Purpose:

This guide offers a list of primary and secondary tax law resources available at the Barclay Law Library. Information is also provided where the titles may be found in the library. Please check the Library’s “Location Guide” and the online catalog for the current location of sources mentioned in this guide.

Primary Sources:

- U.S. Code
- U.S. Tax Regulations
- Case Law

Secondary Sources:

- Tax Law Loose-leaf services
- Treatises, and other general secondary tax law sources

Other:

- On-line tax law sources (Lexis & Westlaw)
- Other tax law research guides
- Sample Tax Law Citations

Primary Sources:

Primary sources are statements of the law generated by a governmental entity such as a court, legislature, executive agency, governor or president.
1. **Internal Revenue Code**

Title 26 of the United States Code contains the *Internal Revenue Code* ("IRC"). Title 26 is organized by sections (1 - 9834). The sections on a given topic (for example – ‘charitable organizations’) are generally found together. Each section also contains cross-references to related sections. Working with a known IRC section is an efficient method for using the specialized tax law material found in the law library.

- *United States Code (USC)* Title 26 *Internal Revenue Code* Floor 4

- *United States Code Annotated (USCA)* Title 26 *Internal Revenue Code* KF62.5.W4 Floor 4

- *United States Code Service (USCS)* Title 26 *Internal Revenue Code* KF62.5.L3 Floor 4

- *Internal Revenue Code (IRC)* (West, republished annually) KF6368.M474, Floor 5

- *United States Tax Reporter: Internal Revenue Code* KF6285.P74, Floor 5

- *Internal Revenue Acts* (Text & Legislative History), West, annual. KF6301.A3U52 Floor 5

2. **Tax Regulations:**

Tax regulations are issued by the Treasury Department. They are codified in Title 26 of the *Code of Federal Regulations*. Tax regulations implement the objectives of the *Internal Revenue Code* (IRC) by providing the official interpretation of that code by the Treasury Department.

Sources:

- *Federal Tax Regulations*, West, annual. KF6301.A4 Floor 5

- *Code of Federal Regulations* - Title 26 (GPO) Floor 4

Also available online @ http://www.irs.gov/taxpros/article/0,,id=98137,00.html

- *Internal Revenue Bulletin* (GPO) KF6301.A4U48, Floor 5

*Internal Revenue Bulletin* (IRB), a weekly publication, is used to monitor tax code regulations and other Treasury pronouncements. It announces the 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 to the public and tax practitioners.

See official web site @ http://www.irs.gov/irb/

- **Cumulative Bulletin (GPO)**  KF6301.A4U48, Floor 5
  This publication consolidates the contents of the weekly *Internal Revenue Bulletins*. The *Bulletins* are consolidated semiannually into a permanent *Cumulative Bulletin*. See official web site @ http://www.irs.gov/irb/2011-05_IRB/ar17.html

- **Internal Revenue Manual (IRM)**, West, Loose-leaf service, vols. 1-6, KF6301.A4G38, Floor 5
  The manual is a compilation of internal IRS practices and procedures. It includes instructions, guidelines, and delegations of authority which direct the operation and administration of the Internal Revenue Service. Topics include tax administration, personnel, office management, and others.

  Also available in full test at the Internal Revenue Service site: http://www.irs.gov/irm/index.htm
  See also: http://www.taxalmanac.org/index.php/Internal_Revenue_Manual

3. **Case Law**

- **CCH U.S. Tax Cases**. KF6280.A23C6 Floor 5
  This reporter includes cases from the United States Supreme Court, United States Appeals Courts, United States District Courts, United States Court of Claims, United States Claims Court, United States Bankruptcy Court and Miscellaneous Courts.

- **CCH Tax Court Reports** KF6284. C6, Floor 5 (1972 to 2009)
  Tax Court and Tax Court Memorandum decisions. U.S. Tax Court memorandum decisions (T.C.M.) concern fact-based cases with well-settled legal issues. A "memorandum decision" is issued when the chief judge of the U.S. Tax Court believes that the case before it is primarily concerned with the application of existing law or an interpretation of the fact
The Board of Tax Appeals (BTA) was the predecessor of the current Tax Court. BTA cases were published in the *Reports of the United States Board of Tax Appeals* (1924-1942) and the *Board of Tax Appeals Memorandum Decisions* (1929-1942).

