GUIDE TO BASIC TAX RESEARCH

Understanding tax research requires knowledge of the array of tax law sources (code, regulations, various administrative materials and rulings, cases, etc.) and how they fit together. But that is only half the battle. In addition, a researcher needs at least passing familiarity with where these sources can be found in either print or electronic format. Confounding this second challenge is the fact that — in an attempt to carve a niche in the lucrative tax research market — multiple commercial publishers take the same basic information (code, regulations, various administrative materials and rulings, cases, etc.) and add their own proprietary twists. Describing in detail those various twists is beyond the scope of this research guide. Instead, the intent here is solely to introduce the most common tax sources and describe the most common alternatives for finding those sources at Notre Dame and in the “real world.”

This guide is necessarily of limited scope and covers only selected electronic tax sources. For a complete list of the law library’s

LOOSELEAFS

An indispensable starting point for tax research is a tax looseleaf. “Looseleaf” is a generic name for publications that, because of their frequent updating schedule, are issued in a ring-binder format, making it easy to remove superseded material and insert new pages. In the field of tax, looseleafs offer the current (very current) text of the IRC and Treasury regulations, commentary with citations to relevant rulings, and the full text of judicial cases — all expertly integrated into a one-stop research package that is updated regularly (often weekly). Tax looseleafs generally fall into two schemes: those organized by IRC section and those organized by subject.

A. Looseleafs organized by IRC section

RIA’s United States Tax Reporter and CCH Standard Federal Tax Reporter feature very similar layouts.

Arrangement:

√ Text of each Code section is followed by:
√ Text of corresponding regulations (final and temporary)
√ Editorial explanation of IRC section and regs
√ Annotations listing citations to revenue rulings, revenue procedures, cases, and letter rulings interpreting the IRC section
√ Spin-off sets with full text of judicial tax cases (see description in section C below).

Features:

√ Detailed Index volume
√ Table of Cases
√ Finding List — IRS rulings listed numerically
√ New Matters or Recent Developments volume — contains most recent material
√ Citator volume — find prior and subsequent history of a case
√ Tax calendars & rate tables
√ Checklists (for such topics as taxable and nontaxable items)

Location/access:

1. Print – The Law Library no longer subscribes to the print looseleafs, relying instead on the
electronic version. But many law firms still use the traditional looseleaf binders.

2. Electronic –
   a. RIA United States Tax Reporter
      i. RIA Checkpoint website (see image below)
      ii. Westlaw (RIA-USTR database)
   b. CCH Standard Federal Tax Reporter – access through IntelliConnect website (see image below)
B. Looseleaves organized by subject

In contrast to the two previous looseleaves, which are structured around the IRC scheme, BNA Tax Management Portfolios and RIA Federal Tax Coordinator 2d both offer a topical analysis of tax problems, an arrangement which is particularly helpful with matters involving multiple Code sections. Although generally easier to navigate, these titles are less comprehensive as research tools, lacking (among other things) the full text of regulations and the judicial cases.

1. BNA Tax Management Portfolios (very popular in practice)

Each portfolio discusses a particular topic and includes:

- Analysis section with footnote references to IRC, regs, rulings and cases
- Working Papers section including checklists, forms, and sample problems
- Bibliography and References section cites books, articles, legislative history, etc.
- Index binder accesses portfolios by major categories, keyword, and Code section.
- Recent developments inserted at front of each portfolio

Location/access:

a. Print – Although the Law Library now subscribes exclusively to the web version, many law firm libraries still carry the print BNA Tax Management Portfolios.

b. Electronic

   i. BNA’s Tax & Accounting Center website (see image below)
   ii. Westlaw (TM-ALLPORT database)
Portfolio 519-2nd: Travel and Transportation Expenses — Deduction and Recordkeeping Requirements

I. Portfolio Description
- Authors
- Technical Advisors
- Description

II. Detailed Analysis
- I. Introduction

II. Travel Expenses
- A. General
- B. "Overnight" Rule
- C. "Away From Home" Requirement
- D. "Pursuit of Trade or Business"

