LEGAL RESEARCH GUIDE SERIES

SPECIALIZED RESEARCH GUIDE # 3

FEDERAL TAX RESEARCH

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FEDERAL TAX RESEARCH

INTRODUCTION

Conducting federal tax research can be both rewarding and frustrating due to the number of primary and secondary resources available. While there are few areas of the law in which so many resources are published, this volume of material can confuse and intimidate the novice researcher. This guide is intended to describe the major resources that are available in the Jacob Burns Law Library of The George Washington University Law School. It focuses on primary materials from Congress, the courts, and the U.S. Internal Revenue Service (IRS). It also provides information on some of the secondary sources which can be found in the collection.

To determine if a source listed in this guide is available through LexisNexis or Westlaw:

LexisNexis: Select the **"Find a Source"** tab; type the source name or identifiers in the search box.
Examples: **United States Code or GENFED;USCODE**

Westlaw: If you are using Westlaw.com, type the name of the source in the **"Search for a database"** box. If you are using WestlawNext, type the name of the source in the WestlawNext search box and select the resource from the drop down list.
Examples: United States Code Annotated or USCA

I. FEDERAL TAX LAWS

A. Title 26, *United States Code* a/k/a *Internal Revenue Code* (*I.R.C.*)

Federal tax laws are found in Title 26 of the *United States Code* (*U.S.C.*). The annotated, unofficial versions of Title 26 listed below contain special features such as annotations to court decisions, regulations, and law review articles. They also are updated with pocket parts and periodic supplemental pamphlets.

1. General Sources

***United States Code* (*U.S.C.*)**

- **World Wide Web**
  FDSys: http://www.gpo.gov/fdsys > *United States Code* (PDF, 1994 ed.-)

- **Commercial Databases**
  HeinOnline (*United States Code*) (1925 ed.-)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;CODE*) (current)

  Westlaw (*USC*) (current)

- **Print:** LEGAL REFERENCE (LL1)

***United States Code Annotated* (*U.S.C.A.*)**
- **Commercial Databases:** Westlaw (*USCA*) (current)

- **Print:** RESERVE (1ST FL) and LEGAL REFERENCE (LL1)

***United States Code Service* (*U.S.C.S.*)**
- **Commercial Databases:** LexisNexis (*FEDTAX;USCS*) (current)

- **Print:** LEGAL REFERENCE (LL1)

2. Looseleaf Services

The following two looseleaf services also provide the current codified text of federal tax laws. These publications are similar to annotated codes in that they are arranged in the same order as Title 26 of the *U.S. Code*, and include references to cases and IRS pronouncements, including final and proposed regulations, and brief explanations of statutes and regulations. However, they also have other added features which make them useful. Each is intended to be a component of an integrated tax research system which features companion sets that report agency actions and tax decisions from a variety of courts. Being issued in looseleaf format, they also are updated more quickly than annotated codes, and have detailed indexes and comprehensive finding tables.

***Standard Federal Tax Reporter* (Commerce Clearing House)**
- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** Earlier eds., OFFSITE STORAGE; Current ed., SL3, KF6285.C65

***United States Tax Reporter* (Research Institute of America)**

- **Commercial Databases**

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*RIA-USTR*)

- **Print:** SL3, KF6285.P73 1992

B. Public Laws

Before tax laws are published in the *United States Code*, they are available as uncodified public laws. Tax laws that have not yet been codified can be found in the following sources:

- **World Wide Web**

  FDsys (PDF, 104th Cong., 1994-)
  http://www.gpo.gov/fdsys > *Public and Private Laws*

  THOMAS, Library of Congress: http://thomas.loc.gov > *Public Laws*
  Coverage is 93rd Congress to date (1973-). The text of public laws is available from the 104th Congress to date (1995-).

- **Commercial Databases**

  FDsys (PDF, 104th Cong., 1994-)
  http://www.gpo.gov/fdsys > *Public and Private Laws*

U. S. Statutes at Large

- **World Wide Web**

  FDsys (PDF, 1951-2002, 1951-2002)
  http://www.gpo.gov/fdsys > *Browse Collections*

- **Commercial Databases**

  HeinOnline (*U.S. Statutes at Large*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*US-STATLRG*) (1789-1972)

- **Print:** LEGAL REFERENCE (LL1)

***U. S. Code Congressional and Administrative News* (*U.S.C.A.A.N.*)**

- **Commercial Databases:** Westlaw (*USCAAN*)

- **Print:** LEGAL REFERENCE (LL1)

II. LEGISLATIVE HISTORIES

A legislative history is a collection of documents (bills, committee hearings, committee reports, and debates) produced during the period that a piece of legislation is considered by Congress. Listed below are materials that reprint selective legislative history documents of tax acts or that provide citations that researchers can use to locate them. For additional information on locating legislative history documents on the web, see the Library's research guide, *Federal Legislative History*, at: http://www.law.gwu.edu/Library/Research/Pages/Research_Guides.aspx

A. Materials Arranged by Code Section

Jacob Rabkin & Mark H. Johnson, *Federal Income, Gift and Estate Taxation* (Matthew Bender)

Six volumes of this set (6, 6A, 6B, 7, 7A, 7B) are arranged in code section order and include sections from selected congressional committee reports which can be useful for determining legislative intent.

