

GUIDE TO BASIC TAX RESEARCH

Understanding tax research requires knowledge of the array of tax law sources (code, regulations, various administrative materials and rulings, cases, etc.) and how they fit together. But that is only half the battle. In addition, a researcher needs at least passing familiarity with where these sources can be found. Today, these resources are easier to locate using online resources. Confounding this second challenge is the fact that — in an attempt to carve a niche in the lucrative tax research market — multiple commercial publishers take the same basic information (code, regulations, various administrative materials and rulings, cases, etc.) and add their own proprietary twists. Describing in detail those various twists is beyond the scope of this research guide. Instead, the intent here is solely to introduce the most common tax sources and describe the most common alternatives for finding those sources at Notre Dame and in the “real world.”

This guide is necessarily of limited scope and covers only selected electronic tax sources.

Specialized Reporters

An indispensable starting point for tax research is a reporter that specializes in tax materials. These reporters generally fall into two schemes: those organized by **IRC section** and those organized by **subject**.

A. Specialized reporters organized by IRC section

1. RIA *United States Tax Reporter* – [Westlaw](#) (type the title in the search box and select the title when it appears) (see image at top of next page)

- √ Full text searchable
- √ Table of Contents allows browsing

2. *Standard Federal Tax Reporter* – access through [IntelliConnect](#) website (see image at bottom of next page). The current reporter is located under the “Federal Tax” link and then under “Federal Tax Editorial Content.”

Arrangement:

- √ Text of each **Code section** is followed by:
 - Text of corresponding **regulations** (final and temporary)
 - Editorial **explanation** of IRC section and regs
 - **Annotations** listing citations to revenue rulings, revenue procedures, cases, and letter rulings interpreting the IRC section

Features:

- √ Full-text searchable
- √ Subject index
- √ IRS forms and publications
- √ Checklists
- √ Various practice oriented tools

Home > Secondary Sources > Tax Secondary Sources > Research Institute of America (RIA) > Federal Taxation (RIA) > United States Tax Reporter (RIA)

United States Tax Reporter - All (RIA)

[Add to Favorites](#) [Copy link](#)

Browse Table of Contents below or search above. [?](#) [X](#)

- Select all content - No items selected - Clear Selection
- IRC SS 0-500
 - IRC SS 501-1000
 - IRC SS 1001-1500
 - IRC SS 1501-2000
 - IRC SS 2001-2500
 - IRC SS 2501-3000
 - IRC SS 3001-3500
 - IRC SS 3501-4000
 - IRC SS 4001-4500
 - IRC SS 4501-5000
 - IRC SS 5001-5500
 - IRC SS 5501-6000
 - IRC SS 6001-6500
 - IRC SS 6501-7000
 - IRC SS 7001-7500
 - IRC SS 7501-8000
 - IRC SS 8001-8500
 - IRC SS 8501-9000
 - IRC SS 9001-9500
 - IRC SS 9501-9999

Wolters Kluwer Law & Business Search/Browse: Product Launch | Document Tray [0] | History | Saved Searches | Practice Area | Preferences | Help | Log Out

all content [Advanced Search](#)

Home **Browse** [Research Folders](#) [Citations](#) [Tracker News](#) [Citor](#)

Browse [Tree View](#) | [Library View](#)

My Favorites [+](#)
Click diamonds (◇) to add favorites

All Content (Practice Areas)

- Tax News, Journals and Newsletters
- Federal Tax
 - Federal Tax Editorial Content
 - U.S. Master Tax Guide (2019)
 - Tax Research Consultant
 - Standard Federal Tax Reporter (2019)
 - Federal Tax Current Developments by Code Section
 - Tax rates and tables and tax calendar
 - Depreciation
 - Annuities
 - Savings bonds and notes
 - Interest rate tables
 - Per diem rates
 - Checklists
 - Tax Planning
 - Who is the taxpayer, return preparers, and constituents
 - Income tax imposed—Secs. 1-15
 - Credits—Secs. 21-54AA
 - Alternative minimum tax, environmental tax—Secs. 61-91
 - Exclusions and exemptions—Secs. 101-153

Browsing through your content

All of the content available in your subscription is listed in the tree in the left pane.

