
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) and/or the **Checkpoint** database (Section VII, below).

I. ONLINE RESOURCES

A. Library Databases

1. **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, in addition to a case citator.
2. **Nexis Uni** (formerly Lexis Academic): Nexis Uni offers primary and secondary tax materials, including several Matthew Bender treatises and select Tax Analysts publications.
3. **Cheetah** offers primary and secondary tax materials, including Standard Federal Tax Reporter, legislative analysis and journals.
4. **LexisNexis** (restricted to law faculty, staff & students) offers primary and secondary tax materials, including several Matthew Bender treatises and select Tax Analysts publications.
5. **Westlaw** (restricted to law faculty, staff & students) offers primary and secondary tax materials, including **Checkpoint** publications and the US Tax Reporter. Many of Westlaw's tax materials are gathered in its practice area for "Tax."
6. **HeinOnline** contains several primary federal legislative materials including the Federal Register, the CFR, and Treasury Decisions.

B. Websites

1. Internal Revenue Service (IRS) <https://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.
2. 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.
3. FindLaw, <http://www.findlaw.com> . Choose topic "Tax Law" for numerous links to a variety of topics including federal, state and international.

II. RESEARCH MANUALS

A. Jacobstein, Fundamentals of Legal Research, Chapter 26 “Federal Tax Research.” (RESERVE KF240.J3 2015)

B. Hazelton, Specialized Legal Research: guide to Materials and Techniques, Chapter 3 “Federal Income Taxation.” (REFERENCE KF240.S6912)

III. 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)

IV. 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 in print from 1919-2005 and the IRB in print from 2003-2012.

A. Regulations:

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

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

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)

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).

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).

E. IRS Forms:

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

F. IRS Publications:

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

2. Internal Revenue Manual (REFERENCE KF6301.A329 U55)

V. FEDERAL COURT DECISIONS

A. United State Tax Court:

1. Regular Decisions, disputes involving interpretations of the Code: U.S. Tax Court Reports (KF6324.A555).
2. Memorandum Decisions, disputes involving facts in dispute: Tax Court Memorandum Decisions (KF6271.C3). The Law Library has TCM Decisions through 1995.

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.

C. Case Citators:

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

VI. LOOSE-LEAF TREATISES

A. CCH Standard Federal Tax Reporter (REFERENCE KF6271.C5): 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 via BNA Library.

VII. LEGISLATIVE HISTORIES – GUIDES

A. Jacobstein, Fundamentals of Legal Research, Chapter 26 “Federal Tax Research.” (RESERVE KF240.J3 2015)

B. Hazelton, Specialized Legal Research: guide to Materials and Techniques, Chapter 3 “Federal Income Taxation.” (REFERENCE KF240.S6912)

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

<http://heinonline.org/HOL/Page?public=false&handle=hein.journals/lj80&collection=journals&id=651>.

VIII. COMMON TAX CITATIONS

<u>Reporter</u>	<u>Abbreviation</u>	<u>Example Citation</u>
United States Tax Court Reports KF6324.A555	T.C.	22 TC 522

Reports of the United States Board of Tax Appeals (online access)	B.T.A.	45 BTA 321
Tax Court Memorandum Decisions (CCH) KF6271.C3	T.C.M. TC Memo	84 TCM 623 TC Memo 2006-17
(Board of Tax Appeal Memorandum Decisions (P-H))	B.T.A.M.	7 BTAM ¶54332
U.S. Tax Cases (CCH) KF6271.C2	U.S.T.C.	87-1 USTC ¶9291
American Federal Tax Reports (P-H) KF 6271.P6	A.F.T.R., A.F.T.R.2d	97 AFTR 2d 2006-1626
Internal Revenue Cumulative Bulletin (annual) KF6282.A2 I53	C.B.	1980-2 CB 193
Internal Revenue Bulletin (weekly) KF6282.A2 I53	I.R.B.	I.R.B. 2012-12

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