

## SUBJECT RESEARCH: TAXATION

This brochure will detail the main sources used for tax research and lists their location in the University of Utah S.J. Quinney Law Library.

### T Internal Revenue Code (I.R.C.)

#### Can be found in:

- U.S. Code (any version) Title 26 - Internal Revenue Code (not the easiest place to look) located on the first floor of the law library within any version of the federal statutes (i.e. U.S.C.A. or U.S.C.S.);
- R IA's United States Tax Reporter (upstairs at KF6285.U74); or
- CCH's Standard Federal Tax Reporter (upstairs at KF6280.A2.C6)

### T Treasury Regulations (Reg.)

Regulations reflect the Treasury Department's official interpretation of the IRC. They are published first in the Federal Register, then final and temporary regulations go into the Code of Federal Regulations. Also are sometimes called Treasury Decisions.

Treasury Regulations are always numbered Reg. #.Code Section, e.g. IRC §501 would have regulations numbered Reg. 1.501. The number preceding the period denotes the type of tax law you are dealing with. For example,

- |      |                    |
|------|--------------------|
| 1.   | Income Tax         |
| 20.  | Estate Tax         |
| 25.  | Gift Tax           |
| 31.  | Employment Tax     |
| 301. | Procedural Matters |

### Regs (continued)

#### Can be found:

- in Title 26 of the Code of Federal Regulations ( the C.F.R. is located on the first floor east side of the law library by the federal statutes)
- R IA's United States Tax Reporter (KF6285.U74)
- CCH's Standard Federal Tax Reporter (KF6280.A2.C6)

If you use RIA or CCH, look up the Code section first, then right after the code section it will have the regulations, and often will include temporary or proposed regulations as well.

Note: Make sure the regulation you are looking at is current. If you are in the CFR, make sure you update it (they can be a year out of date). If you are using a commercial service like RIA or CCH, check the date at the bottom of the page, it will tell you when that page was published so you can get an idea of the currency.

#### Temporary and Proposed Regulations

You may see references to temporary regulations. Temporary regulations are regulations that the Treasury Department does not think require public comment. They are in the C.F.R. and have a T in their number (example: 601.6111-1T)

Proposed Regulations can be found in the Federal Register (located first floor, in the northwest corner of the compact shelving) as well as the Internal Revenue or Cumulative Bulletin (KF6301.A4), or CCH's Standard Federal Tax Reporter US Tax Cases Advance Sheets Volume (KF 6280.A2.C6).

### T Revenue Rulings (Rev. Rul.)

These are official pronouncements of the IRS in response to a specific fact situation, generally presented by a taxpayer. The first number of the ruling refers to the year the ruling was issued, e.g., Rev. Rul. 90-45 was issued in 1990.

### Rev. Rul. (continued)

#### Can be found:

- in Internal Revenue or Cumulative Bulletin (full-text) (KF 6301.A4 C85); or
- they are also published in RIA publications (see KF 6285.F45 Vol. 28, or KF 6285.U74 Vol. 16), but are easier to locate in the Bulletin.

Note: You can check the status of a Revenue Ruling by checking the Finding List of Previously Published Rulings in the front of each Cumulative Bulletin and in the back of the Internal Revenue Bulletins (they will tell you the time period covered), but the easier way is to Shepardize the ruling in Shepard's Federal Tax Citation (KF 6280.5 S46).

### T Revenue Procedures (Rev. Proc.)

Pronouncements are issued periodically regarding the internal practices and procedures of the IRS. These generally tell taxpayers how to present information to the IRS and how to handle matters before the Service. For example, a revenue procedure would tell you how to request a change of accounting method or period. Again the first number refers to the year the Rev. Proc. was issued. These are always changing, so make sure you have the most current.

#### Can be found:

- in Internal Revenue Bulletin or Cumulative Bulletin; or
- they will be referred to by the commercial services and then take the Revenue Procedure number and locate it in the Bulletin.

### T Private Letter Rulings (PLR)

Private letter rulings are issued in response to a request by a taxpayer for the position of the national office of the IRS on a specific tax issue with a specific set of facts. Private letter rulings are not published by the IRS in any official collection. The first two numbers of a private letter

ruling indicate the year in which the ruling was issued.

### PLRs (continued)

#### Can be found:

- in the CCH set called I.R.S. Private Letter Rulings (KF6301.A4.C65); or
- Journal of Taxation references these as well as commercial services

### T Case Law

Cases may be found in several different reporters including specialized tax reporters and the federal reporter system. How you locate the specific case you are interested in will depend on the information you already have.

