

This research guide is designed to assist you in researching taxation issues and in locating taxation resources.

### The Research Flight Plan

- A. Identify the Facts
- B. Identify the Issues
- C. Identify the Appropriate Sources of Law
- D. Identify Other Important Congressional and Agency Interpretive Documents
- E. Identify the Appropriate Analytical Materials
- F. Evaluate the Legal Authorities Found
- G. Develop Conclusions and Recommendations
- H. Communicate Your Recommendations



### A. Identify the Facts

Taxation research is much more fact-grounded than areas such as tort, criminal or constitutional law. Answers to research questions frequently depend on whether a taxpayer falls within or outside of given statutory criteria. Throughout your research, as you begin to find the answers to the issues you are researching, you will need to stop to gather additional facts.

### B. Identify the Issues

After you have collected your beginning set of facts, you should be able to identify an issue that has brought your client to see you. As you begin your research, you will likely find more issues that will need to be addressed.

## C. Identify the Appropriate Sources of Law

The United States Constitution, Amendment XVI, grants the United States Congress the power to lay and collect taxes on income. The Congress is always the source of taxation laws. Unlike other areas of the law that may have a preexisting common law basis, taxation law in the Anglo-American legal system is completely a creature of statute. Consequently, the sources of taxation law you will ordinarily need to research are:

### 1. United States Constitution

- a. United States Code Annotated (Westlaw)
- b. United States Code Service (Lexis)
- c. THOMAS ([Thomas.loc.gov](http://thomas.loc.gov))

### 2. Taxation treaties with other countries

- a. *20 Federal Tax Coordinator 2d* (N.Y.: Research Institute of America, 1977- ). (Westlaw: RIA-FTC)
- b. *Legislative History of United States Tax Conventions*. Buffalo, N.Y.: W.S. Hein , 1986. LAW Library KF6306 .L44 1986
- c. *Tax Treaties* (Chicago: Commerce Clearing House). LAW Library KF6306 .U55
- d. *Internal Revenue Bulletin* (<http://www.irs.gov/irb/>)
- e. Tax Analysts Worldwide Tax Treaties In Force (Lexis: FEDTAX; WWFRCE) (includes non-U.S. tax treaties)
- f. [Legislative History of the United States Tax Conventions](#) (Hein)

### 3. Taxation acts passed by Congress

- a. United States Code (official online version: (<http://uscode.house.gov/pdf/2007/2007usc26.pdf>))
- b. United States Code Annotated (Westlaw)
- c. United States Code Service (Lexis)
- d. RIA Checkpoint (<http://www.lib.fsu.edu/find/databases?dbletter=R>). Scroll down.
- e. CCH Intelliconnect (<http://www.lib.fsu.edu/find/databases?dbletter=C>). Scroll down.
- f. [Internal Revenue Acts of the United States: Revenue Act of 1954 with Legislative Histories and Congressional Documents](#) (Hein)
- g. GPO Access ([www.gpoaccess.gov](http://www.gpoaccess.gov))
- h. THOMAS ([Thomas.loc.gov](http://thomas.loc.gov))

### 4. Agency regulations interpreting those acts.

- a. Code of Federal Regulations ([www.gpoaccess.gov](http://www.gpoaccess.gov)) (Lexis: FEDTAX; FTX-CFR) (Westlaw: REGS)
- b. Federal Register ([www.gpoaccess.gov](http://www.gpoaccess.gov)) (Lexis: FEDTAX; P-REGS) (Westlaw: FR)
- c. Internal Revenue Bulletin (1996-2004 forward: <http://www.irs.gov/irb/>)