The U.S. Tax Court is a specialized trial court that hears only federal tax cases. The U.S. Tax Court issues two kinds of decisions, regular and memorandum. A "regular decision" is one that is presumed to have value as precedent or involves issues that have not previously been considered. "Regular decisions" of the U.S. Tax Court are published by the GPO in a reporter called *Reports of the United States Tax Court*.

4. **Citators**

Citators are used to update tax case citations. They provide parallel citations, subsequent history, and citations to later cases. They also provide citations to IRS interpretations, such as Revenue Rulings or IRS pronouncements. Two useful citators are:


5. **Secondary Sources**

Secondary sources offer an analysis or commentary on primary law. They are used to locate and to explain primary sources of law. These sources do not have the binding authority of primary law.

**Loose-leaf Services**

Tax loose-leaf services are useful for researching changing tax laws, tax regulations and Treasury rulings. The IRC and tax regulations change frequently and the loose-leaf format allows current information to be easily added to the existing materials. Tax law loose-leaf services are printed in special binders. Examples include:
• Standard Federal Tax Reporter (CCH) KF6285.C67, Floor 5
This loose-leaf service serves as a comprehensive federal income tax law library. It provides the complete and current federal income tax rules, organized by Internal Revenue Code sections. The entire set consists of 25 loose-leaf volumes along with updating volumes and finding aids.

Topics include:

- Personal Income - Corporate Income - Business Expenses and Deductions
- Mergers and Acquisitions - Employee Benefit Plans – Tax Accounting
- Partnerships - Foreign Income and Credit - S Corporations
- Exempt Organizations - Capital Gains and Losses - Returns
- Tax-Free Exchanges - Tax Planning Checklists - Procedure and Administration
- Circular 230 - Collections - New Matters - U.S. Tax Cases - Citator Listings - Tax Tables

• Rabkin & Johnson, Federal Income Gift & Estate Taxation, Lexis, KF6335.R33 Floor 5
This resource provides an analysis on a wide variety of federal tax issues relating to income, gifts and estate taxation.

• CCH: Federal Estate & Gift Tax Reports, KF6571.A8C6 Floor 5
This resource provides the full text of the Internal Revenue Code and Treasury regulations regarding federal estate tax, gift tax, and other related matters. It also provides the full text of federal court decisions, IRS rulings, selected private letter rulings, and pending legislation.

• Tax Management Portfolios (BNA) KF6289.A.73 T38 Floor 5
This series of portfolios offers detailed analysis of very specific tax topics involving individuals and business entities.

Texts & Treatise:

Tax treatises provide an overview of specific tax related subjects such as individual income taxation, divorce taxation, taxation of corporations or shareholders, taxation of partnerships and various other tax subjects. Two examples in the Law Library’s collection are:
Tax Dictionaries

Legal dictionaries provide definitions of words in their legal sense. They also refer to cases and other legal sources for authority, and may give examples of the use in different legal situations. They also include abbreviations and acronyms. Useful tax dictionaries include:

- **Richard Westin, Lexicon of Tax Terminology** KF6287.W47, Floor 5
- **Shepard’s Tax Dictionary** (McGraw-Hill)   KF6287.A1 W472, Floor 5

Journals

Articles on tax matters can be found in a broad range of law reviews, legal journals, and periodicals. These resources can be located using the standard print or online journal indexes found on floor 3 of the library and on the Law Library web page. They can also be found on HeinOnline, an electronic service. For assistance in using HeonOnline or finding tax law journals available on either LexisNexis or WestlawNext please see a reference librarian. Sample print titles in the Law Library’s collection include:

- **The American Journal Of Tax Policy** Floor 2
- **The Journal of International Taxation** Floor 2
- **The Journal of Taxation** Floor 2
- **National Tax Journal** Floor 2
- **The Tax Adviser** Floor 2
6. On-Line Sources

The Law Library offers a number of electronic subscriptions to Tax Law services. They are too numerous to list. They are found on the Library’s web page under “Electronic Resources” and “Bureau of National Affairs.” Specific electronic titles can also be found through the library’s online catalog. Please consult with a reference librarian for access to these resources.

Also available to Tax Law researchers are LexisNexis and WestlawNext. However, an authorized password required. For assistance in using either LexisNexis or Westlaw please consult a reference librarian.

**LexisNexis**

Search LexisNexis “By Topic” – *Taxation*.

