INTRODUCTION: THE IRC AS ALPHA AND OMEGA

The Internal Revenue Code (IRC) is the beginning and the end of federal tax law research: the beginning, because it is the legal basis of the tax system; the end, because all other primary authorities and secondary reference books, finally, are devoted to its interpretation. The income tax system rests on so sound a constitutional basis that constitutional challenges to it are rare and usually futile. Although in 1895 the Supreme Court (157 US 429, 158 US 601) used the Constitution (Art. I, sec. 9, cl. 4) to invalidate the first income tax system (originated during the Civil War), the Sixteenth Amendment, ratified in 1913, placed the constitutionality of the federal income tax beyond question: anti-tax cranks and fanatics to the contrary. With the constitutional issue out of the way, it is interpretation of the IRC that counts.

The Revenue Act of 1913, 38 Stat. 114, began the modern era of federal taxation. For the next fifteen years, Congress enacted new revenue acts every two or three years. These acts renumbered but carried forward provisions of previous acts and added new provisions of their own, making the tracing of tax legislation a confusing task. (For tables correlating the revenue acts to each other and to the subsequent IRC, see Barton’s Federal Tax Laws Correlated; [KF 6335 .A3] and for keys to the legislative histories of these acts, see Seidman’s Legislative History of Federal Income and Excess Profits Tax Laws [KF6355.8]) Finally, in 1939 Congress codified federal tax law as the IRC of 1939, 53 Stat. 1; and in 1954 it more comprehensively revised the tax laws as the IRC of 1954, 68A Stat. 1. (For tables relating the sections of the 1939 and 1954 IRCs to each other, see Code vol. I of the CCH Standard Federal Tax Reporter. [KF 6285 .C67]) The IRC of 1986, 100 Stat. 1095, reenacted the 1954 IRC, with modifications, supposedly in the interests of "fairness" and "simplicity."

Below are listed A FEW of the standard tax law research tools, ones that will be found in most libraries and that will answer most questions. An excellent guide is G. Richmond, Federal Tax Research (6th ed., 2002).

THE IRC: ORGANIZATION, AMENDMENT, AND LEGISLATIVE HISTORY

IRC Organization
The present IRC appears in the United States Code as Title 26; it is, however, usually cited as the IRC, not as Title 26. The IRC is divided into the following nine subtitles, designated by capital letters:

A. Income Taxes (section 1 et seq.)
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B. Estate and Gift Taxes (sec. 2001 et seq.)
C. Employment Taxes (sec. 3101 et seq.)
D. Miscellaneous Excise Taxes (sec. 4001 et seq.)
E. Alcohol, Tobacco, and Certain Other Excise Taxes (sec. 5001 et seq.)
F. Procedure and Administration (sec. 6001 et seq.)
G. Joint Committee on Taxation (sec. 8001 et seq.)
H. Financing of Presidential Election Campaigns (sec. 9001 et seq.)
I. Trust Fund Code (sec. 9500 et seq.)

Since section numbers run continuously through the IRC, one need cite only the section, not the subtitle or any other broader subdivision. The Standard Federal Tax Reporter [KF 6285 .C67] (Code vol. I) and the RIA U.S. Tax Reporter [KF 6285 .P919] (Code vol. I) provide tables showing where IRC sections cite other IRC sections: these are helpful, but not infallible, since IRC sections may affect one another without direct citation.

Where to find the IRC:
The official text is found in Title 26 of the USC; the unofficial USCA and USCS. The most useful editions for tax research are in the Standard Federal Tax Reporter [KF 6285 .C67] and the U.S. Tax Reporter, [KF 6285 .P919] which support the IRC text with helpful research aids and commentary.

Internet sources: The USC, including title 26 (the IRC), are available on GPO Access and the Cornell Legal Information Institute.

Pending amendments to the IRC: The following sources provide useful lists of pending tax bills and their status (and with references to the IRC sections they would affect):

- U.S. Tax Reporter: [KF 6285 .P919] Recent Developments volume
- Tax Notes (weekly newsletter)[KF 6272 .T39]: Legislation section
- If you already know the number of a bill, use the CCH Congressional Index.

