AMERICAN UNIVERSITY
WASHINGTON COLLEGE OF LAW
PENCE LAW LIBRARY

Federal Tax Law Resources in the Pence Law Library

Tax Research Texts

Larson & Sheaffer, ***Federal Tax Research***, Carolina Academic Press: Durham (2007)
Reserve KF 241 .T38 L37 2007

Richmond, ***Federal Tax Research: Guide to Materials and Techniques***, 7th ed., Foundation Press: New York (2007)
Reserve KF 241 .T38 R5 2007

Initial Tax Research and Analysis

Federal Tax Coordinator 2d (RIA)
Second Floor Stacks KF 6365 .R48; also on **Westlaw** as **RIA-FTC**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

> Multivolume looseleaf service **arranged by subject**. Detailed subject index. Treatise-like commentary on tax issues, with references to relevant tax cases, Internal Revenue Code (IRC), regulations, rulings and other primary sources of law. Rulings and releases in vol. 2. Tables in vols. 1 and 2 provide cross references to discussion in other volumes. Full text of proposed regulations in vols. 27 and 27A. Reprints of new regulations (also referred to as treasury decisions or TDs) published in the *Internal Revenue Bulletin* in vol. 28.

***The Law of Federal Income Taxation* (Mertens)** (Thomson/West)
Available on **Westlaw** as **MERTENS**; begin with **Table of Contents tab**

Rabkin & Johnson Current Legal Forms with Tax Analysis (Matthew Bender)
Available on **LexisNexis** from Taxation topic menu; begin with **Browse TOC**

Tax Management Portfolios (BNA)
Available in **BNA Library** and on **Westlaw** in BNA Tax Materials folder (Directory)
Monographs on various tax topics, similar to long articles.

Tax treatises in the Pence Law Library
Find through the Pence Law Library **online catalog**

Articles on tax topics

Find via articles indexes, available on **LegalTrac** and on **Index to Legal Periodicals and Books**

Latest Tax News

Tax Notes Today (Tax Analysts); available on **LexisNexis**

Daily Tax Report (BNA); available in **BNA Library**

Federal Tax Day (CCH); available on **CCH Tax Research Network**

Tax Services and Associated Reporters

United States Tax Reporter (RIA)
Second Floor Stacks KF 6285 .P74; also on **Westlaw** as **RIA-USTR**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

> Multivolume looseleaf service **arranged by Internal Revenue Code (IRC) section number**. Similar to the arrangement of its primary competitor, the *Standard Federal Tax Reporter*, each codesection followed by relevant legislative history material, regulations, commentary, and annotations to cases, rulings and procedures interpreting that section. Index volume provides subject index. Vols. 1 and 2 reprint the IRC without added material. Recent Developments volume contains new legislation, rulings and procedures. Recent non-Tax Court judicial decisions contained in AFTR 2d Decisions Advance Sheets volume. Multivolume *American Federal Tax Reports* set that accompanies this service includes earlier non-Tax Court judicial decisions (KF 6280 .A2 A42).

Standard Federal Tax Reporter (CCH)
Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

> Multivolume looseleaf set **arranged by Internal Revenue Code (IRC) section number**. Each code section followed by relevant legislative history material, regulations, commentary, and annotations to cases, rulings and procedures interpreting that section. Index volume provides subject index. New Matters supplements other volumes with annual update that contains new legislation, rulings and procedures, annotations to recent Tax Court decisions and new commentary. IRC reprinted without added material in vols. I and II. Recent judicial decisions (but not Tax Court decisions) and proposed regulations in *U.S. Tax Cases* Advance Sheets volume. *US Tax Cases*, a multivolume reporter of earlier judicial decisions (but not Tax Court decisions), accompanies this service (KF 6280 .A2 C61).

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

> User-friendly online tax service, including **LexisNexis Tax Advisor - Federal Code, arranged by Internal Revenue Code (IRC) section number**, all primary tax law

sources, and tax treatises, current tax news, and other secondary tax materials. Also includes *Shepard's Federal Tax Citator.*

Internal Revenue Code

The Internal Revenue Code (IRC) is codified as **Title 26 of the *United States Code* (USC)**. The IRC may be found in the following sources, in addition to the USC, USCA and USCS.

Standard Federal Tax Reporter (CCH)
Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

United States Tax Reporter (RIA)
Second Floor Stacks KF 6285 .P74; also on **Westlaw** as **RIA-USTR**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

These competing tax looseleaf services reprint the official unannotated IRC in two volumes.

Internal Revenue Code (West)
Reserve 6276.526 .A2
Second Floor Stacks KF 6276.526 .A2

Annual unannotated version of the IRC (official text only). Most current version is in Reserve stacks; earlier years, from 1992- and the 1954 edition, are in Second Floor stacks.