- d. Cumulative Bulletin (1995-2002: <http://www.irs.gov/irb/>)
  - e. CCH Intelliconnect (<http://www.lib.fsu.edu/find/databases?dbletter=C>). Scroll down.
5. **Judicial opinions** determining the constitutionality of the statutes, regulations and other agency documents; and interpreting the taxation statutes, regulations, and other Congressional and agency documents.
- a. Tax Court opinions (*United States Tax Court Reports*) (<http://www.ustaxcourt.gov/>)
  - b. Cornell Law School Legal Information Institute, recent judicial decisions, ([http://www.law.cornell.edu/topics/income\\_tax.html](http://www.law.cornell.edu/topics/income_tax.html))
  - c. CCH sets (<http://www.lib.fsu.edu/find/databases?dbletter=C>). Scroll down.
    - i. Tax Court Memorandum Decisions (T.C.M.) (Lexis: FEDTAX;TCM)
    - ii. United States Tax Cases (USTC) (District Court, Court of Appeals, Court of Federal Claims, Supreme Court)
  - d. RIA sets (<http://www.lib.fsu.edu/find/databases?dbletter=R>). Scroll down.
    - i. RIA TC Memorandum Decisions (RIA TC Memo) (Westlaw: FTX-TCM)
    - ii. American Federal Tax Reports (AFTR and AFTR 2d) (District Court, Court of Appeals, Court of Federal Claims, Supreme Court) (Westlaw: RIA-AFTR)
  - e. *Cumulative Bulletin* (United States Supreme Court decisions) (1995-2002: <http://www.irs.gov/irb/>)

## D. Identify Other Important Congressional and Agency Interpretive Documents

### 1. Congressional Documents: Legislative History

You may also need to consult documents produced by and for the United States Congress during the legislative process in order to determine the meaning of a statute and the intent of the Congress in passing the law. Revenue laws are always introduced first in the House of Representatives and considered by the House Ways and Means Committee (<http://waysandmeans.house.gov/>). After a measure is voted on and passed by the House, it is sent to the Senate, where the measure is considered by the Senate Finance Committee (<http://finance.senate.gov/index.html>). The House Committee on Ways and Means and the Senate Finance Committee will usually hold hearings on a revenue bill. Documents prepared by the U.S. Congressional Budget Office, <http://www.cbo.gov/> and the Department of the Treasury, Office of Tax Policy, <http://www.ustreas.gov/offices/tax-policy>, may be considered by these committees. Witnesses who appear at the hearings may provide documents to the committee, too. After hearings have been held, each committee will issue a report. After the Senate passes the measure, differences between the House and Senate versions will be ironed out by a Conference Committee. The House Ways and Means Committee and the Senate Finance Committee together form the Joint Committee on Taxation (<http://www.house.gov/jct/>). The JCT issues *Blue Books* (<http://www.jct.gov/publications.html?func=select&id=9>), explanations of enacted tax legislation.

A very good overview of federal legislative history research may be found at the website of the Law Librarian's Society of Washington, D.C. (<http://www.llsdc.org/attachments/wysiwyg/544/fed-leg-hist.pdf>)

There are many specialized tax legislative histories available:

Reams, Bernard D., et al. *A Guide and Analytical Index to the Internal Revenue Acts of the United States, 1909-1950: Legislative Histories, Laws, and Administrative Documents*. **LAW Library** KF6276 .I57 1921a Index

Seidman, Jacob Stewart. *Legislative History of Federal Income and Excess Profits Tax Laws, 1953-1939*. New York, Prentice-Hall, 1954. **STROZIER LIBRARY** HJ4652 .S4

*Seidman's Legislative History of Federal Income Tax Laws, 1938-1861*. J. S. Seidman. New York: Prentice-Hall. Looseleaf. **STROZIER LIBRARY** HJ4651 .S35 1938

*Federal Income, Gift, and Estate Taxation* (Rabkin & Johnson). Albany: M. Bender, 1953- Looseleaf **LAW Library** KF6365 .R3

*The Tax Reform Act of 1986*. Washington, D.C.: Tax Management, 1986. **LAW Library** KF6461.5 .B8 no.986b (storage)

*Tax Reform 1984: A Legislative History of the Tax Reform Act of 1984: The Law, Reports, Hearings, Debates, and Related Documents*. Bernard D. Reams Jr. Buffalo, N.Y.: W.S. Hein, 1985. **LAW Library** KF6276.557 .A15 1985

