

Hugh & Hazel Darling Law Library

UCLA School of Law

Research Guide Series

FEDERAL TAX

RESEARCH: DOCUMENTS & RESOURCES

The following guide describes the main types of federal income tax documents and indicates the most common resources for locating them.

NOTE: When using LexisNexis, you can search for the appropriate database by using the database menus in that system or by using the “shortcut” database names provided in this guide. To use these shortcuts, click on the “Search” tab and then click on “by Dot Command” in the red search bar. Next type the source names into the search box exactly as listed and then click the “Go” button. You can then search as you normally would.

The Website noted as *RIA Checkpoint* is subscription-based and requires UCLA IP addresses for access (see: <http://www2.library.ucla.edu/service/1997.cfm> for information about off-campus access).

I. INTERNAL REVENUE CODE (IRC)

Federal tax statutes are codified in Title 26 of the United States Code. Title 26 is commonly referred to as the *Internal Revenue Code* (IRC). The first IRC was passed in 1939. The IRC of 1939 was then comprehensively revised by, and replaced by, the IRC of 1954. The current version of the IRC is the IRC of 1986. The Tax Reform Act of 1986 substantively amended the IRC of 1954, so the statute was renamed the IRC of 1986.

- A. *United States Code (USC)*, Title 26. (Also: *United States Code Annotated (USCA)* and *United States Code Service (USCS)*). (All are in the East Reading Room).

LOCATION:

Library: *USC:* KF 62 1994 A2
USCA: KF 62 1927 W47
USCS: KF 62 1975 U5
LexisNexis: FEDTAX;USCS
Westlaw: FTX-USCA database
Internet: <http://www.law.cornell.edu/uscode/>; or
<http://uscode.house.gov/search/criteria.shtml>

1. *CCH Standard Federal Tax Reporter* (Chicago, Ill.: Commerce Clearing House, 1945 - .)

LOCATION:

Library: KF 6285 S73 (Level 2)





2. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990-)
LOCATION:
Library: KF 6285 A1 U58 (Level 2)
Westlaw: RIA-USTR database
Internet: <http://uclibs.org/PID/83737> (*RIA Checkpoint-UCLA* only)

II. TREASURY REGULATIONS (TREAS. REG.)

The Internal Revenue Service is a bureau of the Department of the Treasury and is under the direction of the Commissioner of Internal Revenue. IRC Sec. 7805(a) grants the Secretary of the Treasury the authority to promulgate rules and regulations necessary for the enforcement of the tax laws. There are two kinds of regulations: general and legislative. General (or “interpretive”) regulations are issued under the IRS’s general authority to interpret the language of the IRC; they are subject to challenge if they do not reflect congressional intent. Legislative regulations are authorized by Congress to provide the substantive requirements of a specific IRC provision. Legislative regulations carry nearly the same authority as the IRC itself.

A. *Proposed Regulations*

At least 30 days before a regulation is published in final form, it must be issued in proposed form, allowing the public time to issue comments on it. Proposed regulations are published in the *Federal Register*. It can take months or years before a proposed regulation is adopted as a final regulation. Neither the IRS nor the courts are bound by proposed regulations; however, they can be useful in indicating the IRS’s position.

1. *Federal Register*. (Washington: Office of the Federal Register, National Archives and record service, 1936- .)
LOCATION:
Library: KF 70 A2 (Level M)
2. *Internal Revenue Bulletin/Cumulative Bulletin* under “Notice of Proposed Rulemaking.” (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)
LOCATION:
Library: KF 6282 A2 I495 (Level 2)
3. *CCH Standard Federal Tax Reporter*. (Chicago, Ill.:Commerce Clearing House, 1945 - .)
LOCATION:
Library: KF 6285 S73 (Level 2)
4. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)
LOCATION:
Library: KF 6285 A1 U58 (Level 2)
5. LexisNexis: FEDTAX;P-REGS





6. Westlaw: FTX-REG database

B. *Final Regulations*

Final Regulations are issued as *Treasury Decisions* (T.D.) and are first published in the *Federal Register*. They are officially cited as Title 26 of the *Code of Federal Regulations*.

1. *Federal Register*. (Washington: Office of the Federal Register, National Archives and record service, 1936- .)

