



# FEDERAL TAX RESEARCH GUIDE

## H. DOUGLAS BARCLAY LAW LIBRARY

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### **PURPOSE:**

This pathfinder provides guidance in conducting federal tax research. Specifically it focuses on the use of tax looseleaf services, which provide the current tax code, regulations, case citations and analysis.

### **OUTLINE:**

#### **I. TAX RESEARCH STRATEGY**

#### **II. RESEARCH HINTS**

- A. Accessing Looseleafs
- B. Retrieving Primary Documents

#### **III. COMPARISON OF TAX LOOSELEAF SERVICES**

#### **IV. USING LOOSELEAF SERVICES**

#### **V. SAMPLE TAX CITATIONS**

## TAX RESEARCH STRATEGY

- Choose a tax looseleaf service (see section III “Comparison of Tax Looseleaf Services”).
- Analyze the information available to you in that service. Refer to another tax looseleaf service if necessary.
- Use the citations obtained to retrieve and review primary documents.
- For additional help consult the “Looseleaf Services” pathfinder.

### RESEARCH HINTS

#### A. Accessing Looseleafs

- Use topical indexes when you are unfamiliar with the subject.
- Use the “Citator” volumes for finding lists when you have a case name or administrative citation.
- Indexes and “code driven” looseleafs allow quick access by IRS code section.
- For more information, see section IV “Using Looseleaf Services.”

| When searching by:                         | Remember:   |
|--|---|
| Topic                                      | <ul style="list-style-type: none"> <li>• Multi-volume sets have a separate and detailed index.</li> <li>• Looseleafs organized by topic contain extensive explanations.</li> <li>• Footnotes to text include citations to primary resources.</li> </ul>   |
| Case Name or<br>Administrative<br>Citation | <ul style="list-style-type: none"> <li>• Use index columns and finding lists to locate where in the service your case is discussed. Additional cases are often discussed, annotated or cited there also.</li> <li>• A similar strategy applies to Revenue Rulings and other administrative materials.</li> </ul>  |
| Code Section                               | <ul style="list-style-type: none"> <li>• A loose-leaf that is organized by code section will contain:               <ul style="list-style-type: none"> <li>– the current tax code &amp; regulations</li> <li>– legislative history (excerpts)</li> <li>– annotations (cases and rulings)</li> <li>– a short explanation or example.</li> </ul> </li> <li>• Code indexes are available for looseleafs organized by topic. (Code indexes are not necessary for those organized by code.)</li> </ul> |

#### B. Retrieving Primary Documents

- All primary tax materials are available in the Tax Collection **KF 6271-6645**
- For more information, see section V “Sample Tax Citations.”