Browsing your content:

- Click through the browse tree in the left pane using the + and - icons or clicking on the text until you reach the desired area. You can use the arrow buttons between the windows to move the panes for easier viewing.

Searching content within Browse

You can target specific content to search right within the Browse tree.

Searching specific content:

- Click the checkbox(es) next to the content you want to target to search. You'll notice that the search scope box will automatically change to "selected content".
- Type search terms in the search box.
- Click Go to run your search.

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B. Specialized reporters organized by subject

In contrast to the two previous reporters, which are structured around the IRC scheme, Bloomberg *Tax Management Portfolios* and RIA *Federal Tax Coordinator 2d* both offer a *topical* analysis of tax problems, an arrangement which is particularly helpful with matters involving multiple Code sections. Although generally easier to navigate, these titles are less comprehensive as research tools.

1. *Tax Management Portfolios (TMP)* (very popular in practice)

Each portfolio discusses a particular topic and includes:

- √ **Analysis** section with footnote references to IRC, regs, rulings and cases
- √ **Working Papers** section including checklists, forms, and sample problems
- √ **Bibliography and References** section cites books, articles, legislative history, etc.
- √ **Subject Index** accesses portfolios by major categories, key word, and Code section
- √ **IRC Index** allows access by IRC section

TMP is available on [Bloomberg Law](#); enter “tax practice center” in the search box. (See illustration at top of next page)

2. *RIA Federal Tax Coordinator 2d* (usually considered the easiest of the services to use)

Arrangement - Topical chapters contain:

- √ Textual **discussion** with footnote citations to relevant IRC sections, regs, cases and IRS rulings
- √ Provides links to the **full text** of relevant IRC sections, regs, and cases
- √ Contains the latest developments

Features:

- √ full-text searchable
- √ Planning checklists, tax tables and tax calendar
- √ Text of U.S. tax treaties

This resource is available on [Westlaw](#); select “Tax” under the “Practice Areas” tab and then select link to “Research Institute of America (RIA).” (See illustration on the bottom of next page.)

Bloomberg Law: Tax

FEDERAL STATE

Federal ▾

FEDERAL Set as Homepage

GO TO PORTFOLIO BY NUMBER/NAME

Enter Portfolio Number or Name

Ex., type "700" or "Choice of Entity" for Portfolio 700...

EXPERT ANALYSIS

Fast Answers

BNA PORTFOLIOS

U.S. Income Indexes: Topic | IRC

Estates, Gifts & Trusts Indexes: Topic | IRC

U.S. International Indexes: Topic | IRC

Accounting for Income Taxes

Federal Tax Co... Search Federal Tax Coordinator 2d (RIA)

Advanced

Home > Secondary Sources > Tax Secondary Sources > Research Institute of America (RIA) > Federal Taxation (RIA)

Federal Tax Coordinator 2d (RIA)

Add to Favorites Copy link

Browse Table of Contents below or search above.

Select all content · No items selected · Clear Selection

- Chapter - A Individuals and Self-Employment Tax
- Chapter - A Alternative Minimum Tax
- Chapter - B Partnerships
- Chapter - C Income Taxation of Trusts, Estates, Beneficiaries and Decedents
- Chapter - D How Corporations Are Taxed.
- Chapter - D Accumulated Earnings Tax; Personal Holding Company Tax
- Chapter - D Exempt Organizations, Private Foundations
- Chapter - E Special Corporations and Organizations
- Chapter - E Consolidated Returns
- Chapter - F Corporate Formation, Redemptions, Reorganizations, Liquidations
- Chapter - F Carryovers, Loss Corporations, Stock/Asset Purchases, E&P, Redemptions, Liquidations
- Chapter - G Tax Accounting: Periods, Methods, Inventories.
- Chapter - G Installment Sales, Repossessions, Foreign Currency
- Chapter - H Compensation—Part I
- Chapter - H Compensation—Part II
- Chapter - H Pension and Profit-Sharing Plans—Part I