LOCATION:

Library: KF 70 A2 (Level M)

Internet: <http://www.gpoaccess.gov/fr/>

2. *Internal Revenue Bulletin/Cumulative Bulletin* (as T.D.). (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)

LOCATION:

Library: KF 6282 A2 I495 (Level 2)

3. *CCH Standard Federal Tax Reporter*. (Chicago, Ill.: Commerce Clearing House, 1945 - .)

LOCATION:

Library: KF 6285 S73 (Level 2)

4. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)

LOCATION:

Library: KF 6285 A1 U58 (Level 2)

Internet: <http://uclibs.org/PID/83737> (*RIA Checkpoint-UCLA* only)

5. LexisNexis: FEDTAX;REGS

6. Westlaw: FTX-REG database

C. *Temporary Regulations*

The IRS occasionally issues *Temporary Regulations* in response to change in the IRC or in its interpretation. *Temporary Regulations* are effective upon publication, but the IRS must simultaneously issue the Regulations in proposed form. *Temporary Regulations* automatically expire three years after issuance. Taxpayers should follow *Temporary Regulations* as if they were final.

1. *Federal Register*. (Washington: Office of the Federal Register, National Archives and record service, 1936- .)

LOCATION:

Library: KF 70 A2 (Level M)

Internet: <http://www.gpoaccess.gov/fr/>





2. *Internal Revenue Bulletin/Cumulative Bulletin* (as T.D.). (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)
LOCATION:
Library: KF 6282 A2 I495 (Level 2)
3. *CCH Standard Federal Tax Reporter*. (Chicago, Ill.: Commerce Clearing House, 1945- .)
LOCATION:
Library: KF 6285 S73 (Level 2)
4. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)
LOCATION:
Library: KF 6285 A1 U58 (Level 2)
Internet: <http://uclibs.org/PID/83737> (*RIA Checkpoint-UCLA* only)
5. LexisNexis: FEDTAX;REGS
6. Westlaw: FTX-REG database

III. IRS RULINGS AND PRONOUNCEMENTS

The IRS issues various types of rulings and pronouncements, some of which are officially published by the IRS (in the *IRS Bulletin*) and may be cited as precedent and some of which are not officially published and cannot be cited as precedent.

A. *Treasury Decisions (T.D.)*

Treasury Decisions are used to adopt regulations and provide helpful background information on those regulations. They are officially published in the *IRS Bulletin*.

1. *Internal Revenue Bulletin/Cumulative Bulletin*. (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)
LOCATION:
Library: KF 6282 A2 I495 (Level 2)
2. LexisNexis: FEDTAX;CB
3. Westlaw: FTX-TD database

B. *Revenue Rulings (Rev.Rul.)*

A *Revenue Ruling* is an official pronouncement of the IRS's National Office that applies the IRC and Regulations to a particular set of facts. The Ruling is usually written in response to a taxpayer request. A *Revenue Ruling* may be revoked or amended at any time; they are not final and conclusive. They do not carry as much authoritative weight as *Treasury Regulations*, but they may be cited as precedent. A *Revenue Ruling* is identified by the last two digits of





the year in which it was issued and then by the sequential number for that year (e.g., Rev. Rul. 90-15 indicates the 15th ruling from 1990).

1. *Internal Revenue Bulletin/Cumulative Bulletin*. (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)
LOCATION:
Library: KF 6282 A2 I495 (Level 2)
2. *CCH Standard Federal Tax Reporter*. (Chicago, Ill.: Commerce Clearing House, 1945- .)
LOCATION:
Library: KF 6285 S73 (Level 2)
3. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)
LOCATION:
Library: KF 6285 A1 U58 (Level 2)
Internet: <http://uclibs.org/PID/83737> (RIA Checkpoint-UCLA only)
4. *Tax Notes*. (Washington, D.C.: Tax Analysts and Advocates, 1972- .)
LOCATION:
Library: KF 6272 T392 (Level 2)
LexisNexis: FEDTAX;TNT
5. LexisNexis: FEDTAX;CB
6. Westlaw: FTX-RR database

C. *Revenue Procedures (Rev.Proc.)*

A *Revenue Procedure* is an official statement by the IRS about the practices and procedures to be followed by taxpayers or by the IRS. It may be cited as precedent.