- **Commercial Databases:** LexisNexis (*MATBEN;FIGETX*)

- **Print:** SL3: KF6285 .R32

***Tax Management Primary Sources* (Tax Management Inc.)**

This set comprises 5 series each covering a different time period. Within each series, materials useful for determining legislative intent are arranged by code section: *Series I* (Acts adopted from 1969 through 1975), *Series II* (1976-1977), *Series III* (1978-1980), *Series IV* (1981-1986), *Series V* (Begins with the Tax Reform Act of 1986, 1987-).

- **Print:** SL3, KF6285.T382

B. Materials Arranged in Chronological Order

CIS Legislative Histories

A print index which indexes and abstracts congressional hearings, reports and, documents published since 1970. The documents are available in the CIS microfiche collection. An electronic version of the CIS Index is searchable through the database ProQuest Congressional. For additional information, see the Library's research guide *Federal Legislative History* at: http://www.law.gwu.edu/Library/Research/Pages/Research_Guides.aspx.

- **Commercial Databases**

  ProQuest Congressional
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;CISLH*) and (*FEDTAX;LEGIS*)

- **Microform:** MICROFICHE (LL1), Fiche 110 (accompanying indices at MICRO INDEX SHELVES (LL1), Fiche 110 Index)

***U.S. Code Congressional and Administrative News* (*U.S.C.C.A.N.*)**

U.S.C.C.A.N. consists of two components. One unit contains the text of public laws. The second unit provides selected legislative history: dates of congressional debate, document numbers, and full text of selected congressional reports. *U.S.C.C.A.N.* only contains reports for those bills enacted into law.

- **Commercial Databases:** Westlaw (*USCCAN*)

- **Print:** LEGAL REFERENCE (LL1)

Internal Revenue Cumulative Bulletin

When major tax legislation has been adopted, the IRS frequently publishes separate volumes as part of the Cumulative Bulletin which reprints selected tax laws and associated committee reports.

- **Commercial Databases**

  HeinOnline (*U.S. Federal Agency Documents, Decisions, and Appeals*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX; CB*)

  Westlaw (*FTX-CB*)

- **Print:** SL3, KF6301.A15 I6

***Internal Revenue Acts of the United States* (W.S. Hein)**

This collection is comprised of multiple volumes containing legislative history documents for tax laws from 1909-1951 and 1954. The volumes containing the legislative history of the Internal Revenue Act of 1954 includes full reprints of all versions of bills, and related hearings, reports, Treasury studies, and related materials for legislation relating to income, estate and gift, excise, social security, railroad retirement, and unemployment taxes. An index is available that lists materials by act. However, no code section or subject index is available.

- **Commercial Databases**

  HeinOnline (*U.S. Federal Agency Documents, Decisions, and Appeals*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** HISTORIC (LL2): KF6275.8 1979 (Covers 1909-1950) ; KF6275.8 1982 (Covers 1950-1951); KF6275.8 1982a (Covers the Internal Revenue Act of 1954)

Seidman's Legislative History of Excess Profit Tax Laws* and *Seidman's Legislative History of Federal Income Tax Laws, 1938-1861

Multi-title collection authored by Jacob Stewart Seidman providing legislative histories for tax laws for the period 1861-1953, the laws that were eventually codified into the 1954 *Internal Revenue Code*. Each title is arranged in reverse chronological order by act with the latest act first. The titles include portions of reports and debates, and citations to hearings. This set can serve as an index to the *Internal Revenue Acts* sets noted above.

- **Commercial Databases**

  HeinOnline (*Taxation & Economic Reform in America Parts I & II, 1781-2010*)

  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** HISTORIC (LL2), KF6471.A58 1947 (Covers 1946-1917); HISTORIC (LL2), KF6471.A58 1954 (Covers 1953-1939)**;** HISTORIC (LL2), KF6355.8 1938 (Covers 1938-1861)

C. Online Services

- **World Wide Web**

  FDsys: http://www.gpo.gov/fdsys

  Access congressional reports, hearings, committee prints and other congressional documents.