III. Transportation and Commuting Expenses
- A. Transportation Expenses
- B. Commuting Costs

IV. Deductions and Credits for Business and Income-Producing Use of Passenger Automobiles and Other Than Highway Use
- A. Usage for Business or Income-Producing Activities
- B. Deductions and Credits for Business or Income-Producing Usage
- C. Curtained Benefits for "Luxury" Automobiles and Other "Listed Property"
- D. Luxury Excess Tax on Certain Automobiles
2. RIA Federal Tax Coordinator 2d (usually considered the easiest of the looseleafs to use)

Arrangement - Topical chapters contain:

√ Textual **discussion** with footnote citations to relevant IRC sections, regs, cases and IRS rulings
√ **Full text** of relevant IRC sections and regs follow each chapter
√ "Developments" section in each binder contains most current material

Features:
√ Indexed by topic and by Code section
√ Rulings and Releases Table - numerical lists cross-reference rulings to discussions in text volumes
√ Table of Cases
√ Planning checklists, tax tables and tax calendar
√ Text of U.S. tax treaties

Location/access:

a. *Print* – Law Library no longer subscribes to print looseleaf; plenty of law firms still do.

b. *Electronic* –
   i. [RIA Checkpoint website](#) (see image below)
   ii. Westlaw (RIA-FTC database)
Paragraph A-2602. Trade, business, or professional deductions that determine adjusted gross income.

For purposes of determining adjusted gross income (AGI), all allowable deductions directly attributable to the carrying on of a trade or business (see ¶1-1100 et seq.), or the practice of a profession, are allowed. However, for this purpose the performance of services as an employee isn’t considered to be a trade or business. Thus, an insurance premiums collector working on the “debtor plan,” and an inside seller, such as a securities salesperson, for purposes of computing AGI, were held not to be carrying on a trade or business. (For how an employee treats reimbursed business expenses, see ¶ A-2604.) However, the performance of services as a statutory employee (¶ A-2602) is a trade or business.

---

**Sample entry**

**Checkpoint**

**Search**

**Practice Area:**
- Federal

**Keywords:**
- Terms & Connectors

---

**Additional Information**

- Code Sec. 62(a)(1) : Reg § 1.62-1T(d)

In determining whether an expense is incurred by an employee, how the expense originated at time a claim relating to the expense is a breach of his employment contract, the expense is deductible in determining AGI, even though originated out of his employment and the expense incurred in the performance of services as an employee. Thus, it didn’t matter that legal expenses incurred in
C. REGULATIONS

1. **Print** – The text of final and temporary regulations is easily found in one of the tax looseleafs (see descriptions in sections A and B above). Proposed regulations are published in numerous places, most notably the Internal Revenue Bulletin and Cumulative Bulletin. The Internal Revenue Bulletin is a weekly pamphlet publication and is re-published every six months as the hardbound Cumulative Bulletin. Both are found in the Law Library at KF6282 .A2 I495.

2. **Electronic** –
   a. IRS web site has free access to tax regulations. See image on next page.
   b. The three principal databases previously discussed — RIA Checkpoint, BNA’s Tax & Accounting Center, and IntelliConnect — each contain all tax regulations.
   c. Westlaw (FTX-REG), Lexis (FEDTAX;TXLAWS)
## Tax Code, Regulations and Official Guidance

**Internal Revenue Code**


<table>
<thead>
<tr>
<th>Table of contents</th>
<th>Retrieve by section number</th>
<th>Execute full text search</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Go</td>
<td>Go</td>
</tr>
</tbody>
</table>

After clicking through the exit link below, enter "26" for the Title and then the Section number.

Note: The IRC materials retrieved via the above functions are provided as a public service by The Legal Information Institute of Cornell University's Law School, not the IRS.

### Treasury (Tax) Regulations

Treasury regulations (26 C.F.R.—commonly referred to as Federal tax regulations) pick up where the Internal Revenue Code (IRC) leaves off by providing the official interpretation of the IRC by the U.S. Department of the Treasury.

<table>
<thead>
<tr>
<th>Table of contents</th>
<th>Retrieve most current version of Treas. Reg. §</th>
<th>Execute full text search of the most current edition of 26 C.F.R.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Go</td>
<td>Go</td>
<td>Go</td>
</tr>
</tbody>
</table>

After clicking through the exit link below, enter "26" for the Title and then the Part and Section numbers.

