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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. An online research guide is available at http://www.law.gwu.libguides.com/fedtax

I. Locating Sources

The law library contains a variety of tax sources in both print and online formats. Almost all of the primary sources and many of the secondary sources listed in this guide are available online through general legal research databases such as Bloomberg Law, Lexis and Westlaw. However, the law library also subscribes to online tax research databases listed later in this guide.

A. Online Databases

1. General Legal Research Databases

To determine if a source listed in this guide is available through Bloomberg Law, Lexis Advance, or WestlawNext:

Bloomberg Law: Click the “Search & Browse” tab and select “All Legal Content,” and then either enter the name of the source into the “Select Sources” search field or drill down into the “Content Type” list.

Lexis Advance: Enter the name of the source in the search box at the top of the page. Select the source from the list to add it to the search or click View Table of Contents.

WestlawNext: Enter the name of the source in the search box at the top of the page and select the source from the list.

To obtain Bloomberg Law, Lexis, or Westlaw credentials, email eservices@law.gwu.edu and include your GWid number.

2. Tax Research Databases

Tax research databases integrate the tax primary sources with the publisher's secondary sources. They also provide specialized interfaces designed for tax research, and include indexes and finding aids. Some services include citators for tax materials.
a) Bloomberg BNA Tax & Accounting Center

The Bloomberg BNA Tax & Accounting Center includes key sources such as the *Tax Management Portfolios* and the *Daily Tax Report*.

Linked at: [http://www.law.gwu.libguides.com/databases](http://www.law.gwu.libguides.com/databases)

b) Bloomberg Law Tax Practice Center

The Bloomberg Law Tax Practice Center includes key sources such as the Tax Management Portfolios and the Daily Tax Report.

Linked at: [http://www.law.gwu.libguides.com/databases](http://www.law.gwu.libguides.com/databases)

c) CCH IntelliConnect

CCH IntelliConnect is an online interface for the CCH tax services such as the Standard Federal Tax Reporter and the Federal Estate and Gift Tax Reporter.

Linked at: [http://www.law.gwu.libguides.com/databases](http://www.law.gwu.libguides.com/databases)

d) Lexis Tax Center

The Lexis Tax Center includes tax service called the Lexis Tax Advisor, which is arranged both by subject and by Internal Revenue Code section.

To access Lexis Tax Center, log into Lexis Advance, then open Lexis.com. Lexis Tax Center is linked on the right.

e) Thomson Reuters Checkpoint (formerly RIA Checkpoint)

Thomson Reuters Checkpoint includes RIA's Federal Tax Coordinator 2d, RIA's United States Tax Reporter, the Federal Tax Handbook, and select WG&L tax treatises. Checkpoint also includes the RIA Citator 2nd to update cases and rulings. Some of the content available in Checkpoint is also available on Westlaw, although it may be easier to search using Checkpoint because of the specialized interface.

Linked at: [http://www.law.gwu.libguides.com/databases](http://www.law.gwu.libguides.com/databases)

B. Print Sources

When a source is available in print, its location and call number (if available) will be listed next to the source. Example: SL3, KF6355.99.U55d
II. Primary Sources

Primary sources are those sources of law produced by one of the three branches of government. They include statutes and legislative materials from Congress, administrative rules and regulations from the Treasury and the Internal Revenue Service, and case law from various federal courts including the Tax Court.

<table>
<thead>
<tr>
<th>Branch of Government</th>
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<th>Sources of Authority</th>
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<td>Statutes</td>
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<tr>
<td></td>
<td></td>
<td>Public Laws</td>
</tr>
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<td></td>
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<td>United States Code</td>
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<tr>
<td>Executive</td>
<td>Treasury Department</td>
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<td></td>
<td>Internal Revenue Service</td>
<td>Regulations</td>
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<td>Federal Register</td>
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<td>Code of Federal Regulations</td>
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<td>IRS Administrative Materials</td>
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<td>Judiciary</td>
<td>Supreme Court</td>
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<td></td>
<td>Courts of Appeals</td>
<td>Decisions of the various federal courts listed on the left.</td>
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<td>Tax Court</td>
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<td></td>
<td>Court of Federal Claims</td>
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</table>

A. United States Code

1. Internal Revenue Code (Title 26, United States Code)


The Internal Revenue Code is available in a standalone format in the sources listed below.