*Internal Revenue Acts of the United States: Revenue Acts of 1953-1972 with Legislative Histories, Laws and Congressional Documents*. Compiled by Bernard D. Reams, Jr. Buffalo, N.Y.: W.S. Hein, 1985. Microfiche. **LAW Library** KF6276 .I58 1953-72

*Internal Revenue Acts of the United States: the Revenue Act of 1954 with Legislative Histories, Laws and Congressional Documents*. Compiled by Bernard D. Reams, Jr. Buffalo, N.Y.: W.S. Hein, 1982. Microfiche. **LAW Library** KF6276 .I58 1954

*Internal Revenue Acts of the United States, 1909-1950: Legislative Histories, Laws, and Administrative Documents*. Edited by Bernard D. Reams. Buffalo, N.Y.: W.S. Hein, 1979. Microfiche. **LAW Library** KF6276 .I58 1950-51

Tax Management Inc., *Tax Management—Primary Sources: Series V*. 100-104<sup>th</sup> Congresses. **LAW Library** KF6365 .B883

The 1939 Code history is also published in the *Cumulative Bulletin*, 1939-2, pt. I. **LAW Library** KF6301 .A551

See other handouts for additional information on legislative history research:

Margaret Clark, [Federal Legislative History Research](#)

[University of Michigan Document Center, Legislative History Process](#)

[How a Bill Becomes Law](#)

Richard J. McKinney, Ass't. Law Librarian, Federal Reserve Board, [Internet and Online Sources of U.S. Legislative and Regulatory Information](#)

## 2. Agency Documents

	TD	PR	RP	RR	LTR	TAM	GCM	AOD	TM	Operating Policies
Internal Revenue Bulletin	X	X	X	X						
Cumulative Bulletin	X	X	X	X						
Standard Federal Tax Reporter	X	X	X	X	X					
US Tax Reporter	X	X	X	X	X					
IRS Letter Rulings					X	X	X	X	X	
Mertens	X		X	X						
Rabkin & Johnson	X	X	X	X						
Daily Tax Reporter	X	X	X	X						
CCH IRS Positions								X		
LEXIS	X	X	X	X	X	X	X	X	X	X
WESTLAW	X	X	X	X	X	X	X	X	X	X
CCH	X	X	X	X	X	X	X	X	X	X
RIA	X	X	X	X	X	X	X	X	X	X

TD [Treasury Decisions](#) (final and temporary tax regulations; authoritative)

PR [Proposed regulations](#) (not authoritative)

RP [Revenue procedures](#) (statements of IRS practices and procedures; authoritative)

RR [Revenue Rulings](#) (rulings applying the law to particular facts presented by a taxpayer; authoritative for same factual circumstances unless officially revoked) Also available from TaxLinks, beginning with 1954: (<http://www.taxlinks.com/>)

LR [Letter rulings](#) (limited authoritative value)

- PLR Private Letter Rulings are usually requested from the IRS National Office by a taxpayer before a transaction is completed
- TAM Technical Advice Memoranda concern completed transactions and are issued by the IRS's National Office, usually at the request of an agent during an audit (<http://www.irs.gov/app/picklist/list/writtenDeterminations.html>)
- GCM General Counsel Memoranda are usually issued at the request of the IRS to assist in the preparation of Revenue Rulings and Private Letter Rulings (for those made public by the IRS, see <http://www.irs.gov/foia/article/0,,id=103756,00.html>)
- AOD Actions on Decisions are prepared when the IRS loses a case in court. The AOD recommends what action the IRS should take. (<http://www.irs.gov/app/picklist/list/actionsOnDecisions.html>)
- TM Technical Memoranda examine final regulations.