Lexis has a substantial library of state and federal tax law resources. Standard resources include statutes, cases, regulations, secondary sources, search aids, administrative materials, Internal Revenue documents and litigation resources.

Lexis contains materials published by the Internal Revenue Service in the “Federal Administrative Materials” section which includes the *IRS Manual*, tax regulations, Revenue Rulings, Revenue Procedures, IRS Notices & Announcements, Private Letter Rulings, Technical Advice Memos, General Counsel Memos, Actions on Decisions and Technical Memos.

Lexis also offers a large collection of secondary tax law sources such as loose-leaf services, periodicals, law reviews, texts and tax law practice materials.

**Westlaw**

WestlawNext offers content similar to LexisNexis. It can be found under the “Topics” menu. Secondary tax law sources and litigation materials are also available.
7. **Useful Internet Tax Sites:**

Federal Tax Code (United States Code (USC))  
- Allows you to search the U.S. Code by titles and sections. Searchers can download titles and chapters  
- See Title 26: Internal Revenue Code

*Code of Federal Regulations*  
- Complete text of Title 26: Internal Revenue Code  
- Provides outline of all sections in Title 26

Federal Tax Court Decisions  
Taxsites.com  
- Provides links to other Federal Tax databases including Tax Court Decisions

Internal Revenue Service  
- Internal Revenue Resources

IRS Tax Code, Regulations and Official Guidance  
- Allows you to search Title 26: Internal Revenue Code

Other databases

Duke Law Library: Federal Tax  
- Database for research sources and links for Federal Tax Law

Legalbitstream  
- Provides links to databases of tax case law, IRS materials, and legislation involving tax law

8. **Research Guides**

# SAMPLE TAX CITATIONS

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<th>TO FIND</th>
<th>SAMPLE CITE</th>
<th>USE</th>
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<td>Senate or House Report</td>
<td>Report to accompany H.R. 3838, the Tax Reform Act of 1985</td>
<td><em>Internal Revenue Acts—Texts and Legislative History (West)</em> (1954 to date)</td>
<td>KF 6301 .A3 U52</td>
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<td>Senate or House Document</td>
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<td>Committee Hearing</td>
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<td>Committee Print</td>
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<td>involving tax law, excluding the Tax Court</td>
<td><em>Heune</em>, 16 AFTR 2d 5238 (1965) 65-5072</td>
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<td><em>Glenn</em>, 62 TC 270, Dec. 32,613</td>
<td><em>Tax Court Reporter (CCH)</em> (1972 to date)</td>
<td>KF 6284 .C6</td>
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<td>Citators</td>
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<td><em>Shepard’s Federal Tax Citations</em></td>
<td>KF 6280.5 .S46</td>
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<td>Standard Federal Tax Reporter - Citator Volumes (CCH)</td>
<td>KF 6285 .C67</td>
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<td>Regulations</td>
<td>Reg. §1.162-5</td>
<td>Standard Federal Tax Reporter (CCH)</td>
<td>KF 6285 .C67</td>
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<td>Treasury Decisions</td>
<td>T.D. 7918, 1983-2 C.B. 113</td>
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<td>Private Letter Rulings</td>
<td>PLR 8506050</td>
<td>Tax Notes, Index-Digest Bulletin</td>
<td>KF 6301 .U481</td>
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<td>Technical Memorandum Actions on Decision General Counsel’s Memorandum</td>
<td>TM 1984-071</td>
<td>IRS Positions (CCH) (1984 -)</td>
<td>KF 6300 .A83</td>
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<td>Internal Revenue Manual</td>
<td>IRM 7751 HB (36)43</td>
<td>Internal Revenue Manual</td>
<td>KF 6301 .A4 G38</td>
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<td>(Use index volume or spine of binder to locate applicable sections.)</td>
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<td>Tax Management Portfolios (BNA) Tax Transactions Library (CCH)</td>
<td>KF 6285 .P74</td>
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<td>Newsletters</td>
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<td>Tax Notes (Tax Analyst) (weekly) (1980 to date)</td>
<td>KF 6272 .T39</td>
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<td>Forms (current year only)</td>
<td>990, Schedule A</td>
<td>Tax Management Forms (BNA) Annotated Tax Forms/Practice and Procedure (PH)</td>
<td>KF 6300 .A65</td>
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