Legislative History:
Three congressional committees handle all tax bills, the House Ways and Means Committee, the Senate Finance Committee, and the Joint Committee on Taxation. Nevertheless, tax legislation produces the ordinary legislative history documents: original and amended bills, committee hearings, committee reports (including
conference committee reports), and floor debates. The only unusual documents frequently cited are the General Explanations (popularly the "blue books"), issued by the staff of the standing Joint Committee after the enactment of a tax statute, and the "prints" issued by that body as background studies of tax issues.

- **Where to find the prior text of IRC sections**: The RIA *Cumulative Changes* [KF 6356.5 .A19] prints each version of an IRC section, reflecting each amendment to the Code back to 1954. If you need the entire IRC for a particular year, check West's annual *Internal Revenue Code*.

- **Where to find citations to public laws amending IRC sections**: For simple lists of public laws amending individual IRC sections 1954 on, check notes following Code sections in the Code volumes of the *Standard Federal Tax Reporter* or the *U.S. Tax Reporter*, or those in Title 26 of the *USC*, *USCA*, or *USCS*, or the tables in *Cumulative Changes*. (Use of the 1939-1954 cross-reference tables and of the *Seidman* and *Barton’s* compilations cited above will take you back before 1954.)

- **Where to find the text of public laws amending the IRC**: These are published, with all other public laws, in the official *Statutes at Large* and West's *U.S. Code Congressional and Administrative News*; they are also conveniently reprinted in West's annual *Internal Revenue Acts* [KF 6276.527 .A19] and in the IRS's *Cumulative Bulletin* [KF 6301 .A2].
  - **Internet sources**:
    - GPO Access: public laws 1995-present
    - THOMAS: public laws 1973-present

- **Where to find legislative histories of public laws amending the IRC**:
  - *CCH Congressional Index*,
  - *CIS Index* (1970-),
  - *U.S. Code Congressional and Administrative News*
  The following specifically cover tax acts:
    - West’s annual *Internal Revenue Acts*,
    - vol. 6 of *Barton's Federal Tax Laws Correlated*,

- **To obtain the legislative history of original 1954 IRC sections**:
  - See vol. 6 of *Barton's Federal Tax Laws Correlated*, which provides tables
giving specific page references to the committee reports for sections of the 1954 Code, and correlates 1954 sections with prior tax provisions.

- **Standard Federal Tax Reporter** and **U.S. Tax Reporter**: After each IRC section, prints excerpts from, or citations to, committee reports back to 1954.

- **Tax Management Primary Sources** (BNA): Published in several series covering varying periods, and arranged by IRC section, it traces all post-1954 amendments to selected sections and conveniently provides pertinent excerpts from a wide selection of legislative history material. (IRC sections not amended since 1969 are omitted.) It is probably the best place to start for legislative history research. The Current Congress binder provides coverage of amendments now pending.

- **Where to find the full text of legislative history documents**:
  - **The Internal Revenue Acts of the United States: 1909-1950; 1950-1951; 1954; 1953-1972; 1969; 1976; 1978; 1984; 1986 [KF 6275.8]**. This massive series prints substantially all the legislative history documents dealing with federal tax legislation from 1909 on. Finding aids are poor (each set having what amounts to a table of contents, telling which documents are in each volume): it is best to use some other finding aid to locate a citation to a document, and then refer to this set for the document’s full text.

  - IRS **Cumulative Bulletin** (semi-annual): Prints text of committee reports (often in a third, annual volume).

  - **Internal Revenue Acts** (West) prints selected committee reports and **Congressional Record** debates.

  - **CIS Index** microfiche: Provides all legislative history materials except debates for acts 1969 on; arranged by CIS abstract number.

  - **Tax Notes Microfiche Database** [KF 6272 .T39]: Provides text of most legislative history materials; arranged by **Tax Notes** document number and indexed by **Tax Notes** (weekly newsletter).

**Online legislative history sources**

- **Lexis**: FEDTAX library, LEGIS file, contains text of tax statutes and committee reports (1954-); Joint Committee on Taxation "blue books" (1976-) and prints
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(special reports, 1981-); and some proposed legislation. GENFED library, RECORD file, gives the text of the Congressional Record (1985-). Tax Notes (both daily [TNT], and weekly [TXNOTE] editions, 1982-), including the text of documents Tax Notes indexes, is also available in the FEDTAX library.