If you want to find cases about a particular subject, and you

#### **1) know the code section:**

##### use:

- the annotations in USCA or USCS;
- check the analysis after your code section in
  - RIA's U.S. Tax Reporter (KF6285.U74),
  - CCH's Standard Federal Tax Reporter (KF6280.A2.C6); or
- look in the Federal or Decennial Digests.

#### **2) don't know the code section or much about the topic:**

- try starting with a book like RIA's Federal Tax Coordinator 2nd (index at beginning of set) (at KF 6285.F45 or through the Law Library web page;
- use one of BNA's Tax Management Portfolios (separate index in little blue notebook at end of set)(KF 6352.B87 or through law library web page;
- Merten's Law of Federal Income Taxation (KF 6357.M45); or
- try a periodical search (enter keywords of choice)(indexes available through the law library web page on second floor southeast corner)

**3) if you have a cite and are just trying to locate the case, use the following charts:**

Tax Court Regular Decisions

(deal with new or unusual points of law)

if your cite looks like:                      look in:                      located at:

98 T.C. 203	U.S. Tax Court Decisions	KF6280.A2.U 43.C63
89-1 U.S.T.C. ¶ 9217	CCH U.S. Tax Cases	KF 6280.A2.C63
106 T.C. ¶106.15	RIA Tax Court Reported Decisions	KF 6280.A2.T28

Memorandum Decisions

(application of existing law or interpretation of factual setting)

1993 RIA Memo T.C. ¶ 93,380	RIA Tax Court Memorandum	KF 6280.A22 T28m
63 T.C.M. 48,022	CCH Tax Court Memorandum Decisions	KF 6280.A2 C65

You may also see a cite that looks like 75 AFTR 2d 95-1102. If so, this is a case in the American Federal Tax Reports, which reports federal and state tax decisions. The reporter set is located at KF 6280.A52.

Note: The Cumulative or Internal Revenue Bulletin will tell you if the IRS will acquiesce in the decision or not.

**T Notices**

Guidance is put out by the IRS with regard to

miscellaneous topics. Notices can be found in the Cumulative or Internal Revenue Bulletin - first two numbers refer to year issued (KF 6301.A4).

**GENERAL RESEARCH COMMENTS**

**Recent Information** - For the most recent pronouncements or events, a good printed source is Tax Analyst's Tax Notes (weekly) (located in the periodical section, second floor east side - alphabetically, with current issues in the Howell faculty library).

Other good sources include:  
**IRS Publications** - Excellent tool for explaining rules and law with regard to common tax questions in a general manner. Obviously written from the government's point of view.

- Can be found:
- current publications are at T22.44/2: pub. # (northwest compact shelving) with past years at T22.44/2:1194 and the past years have a index for use in locating the publication numbers ; or
  - CCH IRS Publications KF 6301.A16.C65

**IRS Forms**

Most can be photocopied and filed.

- Can be found:
- In paper at Tax Management IRS Forms (KF6366.T29); or current year is also in the Reference Room at KF 6335.A65 R47; or
  - on the internet at the U.S. Treasury's web site <http://www.irs.ustreas.gov/prod>.

Those that cannot be photocopied will state such on the form. If they can't be photocopied, you can pick up a form from the IRS Forms Office on 465 S. 400 E, Salt Lake City.

**Internal Revenue Manual** (Abridged) (KF6352.B87)

**Commercial Tax Services**

T BNA Tax Management Portfolios Portfolios discussing a particular area of the tax law in some depth. A very good way to learn the nuts a bolts of a particular area in a short period of time. Available at the University of Utah S.J. Quinney Law Library in paper (KF6352.B87) and through the law library web page.

T RIA Federal Tax Coordinator 2d An excellent research tool. The index is quite comprehensive and the whole service is well designed. Very comprehensive and good to use for getting into Revenue Rulings. Available at KF 6285.F45 or through the law library web page.

T CCH Standard Federal Tax Reporter CCH is organized by code section. Thus, if you know the code section you are researching, you have a simple way of getting into this service. Available at KF 6280.A2.C6 or through the law library web page.

T Merten's Law of Federal Income Taxation. Seems a very comprehensive income tax service, well suited to in-depth research of an issue. Available at KF 6357.M45

**Making sure your research is up to date**

- You can Shepardize almost every type of taxation item you want in the Shepard's Federal Tax Citations (KF6280.5 S46)
- You can also Shepardize regulations in Shepard's Code of Federal Regulations located at the Shepard's Apron Table on the first floor just left of the tree)
- You can check and make sure your cases are still good law in CCH's Standard Federal Tax Reporter Citator (KF 6280.A2.C6) or RIA Citator 2nd Series (KF 6282.5 F544).

As always, if you run across any problems or questions, consult with a Reference Librarian.

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