**Online:** Bloomberg BNA Tax & Accounting Center
Bloomberg Law Tax Practice Center
CCH IntelliConnect
Checkpoint
Lexis Advance
WestlawNext

**Print:** Standard Federal Tax Reporter (CCH)
2. United States Code

The Internal Revenue Code can be located in any of the following complete sets of the United States Code. The annotated, unofficial versions contain special features such as references to court decisions, regulations and law review articles. In print, they are updated with pocket parts and periodic supplemental pamphlets.

United States Code (U.S.C.) – official

Online: FDSys [http://www.gpo.gov/fdsys/]
HeinOnline
Print: LL1, Legal Reference


Online: WestlawNext
Print: Reserve (1st Floor) and LL1, Legal Reference

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

Online: Lexis Advance
Print: LL1, Legal Reference

Other unofficial version:

Online: Bloomberg Law

B. Public Laws

Before laws are codified—that is, organized by subject—and published in the United States Code, they are first available as Public Laws, also known generally as session laws. Public Laws can be located in the following sources:

1. United States Statutes at Large

This United States Statutes at Large the official source for the laws and resolutions passed by Congress and is published by the United States Government Printing Office at the end of each session of Congress. The Statutes at Large contain every law ever enacted by Congress.

Online: Bloomberg Law (1778-current)
2. **United States Code Congressional and Administrative News**

United States Code Congressional and Administrative News, or USCCAN, contains the text of the Public Laws, along with information and documents relating to the history of the laws.

- **Online**: Westlaw
- **Print**: LL1, Legal Reference

3. **Other Sources (Online)**

ProQuest Congressional (1789-current)

### C. Legislative Histories and Materials

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 and can be useful for determining legislative intent. Listed below are sources that compile and reprint selected legislative history documents for a piece of legislation (also called a compiled legislative history). Other sources provide citations that can be used to locate the legislative history documents.

For additional information on researching legislative histories, please see the Jacob Burns Law Library's research guide dedicated to the subject, available at: [http://www.law.gwu.edu/library/research](http://www.law.gwu.edu/library/research)

1. **Materials Arranged by Code Section**

   a) **Rabkin & Johnson, Federal Income, Gift and Estate Taxation**

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

   - **Online**: Lexis Advance
   - **Print**: SL3, KF6285 .R32 (not updated after 2005).

   b) **Tax Management Primary Sources**

   This set comprises five series each covering a different time period. Within each series, materials useful for determining legislative intent are arranged by code section. Series I (1969-1975), Series II (1976-1977),

Print: SL3, KF6285 .T382 (specific volumes on reserve).

2. Materials Arranged in Chronological Order

a) Congressional Information Service (CIS) Materials.

CIS indexes and abstracts congressional hearings, reports and documents published since 1970. Materials produced by CIS are available in the following sources:

- CIS Index (1970-). **Online:** ProQuest Congressional.
- CIS/Annual (1970-). **Location:** CIS Microfiche Collection, Micro Index Shelves LL1, Fiche 110 Index.
- CIS Legislative Histories (1970-current). **Online:** Lexis.com

b) United States Code Congressional and Administrative News

This source contains the text of the Public Laws, along with selected legislative history including dates of congressional debate, document numbers, and full text of congressional reports.

**Online:** WestlawNext
**Print:** LL1, Legal Reference

c) Internal Revenue Bulletin (I.R.B.) / Cumulative Bulletin (C.B.)

The Internal Revenue Bulletin, an IRS weekly publication, was bound biannually into the Cumulative Bulletin. The Cumulative Bulletin will frequently reproduce selected tax laws and associated committee reports.

**Online:** HeinOnline (1919-2008)
Lexis Advance (1954-present)
Westlaw Classic (1919-)

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

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

This collection is comprised of multiple volumes containing legislative history documents for tax laws. 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, 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.

**Online:** HeinOnline  
**Print:** Years 1909-1950. Historic LL2, KF6275.8 1979  
Years 1950-1951. Historic LL2, KF6275.8 1982  
1954 Act. Historic LL2, KF6275.8 1982a

e) **Seidman's Legislative Histories**

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

- Seidman's Legislative History of Federal Income Tax Laws, 1938-1861. **Online:** HeinOnline. **Print:** Microfiche LL1, Fiche 122 and Historic LL2, KF6355.8 1938.
- Seidman's Legislative History of Excess Profits Tax Laws, 1946-1917. **Online:** HeinOnline. **Print:** Microfiche LL1, Fiche 122 and Historic LL2, KF6471 .A58 1947.