Interpretive Guidance may also be found in:

- i. Determination Letters: similar to PLRs, but issued by the office of the local IRS district director
- ii. IRS News Releases (<http://www.irs.gov/newsroom/article/0,,id=108500,00.html>)
- iii. IRS Announcements and Notices: published in *Federal Register*; *IRB*. Notices, but not Announcements, also appear in the *CB*.
- iv. Acquiescences and Nonacquiescences are issued when the decision in a case is adverse to the IRS and indicates whether the IRS will follow the decision in cases other than that of the specific taxpayer. Published in *IRB*; *CB*
- v. Internal Revenue Manual (<http://www.irs.gov/irm/>)
- vi. IRS Forms and Instructions (<http://www.irs.gov/formspubs/index.html>)
- vii. Chief Counsel Memoranda
- viii. Miscellaneous Publications

## **E. Use Databases to Find Sources of Law**

**CCH Intelliconnect** (<http://www.lib.fsu.edu/find/databases?dbletter=C>)

**RIA Checkpoint** [Connect Now for first time access.](#) RIA requests your name and email address to set up an account for you.

## **E. Identify the Appropriate Analytical Materials**

Depending on your expertise in the area, you may or may not be able to look immediately at publications containing the sources of law (annotated statutes, the Code of Federal Regulations, agency documents, case reporters). You may need to start your research using analytical materials such as specialized tax services, tax journals and newsletters, and tax textbooks and treatises.

## 1. Finding Analytical Materials--Treatises

**Online Catalog:** Aleph, the **online catalog**, will help you locate books and other materials in the Library. Aleph can be accessed from the FSU Libraries' homepage: <http://www.lib.fsu.edu>. **See handout that explains how to access and effectively search Aleph.**

To find books on your topic, you may want to search the catalog using a combination of **keywords** or by using **subject headings** from the Library of Congress Subject Headings such as:

Income Tax	Letter Rulings	Inheritance and Transfer Tax
Partnership—Taxation	Double Taxation	Taxation
Tax Returns	Corporations—Taxation	Income Tax Deductions

**IndexMaster:** IndexMaster is an electronic collection of **indices** and **tables of contents** (not full-text) from thousands of legal treatises, representing a coalition of more than sixty large and small publishers. Use IndexMaster to identify an analytical treatise on a specific subject. By scanning the index or table of contents of a particular book, you may be able to determine if the book contains information useful for your paper. Connect directly to <http://www.indexmaster.org/> from a Law Library computer. A password is not required. **See handout that explains how to effectively search IndexMaster.**

### **Suggested Treatises:**

Jacob Mertens. *The Law of Federal Income Taxation*. St. Paul, MN: West Group, 1942-. **LAW Library** KF6369 .M4

*Tax Management Portfolios: LAW Library* KF6461.5 .B8. Each portfolio covers a separate topic, such as Limited Liability Companies; Marital Agreements; Revocable Inter Vivos Trusts. Also available through BNA online subscription (see below)

Rabkin and Johnson, *Federal Income, Gift, and Estate Taxation*. Albany: M. Bender, 1953-. Looseleaf. **LAW Library** KF6365 .R3. Also available on Lexis.

Boris I. Bittker and Lawrence Lokken. *Federal Taxation of Income, Estates, and Gifts*. 3d ed. Boston: Warren Gorham & Lamont of the RIA Group, c1999-. **LAW Library** KF6335 .B57 1999

Boris I. Bittker, et al. *Federal Income Taxation of Individuals*. 2d ed. Boston: Warren, Gorham & Lamont. **LAW Library** KF6369 .B58 1995.

Douglas A. Kahn. *Federal Income Tax: A Student's Guide to the Internal Revenue Code*. 4<sup>th</sup> ed. New York: Foundation Press. **LAW Library Reserves** KF6368 .K34 1999

Marvin A. Chirelstein. *Federal Income Taxation: A Law Student's Guide to the Leading Cases and Concepts*. 9<sup>th</sup> ed. New York: Foundation Press, 2002. **LAW Library Reserves** KF6369 .C43 2002

Daniel Q. Posin. *Federal Income Taxation of Individuals with Diagrams for Easy Understanding of the Leading Cases and Concepts*. 5<sup>th</sup> ed. St. Paul, MN: West Group, 2000. **LAW Library** KF6369 .P67 2000

Boris I. Bittker, James S. Eustice, *Federal income taxation of corporations and shareholders*. 6<sup>th</sup> ed. Boston, MA : Warren Gorham Lamont, 1994-2000. **LAW Library** KF6464 .B5 1994