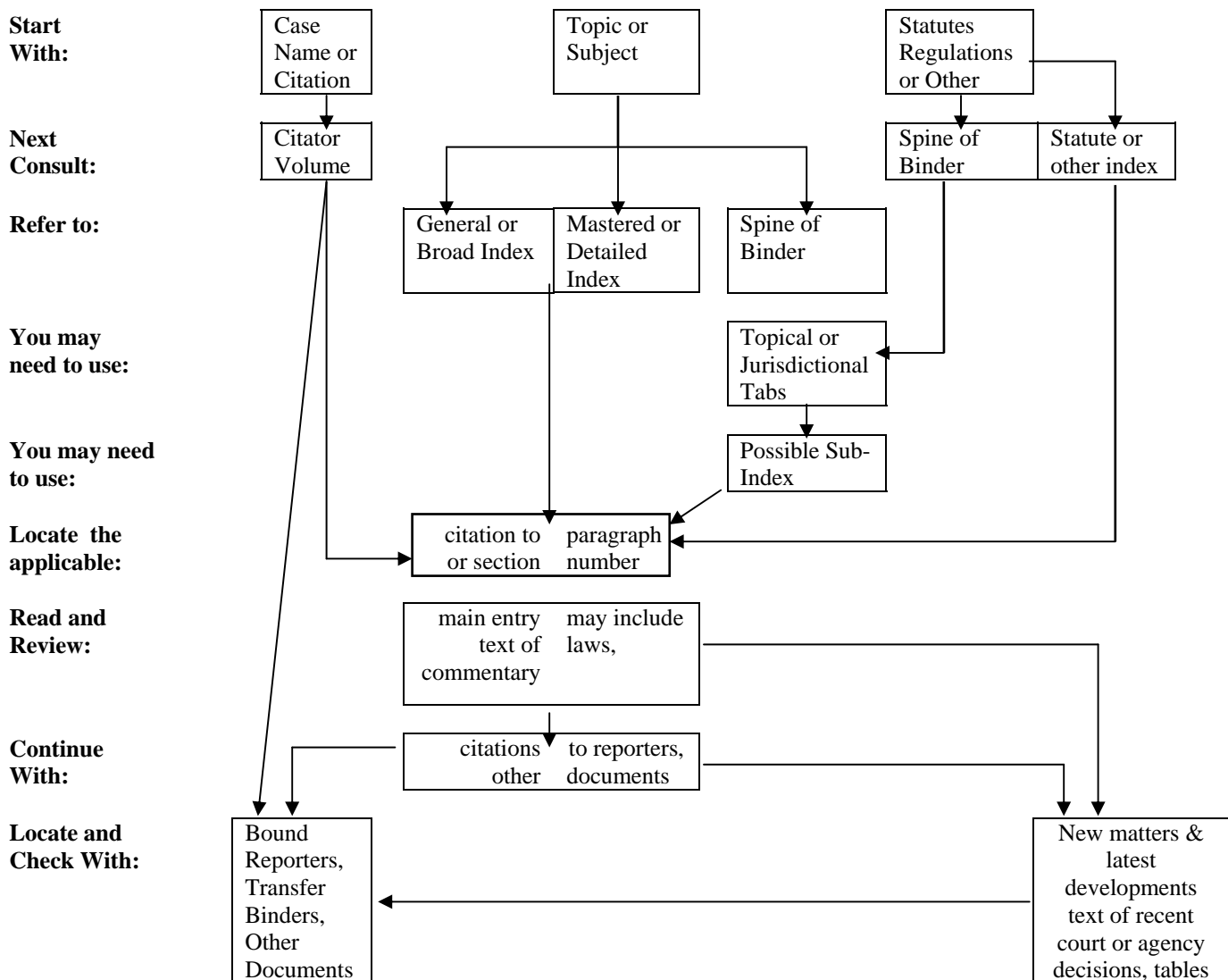
### COMPARISON OF TAX LOOSELEAF SERVICES

|  | ~Standard Federal Tax Reporter (CCH)<br>KF 6285 .C67 | United States Tax Reporter (RIA)<br>KF 6285 .P74     | Bender's Federal Tax Service<br>KF 6285 .B445 | <i>Mertens Law of Federal Income Taxation</i><br>KF 6365 .M47 | <i>Federal Income Gift &amp; Estate Taxation</i><br>KF 6335 .R33 | Tax Management Portfolios (BNA)<br>KF 6289 .A73    |
|--|--|--|---|---|--|--|
| <b>Organization</b>                                | code   | code   | topic   | topic   | topic  | topic  |
| <b>Current Code</b>                                | yes  | yes  | yes*  | yes   | yes  | no   |
| <b>Current Regulations</b>                         | yes  | yes  | yes*  | yes   | yes  | no   |
| <b>Proposed Regulations</b>                        | yes  | yes  | yes*  | yes   | yes  | no   |
| <b>Explanations</b>                                | brief  | extensive  | extensive                                     | extensive   | extensive  | extensive  |
| <b>Case or ^Administrative Document Citations</b>  | official<br>USTC<br>TC<br>TCM                        | official<br>USTC<br>AFTR                             | official<br>USTC<br>AFTR<br>TC<br>TCM         | official<br>USTC<br>AFTR                                      | official<br>USTC<br>AFTR<br>TC<br>TCM                            | official   |
| <b>Annotations</b>                                 | yes  | yes  | no  | no  | no   | no   |
| <b>Companion Case Reporters</b>                    | USTC<br>TCM  | no   | no  | no  | no   | no   |
| <b>Legislative History</b>                         | selected excerpts                                    | yes  | no  | no  | extensive  | selected excerpts                                  |
| <b>Revenue Rulings:<br/>current year<br/>prior</b> | yes<br>since 1930                                    | yes<br>since 1992                                    | no<br>no                                      | yes<br>since 1954   | no<br>no   | selected<br>selected                               |
| <b>Finding Tables or Indexes</b>                   | topic<br>case<br>ruling                              | topic<br>case<br>ruling                              | topic<br>code<br>case<br>ruling               | topic<br>code<br>case<br>ruling                               | topic<br>code<br>case<br>ruling                                  | topic<br>code                                      |
| <b>Westlaw</b>                                     | <b>CCH-FED<br/>database</b>                          | no   | no  | <b>MERTENS<br/>database</b>                                   | no   | <a href="#">TM-ALLPORT<br/>database</a>            |
| <b>LEXIS</b>                                       | no   | <a href="#">FEDTAX library &amp;<br/>ALLFED file</a> | no  | no  | no   | <a href="#">BNA library &amp;<br/>TIMPORT file</a> |