  Congressional Committee Websites

  House Committee on Ways and Means

  http://waysandmeans.house.gov

  This is the chief tax committee in the House. The web site provides access to information on current legislation and floor. Hearing documents are available from the 105th Congress to date.

  Senate Committee on Finance: http://finance.senate.gov

  This is the chief tax committee in the Senate. The web site provides access to information on current legislation and floor. Hearing documents are available from the 107th Congress to date.

  Joint Committee on Taxation (JCT): http://www.jct.gov

  The JCT is a non-partisan committee staffed by economists, attorneys, and accountants that assists the House and Senate with tax legislation and policy. The web site provides access to JCT documents from 1981 to date.

- **Commercial Databases**

LexisNexis

Federal Tax Legislation, Congressional Reports, & Bills (*FEDTAX;LEGIS*)

Contains public laws, bills, and reports from 1954 to date. The reports are those issued by the House Ways & Means Committee, the Senate Finance Committee, and conference committees. Committee prints and bluebooks issued by the Joint Committee on Taxation from 1981 to date are also included.

US - CIS Legislative Histories - Federal Tax Law (*FEDTAX;CISLH*)

Contains legislative histories of passed legislation pertaining to federal tax issues. Links to abstracts and selected full text of legislative history documents, such as committee reports, are provided. Coverage is 1969 to date.

Westlaw

Federal Taxation Legislative History (*FTX-LH*)

From 1948 through 1989, this database contains the legislative history of public laws as reprinted in *U.S.C.C.A.N.* From 1990 on, contains all congressional committee reports related to taxation, including reports on bills that did not become law. Also includes presidential signing statements pertaining to tax law that are reprinted in *U.S.C.C.A.N.* from 1986 to the present.

Federal Taxation Congressional Bills (*FTX-BILLTXT*)

Contains the text of congressional bills and resolutions relating to taxation, introduced from the 104th Congress (1995/1996) to date.

Federal Taxation - Materials on the Tax Reform Act of 1986 (FTX-TRA86)

Legislative history of the Tax Reform Act of 1986.

III. INTERNAL REVENUE SERVICE MATERIALS

The Internal Revenue Service issues many documents that interpret and implement the *Internal Revenue Code*. Some of these are published officially by the IRS in the weekly *Internal Revenue Bulletin* (*IRB*) and reprinted in the annual *Cumulative Bulletin* (*CB*) described below. However, many items are not officially published and are available only in unofficial sources such as looseleaf services.

A. *Internal Revenue Bulletin* and *Cumulative Bulletin*

Because some materials found in the weekly *IRB* are not reprinted in the *CB*, the Law Library retains and binds the weekly issues. In addition to materials issued by the IRS, the bulletins reprint Supreme Court decisions involving the Code, tax treaties, tax legislation, and selected background material on tax legislation.

Internal Revenue Bulletin

- **World Wide Web**
  IRS.gov (PDF, 1996-)
  http://www.irs.gov > *Site Map* > *Internal Revenue Bulletins*

- **Commercial Databases**
  LexisNexis (*FEDTAX;CB*)
  Note: Treasury Decisions published in the *CB* and *IRB* are available in the *Federal Register* (*GENFED;FEDREG*) (1980-). Legislative history documents published in the *CB* and the *IRB* are also available (*FEDTAX;CB*).

  Westlaw (*FTX-CB*)

- **Print:** Bound vols., SL3; Current issues, RESERVE (1ST FL), KF6285.R32

Cumulative Bulletin

- **Commercial Databases**
  HeinOnline (*U.S. Federal Agency Documents, Decisions, and Appeals*) (PDF, 1919-2008)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;CB*)

  Westlaw (*FTX-CB*)

- **Print:** SL3, KF6301.A15 I6

B. IRS Regulations

Regulations are issued by the IRS to interpret the *Internal Revenue Code*. The IRS issues three types of regulations: *proposed*, *temporary*, and *final*. Temporary and final regulations are published as "Treasury Decisions" (T.D.). When they are codified, regulations are assigned the number of the Code section to which they relate, preceded by a prefix indicating the general topic. The prefixes are:

1-Income Tax	26-Generation Skipping Tax
20-Estate Tax	301-Procedure and Administration
25-Gift Tax	601-IRS Procedural Rules

Regulations can be found in the following sources:

Final regulations (in subject arrangement)

Title 26, *Code of Federal Regulations*

- **World Wide Web**
  FDSys (PDF, 1997-)
  http://www.gpo.gov/fdsys > *Code of Federal Regulations*

- **Commercial Databases**
  HeinOnline (*Code of Federal Regulations*) (PDF, 1938-)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*ACCTG;TAXCFR*)

  Westlaw (*FTX-CFR*)

- **Print:** Current ed., RESERVE (1ST FL)

Standard Federal Tax Reporter

Regulations are included immediately following relevant *I.R.C* sections in the reporter.