3. **General Legal Databases**

a) **Lexis.com**

- **Federal Tax Legislation, Congressional Reports, & Bills.** This database contains selected House, Senate, and Conference Committee Bills and Reports, as well as Public Laws, of passed legislation that deal with Title 26. Includes Public Laws from 1954, committee bills and reports from 1954, and other materials.
- **US - CIS Legislative Histories (1969-2008).** This database contains Congressional Information Service (CIS) legislative histories pertaining to federal tax laws. Links to abstracts and
selected full text of legislative history documents, such as committee reports, are provided.

b) Westlaw Classic

- **Federal Taxation Legislative History.** Congressional committee reports setting out the legislative history of tax-related public laws as reprinted in U.S. Code Congressional and Administrative News from 1948 through 1989. From 1990 forward, the database contains all congressional committee reports, including reports on bills that did not become law. Presidential signing statements, issued at the time the president signed a bill into law, are also included.

- **Federal Taxation Congressional Bills.** Text of bills and resolutions relating to taxation introduced in the U.S. Congress. Coverage begins with the 104th Congress (1995-1996).


c) Bloomberg Law

Bloomberg Law's Combined Legislative database compiles all U.S. legislative data into single, integrated resource. The database contains the U.S. Constitution, United States Code, historical U.S. Code, U.S. Public Laws & Statutes at Large (1976-), U.S. Statutes at Large Index (1789-) and Amended Federal Acts (1933-), U.S. Congressional documents (bills, committee reports, committee testimony, roll call votes, etc.), and the Congressional Record.


a) **FDsys: Federal Digital System**

FDsys [http://www.gpo.gov/fdsys](http://www.gpo.gov/fdsys) provides free online access to official publications from all three branches of the Federal Government and provides access to congressional reports, hearings, committee prints and other documents.

b) **House Committee on Ways and Means**

The Committee on Ways and Means [http://waysandmeans.house.gov/](http://waysandmeans.house.gov/) is the chief tax committee of the House and its site provides access to information on current legislation and provides information from 1997 (105th Congress) to date.
c) Senate Committee on Finance

The Senate Committee on Finance [http://www.finance.senate.gov] is the chief tax committee in the Senate and its web site provides access to information on current legislation. Hearing documents are available from 2001 (107th Congress) to date.

d) Joint Committee on Taxation

The JCT [http://www.jct.gov/] 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.

D. Administrative Materials (Treasury/IRS)

Federal tax laws are administered by the Department of Treasury (at the executive department level) and Internal Revenue Service (a bureau of the Treasury). Together they produce a wide range of materials that interpret and apply the tax laws.

1. Treasury Materials

a) Treasury Regulations (Title 26, CFR)

Treasury Regulations are found in title 26 of the Code of Federal Regulations. The Bluebook indicates that "26 C.F.R." is to be replaced with "Treas. Reg." (Table T1, p. 221). Example: 26 C.F.R. § 1.61-1 should appear as Treas. Reg. § 1.61-1.

(1) Types of Regulations

(a) Proposed Regulations

Proposed regulations are those proposed by the Treasury but those that have not been formally adopted. They are published in the Federal Register. The Internal Revenue Service also publishes the proposed regulations in the Internal Revenue Bulletin.

(b) Temporary Regulations

A temporary regulation is effective when it is published in the Federal Register and is binding on the taxpayer. I.R.C. § 7805(e) mandates that temporary regulations be issued concurrently as proposed regulations and, for regulations issued after November 20, 1988, that temporary regulations expire within 3 years of the date they are issued.
(c) Final Regulations

Final regulations are published in the *Federal Register*. The Internal Revenue Service also publishes them in the *Internal Revenue Bulletin*.

(2) Regulation Numbering

Regulation numbers consist of three parts: a prefix, a code section number, and a subdivision. Example: Treas. Reg. § 1.61-1

- The prefix number [§ 1.61-1] indicates the type of tax.