1. *Internal Revenue Bulletin/Cumulative Bulletin*. (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)
LOCATION:
Library: KF 6282 A2 I495 (Level 2)
2. *CCH Standard Federal Tax Reporter*. (Chicago, Ill.: Commerce Clearing House, 1945- .)
LOCATION:
Library: KF 6285 S73 (Level 2)
3. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)
LOCATION:
Library: KF 6285 U1 A58 (Level 2)
Internet: <http://uclibs.org/PID/83737> (RIA Checkpoint-UCLA only)





4. *Tax Notes*. (Washington: Tax Analysts and Advocates, 1972- .)
LOCATION:
Library: KF 6272 T392 (Level 2)
LexisNexis: FEDTAX; TNT
5. LexisNexis: FEDTAX; CB
6. Westlaw: FTX-RP database

D. *Private Letter Rulings (Priv.Ltr.Rul.; LTR)*

The IRS's National Office issues *Private Letter Rulings*, also called "*Letter Rulings*," in response to a taxpayer's request for the IRS's interpretations of the IRC and regulations regarding a particular situation (usually a prospective transaction). *Letter Rulings* are not binding on the IRS and cannot be cited as precedent, but they can provide useful information on how the IRS may treat a similar transaction. They are numbered by the year, week and order of issuance (e.g., LTR 923242 indicates the 42nd ruling issued in the 32nd week of 1992).

1. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990-.)
LOCATION:
Library: KF 6285 A1 U58 (Level 2)
Internet: <http://uclibs.org/PID/83737> (*RIA Checkpoint-UCLA* only)
2. *Tax Notes* (summaries). (Washington: Tax Analysts and Advocates, 1972- .)
LOCATION:
Library: KF 6272 T392 (Level 2)
LexisNexis: FEDTAX;TNT
3. LexisNexis: FEDTAX;PLR
4. Westlaw: FTX-WD database

E. *Actions on Decisions (AOD)*

An *Action on Decision* (AOD) is a legal memorandum issued by the IRS Chief Counsel's office whenever a court, other than the U.S. Tax Court, rules against the government in a case. The AOD recommends the action the IRS should take in response to the decision.

1. *Internal Revenue Bulletin/Cumulative Bulletin*. (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)
LOCATION:
Library: KF 6282 A2 I495 (Level 2)
2. *CCH Standard Federal Tax Reporter*. (Chicago, Ill. : Commerce Clearing House, 1945- .)
LOCATION:
Library: KF 6285 S73 (Level 2)





3. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)
LOCATION:
Library: KF 6285 A1 U58 (Level 2)
Internet: <http://uclibs.org/PID/83737> (*RIA Checkpoint-UCLA* only)

4. LexisNexis: FEDTAX;AOD

5. Westlaw: FTX-AOD database.

F. *Technical Advice Memoranda (Tech.Adv.Mem.; TAM)*

When an IRS district office requests technical advice relating to an audit or refund claim, the IRS national office responds by providing *Technical Advice Memoranda (TAM)* that offer guidance on applying the tax law to a transaction that has already occurred. The TAM applies only to the taxpayer whose audit or refund claim was in question. However, they may be useful to other taxpayers in providing the IRS's position in a given area. TAMs are not included in any official IRS publication.

LOCATION:

LexisNexis: FEDTAX;PLR

Westlaw: FTX-WD database

G. *Technical Memoranda (TM)*

Technical Memoranda (TM) are government documents that explain the rationale behind *Treasury Decisions*. They generally provide background information on regulations.

LOCATION:

LexisNexis: FEDTAX;TM

Westlaw: FTX-TM database

H. *General Counsel Memoranda (GCM; Gen.Couns.Mem.)*

General Counsel Memoranda (GCM) provide the reasoning used in *Revenue Rulings*, *Technical Advice Memoranda*, and *Private Letter Rulings*.

1. *Tax Notes*. (Washington: Tax Analysts and Advocates, 1972- .)
LOCATION:
Library: KF 6272 T392 (Level 2)
LexisNexis: FEDTAX;TNT

2. LexisNexis: FEDTAX;GCM

3. Westlaw: FTX-GCM database





I. *Acquiescences (Acq.)*

When the U.S. Tax Court issues a regular decision that is adverse to the IRS, the Commissioner may announce an acquiescence or nonacquiescence in the decision on a particular issue. An acquiescence means that the IRS will follow the decision in similar situations. Occasionally, the IRS will modify or revoke an acquiescence, with the change taking effect retroactively. A nonacquiescence means that the IRS may continue to contest similar disputes. In addition, the Commissioner may choose to remain silent and not issue an acquiescence or nonacquiescence.