- **Commercial Databases:**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** Current ed., SL3 ; earlier eds. (OFF-SITE), KF6285.C65

United States Tax Reporter

Regulations are included immediately following relevant *I.R.C* sections in the reporter.

- **Commercial Databases**
  Westlaw (*RIA-USTR*)

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6285.C65

***The Law of Federal Income Taxation* (West Group)**

This multi-volume treatise, popularly known as Merten's *Law of Federal Income Taxation*, is a good source for current and historical regulations. Regulations are found in the volumes title *Merten's Federal Tax Regulations*.

- **Commercial Databases:** Westlaw (*MERTENS*)

- **Print:** SL3, KF6285.M47

Regulations (as Treasury Decisions, Final, Temporary, and Proposed)

Federal Register

- **World Wide Web:** FDsys (http://www.gpo.gov/fdsys > *Federal Register*

- **Commercial Databases**

  HeinOnline (*Federal Register Library*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;ALLREGS*)

  Westlaw (*FTX-TD*)

- **Print:** Current year, RESERVE (1ST FL)

***Internal Revenue Bulletin* and *Cumulative Bulletin* (See above)**

Treasury Decisions under Internal Revenue Laws

This series contains internal revenue Treasury decisions from June 1898 to 1942. Within this series, Treasury decisions are arranged chronologically by decision number and date of issuance. This publication should not be confused with *Treasury Decisions under Customs and Other Laws*. In both publications, "T.D." is used in Treasury decision citations. However, citations to internal revenue Treasury decisions are cited as T.D. (Decision No.). Customs Treasury decisions are cited as T.D. YY-(Decision No.), where YY equals the two digit year the decision was issued.

- **Commercial Databases**

  HeinOnline (*U.S. Federal Agency Documents, Decisions, and Appeals*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

C. Revenue Rulings

Revenue rulings represent the conclusions of the IRS on the application of the law to the facts stated in the ruling. They are rulings which the IRS has determined can be used as precedents. Rulings are assigned numbers chronologically. For example, Rev. Rul. 80-15 would have been the 15th ruling issued in 1980.

Revenue rulings can be found in the following sources: *Internal Revenue Bulletin*, *Cumulative Bulletin*, and *Merten's Law of Federal Income Taxation* (see above)

D. Revenue Procedures

Revenue procedures are statements of IRS practices, numbered chronologically. They can be located in the following sources: *Internal Revenue Bulletin*, *Cumulative Bulletin*, and *Merten's Law of Federal Income Taxation* (see above)

E. Letter Rulings

Letter rulings are written determinations of the IRS on various matters. Letter rulings also include technical advice memoranda and determination letters. While letter rulings are useful for determining the position of the IRS for particular fact situations, the IRS frequently warns that an item which has not been officially published should not be viewed as setting a precedent.

The following resources are available to research these materials:

- **World Wide Web**
  IRS.gov: http://www.irs.gov > *Freedom of Information Act* > *Electronic Reading Room*
  The IRS Electronic Reading Room provides access to private letter rulings, technical advice memoranda, chief counsel advice, information letters, general counsel memoranda, and other IRS written determinations

- **Commercial Databases**
  LexisNexis (*FEDTAX;PLR*) (1954-)

  Westlaw (*FTX-WD*) (Coverage varies by document, 1950-)

***IRS Letter Rulings Reporter* (Commerce Clearing House)**

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6301.A555

- **Microform:** MICROFICHE (LL1), Fiche 279

***IRS Positions Reporter* (CCH)**

Includes full text of General Counsel Memoranda (GCMs), Actions on Decisions (AODs), and Technical Memoranda (TMs).

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6301.A558 (2000- 2006) ; KF6301.A559 (1986 -2000)

- **Microform:** MICROFICHE (LL1), Fiche 279

F. General Counsel Memoranda (GCM), Actions on Decisions (AODs), and Technical Memoranda (TM)

GCM are legal memoranda prepared by the Office of the Chief Counsel in connection with the review of other proposed IRS issuances. TM are memoranda issued by the Commissioner of the IRS to the Assistant Secretary of the Treasury for Tax Policy. AODs are legal memoranda prepared by the Tax Litigation Division attorneys containing advice on whether the IRS should accept (acquiesce), appeal, or take some other action regarding an unfavorable court ruling.

