I. Locating Sources ..................................................................................................................... 1
   A. Online Databases .................................................................................................................. 1
      1. General Legal Research Databases .................................................................................. 1
      2. Tax Research Databases ................................................................................................. 1
   B. Print Sources ....................................................................................................................... 2
      1. United States Code .............................................................................................................. 3
         1. Internal Revenue Code (Title 26, United States Code) .................................................. 3
         2. United States Code ......................................................................................................... 3
      2. United States Code Congressional and Administrative News ......................................... 4
         1. United States Statutes at Large ....................................................................................... 4
         2. United States Code Congressional and Administrative News ......................................... 4
      3. Other Sources (Online) ..................................................................................................... 5
      4. Administrative Materials (Treasury/IRS) ......................................................................... 9
         1. Treasury Materials .......................................................................................................... 9
         2. IRS Materials .................................................................................................................. 12
   C. Legislative Histories and Materials .................................................................................... 5
      1. Materials Arranged by Code Section .............................................................................. 5
      2. Materials Arranged in Chronological Order .................................................................. 6
      3. General Legal Databases ................................................................................................. 7
   D. Administrative Materials (Treasury/IRS) ......................................................................... 9
      1. IRS Materials .................................................................................................................... 12
      2. Other Federal Courts ..................................................................................................... 18
         1. Tax Court ...................................................................................................................... 17
         2. Other Federal Courts .................................................................................................. 18
   E. Court Decisions ................................................................................................................... 17
   F. Citators ............................................................................................................................. 18
      1. RIA Citator 2nd .............................................................................................................. 19
      2. CCH Citator ................................................................................................................... 18
      3. Shepard's Citations (Lexis Advance) ............................................................................. 19
      4. KeyCite (Westlaw) ....................................................................................................... 19
   III. Secondary Sources .......................................................................................................... 20
   A. Tax Services ....................................................................................................................... 20
      1. Code-Arranged Services ................................................................................................. 20
      2. Subject-Arranged Services ............................................................................................. 21
   B. Treatises, Hornbooks and Study Aids ............................................................................... 21
      1. Treatises .......................................................................................................................... 21
      2. Hornbooks ..................................................................................................................... 22
      3. Study Aids ...................................................................................................................... 22
   C. Legal Periodicals ............................................................................................................... 23
      1. Current Index to Legal Periodicals ............................................................................... 23
      2. Current Law Index .......................................................................................................... 23
      3. Index to Legal Periodicals ............................................................................................ 23
      5. Index to Federal Tax Articles (WG&L) ...................................................................... 23
   D. Tax Institute Papers .......................................................................................................... 24
   E. Current Awareness ............................................................................................................. 24
      1. Daily Tax Report ............................................................................................................. 24
2. Tax Management Weekly Report ................................................................. 24
3. International Tax Monitor ........................................................................ 25
4. Tax Notes Today .................................................................................... 25
F. Research Guides and Dictionaries ................................................................. 25
1. Larson & Sheaffer, Federal Tax Research (2011) ................................... 25
2. Richmond, Federal Tax Research (2014) .................................................. 25
INTRODUCTION

Conducting federal tax research can be both rewarding and frustrating due to the number of primary and secondary resources available. While there are few areas of the law in which so many resources are published, this volume of material can confuse and intimidate the novice researcher. This research guide is intended to describe the major resources that are available in the Jacob Burns Law Library of The George Washington University Law School.

I. Locating Sources

The Library contains a variety of tax sources in both print and online formats. Almost all of the primary sources and many of the secondary sources listed in this guide are available online through general legal research databases such as Bloomberg Law, Lexis Advance, and Westlaw. However, the Library also subscribes to online tax research databases listed later in this guide.

A. Online Databases

1. General Legal Research Databases

To determine if a source listed in this guide is available in Bloomberg Law, Lexis Advance, or Westlaw enter the name of the source in the search box at the top of the page and then select the source from the drop-down list.

To obtain Bloomberg Law, Lexis Advance, or Westlaw credentials, email eservices@law.gwu.edu and include your GWid number.

Other databases such as HeinOnline, ProQuest Congressional, Tax Analysts and Cheetah (Wolters Kluwer) can be accessed directly from the links of this list, Jacob Burns Law Library Databases, A-Z.

2. Tax Research Databases

Tax research databases integrate the tax primary sources with the publisher's secondary sources. They also provide specialized interfaces designed for tax research, and include indexes and finding aids. Some services include citators for tax materials.

  a) Tax Analysts Online

Access to daily and weekly tax news via publications such as "Tax Notes," "Tax Notes International," "State Tax Notes," "Exempt Organization Tax Review," "Tax Notes Today," "State Tax Today," "Worldwide Tax Daily," and "Highlights and Documents." (First-time users must create individual account while connected to GWU network; Returning users log in using email address and password created during their initial use.)
b) **Bloomberg Law: Tax**

The Bloomberg Law Tax Practice Center includes key sources such as the Tax Management Portfolios and the Daily Tax Report. It also has court materials, legislative and regulatory materials, and secondary sources for Federal Tax, Employee Benefits, Estate Planning, State Tax and International Tax.

c) **Cheetah (Wolters Kluwer)**

Cheetah is an online interface for the CCH tax services such as the Standard Federal Tax Reporter and the Federal Estate and Gift Tax Reporter.

d) **Lexis Advance Tax**

Lexis Advance Tax has a wide variety of primary and secondary tax sources. Under the Tax Reporters pod you will find the Lexis Tax Advisor which is arranged by subject (Federal Topic) and by Internal Revenue Code section (Federal Code Reporter) and includes: IRC, Treas. Regs (final, temp & proposed), legislative history, explanations, case annotations, analytical sources and more.

