# 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

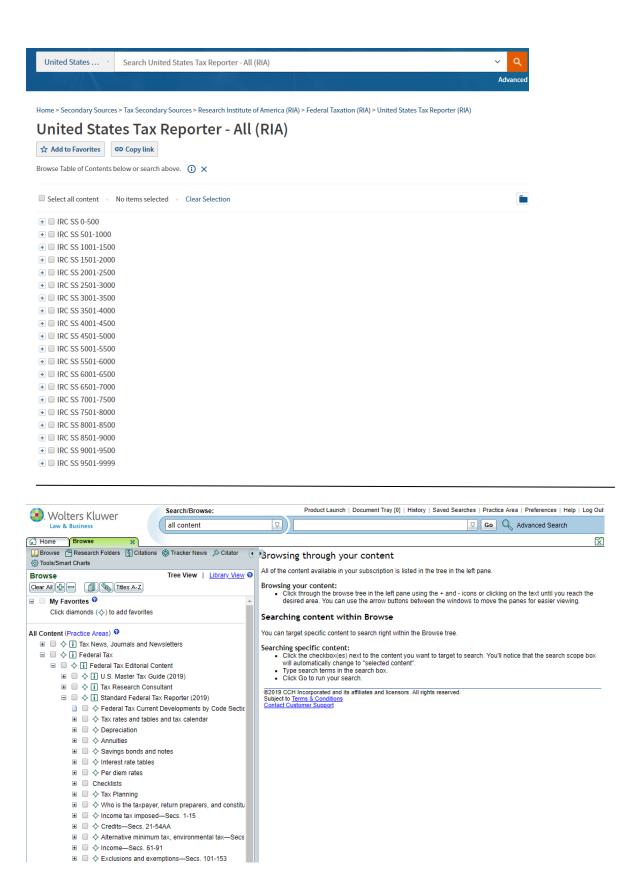
- **1.** RIA *United States Tax Reporter* Westlaw (type the title in the search box and select the title when it appears) (see image at top of next page)
  - √ Full text searchable
  - √ Table of Contents allows browsing
- Standard Federal Tax Reporter access through <u>IntelliConnect</u> website (see image at bottom of next page). The current reporter is located under the "Federal Tax" link and then under "Federal Tax Editorial Content."

# Arrangement:

- $\sqrt{\text{Text of each Code section}}$  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



# 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 <u>Bloomberg Law</u>; 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)

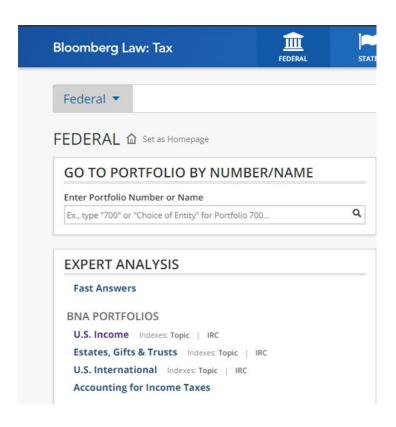
Arrangement - Topical chapters contain:

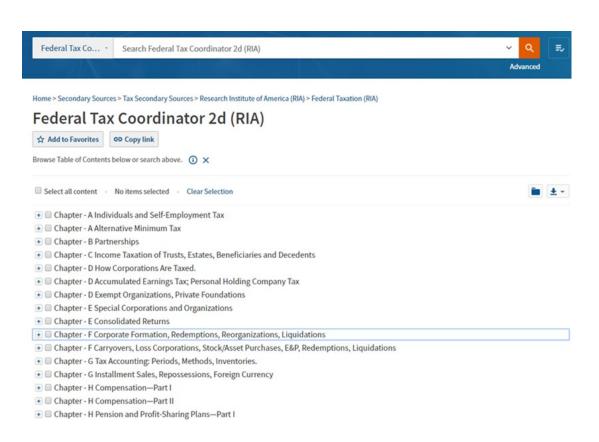
- √ Textual **discussion** with footnote citations to relevant IRC sections, regs, cases and IRS rulings
- √ Provides links to the full text of relevant IRC sections, regs, and cases
- √ Contains the latest developments

## Features:

- √ full-text searchable
- $\sqrt{\text{Planning checklists}}$ , tax tables and tax calendar
- √ Text of U.S. tax treaties

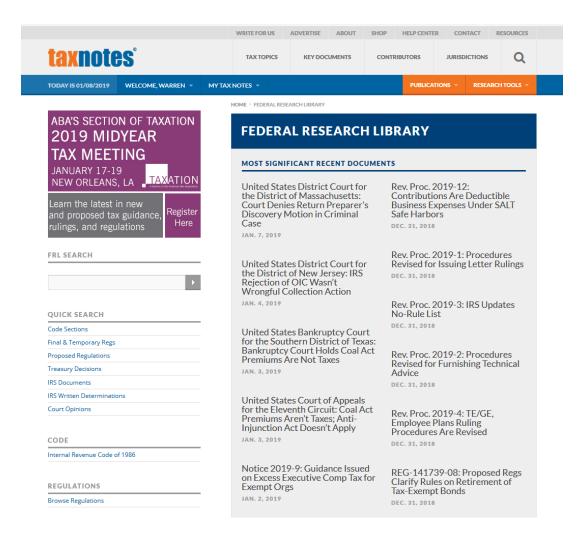
This resource is available on <u>Westlaw</u>; select "Tax" under the "Practice Areas" tab and then select link to "Research Institute of America (RIA)." (See illustration on the bottom of next page.)