As with letter rulings, while these items are useful for determining the position of the IRS for particular situations, the IRS frequently warns these items should not be viewed as setting a precedent.

These items can be found in the following sources:

- **World Wide Web**
  IRS.gov
  http://www.irs.gov > *Freedom of Information Act* > *Electronic Reading Room*

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;MEMOS*)

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*FTX-WD*)

G. Announcements

The IRS publishes a variety of "items of general interest" that give advice to taxpayers on matters other than interpretations of law. These announcements are available in the in the *Federal Register*, *Internal Revenue Bulletin* and the *Cumulative Bulletin* (see above for resources).

- **Commercial Databases:** Westlaw (FTX-*ANN*)

H. *Internal Revenue Manual*

The I.R.S.'s *Internal Revenue Manual* contains I.R.S. practices, policies, and procedures for assessing and collecting taxes.

- **World Wide Web:** IRS.gov, http://www.irs.gov/irm

- **Commercial Databases**

  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;IRSMAN*)

  Westlaw

  RIA Internal Revenue Manual (*RIA-IRM*) (Current)

  Internal Revenue Manual Historic (*FTX-IRMHIST*) (1997-2003; 2005-2010)

IV. LOCATING AND UPDATING IRS REGULATIONS AND PRONOUNCEMENTS

Both the *Standard Federal Tax Reporter* and the *United States Tax Reporter* are efficient tools for locating and updating any IRS issuance. Included with the annotations following each code section are references to revenue rulings, letter rulings, and other IRS pronouncements. In addition, the citator volumes (discussed in the section Updating Research below) include listings for all types of administrative issuances (rulings, procedures, etc.) arranged by number. These tables provide the citation to the items and references to other materials which have updated or cited them.

Researchers can also use the following set issued by the IRS to locate and update items published in the *Internal Revenue Bulletin*.

Bulletin Index-Digest System

This set comprises four units which index the *Internal Revenue Bulletin*. They include finding lists for items published by the IRS and provide a summary of each item. They also can be used to determine if the item has been modified or repealed by the IRS.

One list can be used to determine court decisions in which the IRS has acquiesced or non-acquiesced. The four units of the *Index-Digest* are: Income Tax, Estate & Gift Taxes, Employment Taxes, and Excise Taxes. While the *Bulletin Index-Digest* is useful, it ceased being updated in 1993/1994. For more current information, use one of the looseleaf services discussed in this guide.

- **Print:** SL3, KF6301.A151 B8

V. COURT DECISIONS

A. U.S. Tax Court

Individuals are entitled to sue in the United States Tax Court without paying the disputed amount in advance. The U.S. Tax Court issues three types of decisions: regular opinions (those published by the Court because they involve important legal issues), memorandum decisions, and summary opinions. Memorandum decisions are not published by the Court because they involve well-established legal principles. Summary opinions are issued in cases conducted under the U.S. Tax Court's small tax case procedure. Decisions are not officially published, may not be relied on precedent, and are not appealable.

1. Regular Decisions

***Reports of the United States Tax Court* (*T.C.*)**

- **World Wide Web**
  U.S. Tax Court (Sept. 25, 1995-)
  http://www.ustaxcourt.gov > *Opinions Search*

- **Commercial Databases**
  HeinOnline (*U.S. Federal Agency Documents, Decisions, and Appeals*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;TC*)

  Westlaw (*FTX-TC*)

- **Print:** Advance sheets, RESERVE (1ST FL); Bound vols., SL3, KF6280.A2 T37

***Reports of the United States Board of Tax Appeals* (*B.T.A.*)**

Prior to 1943, the United States Tax Court was known as the Board of Tax Appeals (BTA). Decisions of the Board were officially published

in *Reports of the United States Board of Tax Appeals*.

- **Commercial Databases**
  HeinOnline (*U.S. Federal Agency Documents, Decisions, and Appeals*)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*FEDTAX;BTA*)

  Westlaw (*FTX-TC*)

- **Print:** SL3, KF6280.A2 T368

Tax Court Reporter **(Commerce Clearing House)**

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6280.A2 T373 (Library has 1984-2005)

Tax Court Reported Decisions **(Research Institute of America)**

- **Commercial Databases**
  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6280.A2 T399 (Oct. 1979 – Jan. 1, 2007)

2. Memorandum Decisions

- **World Wide Web**
  Tax Court (Sept. 25, 1995)
  http://www.ustaxcourt.gov > *Opinions Search*

- **Commercial Databases**
  LexisNexis *(FEDTAX;TCM*) (1942-)

  Westlaw (*FTX-TCM*) (1928-)

***Tax Court Memorandum Decisions* (*T.C.M.)* (CCH)**

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6280.A2 T372 (1942-Oct. 2006)

***Tax Court Memorandum Decisions* (*T.C. Memo*) (RIA)**

Contains memorandum decisions from the U.S. Board of Tax Appeals and the U.S. Tax Court. Older decisions contained in bound volumes; recent decisions in a looseleaf binder.