### B. Print Sources

When a source is available in print, its location and call number (if available) will be listed next to the source. Example: SL3 (Stack Level 3), KF6355.99 .U55d

Source available in print, but out of date, are generally excluded from this guide. If such a source is included, a notation will be made as to years covered.

To locate older sources, consult JACOB, the Library’s catalog: [http://law.gwu.libguides.com/researchportal](http://law.gwu.libguides.com/researchportal)

### II. Primary Sources

Primary sources are those sources of law produced by one of the three branches of government. They include statutes and legislative materials from Congress, administrative rules and regulations from the Treasury and the Internal Revenue Service, and case law from various federal courts including the Tax Court.
<table>
<thead>
<tr>
<th>Branch of Government</th>
<th>Type of Authority</th>
<th>Sources of Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislature</td>
<td>Congress</td>
<td>Statutes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Public Laws</td>
</tr>
<tr>
<td></td>
<td></td>
<td>United States Code</td>
</tr>
<tr>
<td>Executive</td>
<td>Treasury Department</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Internal Revenue Service</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Regulations</td>
<td>Federal Register</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Code of Federal Regulations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>IRS Administrative Materials</td>
</tr>
<tr>
<td>Judiciary</td>
<td>Supreme Court</td>
<td>Cases</td>
</tr>
<tr>
<td></td>
<td>Courts of Appeals</td>
<td></td>
</tr>
<tr>
<td></td>
<td>District Courts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tax Court</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Court of Federal Claims</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Decisions of the various federal courts listed on the left.</td>
</tr>
</tbody>
</table>

A. United States Code

1. Internal Revenue Code (Title 26, United States Code)


The Internal Revenue Code is available in a standalone format in the sources listed below.

**Online:**
- Lexis Advance - *Current Internal Revenue Code*
- Westlaw - *Current Internal Revenue Code w/ legislative history dating back to 1954*
- Bloomberg Law Tax Practice Center - *Internal Revenue Code*

**Print:**
- The Complete Internal Revenue Code (1990-2014)
  SL3, KF6276.558.A19 U53

- Standard Federal Tax Reporter (CCH)
  SL3, KF6285 .C65

- Merten's Law of Federal Income Taxation
  SL3, KF6285 .M47

2. United States Code

The Internal Revenue Code can be located in any of the following complete sets of the United States Code. The annotated, unofficial versions contain special features
such as references to court decisions, regulations and law review articles. In print, they are updated with pocket parts and periodic supplemental pamphlets.

United States Code (U.S.C.) – official

Online: GovInfo - United States Code (1994-2016)
HeinOnline - United States Code (1925-2012 editions) *
Print: BURNS (2ND FL) KF62 2006


Online: Westlaw - United States Code Annotated (USCA)
Print: KF62.5 .W45 Reserve (1st Floor) and BURNS (2ND FL)

United States Code Service (U.S.C.S.)

Online: Lexis Advance - United States Code Service (USCS)
Print: KF62.5 .L38 BURNS (2ND FL)

Other unofficial version:

Online: Bloomberg Law - U.S. Code

B. Public Laws

Before laws are codified—that is, organized by subject—and published in the United States Code, they are first available as Public Laws, also known generally as session laws. Public Laws can be located in the following sources:

1. United States Statutes at Large

The United States Statutes at Large is the official source for the laws and resolutions passed by Congress and is published by the United States Government Printing Office at the end of each session of Congress. The Statutes at Large contain every law ever enacted by Congress.

Online: HeinOnline - U.S. Statutes at Large (1789-2011)
Bloomberg Law - U.S. Public Laws & Statutes at Large (1778-current)
GovInfo - United States Statutes at Large (1951-2011)
Westlaw - United States Statutes at Large (1789-1972)

Print: KF50 .U5 BURNS (2ND FL)
2. **United States Code Congressional and Administrative News (West)**


- **Online:** [Westlaw - U.S. Code Congressional & Administrative News](#)
- **Print:** KF48 .W45 BURNS (2ND FL)

3. **Other Sources (Online)**

[ProQuest Congressional - Public Laws](#) (1901-current) (go to Congressional Publications drop down – select Search by Number)

C. **Legislative Histories and Materials**

A legislative history is a collection of documents (including bills, committee hearings, reports, and debates) produced during the period that a piece of legislation is considered by Congress and can be useful for determining legislative intent. Listed below are sources that compile and reprint selected legislative history documents for a piece of legislation (also called a compiled legislative history). Other sources provide citations that can be used to locate the legislative history documents.

For additional information on researching legislative histories, please see the Library’s Federal Legislative History Research Guide: [http://law.gwu.libguides.com/legislativehistory](http://law.gwu.libguides.com/legislativehistory)

1. **Materials Arranged by Code Section**

   a) **Rabkin & Johnson, Federal Income, Gift and Estate Taxation**

   Six volumes of this set (6, 6A, 6B, 7, 7A and 7B) are arranged in code section order and include sections from selected congressional committee reports that can be useful for determining legislative intent.

