

# Federal Tax Research:

Less Taxing Than You Think

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# Tax Databases at Pence Law Library

The screenshot shows the Pence Law Library website. At the top left is the logo for American University (AU) with the word "LAW" in large letters and "AMERICAN UNIVERSITY" below it. Below the logo is a dark blue header with the text "Pence Law Library" in white. A light green horizontal bar follows. On the left side, there is a vertical navigation menu with several items, each preceded by a plus or minus sign in a square. The item "Information Resources by Topic" is highlighted with a red rectangular box. The main content area on the right has a white background and contains the following elements: a section titled "News & Announcements" with two bullet points: "Library Fall 2008 Hours" and "Washington College of Law Historical Collection"; a section titled "Quick Search Leagle, the Library Catalog:" with a search form containing a dropdown menu labeled "Keyword", a text input field, and a "Search" button; a section titled "Encore Search:" with a text input field and a "Search" button; and a paragraph of text at the bottom: "Use MyLeagle to review your library account, renew items, or check on holds and fines." At the very bottom of the page is a light green footer containing contact information: "AU | AU Bender Library | my.american.edu | Blackboard | Webmaster" and "Washington College of Law - 4801 Massachusetts Avenue, NW - Washington, DC 20016 - 202-274-4000".

**LAW**  
AMERICAN UNIVERSITY

## Pence Law Library

- + About the Library
- + Library Services
- Leagle, Library Catalog
- + Research Tools
- Information Resources, A to Z
- Information Resources by Topic**
- Forms
- Suggestions
- RSS Feeds
- WCL Website
- Ask a Librarian (NEW)

### News & Announcements

- [Library Fall 2008 Hours](#)
- [Washington College of Law Historical Collection](#)

**Quick Search Leagle, the Library Catalog:**

Keyword

**Encore Search:**

Use [MyLeagle](#) to review your library account, renew items, or check on holds and fines.

AU | AU Bender Library | my.american.edu | Blackboard | Webmaster  
Washington College of Law - 4801 Massachusetts Avenue, NW - Washington, DC 20016 - 202-274-4000

# Tax Databases at Pence Law Library

## Taxation

*Accounting Policy and Practice Report* W

*CCH Tax Research Network* W

This Commerce Clearing House (CCH) portal allows web access to CCH's Tax Research Network, which includes the Standard Federal tax law databases and publications.

*Compensation Planning Journal* W

*Daily Report for Executives* W

*Daily Tax Report* W

*E-Commerce Tax Report* W

*Estates, Gifts and Trusts Journal* W

*Federal Tax Law*

Federal Tax Law research handout.

*Federal Tax Law* W

Topical Research Guide - Federal Tax Law

*Real Estate Journal* W

*RIA Checkpoint (Tax Law)* W

RIA Checkpoint is a comprehensive database covering all aspect of U.S. tax laws, and includes the United States Tax Reporter Library, Federal Library, RIA Citator 2nd, RIA Tax Alerts, and State and local tax materials. Also available through this portal is RIA's Worldwide Tax Laws Lit countries, including income and corporate tax law, VAT, corporation law, trust law, commercial codes, environmental law, money laundering transactions, labor law, and bankruptcy. Countries included will be expanded throughout 2006 and 2007.

*Tax and Accounting Center* W

*Tax Management Memorandum* W

*Tax Management Portfolios* W

*Tax Management State Tax Library* W

*Tax Management Transfer Pricing Report* W

*Tax Management Weekly Report* W

# Overview Research and Analysis

- *Federal Tax Coordinator (RIA)*
  - Also on [Westlaw](#), [RIA Checkpoint](#)
- Excellent summary and analysis of federal tax topics
- Online table of contents; drill down
- Footnotes to tax code, regulations, cases, etc.