<table>
<thead>
<tr>
<th>Prefix</th>
<th>Code Section</th>
<th>Subdivision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income</td>
<td>26 GSTT</td>
</tr>
<tr>
<td>20</td>
<td>Estate</td>
<td>301 Procedure/Admin</td>
</tr>
<tr>
<td>25</td>
<td>Gift</td>
<td>601 IRS Procedural Rules</td>
</tr>
</tbody>
</table>

- The code section [§ 1.61-1] indicates the underlying Internal Revenue Code section for the regulation.

- The subdivision [§ 1.61-1] distinguishes the regulation from other regulations under the same code section

(3) Locating Treasury Regulations

(a) Treasury Regulations (Title 26, CFR)

Treasury Regulations are available in a variety of sources. The following are standalone sources of the Treasury Regulations (title 26, C.F.R.) and make it possible to navigate between the Treasury Regulations and the corresponding I.R.C. sections with relative ease.

**Online:** Bloomberg BNA Tax & Accounting
Bloomberg Law Tax Practice Center
CCH IntelliConnect
Checkpoint
Lexis Advance
WestlawNext


(b) Code of Federal Regulations
The complete C.F.R. is available in the following sources. Regulations are codified, or arranged by subject, in the C.F.R., as opposed to chronologically as in the Federal Register.

**Online:**
- Bloomberg Law
- HeinOnline (1938-)
- Lexis Advance
- ProQuest Congressional (1980-)
- WestlawNext

**Print:**
- Reserve (1st Floor)
- LL1, Microfiche

### (c) Federal Register

The *Federal Register* is the official daily publication for rules and notices of U.S. government agencies and organizations, as well as executive orders and other presidential documents. The rules and notices are arranged chronologically, rather than by subject.

**Online:**
- Bloomberg Law (1937-)
- HeinOnline (1936-)
- Lexis Advance (current year)
- ProQuest Congressional (1980-)
- WestlawNext (1936-)

**Print:**
- Reserve (1st Floor) for current year

### b) Treasury Decisions (and Preambles)

Final and proposed regulations are issued as Treasury Decisions before codification in the Code of Federal Regulations. The Treasury Decisions contain explanatory preambles which are not included in the C.F.R. and can helpful to the researcher.

**Online:**
- Bloomberg BNA Tax and Accounting Center (1990-)
- Bloomberg Law Tax Practice Center (listed as Treasury Preambles) (1999-present)
- CCH IntelliConnect (1954-present)
- Checkpoint (1968-present)
- HeinOnline (1899-1942)
2. IRS Materials

The Internal Revenue Service produces many materials that interpret and implement the Internal Revenue Code. Some of these are published officially by the IRS in the weekly Internal Revenue Bulletin. However, many items are not officially published and are available only in unofficial, commercial sources such as looseleaf services and online databases.

a) Internal Revenue Bulletin (I.R.B.) and Cumulative Bulletin (C.B.)

The Internal Revenue Bulletin is "the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest." I.R.B. 2012-31. Bluebook Table T1 (p. 221) indicates that revenue rulings and revenue procedures be cited to the Cumulative Bulletin or alternately to the Internal Revenue Bulletin (I.R.B.), in that order of preference. The Internal Revenue Service ceased publishing the Cumulative Bulletin in 2008.

Online: HeinOnline (1919-2008)
IRS (2000-present) [http://www.irs.gov/irb/]
Lexis Advance (1954-present)
Westlaw Classic (1919-present)

Print: SL3, KF6301.A15 I58
SL3, KF6301.A15 I6

b) Types of IRS Materials

(1) Officially Published by the Internal Revenue Service in the Internal Revenue Bulletin and Cumulative Bulletin

(a) Revenue Rulings (Rev. Rul.)

Revenue rulings contain the conclusions of the IRS on the application of the law to the facts stated in the ruling. They are issued when the topic is considered of general interest to taxpayers. They are numbered by year with two segments: the year and the sequential number of the ruling for that year (e.g., Rev. Rul. 89-12, Rev. Rul. 89-13 or Rev. Rul. 2002-1, Rev. Rul. 2002-2, etc.). They are officially published in the Internal Revenue Bulletin and Cumulative Bulletin.

