4. *T.C. Memorandum Decisions*, previously titled *B.T.A. Memorandum Decisions* (KF 6280 .A5 P73) have vol. 1 (1928) - 61 (1992)
5. *T.C. Memo* [alternate title: *Tax Court Memorandum Decisions*] (Lower Level microforms KF 6280 .A2 .U54) (Official)

B. OTHER COURTS:

The following series report tax-related cases of the U.S. Supreme Court, the U.S. Court of Claims, the U.S. District Courts, and the U.S. Courts of Appeal. They do not reprint cases from the U.S. Tax Court.

1. *American Federal Tax Reports* (KF 6280 .A2 A5). The advance sheets for this series are found in the *United States Tax Reporter* (KF 6285 .U54).
2. *U.S. Tax Cases* (KF 6280 .A2 C63). The advance sheets for this series are in *CCH Standard Federal Tax Reporter* (KF 6285 .C67). Parallel citations to either of the above reporters

(OVER)

from other reporters (*Federal Reporter 2d*, *Federal Supplement*, etc.) are located by using the Finding Tables volume of the *Federal Tax Coordinator 2d* (KF 6285 .R47).

V. TAX CONVENTIONS

The *Legislative History of United States Tax Conventions* (KF 6306 .A25 1986) is the definitive collection of documents on all tax conventions as held in a major Washington, D.C. law firm.

VI. SECONDARY SOURCES

A. PERIODICAL ARTICLES:

The following indexes can be used to locate articles on taxation:

1. *Federal Tax Articles* (KF 6271 .C65)
2. *Index to Federal Tax Articles* (KF 6271 .G64)
3. *Shepard's Federal Tax Locator* (KF 6282.7 .S53). This item ceased publication in May 1991.

B. LOOSELEAF TREATISES:

The following sets often explain in great detail a variety of issues in the area of taxation and receive heavy use by researchers:

1. *BNA Tax Management Portfolios* (KF 6289 .A1 T35)
2. *Merten's Law of Federal Income Taxation* (KF 6365 .M4)
3. *RIA Federal Tax Coordinator 2d* (KF 6285 .R47)
4. *Federal Income, Gift and Estate Taxation* (Rabkin & Johnson), (KF 6335 .R284)

VII. ONLINE SERVICES

Both LEXIS and WESTLAW offer specialized tax databases which provide a fast and thorough method of locating many of the sources mentioned in this guide.

USD currently subscribes to the CCH Tax Database and the RIA Checkpoint Database. See a Reference Librarian for access information.

NOTE: Due to USD's educational contract with the vendors, LEXIS, WESTLAW, CCH and RIA electronic use is restricted to currently enrolled USD law students and faculty.

CONTACT A REFERENCE LIBRARIAN FOR FURTHER ASSISTANCE