1. *Internal Revenue Bulletin/Cumulative Bulletin*. (Washington: Department of the Treasury, Internal Revenue Service, 1919-1921, 1922-1968, 1969- .)

LOCATION:

Library: KF 6282 A2 I495 (Level 2)

2. *Bulletin Index-Digest* (notes acquiescence or nonacquiescence under the “Finding List of Decisions of the Tax Court” and under the “Finding Lists for Revenue Rulings”). (Washington: Department of the Treasury, Internal Revenue Service, 1953- 1993.)

LOCATION:

Library: KF 6362.3 I5 (Level 2)

3. **LexisNexis:** (provides acquiescence/nonacquiescence tables): FEDTAX;CB

J. *IRS Publications*

IRS Publications are issued to assist taxpayers. Although they may contain useful information, the Publications do not cite to authority and should not be relied upon by researchers. In addition, the information in the Publications is written from the point of view of the government.

LOCATION:

Internet: <http://www.irs.gov/formspubs/>

Westlaw: FTX-IRSPUBS database

LexisNexis Selected Publications: FEDTAX;TNT PUB

K. *IRS Notices*

The IRS issues *Notices* relating to items of general importance.

1. *CCH Standard Federal Tax Reporter*. (Chicago, Ill.: C.C.H., 1945- .)

LOCATION:

Library: KF 6285 S73 (Level 2)

2. *RIA United States Tax Reporter*. (N.Y.: Research Institute of America, 1990- .)

LOCATION:

Library: KF 6285 A1 U58 (Level 2)





3. LexisNexis: FEDTAX;CB
4. Westlaw: FTX-ANN database

L. *Internal Revenue Manual (I.R.M.)*

The *Internal Revenue Manual* provides the IRS's internal procedures and guidelines. It is available in an *Administrative Series* and in an *Audit Series*.

1. *CCH Internal Revenue Manual*. (Chicago: Commerce Clearing House, 1973- .)
LOCATION:
Library: KF 6320 A6 C64 (Level 2)
2. LexisNexis: FEDTAX;IRSMAN
3. Westlaw: FTX-IRM database

M. *Forms*

The IRS issues many official tax forms.

LOCATION:

Internet: <http://www.irs.gov/formspubs/>

IV. TAX COURT DECISIONS

The U.S. Tax Court, a federal trial court that specializes in tax disputes, issues two types of decisions: *Memorandum Decisions* and *Regular Decisions*.

A. *Tax Court Memorandum Decisions (T.C.Memo)*

The U.S. Tax Court generally issues *Memorandum Decisions*, as opposed to regular decisions, when the decisions are mere repetitions of prior rulings or applications of existing law. These *Memorandum Decisions* are not officially published; however, they may consider relevant points of law and so should not be ignored by the researcher.

1. *CCH Tax Court Reporter*. (Chicago, Ill.: Commerce Clearing House, 1957- .)
LOCATION:
Library: KF 6285 U54 (Level 2)
2. *CCH Tax Court Memorandum Decisions* (summaries). (Chicago, Ill.: Commerce Clearing House, 1942- .)
LOCATION:
Library: KF 6280 A2 U556 (Level 2)
3. LexisNexis: FEDTAX;TCM





4. **Westlaw:** FTX-TCT database

B. *Tax Court Regular Decisions*

The Tax Court issues a *Regular Decision*, which is officially reported, when the decision involves a new or unusual point of law.

1. Published by the GPO in the *United States Tax Court Reports*. (Washington: U.S. Government Printing Office, 1942- .)

LOCATION:

Library: KF 6280 A2 U55 (Level 2)

2. *CCH Tax Court Reporter* (summaries). (Chicago, Ill.: Commerce Clearing House, 1957- .)

LOCATION:

Library: KF 6285 U54 (Level 2)

3. **LexisNexis:** FEDTAX;TC

4. **Westlaw:** FTX-TCT database