   - **Online:** [Lexis Advance - Federal Income, Gift and Estate Taxation](#)
   - **Print:** SL3, KF6285 .R32 (not updated after 2005).

   b) **Tax Management, Primary Sources**


   - **Print:** Reserve (1st Floor) and SL3, KF6285 .T382
2. Materials Arranged in Chronological Order

a) Congressional Information Service (CIS) Materials.

CIS indexes and abstracts congressional hearings, reports and documents published since 1970. Materials produced by CIS are available in the following sources:

- CIS Index (1969-present). Online: ProQuest Congressional located under Legislative Histories.


b) United States Code Congressional and Administrative News

This source contains the text of the Public Laws, along with selected legislative history including dates of congressional debate, document numbers, and full text of congressional reports.

Online: Westlaw - United States Code Congressional and Administrative News (1948-2014)
Print: KF48 .W45 BURNS (2ND FL)

c) Internal Revenue Bulletin (I.R.B.) / Cumulative Bulletin (C.B.)

The Internal Revenue Bulletin, an IRS weekly publication, was bound biannually into the Cumulative Bulletin. The Cumulative Bulletin will frequently reproduce selected tax laws and associated committee reports.

Online:
- Internal Revenue Service - Internal Revenue Bulletin (2003-)
- Westlaw - IRS Cumulative Bulletin (1919-2008)


This collection is comprised of multiple volumes containing legislative history documents for tax laws. The volumes containing the legislative history of the Internal Revenue Act of 1954 includes full reprints of all
versions of bills, and related hearings, reports, Treasury studies, and related materials for legislation relating to income, estate, gift, excise, social security, railroad retirement and unemployment taxes. An index is available that lists materials by act. However, no code section or subject index is available.


**Print:**  Years 1909-1950. Historic (LL2), KF6275.8 1979
Years 1950-1951. Historic (LL2), KF6275.8 1982
1954 Act. Historic (LL2), KF6275.8 1982a

e) **Seidman's Legislative Histories**

This is a multi-title collection authored by Jacob Stewart Seidman and provides legislative histories for tax laws from 1861-1953, the laws that were eventually codified into the Internal Revenue Code of 1954. Each title is arranged in reverse chronological order by act, with the latest act first. The titles include portions of reports and debates, as well as citations to hearings. This set can serve as an index to the Internal Revenue Acts set listed above.

- **Seidman's Legislative History of Federal Income Tax Laws, 1938-1861.**
  
  **Online:**  [HeinOnline - Seidman's Legislative History of Federal Income Tax Laws, 1938-1861](https://heinonline.org/search?q=seidman%27s%20legislative%20history%20of%20federal%20income%20tax%20laws%201938-1861)
  **Print:**  Microfiche LL1, Fiche 122 & Historic LL2, KF6355.8 1938

- **Seidman's Legislative History of Federal Income and Excess Profits Tax Laws, 1953-1939.**
  
  **Online:**  [HeinOnline - Seidman's Legislative History of Federal Income and Excess Profits Tax Laws, 1953-1939](https://heinonline.org/search?q=seidman%27s%20legislative%20history%20of%20federal%20income%20and%20excess%20profits%20tax%20laws%201953-1939)
  **Print:**  Microfiche LL1, Fiche 122 and Historic LL2, KF6471.A58 1954

- **Seidman's Legislative History of Excess Profits Tax Laws, 1946-1917.**
  
  **Online:**  [HeinOnline - Seidman's Legislative History of Excess Profits Tax Laws, 1946-1917](https://heinonline.org/search?q=seidman%27s%20legislative%20history%20of%20excess%20profits%20tax%20laws%201946-1917)
  **Print:**  Microfiche LL1, Fiche 122 & Historic LL2, KF6471.A58 1947

3. **General Legal Databases**

   a) **Lexis Advance**

   [Lexis Advance - Matthew Bender’s Federal Tax Legislative Analysis](https://www.lexisnexis.com/). Provides a comprehensive and thorough discussion of the effects of major tax legislation on relevant IRC Sections. An
individual analysis is provided for each legislative act, which may also include separate sections containing tables of IRC Sections affected by the act and also the actual text of the tax provisions of the act.

**Lexis Advance - Tax Legislative Histories, Combined.** Contains selected House, Senate, and Conference Committee Bills and Reports, as well as Public Laws, of passed legislation which deal with Title 26. Documents include:
- Public Laws (1954 – current)
- Joint Committee Prints (selected) (1981 - current)
- Joint Committee Bluebooks (1976 – current)
- Senate Finance Committee Bills & Reports (1954-1998)
- House-Senate Conference Committee Bills and Reports (1954-1998)
- Selected Proposed Tax and Pension Legislation (1954-1998)
- Post-1998 Committee Reports can be found in the source: Committee Reports.
- Post-1998 Senate and House Bills can be found in the sources: Federal Bill Text Combined Archive and Congressional Full Text Bills - Current Congress.

b) Westlaw

**Westlaw - Federal Tax Legislative History.** Congressional committee reports setting out the legislative history of tax-related public laws as reprinted in U.S. Code Congressional and Administrative News from 1948 through 1989. From 1990 forward, the database contains all congressional committee reports, including reports on bills that did not become law. Presidential signing statements, issued at the time the president signed a bill into law, are also included.