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Internal Revenue Regulations

Tax regulations are consolidated into **Title 26 of the *Code of Federal Regulations* (CFR)**. The sections of this title relate to the sections of Title 26 of the *United States Code*, which is the Internal Revenue Code (IRC), by the use of corresponding section numbers. Thus, in a typical CFR section number, the corresponding IRC section number follows the decimal point. For example, CFR section 1.102-1 interprets or implements IRC section 102. The number preceding the decimal point correlates to general subject areas in the IRC. For example, regulations dealing with income tax have a "1" preceding the decimal point.

When initially published by the Internal Revenue Service, new final regulations are called **Treasury Decisions (TDs)**. When eventually codified in Title 26 of the CFR, they are referred to by CFR citation. However, some tax services continue to use TD numbers as cites, rather than CFR section numbers.

In addition to the CFR, compilations of tax regulations are located in the following sources.

***Internal Revenue Bulletin* (IRB)** and ***Internal Revenue Cumulative Bulletin* (CB)**
Second Floor Stacks KF 6301 .A552, KF 6301 .A551

The official sources for Treasury regulations. The IRB is published weekly and cumulates semiannually as the CB. New regulations are listed as Treasury Decisions (TDs). CB digitized (PDF) on **HeinOnline**, U.S. Federal Agency Library.

Standard Federal Tax Reporter (CCH)
Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

United States Tax Reporter (RIA)
Second Floor Stacks KF 6285 .P74; also on **Westlaw** as **RIA-USTR**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

Regulations are reprinted in both of these sets following the IRC section to which they relate. Recently adopted regulations are also included. In addition, the *Standard Federal Tax Reporter* reprints recent TDs in the *U.S. Tax Cases* Advance Sheets volume.

Federal Tax Regulations (West)
Reserve KF 6301 .A4
Second Floor Stacks KF 6301 .A4

Annual multivolume unannotated version of the regulations (official text only). Most current version is in Reserve stacks; earlier years from 1985- are in Second Floor stacks.

Federal Tax Coordinator 2d (RIA)
Second Floor Stacks KF 6365 .R48; also on **Westlaw** as **RIA-FTC**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

Each weekly edition of the *Internal Revenue Bulletin* is reprinted in vol. 28 of this set (see previous item). Reprints are for the current year only.

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Internal Revenue Pronouncements

The Internal Revenue Service issues several different kinds of official pronouncements. **Revenue rulings**, the largest category, are prepared only by the Washington, DC office in response to individual taxpayer queries. They constitute the IRS's application of tax law to a given set of facts and are applicable to all taxpayers. Since 1953, revenue rulings have been numbered consecutively by year and order number. For example, Rev. Rul. 75-105 indicates that it was issued in 1975 and was the 105th ruling that year.

Private letter rulings have been issued by regional district directors since 1976. These rulings are also responses to specific taxpayer queries, but are applicable only to the taxpayer seeking the ruling. They are numbered so that the first two digits represent the year of issuance, the next two the week of issuance and the last three digits the order number.

Other IRS pronouncements include **revenue procedures**, which announce the administrative practices that will be followed by the IRS. Those revenue procedures that have general applicability may be added to the IRS Statement of Procedural Rules that is published in the CFR.

Revenue Rulings and Revenue Procedures

***Internal Revenue Bulletin* (IRB)** and ***Internal Revenue Cumulative Bulletin* (CB)**
Second Floor Stacks KF 6301 .A552, KF 6301 .A551

> The official IRB is published weekly and cumulates semiannually as the CB. Revenue rulings and procedures are printed in full. The *Bulletin* index-digest provides digests of the rulings. CB digitized (PDF) on **HeinOnline**, U.S. Federal Agency Library.

Federal Tax Coordinator 2d (RIA)
Second Floor Stacks KF 6365 .R48; also on **Westlaw** as **RIA-FTC**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

> This set reprints all issues of the IRB for the current year (see previous entry).

United States Tax Reporter (RIA)
Second Floor Stacks KF 6285 .P74; also on **Westlaw** as **RIA-USTR**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

> The full text of the current year's rulings and procedures are located in the IRS Rulings section of the Recent Developments volume. There is a Table of Rulings in the Tables volume that indexes rulings and procedures by their numbers. Annotations to prior rulings and procedures are organized by IRC section in the Code compilation volumes.

Standard Federal Tax Reporter (CCH)
Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

> Rulings and procedures for the current year are in the 200x Rulings section of the New Matters volume, along with a cumulative subject index. Supplements are added weekly. Annotations to prior revenue rulings and procedures are included by IRC section in the IRC compilation volumes.