(b) Revenue Procedures (Rev. Proc.)
Revenue procedures are issued to provide procedural guidance to taxpayers in order to assist them with compliance. Like revenue rulings, they are numbered by year, with first segment representing the year and the second segment representing the sequential number of the ruling for that year. They are officially published in the Internal Revenue Bulletin and the Cumulative Bulletin.

(c) Notices

Notices provide guidance in advance of the issuance of revenue rulings and Treasury Regulations. Notices are numbered in the same manner as revenue rulings and revenue procedures. They are published in the Internal Revenue Bulletin, and, 1998 and after are included in the Cumulative Bulletin.

(d) Announcements

Announcements are used to publish "items of general interest" that give advice to taxpayers on matters other than interpretations of law.

Online:  Bloomberg BNA Tax & Accounting Center
         Bloomberg Law
         Checkpoint
         CCH IntelliConnect
         Lexis Advance
         WestlawNext


(2) IRS Written Determinations

Under I.R.C. § 6110, which was enacted as result of FOIA litigation, the IRS must make the text of "written determinations" available to the public.

(a) Private Letter Rulings (P.L.R.)

Private Letter Rulings are taxpayer-specific, written memoranda furnished by the IRS National Office in response to requests by taxpayers in advance of a proposed transaction. They are only binding between the IRS and
the taxpayer who requests the ruling. For others they are not precedential, except that the constitute authority to avoid the substantial understatement penalty, and then only for rulings issued after October 31, 1976.

Online: Bloomberg BNA Tax and Accounting Center (1980-)
Bloomberg Law (1980-)
CCH IntelliConnect (1980-)
Checkpoint (1944-)
Lexis.com (1954-)
WestlawNext and Westlaw Classic (1950-)

Print: IRS Letter Rulings Reporter (CCH)
SL3, KF6301 .A555 (current to 2007)

(b) Technical Advice Memoranda (T.A.M.)

A technical advice memorandum is a written memorandum furnished by the National Office of the IRS upon request of a district director or chief appeals officer with regard to completed transactions.

Online: Bloomberg BNA Tax and Accounting Center (1980-present)
Bloomberg Law (1980-present)
CCH IntelliConnect (1954-)
Checkpoint (1954-)
Lexis.com (1967-2002)
WestlawNext and Westlaw Classic (1954-)

(c) Chief Counsel Advice (C.C.A.)

Chief Council Advice materials are written advice or instructions prepared by the Office of Chief Counsel and issued to field or service center employees of the IRS or Office of Chief Counsel.

Online: Bloomberg BNA Tax and Accounting Center
Bloomberg Law
CCH IntelliConnect (1999-)
Checkpoint (1999-)
CCH IntelliConnect (1999-)
Lexis Advance and Lexis.com (1999-)
Westlaw Classic and WestlawNext (1999-)

(3) Other IRS Materials

(a) Actions on Decision (A.O.D.)

An action on decision is used by the IRS to indicate acquiescence or non-acquiescence on issues in cases it loses. These are published in the Internal Revenue Bulletin and also available in the standalone sources listed below.

Online: Bloomberg BNA Tax and Accounting Center (2000-)
Bloomberg Law (2000-)
CCH IntelliConnect
Checkpoint (1967-)
IRS Web Site (1997-):
Lexis Advance and Lexis.com (1963-)
WestlawNext and Westlaw Classic (1967-)

Print: IRS Positions Reporter (CCH)

(b) General Counsel Memoranda (G.C.M.)

These memoranda contain the reasons behind the adoption of revenue rulings, private letter rulings, and technical advice memoranda. Publication of GCMs ceased in 2002.

Online: Bloomberg BNA Tax and Accounting Center (1968-2002)
Bloomberg Law (1968-2002)
CCH IntelliConnect (1968-2002)
Checkpoint (1968-2002)
Lexis Advance and Lexis.com (1967-2002)
WestlawNext and Westlaw Classic (1962-2002)

(c) Internal Revenue Manual (I.R.M.)

The Internal Revenue Manual contains the practices, policies and procedures that govern the Internal Revenue Service.
(4) IRS Forms and Publications


The tax research databases listed above (Bloomberg BNA Tax and Accounting Center, Bloomberg Law, CCH IntelliConnect, and Checkpoint) also load the forms and publications into their databases. These databases allow the researcher to search across all forms at once, a major advantage for practitioners.