a) **GovInfo.gov (replaces FDsys)**

GovInfo is a service of the United States Government Publishing Office (GPO) which provides free online access to official publications from all
three branches of the Federal Government and provides access to congressional reports, hearings, committee prints and other documents.

b) **House Committee on Ways and Means**

The Committee on Ways and Means is the chief tax committee of the House and its site provides access to information on current legislation and provides information from 1997 (105th Congress) to date.

c) **Senate Committee on Finance**

The Senate Committee on Finance is the chief tax committee in the Senate and its website provides access to information on current legislation. Hearing documents are available from 2001 (107th Congress) to date.

d) **Joint Committee on Taxation**

The JCT is a non-partisan committee staffed by economists, attorneys and accountants that assists the House and Senate with tax legislation and policy. The website provides access to JCT documents from 1981 to date.

D. **Administrative Materials (Treasury/IRS)**

Federal tax laws are administered by the Department of Treasury (at the executive department level) and Internal Revenue Service (a bureau of the Treasury). Together they produce a wide range of materials that interpret and apply the tax laws.

1. **Treasury Materials**

   a) **Treasury Regulations (Title 26, CFR)**

   Treasury Regulations are found in title 26 of the Code of Federal Regulations. The Bluebook indicates that "26 C.F.R." is to be replaced with "Treas. Reg." (Table T1, p. 221). Example: 26 C.F.R. § 1.61-1 should appear as Treas. Reg. § 1.61-1.

   (1) **Types of Regulations**

      (a) **Proposed Regulations**

      Proposed regulations are those proposed by the Treasury but those that have not been formally adopted. They are published in the Federal Register. The Internal Revenue Service also publishes the proposed regulations in the Internal Revenue Bulletin.

      (b) **Temporary Regulations**
A temporary regulation is effective when it is published in the *Federal Register* and is binding on the taxpayer. I.R.C. § 7805(e) mandates that temporary regulations be issued concurrently as proposed regulations and, for regulations issued after November 20, 1988, that temporary regulations expire within 3 years of the date they are issued.

(c) **Final Regulations**

Final regulations are published in the *Federal Register*. The Internal Revenue Service also publishes them in the *Internal Revenue Bulletin*.

(2) **Regulation Numbering**

Regulation numbers consist of three parts: a prefix, a code section number, and a subdivision. Example: Treas. Reg. § 1.61-1

- The prefix number [§ 1.61-1] indicates the type of tax.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income</td>
<td>26</td>
</tr>
<tr>
<td>20</td>
<td>Estate</td>
<td>301</td>
</tr>
<tr>
<td>25</td>
<td>Gift</td>
<td>601</td>
</tr>
</tbody>
</table>

- The code section [§ 1.61-1] indicates the underlying Internal Revenue Code section for the regulation.

- The subdivision [§ 1.61-1] distinguishes the regulation from other regulations under the same code section.

(3) **Locating Treasury Regulations**

(a) **Treasury Regulations (Title 26, CFR)**

Treasury Regulations are available in a variety of sources. The following are standalone sources of the Treasury Regulations (title 26, C.F.R.) and make it possible to navigate between the Treasury Regulations and the corresponding I.R.C. sections with relative ease.

**Online:**
- Bloomberg Law - *U.S. Code of Federal Regulations*
- Westlaw - *Federal Tax Regulations*
- Cheetah (Wolters Kluwer) - *Federal Tax Regulations*

(b) **Code of Federal Regulations**
The complete C.F.R. is available in the following sources. Regulations are codified, or arranged by subject, in the C.F.R., as opposed to chronologically as in the Federal Register. The Internal Revenue Regulations are in Title 26.

Online:  
Bloomberg Law - *U.S. Code of Federal Regulations*  
HeinOnline – *U.S. Code of Federal Regulations* (1938-)  
Lexis Advance - *Code of Federal Regulations* (current)  
Westlaw - *Code of Federal Regulations* (current)  
ProQuest Congressional - *Code of Federal Regulations* (1981-)  
(select Regulations tab at top and CFR under Select Publication drop down)

Print: Reserve (1st Floor)  
LL2, Fiche 95, Microfiche (1938-2009)

(c) Federal Register

The *Federal Register* is the official daily publication for rules and notices of U.S. government agencies and organizations, as well as executive orders and other presidential documents. The rules and notices are arranged chronologically, rather than by subject.

Online:  
Bloomberg Law - *Regulatory Resources* (1937-current)  
GovInfo - *Federal Register* (1994-present)  
HeinOnline – *U.S. Code of Federal Regulations* (1938-)  
Lexis Advance - *Federal Register* (1936-current)  
Westlaw - *Federal Register* (1936-present)  
ProQuest Congressional - *Federal Register* (1789-present)  
(select Regulations tab at top and Federal Register under Select Publication drop down)

Print: *Federal Register*  
Reserve (1st Floor) (current year)  
LL2, Fiche 96, Microfiche (1971-2014)

b) Treasury Decisions (and Preambles)

Final and proposed regulations are issued as Treasury Decisions before codification in the Code of Federal Regulations. The Treasury Decisions contain explanatory preambles which are not included in the C.F.R. and can helpful to the researcher.
2. IRS Materials

The Internal Revenue Service produces many materials that interpret and implement the Internal Revenue Code. Some of these are published officially by the IRS in the weekly Internal Revenue Bulletin. However, many items are not officially published and are available only in unofficial, commercial sources such as looseleaf services and online databases.

a) Internal Revenue Bulletin (I.R.B.) and Cumulative Bulletin (C.B.)