Note: Regulatory materials retrieved via the above functions are from the most current edition of 26 C.F.R. published by the Government Printing Office (GPO). To view or search other editions of 26 C.F.R., see the table of available CFR titles provided by GPO Access.

The IRS publishes a list of the official documents explaining any changes to the Treasury regulations retrieved from the above resources, or to announce the issuance of any proposed or temporary ones:

- As required by law, all regulatory documents are published by the IRS in the Federal Register. They are also republished in the Internal Revenue Bulletin (see below).
- A complete list of the Proposed Regulations all open for public comment on Regulations.gov.
D. CASES

Federal courts issuing tax cases include the US Supreme Court, U.S. Tax Court (formerly Board of Tax Appeals), U.S. Courts of Appeal, Court of Federal Claims, and U.S. District Courts. The U.S. Tax Court issues three types of decisions: reported, memorandum, and summary opinions (not appealable).

1. Print – While the West print reporters (Supreme Court Reporter, Federal Reporter and Federal Supplement) do publish tax cases, their coverage is not comprehensive. When using print resources to research tax cases you should rely upon specialized tax reporters, which are organized by issuing court. The Law Library no longer subscribes to the print version of the specialized tax reporters, but many firm and county law libraries still do.

   a. U.S. Supreme Court, federal circuit courts of appeal, and district court cases – The two competing looseleaves described in section A above each have spin-off reporters covering tax cases from U.S. Supreme Court, federal circuit courts of appeal, district courts, and Court of Federal Claims. RIA’s American Federal Tax Reports links up to RIA’s United States Tax Reporter, and CCH U.S. Tax Cases complements CCH Standard Federal Tax Reporter.

   b. U.S. Tax Court – Reported decisions are found in the official reports, U.S. Tax Court Reports (TC) and its predecessor U.S. Board of Tax Appeals Reports (BTA). Memorandum decisions are not published officially but are available in the commercially published sets Tax Court Memorandum Decisions (PH TC Memo) and Board of Tax Appeals Memorandum Decisions (BTA Memo).

2. Electronic –

   a. U.S. Tax Court web site offers free full-text searching of reported and memorandum opinions from 1995 to date. It also includes summary opinions from 2001 to date (note that summary opinions may not be cited as precedent for any other case). See image on next page.

   b. IntelliConnect, BNA’s Tax & Accounting Center, and RIA Checkpoint offer the full text of all federal tax cases, including Tax Court reported and memorandum decisions. See images on following pages.

   c. Lexis (FEDTAX;CASES) and Westlaw (FTX-CS) contain all federal tax cases. To search U.S. Tax Court separately, use Lexis (FEDTAX;TCTCM) and Westlaw (FTX-TCT).
Opinions Search

Go to = Today's Opinions

TC and Memorandum Opinions starting 09/25/95; Summary Opinions starting 01/01/01

Date Search: [By Day: MM/DD/YY] [By Month MM/DD/YY] [By Year MM/DD/YY]

Case Name Keyword: (e.g., petitioner’s last name)

Judge: All Judges

Opinion Type: All Types

Sort By: Case Name

Text Search: Opinion contains word(s): Number of hits to display: 5 [Excluded Words List]

Search Reset

* Pursuant to Internal Revenue Code Section 7463(c), Summary opinions may not be treated as precedent for any other case.

U.S. Tax Court website

- Federal Tax Cases (RIA)
  - American Federal Tax Reports (Current Year) (RIA)
  - American Federal Tax Reports (Prior Years) (RIA)
  - Tax Court Reported Decisions (Current Year) (RIA)
  - Tax Court & Board of Tax Appeals Reported Decisions (Prior Years) (RIA)
  - Tax Court Memorandum Decisions (Current Year) (RIA)
  - Tax Court & Board of Tax Appeals Memorandum Decisions (Prior Years) (RIA)
  - Tax Court Summary Opinions (RIA)
IntelliConnect -- cases
E. **Revenue rulings (Rev. Rul.) and revenue procedures (Rev. Proc.)** – Revenue rulings are IRS releases that interpret tax laws as applied to specific fact situations. Revenue procedures are IRS releases that deal with the agency’s administrative and procedural management practices. The Cumulative Bulletin and Internal Revenue Bulletin are the official publications containing the text of revenue rulings and revenue procedures. Internal Revenue Bulletin is a weekly pamphlet publication that is re-published every six months as the hardbound Cumulative Bulletin.