(5) Other Administrative Materials

The list of administrative materials above is not exhaustive; the IRS produces a variety of other administrative materials that are beyond the scope of this research guide. Most of these materials are available online in the tax research databases, and may also be available in Bloomberg Law, Lexis and Westlaw. For information about these sources, consult one of the tax research books listed later in this guide.

E. Court Decisions

At the trial level, taxpayers have the choice to sue in a U.S. district court, the U.S. Court of Federal Claims, or in the U.S. Tax Court (formerly known as the Board of Tax Appeals). Suing in the Tax Court allows a taxpayer to dispute any tax deficiency without first paying the amount in dispute. In contrast, suing in a district court or in the Court of Federal Claims requires payment of the deficiency and then a suit for refund.

1. Tax Court

The Tax Court is based in Washington, D.C. and is composed of 19 presidentially appointed members who are experts in taxation. It issues three types of decisions: regular opinions, memorandum opinions, and summary opinions. Regular opinions involve questions of law, whereas memorandum decisions usually involve questions of fact where the law is well settled. Summary opinions are
issued by the Small Cases division where the amount in controversy is $50,000 or less.

a) Regular Opinions

**Online:** Bloomberg BNA Tax and Accounting Center (1924-)
Bloomberg Law (1924-)
CCH IntelliConnect (1924-)
Checkpoint (1924-)
Lexis Advance and Lexis.com (1924-)
WestlawNext and Westlaw Classic (1924-)

**Print:** Reports of the United States Board of Tax Appeals (1924-1942). SL3, KF6280.A2 T368

Reports of the U.S. Tax Court (1942-). SL3, KF6280.A2 T37. Slip opinions on Reserve, 1st Floor

b) Memorandum Opinions

**Online:** Bloomberg BNA Tax and Accounting Center (1928-)
Bloomberg Law (1928-)
CCH IntelliConnect (1942-)
Checkpoint (1924-)
Lexis Advance and Lexis.com (1942-)
WestlawNext and Westlaw Classic (1928-)

**Print:** Tax Court Memorandum Decisions (CCH) (1946-2006) SL3, KF6280.A2 T372

c) Summary Opinions

Summary opinions issued by the Tax Court Small Cases division have been made available since 2001.

**Online:** Bloomberg BNA Tax and Accounting Center (2001-)
Bloomberg Law (2001-)
CCH IntelliConnect (2001-)
Checkpoint (2001-)
Lexis Advance and Lexis.com (2001-)
US Tax Court (2001-)
WestlawNext and Westlaw Classic (2001-)

**Print:** Tax Court Memorandum Decisions (CCH) (1946-2006) SL3, KF6280.A2 T372
2. Other Federal Courts

Decisions of other federal courts relating to taxation issues are available in general case reporters such as the Federal Reporter and U.S. Reports, as well as in general databases of cases such as Lexis, Westlaw and Bloomberg Law. They are also available in the reporters listed below.

Print: U.S. Tax Cases (CCH) (1913-2011)
SL3, KF6285 .C66

American Federal Tax Reports (RIA) (1924-2010)
SL3, KF6285 .P722

F. Citators

A citator is a type of index that allows the user to find all the citing references to a particular case, statute or regulation. Citators also include explanatory notations about the context of the cited reference (e.g., indicating whether it received positive or neutral treatment). Citators allow the researcher to update his or her research and evaluate the precedential value of a citation.

1. RIA Citator 2nd

The first series covers years 1796 through 1953. The second series covers 1954 to date. Cases are arranged by date and not citation, and they are also numbered to the headnoted issues in the American Federal Tax Reports. The citator is not cumulative, so it is necessary to check several volumes to update older cases. Coverage in the online version begins in 1954, so the print edition is required for checking cited references for older cases.

