

FEDERAL TAXATION RESEARCH GUIDE

Taxes are an inevitable part of life. Taxes levied and collected by federal, state and local governments have spawned a voluminous amount of statutory and regulatory material, case law and other sources. This guide will be limited to **federal taxation research**.

Research into a question on federal taxation can require a researcher to delve into materials issued by all branches of government. **Primary sources** on tax include the Constitution, statutes, treaties, federal regulations, IRS regulations and rulings, and judicial decisions. **Secondary sources**, such as treatises, loose-leaf services, and journal or law review articles, *explain* the federal taxation.

STATUTES - TAX LAWS

The **Internal Revenue Code (I.R.C.)** is a codification of all current federal tax laws. The statutes are published in **Title 26** of the **UNITED STATES CODE**, as well as in the **UNITED STATES CODE ANNOTATED (U.S.C.A)** and the **UNITED STATES CODE SERVICE (U.S.C.S.)**. Often commercial publishers make the **I.R.C.** available in a more convenient format, e.g., **THE COMPLETE INTERNAL REVENUE CODE** (KF6365.M45) and **WEST'S INTERNAL REVENUE CODE** (KF6276.526.A2).

IRS REGULATIONS, REVENUE RULINGS AND REVENUE PROCEDURES

The Internal Revenue Service translates tax statutes into detailed regulations, rules and procedures to provide guidance to taxpayers interpreting the tax laws. First published weekly in the **INTERNAL REVENUE BULLETIN** (KF6277.523.A195), they are organized permanently in the semiannual bound volume, the **CUMULATIVE BULLETIN** (KF6277.523.A195). Many of the IRS publications also are available through commercial loose-leaf services, e.g., **CCH STANDARD FEDERAL TAX REPORTER** (KF6285.C65x), **MERTIN'S LAW OF FEDERAL TAXATION** (KF6365.M45) and **RIA UNITED STATES TAX REPORTER** (KF6285.P74). Keep these various sources in mind as you read the following sections. In addition, see **Online Tax Research** in the last section of this guide.

The Secretary of the Treasury is authorized by the **Internal Revenue Code** to promulgate rules and regulations to carry out and enforce the tax laws. Regulations can be issued as **proposed**, **temporary** or **final**. Temporary and final regulations are issued as **Treasury Decisions (TD)** and are numbered in order of their issuance. TD's are published in the **FEDERAL REGISTER** (KF70.A2) and are codified annually in **Title 26 – Internal Revenue** and **Title 31 – Money and Finance** of the **CODE OF FEDERAL REGULATIONS (CFR)** (KF70.A3).

Revenue Rulings (Rev. Rul.)

A **Revenue Ruling (Rev. Rul.)** is an IRS official interpretation of the Internal Revenue Service laws, related statutes, tax treaties and regulations. A Rev. Rul is the decision by the IRS on how the law is applied to a specific set of facts. Such rulings are initially published in the weekly **INTERNAL REVENUE BULLETIN**. These Bulletins are cumulated semiannually into a permanent bound volume, **THE CUMULATIVE BULLETIN**. Revenue Rulings also may be found in the commercially produced loose-leaf services already mentioned.

The IRS has a continuing review program for Rev. Rul. A researcher should consult the tax loose-leaf service volumes that list the current status of Rev. Rul., especially noting any that are obsolete.

Letter Rulings

Often called “**private letter rulings**,” letter rulings are issued directly to taxpayers who formally request advice about tax consequences applicable to a specific transaction. These rulings are limited to the taxpayer requesting such advice, but are published for public review and are useful in indicating the approach of the IRS toward a particular fact situation. Private letter rulings are available in **CCH STANDARD FEDERAL TAX REPORTER**, **RIA UNITED STATES TAX REPORTER**, and in **CCH IRS LETTER RULINGS** (KF6277.525.C65x) which are available on the Delaware campus through early 1999.

REVENUE PROCEDURES

Revenue Procedures are official statements of procedure which

Regulations

affect the rights and duties of taxpayers and others under the tax laws and regulations. The Revenue Procedures often contain filing instructions from the IRS. Like Rev. Rul., they are numbered chronologically and are first published in the **INTERNAL REVENUE BULLETIN** and then in the **CUMULATIVE BULLETIN**. Commercial loose-leaf tax services also have Revenue Procedures.