1. **Print** – The various rulings in the print volumes of Cumulative Bulletin [KF 6282 .A2 I495] and Internal Revenue bulletin [KF6282 .A2 I4952] are not arranged in numerical order, but both publications contain a Numerical Finding List.

2. **Electronic** –
   
a. Cumulative Bulletin is also on HeinOnline, and the Internal Revenue Bulletin is free through the IRS web site.

   b. IntelliConnect, BNA’s Tax & Accounting Center, and RIA Checkpoint offer the text of revenue rulings and revenue procedures. See images on following pages.

   c. Westlaw (FTX-CB) and Lexis (FEDTAX; CB) consolidate the separate Cumulative Bulletin and Internal Revenue Bulletin publications into a single database.

F. **Private letter rulings (PLR’s) and technical advice memoranda (TAM’s)** – Private letter rulings are written determinations issued by the National Office of the Internal Revenue Service directly to taxpayers in response to requests about pre-filing transactions. Each PLR is identified by a unique number. Technical advice memoranda are also issued by the National Office of the IRS, but are in response to a request from a district IRS office about an issue raised in a filed return. The numbering scheme of TAMs is similar to that of PLRs.


2. **Electronic**
   
a. IRS web site (1997 to present) See image on next page.

   b. IntelliConnect, BNA’s Tax & Accounting Center, and RIA Checkpoint

   c. Westlaw (FTX-PLR and FTX-TAM) and Lexis (FEDTAX; PLR)
IRS finder for Written Determinations
IRS Documents

- Revenue Rulings
- Revenue Procedures
- Notices
- Announcements
- PLRs/TAMs and Other Advice
- General Counsel Memoranda
G. CITATORS

Tax citators can be used to determine whether a particular tax authority has been criticized, approved, or otherwise commented on in a subsequent source. The different citators vary in the type of material being evaluated and in the scope of the citing sources.

1. **RIA Citator** (part of RIA United States Tax Reporter) – Considered the most effective tax citator. Evaluates cases, regulations, and other IRS rulings. Available in print, on Westlaw (RIA-CITE), and at RIA Checkpoint website. See image below.

2. Shepard’s on Lexis and KeyCite on Westlaw evaluate cases, IRC, regulations, revenue rulings and other IRS rulings. These services continue to expand their coverage.

3. **CCH Standard Federal Tax Reporter Citator** provides coverage of selected cases and rulings. Probably the least satisfactory citator. Available through IntelliConnect.
ABBOtt v COMM., 2 AFTR 2d 5479, 258 F2d 537, 58-2 USTC ¶9753 (CA3, 7/31/1958)

Judicial History


Affirming earlier case: Wolfe, Carl M. & Mary E., 28 TC 795, ¶28.89 PH TC 1957

Cited In


Cited favorably: Gerber, Erwin & Ruth B., 32 TC 1200, 32-1959 PH TC 707 (9/18/1959)


Cited without Comment: August v Comm., 3 AFTR 2d 1622, 267 F2d 834 (CA3, 6/12/1959)
H. FORMS

Federal tax forms are downloadable at the IRS web site – and that is probably the best way to go.

I. JOURNAL ARTICLES

1. CCH Federal Tax Articles – offers convenient indexing by IRC section along with usual author and subject index. Available in looseleaf format.

2. Legal Resource Index – indexing only by author/subject index; access through Westlaw (LRI) or Lexis (Legal Resource Index).

3. Lexis and Westlaw — When you retrieve an IRC section or tax reg on either Lexis and Westlaw, they provide cross-reference links to related materials, both primary and secondary. In addition, you can search full-text journals in Westlaw (JLR) or Lexis (US Law Reviews).

J. TAX RESEARCH GUIDE

Need more info? For all you want to know (and more), check out Gail Levin Richmond, Federal Tax Research: Guide to Materials and Techniques (8th ed. 2010) [KF241 .T38 R5 2010]

PJO 4/20/2011
Updated BGK 03/06/2013