INTRODUCTION

This guide describes some of the tax law resources that are available in the College of Law Library. References to online 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


C. Richmond, Federal Tax Research, 8th ed. (KF241.T38 R5 2010)

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)


C. Online Services: RIA Checkpoint (see Internet Resources, below), Lexis Advance, and Westlaw.

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 chronologically 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 (REFERENCE KF6271.C5).
3. Online Sources: RIA Checkpoint (see Internet Resources, below), Lexis Advance, and Westlaw.

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 Sources: RIA Checkpoint (see Internet Resources, below), Lexis Advance, and Westlaw.

C. Private Letter rulings (P.L.R.), used to understand IRS policy on particular issues:
   1. IRS Letter Rulings Reporter (CCH) (Library has through 1995, KF6271.C45).
   2. Online Sources: RIA Checkpoint (see Internet Resources, below), Lexis Advance, and Westlaw.

D. Revenue Procedures, official statements concerning IRS practices and procedures:
   1. Internal Revenue Cumulative Bulletin (KF6282.A2I53), and CCH Standard Federal Tax Reporter (REFERENCE KF6271.C5).
   2. Online Sources: RIA Checkpoint (see Internet Resources, below), Lexis Advance, and Westlaw.

E. IRS Forms:

F. IRS Publications:
   2. Internal Revenue Manual (REFERENCE KF6301.A329 U55), guideline,

IV. FEDERAL COURT DECISIONS

A. United States Tax Court:

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 Advance 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). 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 Reference section. Also available through the Law Library research database, Tax & Accounting Center (Bloomberg BNA.)

VI. LEGISLATIVE HISTORIES – GUIDES


D. Richmond, Federal Tax Research, 8th ed. (KF241.T38 R5 2010)

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.

C. FindLaw, [http://www.findlaw.com](http://www.findlaw.com). Choose topic “Taxes” for numerous links to a variety of topics including federal, state and international.

D. **RIA Checkpoint**, accessible through the Law Library research databases. 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**

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