- **Commercial Databases**
  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6280.A2 T395 (1928 – Dec. 2010)

3. Summary Opinions

- **World Wide Web:**
  Tax Court (2001-)
  http://www.ustaxcourt.gov > *Opinions Search*

B. Other Federal Courts

Decisions of other federal courts relating to taxation issues can be found in reporters such as Federal Reporter and U.S. Reports. However, sets which contain only tax cases are issued as companions to the two major looseleaf services. The two looseleaf sets listed below contain decisions from the United States Supreme Court, the U.S. Courts of Appeals, the U.S. District Courts, and the Court of Federal Claims. Not all contain decisions of the Tax Court.

- **Commercial Databases**
  LexisNexis (*FEDTAX;CASES*) (1942-)

  Westlaw (*FTX-CS*)

***U.S. Tax Cases* (*USTC*) (CCH)**

Advance sheets containing recently reported decisions are located in a separate binder of the *Standard Federal Tax Reporter*. Does not contain decisions of the U.S. Tax Court.

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6285.C66 (1913 – Previous year)

***American Federal Tax Reports* (*A.F.T.R.*) (RIA)**

Advance sheets containing recently reported decisions are located in a separate binder of the *United States Tax Reporter*. Does not contain decisions of the U.S. Tax Court.

- **Commercial Databases**
  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6285.P722 (1924- Previous year)

C. Locating Court Decisions

Researchers can use one of the above mentioned looseleaf services, the *S.F.T.R.* or the *U.S.T.R.*, to locate tax decisions. Researchers can also use one of the online services such as Thomson Reuters Checkpoint or CCH IntelliConnect. The looseleaf products provide indexes, case lists, and annotations which include citations to *S.F.T.R.* or *U.S.T.C.*, as well as to the standard reporters. Some of the secondary sources listed at the end of this guide (treatises, periodicals, etc.) also can be used to locate court decisions.

VI. UPDATING RESEARCH

Several tools are available to update cases to determine whether the cases, regulations, or administrative issuances are still good law. Shepard's is available through LexisNexis. KeyCite is available through Westlaw.

***Citator, Standard Federal Tax Reporter* (CCH)**

The *S.F.T.R.* has citator volumes arranged by case name, not by citation. The citator is cumulative, but does not have topical analysis for cited cases.

- **Commercial Databases**
  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

- **Print:** SL3, KF6285.C65 (1913-)

***Federal Taxes Citator* (RIA)**

This citator is divided into two series. The first series, *Prentice-Hall Federal Tax Service Citator*, generally covers 1796 thru 1953. The second series, *Citator 2nd Series*, covers 1954 to date. Cases are arranged by name, not citation. Cases are also numbered to the headnoted issues to the *American Federal Tax Reports*. The citator is not cumulative and a researcher may need to look at several volumes to update older cases.

- **Commercial Databases**

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*RIA-CITE*) (*Citator 2nd Series*, 1954-)

- **Print:** SL3, KF6285.P734 (1796-1953), KF6285.P735 (1954-2010)

VII. SECONDARY SOURCES

A. Current Awareness Sources

The following newsletters are invaluable for locating current information about recent IRS actions, court decisions, and legislative initiatives. They frequently reprint the full-text of important documents, many of which cannot be located by any method other than contacting an agency directly.

***Daily Tax Report* (Bureau of National Affairs)**

Provides coverage of federal tax, budget, and policy issues. Also provides summaries of Private Letter Rulings, General Counsel Memoranda, Technical Advice Memoranda, Actions on Decisions, and the latest additions to the *Internal Revenue Manual*.

- **Commercial Databases**

  BNA Electronic Subscriptions
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*BNA;BNADTR*)
  See also *Daily Tax Report with Tax Core* (*BNA;DTRGRP*) for the full-text of congressional, administrative, judicial documents.

  Westlaw (*BNA-DTR*)
  See also BNA TaxCore (*BNA-TAXCORE*) for the full-text of congressional, administrative, judicial documents.