Other major collections of tax information

1. [Tax Analysts](#) (Select the “Sign In” link; if this is your first time visiting this source, create an account. You will need to sign in each time you access this source)

- √ Links to IRC
- √ Links to regs and other IRS documents
- √ Court cases
- √ Legislative history
- √ Practice forms and checklists
- √ Current awareness tools (Tax Notes Today)

The screenshot displays the TaxNotes website interface. At the top, there is a navigation bar with tabs for 'WRITE FOR US', 'ADVERTISE', 'ABOUT', 'SHOP', 'HELP CENTER', 'CONTACT', and 'RESOURCES'. Below this is a secondary navigation bar with 'TAX TOPICS', 'KEY DOCUMENTS', 'CONTRIBUTORS', 'JURISDICTIONS', and a search icon. A blue banner at the top left shows the date 'TODAY IS 01/08/2019', the user 'WELCOME, WARREN', and 'MY TAX NOTES'. On the right of the banner are 'PUBLICATIONS' and 'RESEARCH TOOLS' tabs. The main content area is titled 'FEDERAL RESEARCH LIBRARY' and features a section for 'MOST SIGNIFICANT RECENT DOCUMENTS'. On the left side, there is a sidebar with a 'FRL SEARCH' box, a 'QUICK SEARCH' section with links to 'Code Sections', 'Final & Temporary Regs', 'Proposed Regulations', 'Treasury Decisions', 'IRS Documents', 'IRS Written Determinations', and 'Court Opinions'. Below this is a 'CODE' section with a link to 'Internal Revenue Code of 1986' and a 'REGULATIONS' section with a link to 'Browse Regulations'. A purple banner at the top left of the main content area promotes the 'ABA'S SECTION OF TAXATION 2019 MIDYEAR TAX MEETING' in New Orleans, LA, with a 'Register Here' button.

ABA'S SECTION OF TAXATION
2019 MIDYEAR
TAX MEETING
JANUARY 17-19
NEW ORLEANS, LA

Learn the latest in new and proposed tax guidance, rulings, and regulations

Register Here

HOME » FEDERAL RESEARCH LIBRARY

FEDERAL RESEARCH LIBRARY

MOST SIGNIFICANT RECENT DOCUMENTS

United States District Court for the District of Massachusetts: Court Denies Return Preparer's Discovery Motion in Criminal Case JAN. 7, 2019	Rev. Proc. 2019-12: Contributions Are Deductible Business Expenses Under SALT Safe Harbors DEC. 31, 2018
United States District Court for the District of New Jersey: IRS Rejection of OIC Wasn't Wrongful Collection Action JAN. 4, 2019	Rev. Proc. 2019-1: Procedures Revised for Issuing Letter Rulings DEC. 31, 2018
United States Bankruptcy Court for the Southern District of Texas: Bankruptcy Court Holds Coal Act Premiums Are Not Taxes JAN. 3, 2019	Rev. Proc. 2019-3: IRS Updates No-Rule List DEC. 31, 2018
United States Court of Appeals for the Eleventh Circuit: Coal Act Premiums Aren't Taxes; Anti-Injunction Act Doesn't Apply JAN. 3, 2019	Rev. Proc. 2019-2: Procedures Revised for Furnishing Technical Advice DEC. 31, 2018
Notice 2019-9: Guidance Issued on Excess Executive Comp Tax for Exempt Orgs JAN. 2, 2019	Rev. Proc. 2019-4: TE/GE, Employee Plans Ruling Procedures Are Revised DEC. 31, 2018
	REG-141739-08: Proposed Regs Clarify Rules on Retirement of Tax-Exempt Bonds DEC. 31, 2018

FRL SEARCH

QUICK SEARCH

- Code Sections
- Final & Temporary Regs
- Proposed Regulations
- Treasury Decisions
- IRS Documents
- IRS Written Determinations
- Court Opinions

CODE

- Internal Revenue Code of 1986

REGULATIONS

- Browse Regulations

The *Publications* tab at top-right provides links to various publications, including Tax Notes Today; The *Research Tools* tab links to the screen shown above.