The Internal Revenue Bulletin is "the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest." I.R.B. 2012-31. Bluebook Table T1 (p. 221) indicates that revenue rulings and revenue procedures be cited to the Cumulative Bulletin or alternately to the Internal Revenue Bulletin (I.R.B.), in that order of preference. The Internal Revenue Service ceased publishing the Cumulative Bulletin in 2008.

Online:  
Internal Revenue Service - Internal Revenue Bulletin (2003-)  
Lexis Advance - Internal Revenue Bulletin (1954-present)  

Print:  
KF6301.A15 I58  
SL3: Bound volumes 1993-2010; Reserve: 2010

b) Types of IRS Materials

(1) Officially Published by the Internal Revenue Service in the Internal Revenue Bulletin and Cumulative Bulletin

(a) Revenue Rulings (Rev. Rul.)

Revenue rulings contain the conclusions of the IRS on the application of the law to the facts stated in the ruling. They are issued when the topic is considered of general interest to
taxpayers. They are numbered by year with two segments: the year and the sequential number of the ruling for that year (e.g., Rev. Rul. 89-12, Rev. Rul. 89-13 or Rev. Rul. 2002-1, Rev. Rul. 2002-2, etc.). They are officially published in the Internal Revenue Bulletin and Cumulative Bulletin.

(b) Revenue Procedures (Rev. Proc.)

Revenue procedures are issued to provide procedural guidance to taxpayers in order to assist them with compliance. Like revenue rulings, they are numbered by year, with first segment representing the year and the second segment representing the sequential number of the ruling for that year. They are officially published in the Internal Revenue Bulletin and the Cumulative Bulletin.

(c) Notices

Notices provide guidance in advance of the issuance of revenue rulings and Treasury Regulations. Notices are numbered in the same manner as revenue rulings and revenue procedures. They are published in the Internal Revenue Bulletin, and, 1998 and after are included in the Cumulative Bulletin.

(d) Announcements

Announcements are used to publish "items of general interest" that give advice to taxpayers on matters other than interpretations of law.

Online:
Bloomberg Law Tax Practice Center - IRS Agency Documents
Lexis Advance Tax - IRS Rulings and Releases (Under Administrative Guidance)
Westlaw - Internal Revenue Service Materials
Cheetah (Wolters Kluwer) - IRS Announcements

Print: Internal Revenue Bulletin and Cumulative Bulletin:
KF6301.A15 I58
SL3: Bound volumes 1993-2010; Reserve: 2010

(2) IRS Written Determinations

Under I.R.C. § 6110, which was enacted as result of FOIA litigation, the IRS must make the text of "written determinations" available to the public.
(a) Private Letter Rulings (P.L.R.)

Private Letter Rulings are taxpayer-specific, written memoranda furnished by the IRS National Office in response to requests by taxpayers in advance of a proposed transaction. They are only binding between the IRS and the taxpayer who requests the ruling. For others they are not precedential, except that the constitute authority to avoid the substantial understatement penalty, and then only for rulings issued after October 31, 1976.

Online:
Bloomberg Law Tax Practice Center - IRS Private Letter Rulings (1980-)
Lexis Advance Tax – Private Letter Rulings and Technical Advice Memoranda (1954-)
Westlaw – I.R.S. Private Letter Rulings (1950-)

Print: IRS Letter Rulings Reporter (CCH)
SL3, KF6301 .A555 (current to 2007)

(b) Technical Advice Memoranda (T.A.M.)

A technical advice memorandum is a written memorandum furnished by the National Office of the IRS upon request of a district director or chief appeals officer with regard to completed transactions.
Online:
Bloomberg Law Tax Practice Center – *Technical Advice Memoranda* (1980-present)
Lexis Advance Tax – *Private Letter Rulings and Technical Advice Memoranda* (1954-)
Westlaw – *Technical Advice Memoranda* (1954-)

(c) **Chief Counsel Advice (C.C.A.)**

Chief Council Advice memoranda are written advice or instructions prepared by the Office of Chief Counsel and issued to field or service center employees of the IRS or Office of Chief Counsel.

Online:
Bloomberg Law Tax Practice Center – *Chief Council Advice* (1999-present)
Lexis Advance Tax – *Chief Counsel Advice* (1989-)
Westlaw – *Chief Counsel Advisories and Notices* (Advisories 1999-; Notices 1999-)
Cheetah (Wolters Kluwer) – *Chief Counsel Advice Memorandum*

(3) **Other IRS Materials**

(a) **Actions on Decision (A.O.D.)**

An action on decision is used by the IRS to indicate acquiescence or non-acquiescence on issues in cases it loses. These are published in the Internal Revenue Bulletin and also available in the standalone sources listed below.

Online:
Bloomberg Law Tax Practice Center – *Actions on Decision* (1997-)
Lexis Advance – *Actions on Decision* (1963 -)
IRS.gov – *Actions on Decisions* (1997 -)
Cheetah (Wolters Kluwer) – *Actions on Decisions*
Print:  IRS Positions Reporter (CCH)
       SL3, **KF6301.A558** (2000-2006)
       SL3, **KF6301.A559** (1986-2000)

(b) General Counsel Memoranda (G.C.M.)