- **Print:** Current issues, RESERVE (1ST FL); Bound volumes, SL3; KF240.S686

Tax Analysts' Daily Tax Highlights & Documents *a/k/a* ***Tax Notes Today*** **(Tax Analysts)**

This publication and the online version, *Tax Notes Today*, is a daily newsletter that covers tax practice, policy, and procedure. It also includes the text of tax-related legislation, congressional documents, tax court opinions, IRS issuances and regulations, and other government tax related documents.

- **Commercial Databases:** LexisNexis (*FEDTAX;TNT*)

- **Print:** Bound volumes, RESERVE (1ST FL); Current issues, SL3 ; KF6272.T36

Tax Notes a/k/a ***Tax Notes Weekly*** **(Tax Analysts)**

Tax Notes summarizes events and pronouncements, making reference to the full-text of documents in companion sets or services.

- **Commercial Databases:** LexisNexis (FEDTAX;TXNMAG)

- **Print:** Bound volumes, RESERVE (1ST FL); Current issues, SL3 ; KF6272.T385

Tax Management Weekly Report **(Bureau of National Affairs)**

- **Commercial Databases**

  BNA Electronic Subscriptions
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*BNA;TMWEEK*)

  Westlaw (*TM-TMWR*)

- **Print:** Bound vols., SL3; Current issues, RESERVE (1ST FL); KF6289.A1 T352

B. Looseleaf Services

The following multi-volume sets are arranged by topic, and have excellent subject indexes and finding lists. They can be useful when beginning tax research.

Federal Tax Coordinator 2d (Research Institute of America)

- **Commercial Databases**

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (RIA-FTC)

- **Print:** SL3, KF6285.R47

Jacob Mertens, *Law of Federal Income Taxation* (West Group)

- **Commercial Databases:** Westlaw (*MERTENS*)

- **Print:** SL3, KF6285.M47

Jacob Rabkin & Mark H. Johnson, *Federal Income, Gift and Estate Taxation* (Matthew Bender)

- **Commercial Databases:** LexisNexis (*MATBEN;FIGETX*)

- **Print:** SL3, KF6285.R32

***Tax Management Portfolios* (Bureau of National Affairs)**

This series offers materials in five series: U.S. Income; Foreign Income; Estates, Gifts, and Trusts; Real Estate; and Compensation Planning. A companion looseleaf volume indexes the portfolios from all five series. Each portfolio deals with a narrow topic and includes sample forms, planning documents, and references to other resources.

- **Commercial Databases**

  BNA Electronic Subscriptions
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions* > *TM Portfolios*

  LexisNexis (*BNA;TMPORT*)

  Westlaw (*TM-ALL*)

- **Print:** SL3, KF6289.A1 T35

C. Treatises, Hornbooks, and Nutshells

The following titles provide an overview of tax issues and references to cases and other materials for further research. Some of the works are very scholarly while others are brief and provide only basic information. Additional titles can be located using JACOB (http://jacob.law.gwu.edu), the Library's online catalog.

Boris I. Bittker et al., *Federal Income Taxation of Corporations and Shareholders* (7th ed., Warren, Gorham & Lamont) a/k/a ***Bittker & Eustice***

- **Commercial Databases**

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*WGL-CORP*)

- **Print:** RESERVE (1ST FL), KF6464.B52

Boris I. Bittker et al., ***Federal Income Taxation of Individuals*** (3rd ed., WG&L)

- **Commercial Databases**

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*WGL-INDV*)

- **Print:** RESERVE (1ST FL), KF6369.B573 (With annual supplements)

Boris I. Bittker & Lawrence Lokken, ***Federal Taxation of Income, Estates and Gifts*** (3rd ed., Warren, Gorham & Lamont)

- **Commercial Databases**

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*WGL-IEG*)

- **Print:** RESERVE (1ST FL), KF6335.B57

Martin J. Burke & Michael K. Friel, ***Understanding Federal Income Taxation*** (3rd ed., LexisNexis 2008)

- **Print:** RESERVE (1ST FL), KF6369.85 B87 2008

Marvin A. Chirelstein, ***Federal Income Taxation: A Law Student's Guide to the Leading Cases and Concepts*** (11th ed., Thomson West, Concepts and Insights Series 2009)

- **Print:** Check JACOB (http://jacob.law.gwu.edu) for holdings.