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Private Letter Rulings

The full text of private letter rulings are not reprinted in any official source, as they have little precedential value. The text of these rulings are available on **LexisNexis** (FEDTAX; PLR, 1954-) and **Westlaw** (FTXPLR, 1950-).

IRS Letter Rulings and ***IRS Letter Rulings Reporter*** (CCH) 1986-1993

Second Floor Stacks KF 6282 .A2 C65

Standard Federal Tax Reporter (CCH)
Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

> This set contains a digest of selected letter rulings from the current year in the New Matters volume.

Also available on **RIA Checkpoint** and at the **LexisNexis Tax Center**.

Court Decisions

Tax Court Reported Decisions (1942-)
The regular decisions of the Tax Court decide the most significant legal issues, and set forth new rules of law.

US Tax Court website at www.ustaxcourt.gov

***Reports of the Tax Court of the United States* (TC)** 1942-1969
***Reports of the United States Tax Court* (TC)** 1970-
Second Floor Stacks KF 6324 .A513

> This is the official reporter for Tax Court decisions. Digitized (PDF) on **HeinOnline**, U.S. Federal Agency Library.

Tax Court Reporter (CCH)
Second Floor Stacks KF 6300 .T3 C6; also on **CCH Tax Research Network**

> Coverage of this CCH series is from 1971 in the Pence Law Library. Each transfer binder covers a
> separate year. The last binder is supplemented by the looseleaf *Tax Court Reporter, Current Regular Decisions* (CCH).

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Tax Court Memorandum Decisions (1942-)

Memorandum decisions of the Tax Court apply settled legal rules to new fact patterns.

US Tax Court website at www.ustaxcourt.gov

***Tax Court Memorandum Decisions* (TCM)** (CCH)
Second Floor Stacks KF 6324 .A516; also on **CCH Tax Research Network**

This series is supplemented by the looseleaf *Tax Court Reporter, Current Memorandum Decisions* (CCH).

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Board of Tax Appeals Decisions (1924-1942)

***Reports of the United States Board of Tax Appeals* (BTA)**
Second Floor Stacks KF 6324 .A512

The Board of Tax Appeals is the predecessor to the U.S. Tax Court. This is the official reporter for regular decisions. Digitized (PDF) on **HeinOnline**, U.S. Federal Agency Library.

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Claims Court, District Court and Appellate Court Decisions

In addition to the more familiar federal reporters, tax decisions from these courts may be found in the following publications.

***U.S. Tax Cases* (USTC)** (CCH)
Second Floor Stacks KF 6280 .A2 C61; also on **CCH Tax Research Network**

This set includes all cases that relate to federal taxation from 1913. Beginning in 1935, the volume numbers coincide with the year of publication. More recent cases are published in the supplementary looseleaf *Standard Federal Tax Reporter, U.S. Tax Cases Advance Sheets (CCH).*

***American Federal Tax Reports* (AFTR** and **AFTR 2d)** (RIA)
Second Floor Stacks KF 6280 .A2 A42; also on **Westlaw** as **RIA-USTR**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

This set covers cases decided under the earliest American tax laws. Decisions in the first series are from the 1880s to 1958 (Supreme Court from 1796). The second series begins in 1958. The second series is supplemented by the looseleaf *United States Tax Reporter, AFTR 2d Decisions Advance Sheets* (RIA).

LexisNexis Tax Center
Available from the **LexisNexis** Taxation topic menu

Digests of Court Decisions

Standard Federal Tax Reporter (CCH)

Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

United States Tax Reporter (RIA)
Second Floor Stacks KF 6285 .P74; also on **Westlaw** as **RIA-USTR**; begin with **Table of Contents tab**; also on **RIA Checkpoint**

> These multivolume looseleaf compilations of the Internal Revenue Code include annotations to tax cases from all courts, among other things, after each code section.

Citators

In addition to the more familiar *Shepard's* citators for federal cases, statutes and regulations, the following citators provide citations to sources that cite to federal tax cases, IRS rulings and procedures, statutes and regulations.

Shepard's Federal Tax Citator
Second Floor Stacks KF 6280.5 .S46; also at **LexisNexis Tax Center**, available from the **LexisNexis** Taxation topic menu

RIA Federal Taxes Citator 2d
Second Floor Stacks KF 6282.5 .P72; also on **Westlaw** as **RIA-CITE** and on **RIA Checkpoint**

Standard Federal Tax Reporter (CCH)
Second Floor Stacks KF 6370 .S8 C6; also on **CCH Tax Research Network**

> This set contains two citator volumes.

Susan Lewis-Somers
slewis@wcl.american.edu
March 2010