~ This resource is also available on the Internet (SU campus access only): *CCH Internet Tax Research Network* - [libwww.syr.edu/research/database/dbs1.htm#C](http://libwww.syr.edu/research/database/dbs1.htm#C)

^ General Counsel Memoranda (GCM), Actions on Decisions (AOD) and Technical Memoranda <sup>TM</sup> (1984 to date) are available (full text) in *IRS Positions (CCH)* KF 6300 .A83. Subscription to this source ceased in the early 1990's. For tax issues in later years, consult another service.

## USING LOOSELEAF SERVICES



### Characteristics of Looseleaf Services

- Comprehensive coverage of a specialized area of law.
- Primary legislative, judicial and administrative materials are presented with explanatory text.
- Content is updated frequently, often weekly.

### Additional Features of Looseleaf Services

- Separate reports of particular topics within the specialized area of law.
- Sources of recent court or agency decisions, often unavailable or otherwise difficult to obtain.
- Dated entries.

### Arrangement of Looseleaf Services

- Organized by either code/statute sections or topic.
- Labeled tab dividers to paragraph or section notations.
- Separate index volume(s).

### SAMPLE TAX CITATIONS

| <b>TO FIND</b>  | <b>SAMPLE CITE</b>  | <b>USE</b>  | <b>LOCATION</b>  |
|---|---|---|--|
| Code  | I.R.C. §162   | Standard Federal Tax Reporter (CCH)<br><i>Bender's Federal Tax Service</i> (vol. 11-18)<br><i>United States Tax Reporter</i>                      | <b>KF 6285 .C67</b><br><b>KF 6285 .B445</b><br><b>KF 6285 .P74</b>                 |
| Legislative History   | H.R. Rep. No. 426, 99 <sup>th</sup><br>Cong., 1 <sup>st</sup> Sess., (1985)   | <i>Internal Revenue Acts of the United States</i><br>(Reams & McDermott) (1909-1950, 1952-<br>1972, 1973 to date)                                 | <b>KF 6275.8</b>   |
| Senate or House Report<br>Senate or House<br>Document<br>Committee Hearing<br>Committee Print | Report to accompany<br>H.R. 3838, the Tax<br>Reform Act of 1985   | Tax Management Primary Sources<br>(BNA)<br>(1954 to date)<br><i>Internal Revenue Acts—Texts and Legislative<br/>History (West)</i> (1954 to date) | <b>KF 6289 .A73 T387</b><br><br><b>KF 6301 .A3 U52</b>                             |
| Federal court cases<br>involving tax law,<br>excluding the Tax Court                          | <i>Heune</i> , 65-2 USTC<br>9488 (1965)<br><i>Heune</i> , 16 AFTR 2d<br>5238 (1965) 65-5072                             | United States Tax Cases (CCH)<br><br>American Federal Tax Reports (PH)  | <b>KF 6280 .A23 .C6</b><br><br><b>KF 6280 .A23 .A431</b>                           |
| Board of Tax Appeals  | <i>Bonwit Teller, Inc.</i> , 46<br>B.T.A. 978 (1942)  | <i>United States Board of Tax Appeals Reports</i>   | <b>KF 6324 .A55 T36</b>  |
| Board of Tax Appeals<br>Memoranda Decision  | Acme Petroleum<br>Corporation, Ltd.<br>8 B.T.A. Memo 39-756<br>(1939) 39,445  | <i>B.T.A. Memorandum Decisions (PH)</i>   | <b>KF 6280 .A23 U68</b>  |
| Tax Court   | <i>Glenn</i> , 62 TC 270<br>(1974)<br><i>Glenn</i> , 62 TC 270, Dec.<br>32,613<br><i>Glenn</i> , 62.31 P-H TC<br>(1974) | <i>United States Tax Court Reports</i><br><br><i>Tax Court Reporter (CCH)</i> (1972 to date)<br><br><i>Tax Court (PH)</i>                         | <b>KF 6324 .A55 .T38</b><br><br><b>KF 6284 .C6</b><br><br><b>KF 6280 .A23 .U68</b> |
| Tax Court Memorandum<br>(Memorandum<br>Decisions)   | <i>Frankel</i> , 47 TCM 1208<br>(1984) Dec. 41,032(M)<br><i>Frankel</i> , 84,103 P-H<br>TC Memo                         | <i>Tax Court Memorandum Decisions (PH)</i>  | <b>KF 6280 .A23 .U68</b>   |
| Citators  |   | <i>Shepard's Federal Tax Citations</i><br>Standard Federal Tax Reporter -<br>Citator Volumes (CCH)<br><i>Federal Taxes Citator (PH)</i>           | <b>KF 6280.5 .S46</b><br><b>KF 6285 .C67</b><br><br><b>KF 6280.5 .P71</b>          |