John K. McNulty & Daniel J. Lathrope, ***Federal Income Taxation of Individuals in a Nutshell*** (7th ed., Thomson/West 2004)

- **Print:** RESERVE (1ST FL) and SL3, KF6369.3.M3 2004

Daniel Q. Posin & Donald B. Tobin, ***Principles of Federal Income Taxation of Individuals*** **(**7th ed., Thomson/West, Concise Hornbook Series 2005)

- **Print:** RESERVE (1ST FL), KF6369.P67 2005

Joshua D. Rosenberg & Dominic L. Daher, ***The Law of Federal Income Taxation*** (Thomson/West, Hornbook Series 2008)

- **Print:** RESERVE (1ST FL), KF6369 .R674 2008

D. Legal Periodicals

Legal periodicals are good sources of analysis and discussion of current topics in federal tax law. Articles typically contain references to laws, regulations, administrative documents, and cases dealing with federal tax issues.
The following legal periodical indexes provide citations to articles discussing different areas of law, including federal tax law. The two specialized tax indexes listed below, *Federal Tax Articles* and *Index to Federal Tax Articles*, can be used to locate articles in journals, and the proceedings of some tax institutes.

***Current Index to Legal Periodicals* (*CILP*)**

Published weekly by the Gallagher Law Library at the University of Washington, this publication indexes articles under broad topics.

- **Commercial Databases**

  Current Index to Legal Periodicals
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw (*CILP*)

- **Print:** Current ed., INDEXES (1ST FL), K33.C86

LegalTrac

LegalTrac is an online version of the publication *Current Law Index* and provides citations to articles from law reviews, journals, and legal newspapers. Coverage is from 1980 to the present and the database is updated daily.

- **Commercial Databases**

  LegalTrac
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Westlaw *(LRI*)

***Index to Legal Periodicals* (*ILP*)**

ILP is am index that provides citations to articles appearing in law reviews, journals, yearbooks, and government publications.

- **Commercial Databases**

  Index to Legal Periodicals Full Text (1981-) or Index to Legal Periodicals Retrospective (1908-1981)
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  LexisNexis (*LEXREF*;*ILP*) (1978-)

  Westlaw *(ILP*) (1981-)

- **Print:** INDEXES (1ST FL), K33.I542

Federal Tax Articles: Income, Estate, Gift, Excise, Employment Taxes (Commerce Clearing House)

Entries arranged by code section, with author and subject indexes. The looseleaf volume contains releases for 2004 to date, while bound volumes, titled the bound volumes contain releases for 1968 through 2003.

- **Print:** Looseleaf vol., INDEXES (1ST FL), KF6285.F39 ; Bound vols., INDEXES (1ST FL), KF6285.F4

Index to Federal Tax Articles (Warren, Gorham & Lamont)

- **Print:** INDEXES (1ST FL), KF6271.G64

E. Tax Institute Papers

Many law schools and practitioner groups hold annual meetings on tax law and policy at which papers are presented. These are often collected and published.

College of William & Mary Annual Tax Conference

- **Print:** SL3, KF6289.A2 T18

***Institute on Federal Taxation* (*Proceedings of New York University Annual Institute on Federal Taxation*)**

- **Commercial Databases:** LexisNexis (*MATBEN;NYITAX*)

***Major Tax Planning* (*Southern California Tax Institute*)**

- **Commercial Database:** LexisNexis (*MATBEN;TAXTEC*)

***Tulane Tax Institute* (*Tulane Law School Annual Institute on Federal Taxation*)**

- **Print:** SL3, KF6289.A1 T8

VIII. RESEARCH GUIDES AND DICTIONARIES

For additional information about federal tax research, consult the following resources:

Leah F. Chanin, ***Specialized Legal Research*** (Little Brown)

- **Print:** READY REFERENCE (1ST FL), KF240 .S686

Joni Larson & Dan Sheaffer, ***Federal Tax Research*** (Carolina Academic Press 2007)

- **Print:** SL2, KF241.T38 L37 2007

Gail Levin Richmond, ***Federal Tax Research: Guide to Materials and Techniques*** (Foundation Press 2010)

- **Print:** READY REFERENCE (1ST FL), KF241.T38 R5 2010

Christopher C. Dykes, ***Federal Income Tax Law: A Legal Research Guide*** (W.S. Hein 2010)

- **Print:** READY REFERENCE (1ST FL), KF241.T38 D95 2010

West's Tax Law Dictionary

- **Commercial Databases:** Westlaw (*DITAXWTDB*)

- **Print:** Current ed., RESERVE (1ST FL) ; Older issues, SL3, KF241.T38 D95 2010

IX. IRS FORMS & PUBLICATIONS

- **World Wide Web:** IRS (http://www.irs.gov/formspubs/index.html)

- **Commercial Databases**

  BNA Tax and Accounting Center
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions* > *BNA Electronic Subscriptions*

  CCH IntelliConnect
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*

  Thomson Reuters Checkpoint
  http://www.law.gwu.edu/Library/Research > *Database Subscriptions*