Online: Thomson Reuters Checkpoint
WestlawNext and Westlaw Classic

Print: Prentice-Hall Federal Tax Service Citator (1796-1953)
SL3, KF6285.P734

Citator 2nd Series (1954-)
SL3, KF6285.P735

2. CCH Citator

The CCH citators are specialized tax citators that allow the researcher to check cited references for tax cases and a variety of IRS administrative documents. The online citator in CCH Intelliconnect combines all of the information from these three sources into one database searchable by name and citation.
Online: CCH Intelliconnect

Print: Standard Federal Tax Reporter
SL3, KF6285.C65 Current Citator A-M
SL3, KF6285.C65 Current Citator N-Z

Federal Estate and Gift Tax Reporter
SL3, KF6571.A8 C66 (not updated after 2007)

Federal Excise Tax Reporter
SL3, KF6600.A6 C73 (not updated after 2007)

3. Shepard's Citations (Lexis Advance and Lexis.com)

Shepard's is a general legal citator, and the oldest and most well-known of the legal citators. The law library's access to Shepard's is available through Lexis Advance and Lexis.com (subscription required; GW Law affiliates only). The process of using Shepard's has come to be known as "Shepardizing." Shepard's also produces the Shepard's Federal Tax Citator, which covers cases, regulations, and a variety of IRS administrative materials in the same manner as the RIA and CCH tax citators. The Shepard's Federal Tax Citator is integrated with Shepard's in our Lexis subscription. The law library no longer subscribes to the print version of Shepard's.

4. KeyCite (WestlawNext and Westlaw Classic)

KeyCite is a general legal citator available in Westlaw that was developed as an alternative to Shepard's after it was acquired by LexisNexis and integrated into the Lexis service in 1999. KeyCite is only available online; no print version was ever produced.

III. Secondary Sources

A secondary source is one that explains, analyzes or interprets the primary sources, but is not a primary source itself. Although secondary sources are not authoritative, they are nevertheless an integral part of any tax research strategy.

A. Tax Services

Tax services were originally produced in looseleaf form (print), but are now available online. These services are arranged by Internal Revenue Code section or by topic. They contain explanations of Code and Regulations sections, as well as cross-references and annotations to relevant cases, IRS materials and other authorities. They also include explanations of the relevant topics written by experts.
1. Code-Arranged Services

The Code-arranged tax services allow a researcher familiar with the Internal Revenue Code to begin the research process by starting with the volume containing the Code section needed. The Code-arranged services also include indexes and other finding aids to help the researcher identify applicable Code sections.

   a) **Standard Federal Tax Reporter**

       **Online:** CCH IntelliConnect.
       **Print:** SL3, KF6285 .C65 (current)

   b) **Estate and Gift Tax Reporter**

       **Online:** CCH IntelliConnect.

   c) **Federal Excise Tax Reporter**

       **Online:** CCH IntelliConnect.

   d) **Lexis Tax Advisor - Federal Code Reporter**

       **Online:** Linked from within Lexis.com

   e) **RIA United States Tax Reporter**

       **Online:** Checkpoint and WestlawNext and Westlaw Classic
       **Print:** KF6285 .P73 1992 (no longer updated, but listed here for the relevant citator volumes).

2. Subject-Arranged Services

Other services arrange content by subject or issue, rather than by Code section. Such an arrangement may, in some cases, be more useful than a Code-arranged service for researchers less familiar with the federal tax law. A subject-arranged service may be useful when researching transactions involving many Code sections.

   a) **Bloomberg BNA Tax Management Portfolios**

       **Online:** Bloomberg BNA Tax and Accounting Center
       Bloomberg Law

   b) **Lexis Tax Advisor - Federal Topical**

       **Online:** Lexis Tax Center
B. Treatises, Hornbooks and Study Aids

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

1. Treatises

   a) Bittker, McMahon & Zelenak, Federal Income Taxation of Individuals (WG&L)

      Print: Reserve (1st Floor), KF6369 .B573 (current to 2010)
      Online: Checkpoint, WestlawNext and Westlaw Classic

   b) Bittker & Eustice, Federal Income Taxation of Corporations and Shareholders (WG&L)

      Print: Reserve (1st Floor), KF6464 .B52 (current to 2010)
      Online: Checkpoint, WestlawNext and Westlaw Classic

   c) McKee, Nelson & Whitmire: Federal Taxation of Partnerships & Partners (WG&L)

      Print: Reserve (1st Floor), KF6452 .M264 (current to 2010)
      Online: Checkpoint, WestlawNext and Westlaw Classic

   d) Bittker & Lokken: Federal Taxation of Income, Estates and Gifts (WG&L)

      Print: Reserve (1st Floor), KF6335 .B57 1999 (current to 2011)
      Online: Checkpoint, WestlawNext and Westlaw Classic
2. Hornbooks