2. [Lexis Advance](#) (Click on the box icon in the upper-left portion of the screen and select “Lexis Advance Tax.”)

- √ Links to IRC
- √ Links to regs and other IRS documents
- √ Court cases
- √ Legislative history
- √ Practice forms and checklists
- √ Current awareness tools

The screenshot shows the top navigation bar of the Lexis Advance Tax website. It includes a grid icon, the text 'Lexis Advance® Tax', a 'Practice Area' icon, and dropdown menus for 'Client: -None-', 'History', 'Help', and 'More'. Below this is a breadcrumb trail 'Home / Federal' and a 'Federal' dropdown menu with an 'Actions' sub-menu. A secondary navigation bar contains buttons for 'Search', 'News', 'Tax Overview', 'Get a Document', and 'Sources'.

A search bar with a red border. The placeholder text reads: 'Enter a source name, a citation, terms or shep: [citation] to Shepardize®.' To the right of the input field is a 'Federal' dropdown menu and a red search icon. A 'Tips' link is located to the right of the search bar.

A section titled '★ Favorites' with a 'Tips' link. It contains a search icon and the text 'Tax Analysts Tax Notes Today'.

A section titled 'Statutes' with a search icon. It includes a dropdown menu for 'Internal Revenue Code' and a link to 'Table of Contents - Internal Revenue Code'. A 'More' link is at the bottom.

A section titled 'Regulations' with a search icon. It includes dropdown menus for 'Final & Temporary Regulations (CFR)' and 'Proposed Regulations & Treasury Decisions'. A 'More' link is at the bottom.

A section titled 'Cases' with a search icon. It includes dropdown menus for 'Federal courts tax cases' and 'Recent Federal & State Tax Cases (14 days)'. A 'More' link is at the bottom.

A section titled 'Administrative Guidance' with a search icon. It includes dropdown menus for 'IRS Rulings and Releases' and 'Rulings and Publications'.

A section titled 'Tax Cuts and Jobs Act of 2017' with a search icon. It includes a dropdown menu for 'Tax Cuts and Jobs Act of 2017' and links to 'Tax Cuts and Jobs and Jobs Act of 2017: An Analysis – Synopsis', 'Tax Cuts and Jobs Act of 2017: Act Analysis', and 'Tax Cuts and Jobs Act of 2017: Author Articles'.

A section titled 'Lexis® Tax Advisor – Federal Cod...' with a search icon. It includes a description: 'Includes: IRC, Treas. Regs (final, temp & proposed), legislative history, explanations, case annotations, analytical sources and more.' and a link to 'Lexis® Tax Advisor - Federal Code Reporter'.

A section titled 'Other Tax Reporters' with a search icon. It includes dropdown menus for 'Lexis® Tax Advisor - Federal Topical' and 'Lexis® Tax Advisor - Federal Topical - Index', and links to 'Table of Contents - Lexis® Tax Advisor - Federal Topical' and 'Table of Contents - Lexis® Tax Advisor - Federal Topical - Index'.

3. [Westlaw](#) (Select **Tax** under the “Practice Areas” tab.)

- √ Links to IRC
- √ Links to regs and other IRS documents
- √ Court cases
- √ Legislative history
- √ Practice forms and checklists

[Home](#)

Tax

☆ [Add to Favorites](#)

[Set as start page](#)

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Search all Tax Law content above or navigate to specific content below.

