Federal Tax Research:
A Guide to Selected Materials

University of Idaho
College of Law

INTRODUCTION

This guide describes some of the resources that are available in the College of Law Library. References to online sources and Internet resources have been included. The best resources to use for beginning tax research are the **CCH Standard Federal Tax Reporter** (Section V, below) or the **RIA Checkpoint** database (Section VII, below).

I. RESEARCH MANUALS

A. Jacobstein, Fundamentals of Legal Research, Chapter 24 "Federal Tax Research." (RESERVE KF240.J3 2002)

B. Hazelton, Specialized Legal Research: guide to Materials and Techniques, Chapter 3 "Federal Income Taxation." (REFERENCE KF240.S63)

C. Richmond, Federal Tax Research, 7th ed. (KF241.T38 R5 2007)

II. LEGISLATION (Title 26 of the United States Code)

A. Annotated Codes: United States Code Annotated (USCA) and United States Code Service. (USCS) (Main Floor)

B. Loose-leaf Service: CCH Standard Federal Tax Reporter. (REFERENCE KF6271.C5 1999)

C. Online Services: LEXIS in FEDTAX; USCS and Westlaw in FTX-USCA. Also **RIA Checkpoint** (see Internet Resources, below).

III. INTERNAL REVENUE SERVICE ADMINISTRATIVE MATERIALS

Most IRS administrative materials and regulations are published in the weekly Internal Revenue Bulletin (IRB)) and the annual Internal Revenue Cumulative Bulletin (CB) (KF6282.A2 I53). The Law Library owns the CB from 1919-2005 and the IRB from 2003-present.

A. Regulations:

1. Recently proposed and adopted regulations are called Treasury Decisions (T.D.) Published in the Federal Register (Main Floor) and Internal Revenue Bulletin.

2. Subject arrangements of IRS regulations: Code of Federal Regulations, Title 26 (Main Floor) and CCH Standard Federal Tax Reporter (REFEREENCE KF6271.C5).

3. Online Sources: LEXIS in FEDTZX; REGS and FEDTAX; CFR, and Westlaw in the FTX-FR and FTX-CFR databases. Also, **RIA Checkpoint** (see Internet Resources, below).

B. Revenue Ruling (Rev.Rul.), a ruling of general interest applying the law to a particular factual pattern:

1. Internal Revenue cumulative Bulletin (KF6282.A2I53)

2. Online Source: LEXIS in FEDTAX; CB and Westlaw in FTX-RR. Also, **RIA Checkpoint**.

C. Private Letter rulings (P.L.R.), used to understand I.R.S. policy on particular issues:

1. IRS Letter Rulings Reporter (CCH) (Library has through 1995, KF6271.C45).

2. Online Sources: LEXIS in FEDTAX; PLR and Westlaw in FTX-PLR. Also, **RIA Checkpoint**.

D. Revenue Procedures, official statements concerning I.R.S. practices and procedures:

1. Internal Revenue cumulative Bulletin (KF6282.A2I53), and CCH Standard Federal Tax Reporter (REFERENCE KF6271.C5).

2. Online Sources: LEXIS in FEDTAX; CB and Westlaw in FTX-RP. Also, **RIA Checkpoint**.

E. IRS Forms:

1. Reproducible Federal Tax Forms (RESERVE KF6301.A47), and Tax Management IRS Forms (RESERVE KF6289.A1 T35).

2. Internet Resources: http://www.irs.gov

F. IRS Publications:

1. Taxpayer Information Publications (KF6301.A33.S45).

2. Internal Revenue Manual (REFERENCE KF6301.A4), guideline,

3. Internet Resources: http://www.irs.gov

IV. FEDERAL COURT DECISIONS

A. United State Tax Court:

1. Regular Decisions, disputes involving interpretations of the Code: U.S. Tax Court Reports (KF6324.A555). Online sources include Lexis in FEDTAX:TC and the U.S. Tax Court http://www:ustaxcourt.gov (from 9/25/1995). Also **RIA Checkpoint** (see Internet Resources, below).