| <b>TO FIND</b>   | <b>SAMPLE CITE</b>                          | <b>USE</b>  | <b>LOCATION</b>   |
|--|---|---|---|
| Regulations  | Reg. §1.162-5                               | Standard Federal Tax Reporter (CCH)<br><i>Bender's Federal Tax Service</i> (vol. 11-18)   | <b>KF 6285 .C67</b><br><b>KF 6285 .B445</b>   |
| Temporary Regulations  | Reg. §1.168(j)-1T<br>Temp. Reg. §1.168(j)-1 | United States Tax Reporter<br>(final regulations only)  | <b>KF 6285 .P74</b>   |
| Proposed Regulations   | Reg. §1.280A-1Prop.<br>Prop. Reg. §1.280A-1 | <i>*Mertens Law of Federal Income Taxation</i><br><i>United States Tax Reporter</i>   | <b>KF 6368 .M47</b><br><b>KF 6285 .P74</b>  |
| Revenue Rulings  | Rev. Rul. 69-292,<br>1969-1 C.B. 84         | Cumulative Bulletin and Internal<br>Revenue Bulletin  | <b>KF 6301 .A4 .U48</b>   |
| Revenue Procedures   | Rev. Proc. 89-3, 1989-1<br>C.B. 761         | Standard Federal Tax Reporter (CCH)<br>(New Matters volume, current and prior years)  | <b>KF 6285 .C67</b>   |
| Treasury Decisions   | T.D. 7918, 1983-2 C.B.<br>113               | <i>*Mertens Law of Federal Income Taxation</i>  | <b>KF 6368 .M47</b>   |
| IRS Notices  | Notice 83-15, 1983-2<br>C.B. 415            |   |   |
| Private Letter Rulings   | PLR 8506050<br>Ltr Rul 8506050              | Tax Notes, Index-Digest Bulletin  | <b>KF 6301 .U481</b>  |
| Technical Advice Memorandum  | TAM 8932004                                 | Standard Federal Tax Reporter (CCH)<br>(new matters vol. Selected digested entries)   | <b>KF 6285 .C67</b>   |
| Technical Memorandum   | TM 1984-071                                 | IRS Positions (CCH)<br>(library coverage: 1984 - current year)  | <b>KF 6300 .A83</b>   |
| Actions on Decision  | AOD 1985-012                                |   |   |
| General Counsel's Memorandum   | GCM 39336                                   |   |   |
| Internal Revenue Manual  | IRM 7751 HB (36)43                          | <i>Internal Revenue Manual</i>  | <b>KF 6301 .A4 G38</b>  |
| Topical Explanations<br>(Use index volume or spine of binder to locate applicable sections.) |   | <i>Bender's Federal Tax Service</i> (vol. 1-10)<br>Standard Federal Tax Reporter (CCH)<br>United States Tax Reporter<br>Tax Management Portfolios (BNA)<br>Tax Transactions Library (CCH)<br><i>Mertens Law of Federal Income Taxation</i><br><i>Federal Income, Gift and Estate Taxation</i> | <b>KF 6285 .B445</b><br><b>KF 6285 .C67</b><br><b>KF 6285 .P74</b><br><b>KF 6289 .A73 .T38</b><br><b>KF 6297 .A45</b><br><b>KF 6368 .M47</b><br><b>KF 6335 .R33</b> |
| Newsletters  |   | <i>Bender's Federal Tax Week</i> (current year only)<br><i>Tax Notes</i> (Tax Analyst) (weekly) (1980 to date)  | <b>KF 6285 .B45</b><br><b>KF 6272 .T39</b>  |
| Forms (current year only)  | 1023<br>990, Schedule A                     | <i>Bender's Tax Return Manual/Blank Tax Forms</i><br>Tax Management Forms (BNA)<br><i>Annotated Tax Forms/Practice and Procedure</i><br>(PH)  | <b>KF 6285 .B445</b><br><b>KF 6300 .A65</b><br><b>KF 6366 .R6</b>   |

\* Mertens Law of Federal Income Taxation contains prior Regulations and Revenue Rulings (1954 to date).