# Overview Research and Analysis

- Tax Management Portfolios (BNA)
  - BNA Library
  - Analyses of narrower tax issues
  - Monographs, similar to long articles

# Tax services

- Everything related to a code section in one place
  - Tax code, regulations, cases, IRS rulings, legislative history, analysis
  - *Standard Federal Tax Reporter* (CCH)
    - Also on [CCH Tax Research Network](#)
  - *United States Tax Reporter* (RIA)
    - Also on [Westlaw](#), [RIA Checkpoint](#)
  - [LexisNexis Tax Center](#)

# Primary Tax Law

- Internal Revenue Code (IRC)
  - Title 26 of the *US Code*
  - Statutes
- Title 26 of the *Code of Federal Regulations*
  - Regulations
- IRS rulings and statements
  - Administrative decisions
- Court decisions

# Tax Code (Statutes)

- Internal Revenue Code (IRC)
  - Title 26 of the *US Code*
  - [LexisNexis Tax Center](#) and [Westlaw](#)
  - [RIA Checkpoint](#)
  - [CCH Tax Research Network](#)
  - Legal Information Institute at [www.law.cornell.edu](http://www.law.cornell.edu)
    - Free service

# Tax Regulations

- Title 26 of *Code of Federal Regulations* (CFR)
  - Executive Branch regulations implement statutes
  - New regulations called Treasury Decisions (TDs)
  - Promulgated by US Treasury Department
  - LexisNexis Tax Center and Westlaw
  - RIA Checkpoint
  - CCH Tax Research Network
  - Legal Information Institute at [www.law.cornell.edu](http://www.law.cornell.edu)
    - Free service

# Tax Regulations

- New regs (TDs) officially published in:
  - *Internal Revenue Bulletin* (IRB)
    - Most recent, weekly
  - *Internal Revenue Cumulative Bulletin* (CB)
    - Cumulates IRB semiannually
  - IRB reprinted in *Federal Tax Coordinator* (RIA)
    - Also on Westlaw, RIA Checkpoint
  - *Internal Revenue Cumulative Bulletin* (CB) reprinted on HeinOnline

# IRS Rulings

- Revenue rulings – interpret statutes, regs
  - IRS rulings on individual taxpayer queries
  - Precedential value; applicable to all taxpayers
  - Officially published in IRB and CB
- Private letter rulings
  - IRS rulings on individual taxpayer queries
  - Applicable only to inquiring taxpayer
- LexisNexis Tax Center and Westlaw
- RIA Checkpoint
- CCH Tax Research Network

# IRS Procedural Statements

- Revenue procedures
  - IRS statement of administrative practices to be followed by IRS
  - IRS Statement of Procedural Rules in CFR
  - Revenue procedures in IRB and CB

# Court Decisions

- US Tax Court (TC)
  - Plaintiff need not pay disputed amount to file
  - Appeals to US Court of Appeals (12 circuits)
  - Reported decisions – most significant legal issues
    - *Reports of the US Tax Court, 1970-*
    - *Reports of the Tax Court of the US, 1942-1969*
    - Also at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) and on HeinOnline
  - Memorandum decisions – fact-based, no new law
    - Not officially reported
    - Available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov)

# Court Decisions

- Other federal courts
  - Plaintiff must pay disputed amount before filing
  - US Court of Federal Claims – monetary claims against the federal government
    - Appeals to US Court of Appeals for Federal Circuit
    - Available at [www.cofc.us.courts.gov](http://www.cofc.us.courts.gov)
  - US District Court
    - Appeals to US Court of Appeals (12 circuits)

# Court Decisions

- All Tax Court and other federal court decisions available at:
  - [LexisNexis Tax Center](#) and [Westlaw](#)
  - [RIA Checkpoint](#)
  - [CCH Tax Research Network](#)
  - Legal Information Institute at [www.law.cornell.edu](http://www.law.cornell.edu)
    - Free service

# Tax Citators

- Update and check validity of tax cases, statutes, regulations, IRS rulings, and IRS procedures
- *Shepard's Federal Tax Citator*
  - Also on [LexisNexis Tax Center](#) (*Shepard's* tab at top)
- *Federal Taxes Citator 2d* (RIA)
  - Also on Westlaw, [RIA Checkpoint](#) (Citator 2d link at left)
- *Standard Federal Tax Reporter* (CCH)
  - Set includes two citator volumes
  - Also on [CCH Tax Research Network](#) (Federal Citator tab)

# Tax Citation Search Boxes

- LexisNexis Tax Center
  - Get a Document search boxes (tab at top)
- RIA Checkpoint
  - Citation and Date Range search boxes (left sidebar)
- CCH Tax Research Network
  - Find by Citation search boxes (tab at top)

# Tax Research Texts

- *Federal Tax Research: Guide to Materials and Techniques*, Richmond, 7<sup>th</sup> ed. (2007)
- *Federal Tax Research*, Larson & Sheaffer (2007)

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