Introduction

Research in the area of federal taxation makes extensive use of both primary and secondary resources. The legislative, administrative and judicial branches of the federal government produce primary authority in the form of statutes, treaties, regulations, rulings and decisions. Secondary sources consist of unofficial publications such as treatises, tax services and periodical literature. Secondary materials may be used to locate, explain, analyze and interpret primary tax resources. This guide highlights many of the commonly used tax reference resources.

Tax Research Guides

The following address the intricacies of researching issues of federal taxation. As tax research is complex, consulting one of the following may be helpful for the first time tax researcher.


Specialized Legal Research (Leah F. Chanin et al. eds. 1987-). [KF240 .S64 1987]

Tax Treatises

A great starting point in tax research is a treatise offering analysis and citations to primary resources. A simple catalog search is the best manner of locating a treatise on a particular topic. Federal Income Taxation of Individuals by Boris Bittker et al. [KF6369 .B57 2002] and the U.S. Master Tax Guide [KF6356.2 .C7] are excellent comprehensive treatises.

Loose-leaf Services

Loose-leaf services are hybrid research tools that bring together primary and secondary materials, providing access to statutes, regulations and excerpts from Congressional reports, administrative rulings and references to judicial decisions, and that provide analysis and practical explanations for complex issues.


Mertens's Law of Federal Income Taxation [KF6365 .M44]: arranged by subject, covering income tax only.
There are three distinct Internal Revenue Codes: the 1939 Code, the 1954 Code and the 1986 Code. The 1986 code, as amended, is the present law. The Internal Revenue Code is Title 26 of the current United States Code.


United States Code Annotated [Ref: KF62.5 .W4]

United States Code Service [KF62.5 L38]

Standard Federal Tax Reporter [KF6280 .A2 C6]: volumes 1-19 and in the companion volumes marked “Internal Revenue Code I and II.”


Legislation

Congressional Index [Ref: KF49 .C6]


Administrative Law Sources

The Treasury Department has statutory authority to interpret and administer the Internal Revenue Code and has delegated to the Internal Revenue Service (herein, “IRS”), a division of the Treasury Department, the authority to oversee the implementation of the Internal Revenue Code. There are four key pronouncements promulgated by the IRS and the Treasury Department: regulations, revenue rulings, revenue procedures and letter rulings.

Regulations (C.F.R. Title 26) [Ref: KF70 .A3]

Regulations are laws made by an executive branch agency under the authority of a statute passed by Congress. Regulations are first published in the Federal Register. The Treasury Department issues three types of administrative regulations: proposed, temporary and final. Temporary regulations are issued to provide guidance to tax payers on new tax provisions. They do not require a comment period and are effective immediately upon publication. Final and temporary regulations are first published as Treasury Decisions, which are recognized by a four digit citation, i.e. T.D. 8860 and a description of the purpose and content of the new regulation. Upon codification, regulations are assigned a prefix corresponding to the type of tax provision as indicated.
Revenue Rulings (Rev. Rul.)

Revenue Rulings are official declarations made by the IRS stating its view of how the tax law applies to a specific set of facts. Such rulings have precedential value for taxpayers with analogous fact patterns.

*Standard Federal Tax Reporter* [KF6280 .A2 C6]


Revenue Procedures (Rev. Proc.)

Revenue Procedures are statements made by the IRS concerning inside IRS practices and procedures that may or may not affect the rights or duties of a tax payer under the Internal Revenue Code.

*Standard Federal Tax Reporter* [KF6280 .A2 C6]


Letter Rulings (Private Letter Rulings, P.L.R.)

Private Letter Rulings are written statements issued to a tax payer by the IRS which interpret and apply the tax laws to the tax payer’s specific set of proposed facts. They are similar to Revenue Rulings but are relied upon as precedent only by the tax payer to whom the ruling is issued.

*IRS Letter Rulings* [KF6301 .A56 C73]

General Counsel Memoranda (GCM)

General Counsel Memoranda are declarations made by the Chief Counsel explaining reasoning used for revenue rulings, private letter rulings and technical advice memoranda. They hold no precedential authority but are guides to understanding the intent behind IRS positions.

*IRS Positions Reporter* [KF6301 .A4 1981 (updated through 1990)]


T.A.M. are written guidance provided by the IRS upon the request of an IRS District Director or Area Director of Appeals. A TAM responds to a technical or procedural question that develops during the examination of a tax payer’s return. A TAM only addresses issues that are covered by previously published authority, such as a regulation, revenue ruling or other precedent. A TAM is similar to a Letter Ruling; however, they are in response to completed tax payer transactions and hold no precedential authority for tax payers other than the intended tax payer.

*IRS Letter Rulings* [KF6301 .A56 C73]
Judicial Sources

Five federal courts have jurisdiction over disputes between taxpayers and the government. All tax cases are tried in one of the United States Tax Court, the United States District Court or the United States Court of Federal Claims for the taxpayer's geographical residence. Appeal from the Tax and the District courts is to the United States Court of Appeals. Appeal from the Court of Federal Claims is to the Court of Appeals for the Federal Circuit. The Tax Court issues two types of decisions, regular and memorandum decisions. Regular decisions involve new or unusual points of law; memorandum decisions involve established legal issues and interpretations of fact.

Tax Court Decisions (Regular): Tax Court Reporter [KF6280 .A2 C6]


United States Supreme Court Tax Decisions: United States Reports, Supreme Court Reporter, United States Supreme Court Reports Lawyer's Edition, and United States Tax Cases [KF6280 .A2 C6].

Periodicals and Tax Treaties

Researching periodical literature is a good way to find commentary and scholarly discussions involving tax issues. For guidance locating journal articles, please see the Research Guide: Selected Elements of Basic Legal Research. For guidance locating tax treaties, please see the Research Guide: Researching Treaties and Agreements.

Internet Sources


Transactional Records Access Clearinghouse source for nonpartisan information about the IRS: http://trac.syr.edu/tracirs/

ABA Tax Section: http://www.abanet.org/tax/sites.html


Source of links to various tax policy resources: http://www.taxsites.com/policy.html

Comprehensive source of tax research materials: http://www.legalbitstream.com/

Excellent site for tax forms: http://www.1040.com/site/

Revised 5/19/10