      Series: Foundation Press Concise Hornbook Series
      Print: Reserve (1st Floor), KF6369 .P67 2005


      Series: Foundation Press Concise Hornbook Series
      Print: Reserve (1st Floor), KF6369 .R674 2008

3. Study Aids


      Series: LexisNexis Understanding Series
      Print: Reserve (1st Floor), KF6369.85 .B87 2008


      Series: Foundation Press Concepts and Insights Series
      Print: Reserve (1st Floor), KF6369 .C43 2005


      Series: West Nutshell Series
      Print: Reserve (1st Floor), KF6369.3 .M3 2012

C. Legal Periodicals

The articles included in legal periodicals such as law reviews and bar journals 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 indexes listed below, *Federal Tax Articles* and *Index to Federal Tax Articles*, can be used to locate articles in journals, as well as the proceedings of some tax institutes.
1. **Current Index to Legal Periodicals**

   Published weekly by the Gallagher Library at the University of Washington, the Current Index to Legal Periodicals (CILP) indexes articles under broad topics.

   - **Online:** Current Index to Legal Periodicals
     - WestlawNext and Westlaw Classic
   - **Print:** Indexes (1st Floor), K33 .C86

2. **Current Law Index**

   The Current Law Index provides citations to articles from law reviews, journals and legal newspapers. Coverage is from 1980 to date.

   - **Online:** LegalTrac
     - WestlawNext and Westlaw Classic
   - **Print:** Indexes (1st Floor), K33 .C87

3. **Index to Legal Periodicals**

   The Index to Legal Periodicals is an index that provides citations to articles appearing in law reviews, journals, yearbooks and government publications.

   - **Online:** Index to Legal Periodicals Full Text (1981-)
     - Periodicals Retrospective (1908-1981)
   - **Print:** Indexes (1st Floor), K33 .I542

4. **Federal Tax Articles: Income, Estate, Gift, Excise, Employment Taxes**

   Published by CCH, entries are arranged by Code section, with author and subject indexes. The looseleaf volume contains releases for 2004 to date, while the bound volumes contain releases for 1968 through 2003.

   - **Print:** Indexes (1st Floor), KF6285 .F39

5. **Index to Federal Tax Articles (WG&L)**

   - **Print:** Indexes (1st Floor), KF6271 .G64

D. **Tax Institute Papers**

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

   - **College of William & Mary Annual Tax Conference**
     - **Print:** SL3, KF6289 .A2 T18
E. Current Awareness

The following newsletters are useful for identifying new legislative initiatives, court decisions, regulations and IRS actions. These newsletters frequently reprint the full-text of important documents, many of which may not be located without contacting an agency directly.

1. **Daily Tax Report**

   Published by Bloomberg BNA, provides news on federal, state and international legislative, regulatory and judicial tax developments. The full-text of key legislative, regulatory and judicial documents is provided. Provides the status of tax-related bills pending in Congress, a daily listing of Congressional debates, reports filed, committee actions and meetings and hearings scheduled.

   **Online:** Bloomberg BNA Tax and Accounting Center
   Bloomberg Law Tax Practice Center

2. **Tax Management Weekly Report**

   Published by Bloomberg BNA, provides information on legislative, regulatory, judicial, and policy developments from the Treasury Department, Internal Revenue Service, the courts, and Congress.

   **Online:** Bloomberg BNA Tax and Accounting Center
   Bloomberg Law Tax Practice Center

3. **International Tax Monitor**

   Published by Bloomberg BNA, provides information on legislative, regulatory, judicial and policy developments in the United States and other countries.

   **Online:** Bloomberg BNA Tax and Accounting Center
   Bloomberg Law Tax Practice Center

4. **Tax Notes Today**

   Published by Tax Analysts, provides information on legislative, regulatory, judicial and policy developments in the United States.
Online:  Tax Analysts

F. Research Guides and Dictionaries

1. Larson & Sheaffer, Federal Tax Research (2011)
   Print:  SL3, KF241.T38 L37 2011

   Print:  Ready Reference (1st Floor), KF241.T38 R5 2010

   Print:  Ready Reference (1st Floor), KF241.T38 D95 2010

   Print:  Reserve (1st Floor), KF6287 .S43 (older editions on reserve)