These memoranda contain the reasons behind the adoption of revenue rulings, private letter rulings, and technical advice memoranda. Publication of GCMs ceased in 2002.

Online:
**Bloomberg Law Tax Practice Center – General Counsel Memoranda** (1962-2007)
**Lexis Advance – General Counsel Memoranda** (1958-2002)
**Westlaw - General Counsel Memoranda** (1962-2002)
**Cheetah (Wolters Kluwer) - General Counsel Memorandum**

(c) Internal Revenue Manual (I.R.M.)

The Internal Revenue Manual contains the practices, policies and procedures that govern the Internal Revenue Service.

Online:
**Bloomberg Law Tax Practice Center – Internal Revenue Manual** (2006-current)
**Lexis Advance - Internal Revenue Manual** (current)
**Westlaw - Internal Revenue Manual** (1997-current)
**Cheetah (Wolters Kluwer)** (current)
**IRS.gov - Internal Revenue Manual** (current)

(4) IRS Forms and Publications

Online:
**Bloomberg Law Tax Practice Center – Internal Revenue Reports & Publications** (1980-current)
**Cheetah (Wolters Kluwer)**
**IRS.gov – Forms & Publications** (1864 – current)
**IRS.gov – Tax Map** (2012-2016)

(5) Other Administrative Materials

The list of administrative materials above is not exhaustive; the IRS produces a variety of other administrative materials that are beyond the scope of this research guide. Most of these materials are available online in the tax research databases, and may also be available in Bloomberg Law, Lexis Advance and Westlaw. For information about
these sources, consult one of the tax research books listed later in this
guide.

E. Court Decisions

At the trial level, taxpayers have the choice to sue in a U.S. District Court, the U.S. Court of
Federal Claims, or in the U.S. Tax Court (formerly known as the Board of Tax Appeals). The
Board of Tax Appeals cases were published in Reports of the United States Board of Tax
 Appeals (1924-1942) and Board of Tax Appeals Memorandum Decisions (1929-1942). Suing in
the Tax Court allows a taxpayer to dispute any tax deficiency without first paying the
amount in dispute. In contrast, suing in a district court or in the Court of Federal Claims
requires payment of the deficiency and then a suit for refund.

1. Tax Court (formerly known as the Board of Tax Appeals)

The Tax Court is based in Washington, D.C. and is composed of 19 presidentially
appointed members who are experts in taxation. It issues three types of decisions: regular
opinions, memorandum opinions, and summary opinions. Regular opinions involve questions
of law, whereas memorandum decisions usually involve questions of fact where the law is
well settled. Summary opinions are issued by the Small Cases division where the amount in
troversy is $50,000 or less.

a) Regular Opinions

Online:

Bloomberg Law Tax Practice Center - U.S. Tax Court Opinions (1924 - )
Lexis Advance Tax – Tax Court Opinions (search by citation) (1942-)
Westlaw – U.S. Tax Court Cases (coverage varies by court)
U.S. Tax Court - Tax Court Opinions (Opinions 1995-)
Cheetah (Wolters Kluwer) – Go to Federal Tax > Cases

Print: Reports of the United States Board of Tax Appeals (1925-1942). SL3, KF6280.A2 T368

Reports of the U.S. Tax Court (1942-). SL3, KF6280.A2 T37. Slip opinions on Reserve, 1st Floor

b) Memorandum Opinions

Online:

Bloomberg Law Tax Practice Center - U.S. Tax Court Opinions (1924-)
Lexis Advance Tax – U.S. Tax Court Memorandum Decisions (1942-)
Westlaw – U.S. Tax Court Memorandum Opinions (Memorandum opinions 1928-)
U.S. Tax Court - Tax Court Opinions (1995-)
Cheetah (Wolters Kluwer) – Go to Federal Tax > Cases

Print: Tax Court Memorandum Decisions (CCH) (1942-2007)
c) Summary Opinions

Summary opinions issued by the Tax Court Small Cases division have been made available since 2001.

Online:
- Bloomberg Law Tax Practice Center - *U.S. Tax Court Opinions* (2001-
- Westlaw – *U.S. Tax Court Summary Opinions* (2001-)
- *U.S. Tax Court - Tax Court Opinions* (Summary 2001 - )
- Cheetah (Wolters Kluwer) – Go to Federal Tax > Cases

Print: Tax Court Memorandum Decisions (CCH) (1942-2007)

2. Other Federal Courts

Decisions of other federal courts relating to taxation issues are available in general case reporters such as the Federal Reporter and U.S. Reports, as well as in general databases of cases such as Lexis Advance, Westlaw and Bloomberg Law. They are also available in the reporters listed below.

Online:  
- *Westlaw - American Federal Tax Reporter (RIA)* (1880-)

Print: 
- U.S. Tax Cases (CCH) (1913-2016)
  SL3, KF6285 .C66
- American Federal Tax Reports (RIA) (1924-2010)
  SL3, KF6285 .P722

F. Citators

A citator is a type of index that allows the user to find all the citing references to a particular case, statute or regulation. Citators also include explanatory notations about the context of the cited reference (e.g., indicating whether it received positive or neutral treatment). Citators allow the researcher to update his or her research and evaluate the precedential value of a citation.