Tax Resources

Select all content · No items selected · [Clear Selection](#) Specify content to search

- | | |
|--|---|
| <input type="checkbox"/> Cases | <input type="checkbox"/> Briefs |
| <input type="checkbox"/> Trial Court Orders | <input type="checkbox"/> Trial Court Documents |
| <input type="checkbox"/> Statutes & Court Rules | <input type="checkbox"/> Expert Materials |
| <input type="checkbox"/> Regulations | <input type="checkbox"/> Jury Verdicts & Settlements |
| <input type="checkbox"/> Administrative Decisions & Guidance | <input type="checkbox"/> Proposed & Enacted Legislation |
| <input type="checkbox"/> Secondary Sources | <input type="checkbox"/> Proposed & Adopted Regulations |
| <input type="checkbox"/> Forms | |

Federal Tax Update on Checkpoint ?

Code Sec. 6321—Actions to quiet title—lien property and priority—nominees—resulting and constructive...

In case involving trust's appeal from district court decision that rejected trust's claim to quiet title to property which taxpayer/ponzi scheme operator purchased and improved with victims' funds, and against which IRS filed liens for taxpayer's unpaid taxes, 9th Cir. found that underlying question of whether IRS liens in fact attached to...

Judicial and Other Proceedings—Tax claims in bankruptcy—post-plan confirmation complaints—liens.

9th Cir. affirmed that IRS was entitled to have outstanding portion of construction contractor's prepetition tax debts, which were secured by prepetition lien that wasn't avoided by his confirmed Chap. 13 plan, paid from proceeds of postpetition sale of his home. Since plan didn't explicitly avoid IRS's lien or otherwise attempt to modify IRS's...

IRS to release shutdown contingency plan covering filing season - Category : Federal Tax Update

The government shutdown has entered its third week and the traditional start of filing season is nearing. According to reports, IRS is working on a filing season contingency plan and expects to finalize its plan shortly.

Tools

- [Find or KeyCite a Tax Document](#)
- [Tax Cuts and Jobs Act of 2017](#)
- [Tax News](#)
- [International Tax](#)
- [Federal Tax](#)
- [State & Local Tax](#)
- [Practitioners Publishing Company \(PPC\)](#)
- [Research Institute of America \(RIA\)](#)
- [Warren Gorham & Lamont \(WG&L\)](#)

4. [Bloomberg Law](#) (Type “tax practice center” in the search box.)

- √ Links to IRC
- √ Links to regs and other IRS documents
- √ Court cases
- √ Legislative history
- √ Current awareness tools
- √ Practice forms and checklists

The screenshot displays the Bloomberg Law Tax website interface. At the top, a blue navigation bar includes the site name and icons for FEDERAL, STATE, INTERNATIONAL, PAYROLL, DAILY TAX REPORT, and ADVANCED SEARCH. Below this is a search bar with a dropdown menu set to 'Federal' and an 'Advanced' search option. The main content area is organized into several columns and sections:

