

## GUIDE SERIES 4 – SELECTED RESEARCH TOPICS



### Guide 4D - FEDERAL TAXATION

---

This Guide focuses on primary materials from Congress, the courts, and the Internal Revenue Service, and will also provide information on some of the major secondary resources in our collection.

#### I. LEGISLATION

##### **A. General Sources**

Federal legislation is codified in Title 26 of the unannotated United State Code (USC). Both commercial versions of the Code, the United States Code Annotated (USCA) and the United States Code Service (USCS), feature the text, annotations to court decisions, regulations, citations to law review articles, and legislative history materials. The United States Code is located at **KF62.1994**, the United States Code Annotated at **KF62.1927.W45**, and the United States Code Service at **KF62.A3.L38**.

##### **B. Looseleaf Services**

These publications are designed as an integrated tax research system. Organized to following each Internal Revenue Code section, these sets print the full text of related proposed, temporary, and final regulations issued by the Treasury Department, as well as relevant court decisions, Revenue Rulings and Procedures. Because they're in looseleaf format, they're updated more frequently than USCA and USCS. The three major sets are:

**Standard Federal Tax Reporter** (CCH), **KF6285.S72**

**United States Tax Reporter** (RIA), **KF6285.P741**

**Tax Management Portfolios** (BNA)

Portfolios for Income, Estate and Gift, Corporate, and Foreign (transfer pricing) provide expertise one portfolio per tax topic. **KF6285.A1 T35**

##### **C. Online Services**

Both Lexis (Area of Law by Topic, Taxation) and Westlaw (FTX-) offer extensive and comprehensive access to federal tax materials, including superseded versions of the Codes.

##### **D. CCH Internet Tax Research Network (Omnitax)**

Contains virtually all of the primary tax resources with CCH's superb commentary. CCH Omnitax's State tab links to all of the state tax material one is likely to need. Searchable by citation, keyword, and boolean searching, this is as close as one can come to one-stop tax research.

##### **E. Internet Sites**

[www.irs.ustreas.gov](http://www.irs.ustreas.gov) or [www.irs.gov](http://www.irs.gov)

This contains highlights of latest tax provisions, publications, forms, Regulations both current and proposed, and Bulletins.

[www.house.gov](http://www.house.gov)

This contains the complete Internal Revenue Code. Always check the currency of the documents you are reviewing.

## II. ADMINISTRATIVE RULINGS AND INTERPRETATIONS

### A. Internal Revenue Service Materials

The IRS issues many important documents to interpret and implement the Code. The Internal Revenue Bulletin KF6301.A35.A2 is published weekly, and contains Revenue Rulings and Procedures, Regulations, Supreme Court tax cases, treaties, legislation and committee reports. All of this is reprinted in the semi annual Cumulative Bulletin **KF6301.A35.A2**.

#### 1. IRS Regulations

Regulations are issued by the Treasury Department to interpret the Internal Revenue Code. Three types of regulations are promulgated: proposed, temporary and final. Temporary and final regulations are published as "**Treasury Decisions**" (T.D.) A T.D. number merely indicates the order in which the regulation is issued and has no other significance. Proposed regulations are not assigned T.D. numbers, and are called "Notice of Proposed Rulemaking." Regulations are found in the following sources:

Proposed, Temporary, and Final Regulations all appear first in the *Federal Register* (F.R.). The *Federal Register* is published by the Government Printing Office every business day of every year. 1 F.R. 1 is dated March 14, 1936; volumes are numbered consecutively from 1936, and pages consecutively from the first through the last business days of the year.

Final Regulations are also found in the *Code of Federal Regulations*, Title 26 (**KF70.A3 C63**); *Standard Federal Tax Reporter*, immediately following the relevant Code sections; and *United States Tax Reporter*, immediately following the relevant Code sections. Note: the Internal Revenue Code appears at **26** U.S.C., while Treasury Regulations, interpreting the Internal Revenue Code are at **26** C.F.R.

Temporary and Proposed Regulations can also be found in the *Daily Tax Report*.

#### 2. Revenue Rulings

Revenue Rulings are applications of law by the IRS to facts presented by the taxpayer to the IRS for a ruling. These Rulings can be used as precedent by other taxpayers on similar facts.

Rulings are assigned chronological numbers. For example, Rev. Rul. 97-16 was the 16th Ruling issued in 1997.

Revenue Rulings are published in the *IR Bulletin* and *Cumulative Bulletin*, the Daily Tax Report, Tax Analysts, Daily Tax Highlights and Documents.

#### 3. Revenue Procedures

Revenue Procedures are rulings and statements of IRS practices and procedures. Like Revenue Rulings, they are assigned chronological numbers and can be found in the same sources as the Rulings.

4. Letter Rulings, Technical Advice Memoranda, General Counsel Memoranda, Actions On Decisions:

Letter Rulings (also called **Private Letter Rulings**, or PLRs) are applications of law issued by the IRS at taxpayer request, usually for a proposed transaction, which are not published in the *IR Bulletin*. Letter rulings are useful for ascertaining how the IRS might rule in particular fact

situations, and are useful for the list of authorities on which a taxpayer might rely in order to avoid penalties. Otherwise, letter rulings are not to be viewed as precedential. Letter Rulings are found in the *Letter Rulings Reporter* (CCH) **KF6289.A353**, as well as in the other secondary sources cited below.

**Technical Advice Memoranda (TAMs)** are letter rulings issued by the IRS at the request of an IRS agent, usually during an audit of a completed transaction. Private Letter Rulings and Technical Advice Memoranda are essentially the same, and are cited as LTRs in CCH's *IRS Letter Rulings* **KF6289.A353**.