1. RIA Citator 2nd

The first series covers years 1796 through 1953. The second series covers 1954 to date. Cases are arranged by date and not citation, and they are also numbered to the headnoted issues in the American Federal Tax Reports. The citator is not cumulative, so it is necessary to check several volumes to update older cases. Coverage in the online version begins in 1954, so the print edition is required for checking cited references for older cases.
2. **CCH Citator**

The CCH citators are specialized tax citators that allow the researcher to check cited references for tax cases and a variety of IRS administrative documents. The online citator in Cheetah (Wolters Kluwer) combines all of the information from these three sources into one database searchable by name and citation.


**Print:** Standard Federal Tax Reporter (2018)
SL3, KF6285.C65

Federal Estate and Gift Tax Reporter
SL3, KF6571.A8 C66 (Current to April 2007)
HISTORIC (LL2), KF6571.A8 C65 1965 (1965-1983)

3. **Shepard's Citations (Lexis Advance)**

Shepard's is a general legal citator, and the oldest and most well-known of the legal citators. The law library's access to Shepard's is available through Lexis Advance (subscription required; GW Law affiliates only). The process of using Shepard's has come to be known as "Shepardizing." Shepard's also produces the Shepard's Federal Tax Citator, which covers cases, regulations, and a variety of IRS administrative materials in the same manner as the RIA and CCH tax citators. The Shepard's Federal Tax Citator is integrated with Shepard's in our Lexis subscription. The law library no longer subscribes to the print version of Shepard's.

4. **KeyCite (Westlaw)**

KeyCite is the general legal citator available in Westlaw that was developed as an alternative to Shepard's after it was acquired by LexisNexis and integrated into the Lexis service in 1999. KeyCite is only available online; no print version was ever produced.
III. Secondary Sources

A secondary source is one that explains, analyzes or interprets the primary sources, but is not a primary source itself. Although secondary sources are not authoritative, they are nevertheless an integral part of any tax research strategy.

A. Tax Services

Tax services were originally produced in looseleaf form (print), but are now available online. These services are arranged by Internal Revenue Code section or by topic. They contain explanations of Code and Regulations sections, as well as cross-references and annotations to relevant cases, IRS materials and other authorities. They also include explanations of the relevant topics written by experts.

1. Code-Arranged Services

The Code-arranged tax services allow a researcher familiar with the Internal Revenue Code to begin the research process by starting with the volume containing the Code section needed. The Code-arranged services also include indexes and other finding aids to help the researcher identify applicable Code sections.

a) Standard Federal Tax Reporter


SL3 KF6285 .C65

b) Estate and Gift Tax Reporter

Online: Cheetah (Wolters Kluwer) - Federal Estate and Gift Tax Reporter

c) Federal Excise Tax Reporter

Online: Cheetah (Wolters Kluwer) - Federal Excise Tax Reporter

d) Lexis Advance Tax - Federal Code Reporter

Online: Lexis Advance Tax - Federal Code Reporter

e) RIA United States Tax Reporter

Online: Westlaw - United States Tax Reporter (RIA)

Print: SL3, KF6285 .P73 1992 (no longer updated, but listed here for the relevant citator volumes).
2. Subject-Arranged Services

Other services arrange content by subject or issue, rather than by Code section. Such an arrangement may, in some cases, be more useful than a Code-arranged service for researchers less familiar with the federal tax law. A subject-arranged service may be useful when researching transactions involving many Code sections.

a) Bloomberg BNA Tax Management Portfolios

Online: Bloomberg Law - BNA U.S. Income Portfolios
       Bloomberg Law – BNA Estates, Gifts and Trusts Portfolios

b) Lexis Advance Tax - Federal Topical

Online: Lexis Advance Tax - Lexis Tax Advisor (Federal Topic)

c) Merten's Law of Federal Income Taxation

Online: Westlaw - Merten's Law of Federal Income Taxation
Print: SL3, KF6285 .M47 (current)

d) RIA Federal Tax Coordinator 2d

Online: Westlaw - Federal Tax Coordinator 2d (RIA)

B. Treatises, Hornbooks and Study Aids

The following titles provide an overview of tax issues and references to cases and other materials for further research. Some of the works are comprehensive and scholarly, whereas others are brief and provide only basic information. Additional titles can be located using JACOB, the Library’s catalog: http://law.gwu.libguides.com/researchportal

1. Treatises

a) Bittker, McMahon & Zelenak, Federal Income Taxation of Individuals (WG&L), 3rd Ed.