MISCELLANEOUS IRS PRONOUNCEMENTS

The IRS issues a variety of other rulings and advice, e.g., **Notices & Announcements**, **Technical Advice Memoranda (T.A.M)**, **General Counsel Memoranda (G.C.M)** and **Actions on Decisions (A.O.D)**. These are available using the **CCH Internet Tax Research NetWork** and/or **RIA Checkpoint**, both online databases.

JUDICIAL INTERPRETATIONS OF TAX LAWS

While most disputes with the IRS are settled on the administrative level, unsettled disputes may be litigated in U.S. Tax Court, U.S. District Court or U.S. Court of Federal Claims. Appeals from these courts are sometimes heard by various U. S. Courts of Appeals, and, rarely, by the U.S. Supreme Court. These tax cases are reported in a variety of general reporters: **U.S. REPORTS**, **FEDERAL REPORTER**, and **FEDERAL SUPPLEMENT**. Specialized judicial reporters for tax decisions only are: **REPORTS OF THE UNITED STATES TAX COURT** (KF6280.A24 T37) and **REPORTS OF THE UNITED STATES BOARD OF TAX APPEALS** (KF6280.A22 x).

Many U.S. Tax Court decisions are in memorandum form and are reported separately. Memorandum decisions usually involve legal conclusions that, in the court's opinion, are well established and require only a delineation of the facts. Memorandum decisions **do** have precedential value and are published in **CCH TAX COURT MEMORANDUM DECISIONS** (KF6280.A25 x). They also are available in both the **CCH** and **RIA** online databases.

Two commercial judicial reporter series are **CCH U. S. TAX CASES** (KF6280.A28x) and **RIA AMERICAN FEDERAL TAX REPORTS** (KF6280.A27x). These two series report all tax decisions rendered by the Supreme Court, the U.S. Courts of Appeals, the Claims Court, federal district courts, and some state courts. While these series do **not** include U.S. Tax Court decisions, they do provide a convenient source for judicial authority on taxation.

Questions?

Delaware Reference 302-477-2114

Harrisburg Reference 717-541-3934

Ask a Librarian (email) www.law.widener.edu/Law-Library

be used to judge whether a particular statute, treaty, regulation, ruling or judicial decision has been criticized, approved or otherwise commented upon. Pertinent citators are: **CCH STANDARD FEDERAL TAX REPORTER--CITATOR** (KF6285.C65x and online), **FEDERAL TAXES CITATOR** (KF6280.5 P74 2D), **SHEPARD'S FEDERAL TAX CITATOR** (through Lexis), **KEYCITE** (through Westlaw) and **RIA CHECKPOINT CITATOR** (through the online database).

ONLINE TAX RESEARCH

In addition to general statutory and case law databases, both **Lexis** and **Westlaw** offer specialized tax databases. These online tax libraries contain federal and state case law; IRS regulations, revenue rulings and procedures; tax loose-leaf services, periodicals and law reviews, and practice guides. Citators to update tax research include Lexis Shepard's and Westlaw KeyCite.

The **CCH Internet Tax Research NetWork** and **RIA Checkpoint** are two proprietary tax databases to which Widener Law School subscribes and which, therefore, are available **only** to **current** members of the Widener Law community. They are available through the Legal Information Center homepage by clicking on "*Research Databases*" and then on the appropriate link. Each of these tax databases is a complete resource for federal tax research containing both current and archival tax research materials. Since each has some special features, it is best to try them both to see which is best for the work you are doing. Most law firms have only one or the other, so familiarity with each is a plus for the serious tax law researcher. While no password is needed for the CCH product, RIA does require a password. Complete the simple sign-up procedures the first time you log in and a user name and password will be sent to you by email. Once you accept the license agreement, you may select a password you can remember.

The Internal Revenue Service webpage (www.irs.gov) provides the text of the Internal Revenue Code and taxpayer guidance including regulations, rulings and procedures, forms and advice. The full text of the **INTERNAL REVENUE BULLETIN** and the **CUMULATIVE BULLETIN** are on the IRS website.

Taxlinks.com provides a searchable database of rules and procedures. **Taxsites.com** and **Taxplanet.com** are website directories to available Internet tax resources.

CITATORS

With the amount and variety of judicial authority available, a researcher must use a *citator* to help locate information. A citator is a compilation of cross-references to judicial decisions that can