William S. McKee, William F. Nelson, Robert L. Whitmire. *Federal taxation of partnerships and partners*. 2d ed. Boston : Warren, Gorham & Lamont, c1990- . **LAW Library** KF6452 .M26 1990

Gerald A. Kafka and Rita A. Cavanagh. *Litigation of federal civil tax controversies*. 2d ed. Boston, MA : Warren, Gorham & Lamont, 1997. **LAW Library** KF6324 .K34 1997

**Available through CCH Intelliconnect** (<http://www.lib.fsu.edu/find/databases?dbletter=C>)

*Standard Federal Tax Reporter*

*Federal Excise Tax Reporter*

*Federal Tax Service*

*IRS Letter Rulings and IRS Positions*

*Federal Estate and Gift Tax Reporter*

*Tax Treaties Reporter*

*U.S. Master Tax Guide*

*Internal Revenue Manual* (also available at <http://www.irs.gov/irm/>)

**Available through Bureau of National Affairs as newsletters:** (<http://www.law.fsu.edu/library/databases/BNA/index.html>)

*Daily Tax Report*

*E-Commerce Tax Report*

*International Tax Monitor*

*Tax Management Library*

*Tax Management State Tax Library*

*Tax Management Transfer Pricing Report*

*Tax Management Weekly Report*

*Tax Management Weekly State Report*

*Tax Planning International:*

*Asia-Pacific Focus*

*European Union Focus*

*Indirect Taxes*

*Mergers and Acquisitions*

*Review and Forum*

*Transfer Pricing*

*TaxCore*

### **Research Resources:**

William A. Raabe, et al, *West's Federal Tax Research*, 6<sup>th</sup> ed. **LAW Library** KF241 T38 R33 2003.

Gail Levin Richmond, *Federal Tax Research: Guide to Materials and Techniques*, 6<sup>th</sup> ed. **LAW Library** KF241.T38 R5 2002.

Kathryn Fitzhugh, "Federal Income Taxation," Chapter 3, Leah Chanin, *Specialized Legal Research*. **LAW Reference** KF240 .S637 1987.

Robert L. Gardner, et al, *Tax Research Techniques*, 5<sup>th</sup> ed., Revised. **LAW Library** KF 241 T38 S55 2000.

Barbara H. Karlin, *Tax Research*. **LAW Library** KF 241 T38 K37 2000.

## **2. Finding Analytical Materials--Journals and Periodicals**

*Federal Tax Articles: Income, Estate, Gift, Excise, Employment Taxes*. CCH, 1968- . **LAW Library** KF6285 .C6

**HeinOnline**. HeinOnline has journal articles beginning with the first volume of the journal. Westlaw and Lexis journals, for the most part, begin coverage in 1980, as do the online periodical indexes Index to Legal Periodicals and Legal Trac.

**SSRN**. Search by title, author, and/or abstract for forthcoming articles.

## **3. Finding Analytical Materials: Online Taxation Research Guides**

University of Minnesota Law Library, Mary Rumsey & Suzanne Thorpe, [Researching Federal Tax Law](#)

University of Minnesota Law Library, Suzanne Thorpe, [Federal Tax Policy Research](#)

University of Minnesota Law Library, Marci Hoffman, [Researching International Taxation](#)

Cornell Law School Legal Information Institute, [Income Tax](#)

## **4. Tax Forms**

[Reproducible Copies of Federal Tax Forms and Instructions](#). Washington, D.C. Dept. of the Treasury, Internal Revenue Service.

## 5. Citators

**CCH Standard Federal Tax Reporter Citator.** Available through CCH Intelliconnect (<http://www.lib.fsu.edu/find/databases?dbletter=C>). Click on “Citator” in upper left corner of web page.

Lexis – Shepard’s Citations

Westlaw – KeyCite

## 6. Tax Websites

[Federation of Tax Administrators.](#)

[American Bar Association, Tax Section.](#)

[American Institute of Certified Public Accountants](#)

[Tax and Accounting Sites Directory](#)

## 7. Tax Blogs

[TaxProf Blog](#)

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