- GO TO PORTFOLIO BY NUMBER/NAME:** A search box for entering portfolio numbers or names, with an example: "Ex., type '700' or 'Choice of Entity' for Portfolio 700...".
- GO TO DOCUMENT:** A search box for finding documents, with a dropdown for 'Source' (Internal Revenue Code) and a 'Cite' field (ex: 355) and a 'GO' button.
- EXPERT ANALYSIS:** A section with sub-sections: 'Fast Answers', 'BNA PORTFOLIOS' (listing U.S. Income, Estates, Gifts & Trusts, U.S. International, and Accounting for Income Taxes), and 'ADDITIONAL ANALYSIS' (listing Tax Practice Series, Practitioner Commentary, Books & Treatises, Federal Excise Tax, Health Care Reform, IRS Practice, and Taxation of Exchange Traded Options).
- TAX REFORM:** A section with links to 'Tax Reform Roadmap', 'Tax Reform Guidance Roadmap' (NEW), 'Section 163(j) Proposed Regulations Roadmap' (NEW), 'Text of Pub. L. No. 115-97', 'Frequently Asked Questions', and 'Tax Reform Watch (News, Analysis, Bill Text)'. A 'NEW' badge is present on the first two roadmaps.
- STATUTES & REGULATIONS:** A section with links to 'Internal Revenue Code' (with 'Archived Versions' and 'Topical Index'), 'Treasury Regulations' (with 'Topical Indexes'), 'Proposed Treasury Regulations', 'Treasury Decision Preambles', 'Tax Legislation', 'Circular 230', 'U.S. Tax Treaties', and 'ERISA'.
- PRACTICE TOOLS:** A section with sub-sections: 'Practice Guides & Checklists' (listing 'Tax Prep Guides' and '2019 Federal Tax Guide', both with 'Archived Versions'), 'Calculators' (listing 'BEAT Calculator', 'IRC 199A Deduction Calculator', and 'Tax Calculators'), 'FORMS' (listing 'Federal Tax Forms (PDF)' and 'Federal Tax Forms (Interactive)'), and 'SAMPLE DOCUMENTS AND ILLUSTRATIONS' (listing 'Client Letters & IRS Response Letters', 'Elections & Compliance Statements', 'Transactional Diagrams', and 'Portfolio Working Papers').
- IRS AGENCY DOCUMENTS:** A section with links to 'Revenue Rulings', 'Revenue Procedures', 'Notices', 'Announcements', 'Private Letter Rulings', and 'Technical Advice Memoranda', with a link to 'All IRS Agency Documents'.
- CASES & COURT RULES:** A section with links to 'Federal Cases', 'U.S. Tax Court Rules', and 'U.S. Court of Federal Claims Rules'.
- NEWS & JOURNALS:** A section with links to 'Daily Tax Report', 'Federal Tax Developments Tracker', and 'Weekly Report'.

IRS Rulings

IRS rulings of various kinds are the most difficult materials to locate. These include Revenue Rulings, Revenue Procedures, Private Letter Rulings, etc. The specialized reporters mentioned at the beginning of this guide will sometimes provide the text of rulings but often do not. However, the online databases (Lexis Advance, Westlaw, and Bloomberg Law) have extensive collections of these materials.

- √ Westlaw: Look under the **Tax Administrative Decisions & Guidance** link on the tax page.
- √ Lexis Advance: Look under the **Administrative Guidance** link on the tax page.
- √ Bloomberg Law: Look under the **IRS Agency Documents** link on the tax page.

You can search the full-text of these materials for references to a code section, a regulation, or by keyword.

Forms and Publications

[Internal Revenue Service](#)

The IRS has many helpful materials available on their web site, including forms, instructions, and publications. They also provide access to materials of interest to tax professionals. See the illustration on the next page.

Tax Research Guide

Need more info? Contact a Research Librarian for assistance. If you want to read more, all you need to know (and more) is available in Gail Levin Richmond, *Federal Tax Research: Guide to Materials and Techniques* (10th ed. 2018) [KF241 .T38 R5; Reserve, 2 Hr. checkout]

The image shows the IRS website homepage. At the top left is the IRS logo. To its right is a search bar with the text "Search" and a magnifying glass icon. Further right are links for "Help", "News", and "Language" with a dropdown arrow. Below these are two buttons: "Charities & Nonprofits" and "Tax Pros". A horizontal navigation bar contains five tabs: "File", "Pay", "Refunds", "Credits & Deductions", and "Forms & Instructions". Below the navigation bar is a decorative banner with an American flag. Underneath the banner is a grid of service tiles. The tiles include: "Refund Status" (with a gear icon), "Get Your Tax Record" (with a document icon), "View Your Account" (with a folder icon), "Make a Payment" (with a payment icon), "e-Services for Tax Professionals" (with a gear icon), "Employer ID Number (EIN)" (with an ID card icon), "Renew Your PTIN" (with a person icon), and "Where's My Amended Return" (with a folder icon). Below this grid is a section titled "Forms and Instructions" which contains four tiles: "1040 and Schedules 1-6 Individual Tax Return", "Other 1040 Schedules Information About the Other Schedules Filed With Form 1040", "W-4 Employee's Withholding Allowance Certificate", and "Search Forms & Instructions".