These memoranda are also found in the *CCH IRS Positions Reporter*, **KF6301.A4.I28**, as well as the other secondary sources cited below.

**General Counsel Memoranda (GCMs)** are prepared by the Office of the Chief Counsel in connection with proposed IRS issuances, and indicate the reasoning behind positions taken by the IRS.

**Actions On Decisions (AODs)** are legal memoranda prepared by the Tax Litigation Division attorneys which describe why the IRS has decided not to follow an adverse court ruling.

**Technical Advice Memoranda, General Counsel Memoranda, Actions On Decisions** are found in CCH's *IRS Positions Reporter* **KF6301.A4 I28**. IRS acquiescences and non-acquiescences also appear in the *Internal Revenue Bulletin*, and the *Cumulative Bulletin*.

### **How to Find IRS Interpretive Documents:**

The *Standard Federal Tax Reporter* and the *United States Tax Reporter* are efficient tools for locating this administrative material. The Citator and Tables volumes for each set include listings for all types of pronouncements arranged by number. These will provide the citation to the items and references to other materials which have updated or cited them.

## **III. COURT DECISIONS**

### **A. U.S. Tax Court**

Taxpayers may sue in the United States Tax Court. The court publishes Regular opinions (these involve issues the Tax Court finds significant) and **Memorandum Decisions** (not officially published as these do not involve issues the Tax Court thinks sufficient for official publication.)

Regular decisions of the Tax Court are officially published in the *United States Tax Court Reports*, **KF6324.A5.A22**, a continuation of the *United States Board of Tax Appeals Reports*.

CCH and RIA publish the advance sheets for both regular and memorandum decisions of the Tax Court: *Tax Court Reporter* (CCH) **KF6324.A5.C6** and RIA's *Tax Court Reporter and Memorandum Decisions* **KF6324.A6.T39**.

### **B. Federal District, Circuit Courts of Appeal, U.S. Claims Court**

Other Federal courts that deal with tax matters include district courts (*F. Supp.*), the United States Claims Court (*Ct. Cl.*), circuit courts of appeal (*F.*, *F.2d*, *F.3d*), and the Supreme Court of the United States.

Decisions of other Federal courts relating to taxation issues are reprinted in *U.S. Tax Cases* (CCH) **KF6280.A2.C63** and *American Federal Tax Reports*, first and second editions (RIA) **KF6280.A2.A44**.

## How to Find Court Decisions:

The citator volumes of CCH's *Standard Federal Tax Reporter* and RIA's *United States Tax Reporter* list cases in alphabetical order and can be used to locate cases by name, or by the Code section at issue.

## IV. CURRENT AWARENESS:

These can help locate current materials:

*Daily Tax Report* (BNA) **KF6271.D35**

*Tax Notes* **KF6272.T38 3**

*Legaltrac* indexes legal periodicals

## V. TAX CITATORS

RIA's *United States Tax Reporter Citator* **KF6280.5.P72** provides comprehensive citations to federal court decisions, IRS rulings and pronouncements, and law reviews.

## VI. LEGISLATIVE HISTORY

See Federal Legislative History Guide, Guide Series #1B, for federal legislative history, generally. In addition to those mentioned in Guide #1B, there are resources to be considered when determining the Congressional intent behind tax statutes.

Tax bills must generally clear three Congressional committees before facing the votes of the full House and Senate to become an enrolled bill: the House Ways and Means Committee, the Senate Finance Committee, and the Joint Committee on Taxation (the Conference Committee, usually numbered as a House Conference Report). Committee reports and other legislative commentary can be found in:

*Internal Revenue Bulletin* **KF6301.A35.A2**. Published weekly, the *IR Bulletin's* Part II(B) contains current tax legislation and related committee reports. Not well indexed, the *IR Bulletin's* Finding Lists are helpful once you have a citation.

*Cumulative Bulletin* **KF6301.A35.A2**. The bound compilation of the *Internal Revenue Bulletin*. Tax legislation and related committee reports are usually published in the third volume. Again, not well indexed, but the Tables of Contents are fairly detailed. See also the Finding Lists, located in the front of each volume.

BNA's *Daily Tax Report* contains current legislation, committee descriptions of the contents of tax legislation, and provides a detailed legislative calendar, with citations to committee reports, bills, and resolutions.

CCH's *Standard Federal Tax Reporter*. While the *Standard Federal Tax Reporter* does not contain the text of Congressional committee reports, *Cumulative Bulletin* citations to committee reports are provided in the Citator Volume M-Z in the Finding Lists. The Finding List gives the Internal Revenue Code section number amended that year, followed by the related public law number and the location of relevant committee reports in the *Cumulative Bulletin*.

## VII. TREATIES

CCH's TAX TREATIES **KF6306.U54** is a looseleaf service providing CCH's detailed Topical Index, Case Table, and Finding Lists of Rulings and of Senate Executive Documents. Each binder is organized by country, and tabbed for quick access.

Matthew Bender publishes *Rhoades and Langer, U.S. International Taxation and Tax Treaties*, located at **KF6306.R48**, also available online through Lexis.

BNA's *Daily Tax Report* publishes current tax treaties, conventions, protocols, and drafts.

For treaty research generally, see Guide #6A in our Guide Series.

**For Further Information Consult a Librarian**

**GOLDEN GATE UNIVERSITY**

LAW LIBRARY  
2009 – 2010

<http://www.ggu.edu/lawlibrary>