2. Memorandum Decisions, disputes involving facts in dispute: Tax Court Memorandum Decisions (KF6271.C3). the Law Library has TCM Decisions through 1995. Online sources LEXIS in FEDTAX;TCM, Westlaw in FTX-TCT, and the U.S. Tax Court http://wwwustaxcourt.gov (from 9/25/1995). Also, **RIA Checkpoint**.

B. Other Courts: tax related cases of the U.S. Supreme Court, the U.S. District Courts and the U.S. Courts of Appeal, and the U.S. Court of Claims are reprinted in U.S. Tax Cases (CCH)(KF6271.C2) and American Federal Tax Reports (Prentice-Hall) (KF6271.P6), in addition to the West Reports covering these courts. AFTR is also available on **RIA Checkpoint.**

C. Case Citators:

1. Standard Federal Tax Reporter Citator (CCH)(REFERENCE KF6271.C5)

2. Online sources: use Shepards on Lexis and Keycite on Westlaw (law students only. Also, RIA Citator 2nd on **RIA Checkpoint**.

V. LOOSE-LEAF TREATISES

A. CCH Standard Federal Tax Reporter, (REFERENCE KF6271.C5) Located on wall next to the Reference Office. This is arranged in the same order as Title 26 of the U.S. Code. Following each code section is the full text of related regulation as well as proposed and pending regulations. Also included are references to cases and IRS pronouncements (regulations, revenue rulings, letter rulings, etc). The publisher provides explanations of statutes and regulations. There are detailed indexes and comprehensive finding tables.

B. Tax Management Portfolios: U.S. Income Series (BNA) (Reserve KF6289.A1 T35). Softbound portfolios cover narrow areas of tax law in great depth and include a Detailed Analysis section, a Working Papers section and Bibliography and References section. Also available through the Law Library website, BNA Library.

VI. LEGISLATIVE HISTORIES – GUIDES

A. Jacobstein, Fundamentals of Legal Research, Chapter 24 "Federal Tax Research." (RESERVE KF240.J3 2002)

B. Hazelton, Specialized Legal Research: guide to Materials and Techniques, Chapter 3 "Federal Income Taxation." (REFERENCE KF240.S63)

C. Lang, Researching Tax Legislative History, 80 Law Libr. J. 633 (1988).

D. Richmond, Federal Tax Research, 7th ed. (KF241.T38 R5 2007)

VII. INTERNET RESOURCES

A. Internal Revenue Service, http://www.irs.gov . This site includes forms and publications that can be downloaded or browsed. Includes weekly Internal Revenue Bulletins from 1996-present and links to U.S. Code, Federal Register, and CFR

B. U.S. Tax Court, http://www.ustaxcourt.gov . Find tax court regular and memorandum decisions from Sept. 1995-present. Also includes docket information on pending cases and forms and rules applicable in the U.S. tax courts.

C. FindLaw, http://www.findlaw.com . Choose topic "Tax Law" for numerous links to a variety of topics including federal, state and international.

D. **RIA Checkpoint**, accessible through the Law Library website. Covers primary source material including federal and tax court cases, memorandum decisions, IRS publications, legislation, tax code and regulations, and RIA publications for news and analysis.

VIII. COMMON TAX CITATIONS

Reporter	Library Coverage	Abbreviation
United States Tax Court Reports KF6324.A555	1942 – current	T.C.
Reports of the United States Board of Tax Appeals KF6324.A554	1924-1942	B.T.A.
Tax Court Memorandum Decisions (CCH) KF6271.C3	1942-1995 After 1995 avail http://wwwustaxcourt.gov	T.C.M.
(Board of Tax Appeal Memorandum Decisions (P-H)) (Library does not own)	(1928-1942)	B.T.A.M.
U.S. Tax Cases (CCH) KF6271.P6	1913 – current	U.S.T.C.
American Federal Tax Reports (P-H) KF 6271.P6	1796-1995	A.F.T.R. A.F.T.R.2d
Internal Revenue Cumulative Bulletin (annual) KF6282.A2 I53	1919-current	C.B.

Internal Revenue Bulletin (weekly)	Current only	I.R.B.
KF6282.A2 I53		

Updated August 2007