Print: Historic (LL2), KF6369 .B573 (current to 2010)
Online: Westlaw - Bittker, McMahon, & Zelenak: Federal Income Taxation of Individuals (WG&L)

b) Bittker & Eustice, Federal Income Taxation of Corporations and Shareholders (WG&L)

Print: Historic (LL2), KF6464 .B52 2000 (current to 2010)
Online: Westlaw - Bittker & Eustice: Federal Income Taxation of Corporations & Shareholders (WG&L)
c) McKee, Nelson & Whitmire: Federal Taxation of Partnerships & Partners (WG&L)

Print: HISTORIC (LL2), KF6452 .M264 (current to 2010)
Online: Westlaw - McKee, Nelson & Whitmire: Federal Taxation of Partnerships & Partners (WG&L)

d) Bittker & Lokken: Federal Taxation of Income, Estates and Gifts (WG&L)

Print: HISTORIC (LL2), KF6335 .B57 1999 (current to 2011)
Online: Westlaw - Bittker & Lokken: Federal Taxation of Income, Estates and Gifts (WG&L)

2. Hornbooks


Series: Foundation Press Concise Hornbook Series
Print: SL3, KF6369 .P67 2005


Series: Foundation Press Concise Hornbook Series
Print: Reserve (1st Floor), KF6369 .R674 2008

3. Study Aids


Series: LexisNexis Understanding Series
Print: Reserve (1st Floor), KF6369.85 .B87 2008


Series: Foundation Press Concepts and Insights Series
Print: SL3, KF6369 .C43 2005


Series: West Nutshell Series
Print: Reserve (1st Floor), KF6369.3 .M3 2012
C. Legal Periodicals

The articles included in legal periodicals such as law reviews and bar journals are good sources of analysis and discussion of current topics in federal tax law. Articles typically contain references to laws, regulations, administrative documents, and cases dealing with federal tax issues. The following legal periodical indexes provide citations to articles discussing different areas of law, including federal tax law. The two specialized indexes listed below, *Federal Tax Articles* and *Index to Federal Tax Articles*, can be used to locate articles in journals, as well as the proceedings of some tax institutes.

1. **Current Index to Legal Periodicals**

   Published weekly by the Gallagher Library at the University of Washington, the Current Index to Legal Periodicals (CILP) indexes articles under broad topics.

   **Online:**  
   - Current Index to Legal Periodicals
   - Westlaw - Current Index to Legal Periodicals

2. **Current Law Index**

   The Current Law Index provides citations to articles from law reviews, journals and legal newspapers. Coverage is from 1980 to date.

   **Print:**  
   - SL2, *K33 .C87*

3. **Index to Legal Periodicals**

   The Index to Legal Periodicals is an index that provides citations to articles appearing in law reviews, journals, yearbooks and government publications.

   **Online:**  
   - HeinOnline - Index to Legal Periodicals (1908-1925)

   **Print:**  

4. **Federal Tax Articles: Income, Estate, Gift, Excise, Employment Taxes**

   Published by CCH, entries are arranged by Code section, with author and subject indexes. The looseleaf volume contains releases for 2004 to date, while the bound volumes contain releases for 1968 through 2003.

   **Print:**  

5. **Index to Federal Tax Articles (WG&L)**

   **Print:**  
D. Tax Institute Papers

Many law schools and practitioner groups hold annual meetings on tax law and policy at which papers are presented and often published.

- **College of William & Mary Annual Tax Conference**  

- **New York University Annual Institute on Federal Taxation**  
  Print: SL3, **KF6289.A2 I48** (1942-2010)  
  Online: [LexisAdvance - New York University Annual Institute on Federal Taxation](https://lexisadvance.com) (current through 2017)

- **Major Tax Planning - USC Annual Institute on Federal Taxation**  

- **Tulane Tax Institute**  
  Print: SL3, **KF6289.A1 T8**  
  Online: [HeinOnline - Tulane Tax Institute](https://www.heinonline.org) (PDF 1951-2014/15)

E. Current Awareness

The following newsletters are useful for identifying new legislative initiatives, court decisions, regulations and IRS actions. They frequently reprint the full-text of important documents, many of which may not be located without contacting an agency directly.

1. **Daily Tax Report**

   Published by Bloomberg BNA, provides news on federal, state and international legislative, regulatory and judicial tax developments. The full-text of key legislative, regulatory and judicial documents is provided. Provides the status of tax-related bills pending in Congress, a daily listing of Congressional debates, reports filed, committee actions and meetings and hearings scheduled.

   Online: [Bloomberg Law Tax Practice Center - Daily Tax Report](https://www.blooomberg.com)

2. **Tax Management Weekly Report**

   Published by Bloomberg BNA, provides information on legislative, regulatory, judicial, and policy developments from the Treasury Department, Internal Revenue Service, the courts, and Congress.

   Online: [Bloomberg Law Tax Practice Center - Tax Management Weekly](https://www.blooomberg.com)
3. **International Tax Monitor**

Published by Bloomberg BNA, provides information on legislative, regulatory, judicial and policy developments in the United States and other countries.

**Online:** Bloomberg Law Tax Practice Center - *International Tax Monitor*

4. **Tax Notes Today**

Published by Tax Analysts, provides information on legislative, regulatory, judicial and policy developments in the United States.

**Online:** Tax Analysts - *Tax Notes Today*

F. **Research Guides and Dictionaries**

1. **Larson & Sheaffer, Federal Tax Research (2011)**
   
   **Print:** SL3, KF241.T38 L37 2011

   
   **Print:** SL3, KF241.T38 R5 2010  
   Ready Reference (1st Floor), KF241.T38 R5 2014

   
   **Online:** HeinOnline - *Federal Income Tax Law: A Legal Research Guide*  
   **Print:** Ready Reference (1st Floor), KF241.T38 D95 2010

   
   **Online:** Westlaw - *West's Tax Law Dictionary* (through 2018)  
   **Print:** Reserve (1st Floor), KF6287 .S43 (2012)

Jacob Burns Law Library, The George Washington University Law School  
Updated by G.Arney - August 2018