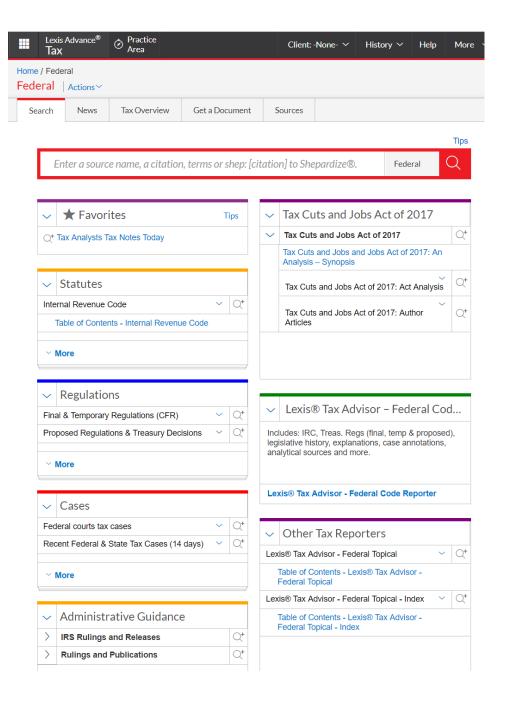
# Other major collections of tax information

- 1. <u>Tax Analysts</u> (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 *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. <u>Lexis Advance</u> (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



- 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

■ Trial Court Orders

Regulations

■ Forms

☐ Statutes & Court Rules

■ Secondary Sources

■ Administrative Decisions & Guidance



# Federal Tax Update on Checkpoint ②

■ Trial Court Documents

☐ Jury Verdicts & Settlements

■ Proposed & Enacted Legislation

☐ Proposed & Adopted Regulations

■ Expert Materials

# 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.

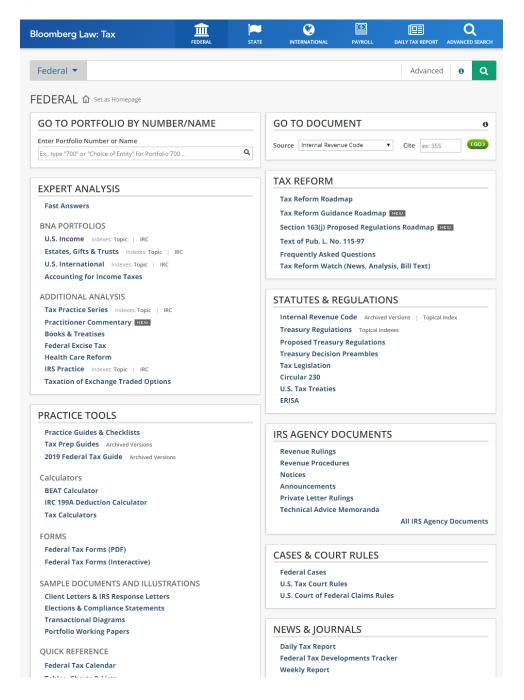
9th Cir. affirmed that IRS was entitled to have outstanding portion of construction contractor's prepetition tax debts, which were secured by prepetition lien that wasn't avoided by his confirmed Chap. 13 plan, paid from proceeds of postpetition sale of his home. Since plan didn't explicitly avoid IRS's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

# 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
  - $\sqrt{\text{Links to regs and other IRS documents}}$
  - √ Court cases
  - √ Legislative history
  - √ Current awareness tools
  - √ Practice forms and checklists



# **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.

- $\sqrt{\text{Westlaw}}$ : Look under the **Tax Administrative Decisions & Guidance** link on the tax page.
- $\sqrt{\text{Lexis}}$  Advance: Look under the **Administrative Guidance** link on the tax page.
- $\sqrt{}$  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.

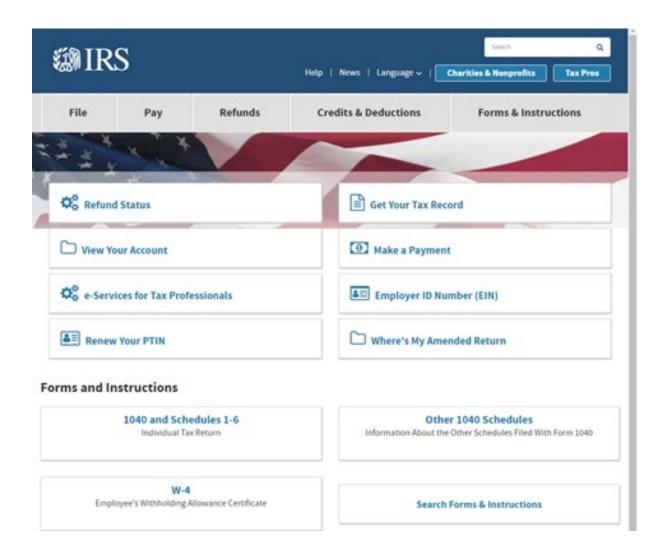
# **Forms and Publications**

# **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* (10<sup>th</sup> ed. 2018) [KF241 .T38 R5; Reserve, 2 Hr. checkout]



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