- **Westlaw**: Tax databases include tax portions of the USC (FTX-USCA, current; FTX-USC-OLD, pre-1986), tax statutes (FTX-PL, 1982-), and Tax Reform Act of 1986 materials (FTX-TRA86). Legislative History (LH) database includes the legislative history materials printed in USCCAN, covering tax statutes along with other legislation (1948-); and Congressional Record (CR) database gives the text of congressional debates (1985-).

**Internet sites**:
- **GPO Access**: committee reports (1995-present); Congressional Record (1994-present)
- **THOMAS**: committee reports (1995-present); Congressional Record (1993-present)

**TAX TREATIES**

Tax treaties with foreign countries, when ratified by the Senate, control taxation of foreign nationals, IRC provisions to the contrary. Treaties are published, when ratified, in the Internal Revenue Bulletin [KF 6301 .A2] and are conveniently collected, with commentary, in CCH Tax Treaties. The Bulletin also prints the "Technical Explanations" of treaties prepared by the Treasury Dept. for the Senate and the Senate Executive Reports on ratified treaties. Such background material, useful in treaty research, are collected in the Legislative History of United States Tax Conventions [KF 6306 .L44].

**INTERNAL REVENUE SERVICE**

The IRS, established in 1862, is the largest bureau in the Treasury Department. It administers all federal internal tax laws, except those enforced by the Bureau of Alcohol, Tobacco, and Firearms.

**Regulations**

- **Classification**:
  - **Legislative Regulations**: Issued under a specific congressional grant of
authority, contained in an IRC section, they state technical rules to implement general statutes, and have the authority of the IRC itself.

- **Interpretive Regulations**: Regulations for the enforcement of IRC provisions, they are subject to challenge if they do not reflect congressional legislative intent. Most IRS regulations are "interpretive."
- **Procedural Regulations**: Govern practice before the IRS, and are supplemented by various procedural decisions and practice manuals issued by the agency.

### Status:

- **Proposed Regulations**: Published for public comment before adoption, with no present effect; but their adoption can affect pending cases, and they suggest IRS policies (and are even regarded by the IRS as "substantial authority," reliance upon which will avoid the assessment of tax penalties; (90-1 C.B. 328). Identified by **project numbers** indicating the IRS division preparing them, the project number, and the year (e.g., proposed regulation CO-14-89 was the 14th regulation project begun by the IRS Corporate Division in 1989).
- **Temporary Regulations**: Sometimes issued at the same time as proposed regulations, they remain in effect until final regulations are issued, and are adopted when immediate regulatory action is needed. They are assigned **treasury decision (T.D.)** numbers in order of their issuance.
- **Final Regulations**: Permanent, effective regulations, assigned **treasury decision (T.D.)** numbers in order of their issuance.

### Where published:

- IRS proposed, temporary, and final rules are published in the daily **Federal Register** and in the IRS's weekly **Internal Revenue Bulletin**. Also published in:
  - **Standard Federal Tax Reporter**: final and temporary regulations in main volumes in IRC section order; proposed regulations in **USTC Advance Sheets Volume**.
  - **U.S. Tax Reporter**: final and temporary regulations in main volumes in IRC section order; proposed regulations in separate **Proposed Regulations** volume.

### How numbered and codified:

- **Section numbering**: The first number indicates the regulation’s subject, the second the IRC section under which it is issued, and the third its order in
the codification. Subject numbers are 1=Income Tax; 20=Estate Tax; 25=Gift Tax; 26=Generation-Skipping Tax; 301=Practice and Procedure; and 601=Procedural Rules: e.g., section 1.332-5 deals with income tax under IRC sec. 332.

But note that regulations are frequently cited by Treasury Decision (T.D.) number assigned them when first issued, and not by section number. When a treasury decision is first published, it will note the section numbers of the regulations adopted, and history notes following regulations in most compilations note the T.D. numbers adopting and amending them.

- **Codification**: IRS regulations are codified in Title 26 of the Code of Federal Regulations, although they are rarely cited by their CFR title.

- **Where to find prior text**: The RIA Cumulative Changes prints the text of each final and temporary regulation in each amended form, back to 1954. Tables give references to T.D. numbers, and to IRS Cumulative Bulletin publication.

- **Online availability**: Lexis FEDTAX library, Cumulative Bulletin (CB) file, covers regulations; as does Westlaw FTX-REG database. They are available on the IRS internet site.

### Decisions and Rulings

- **Binding authority** (published in the IRS Bulletin):
  - **Treasury Decisions (T.D.)**: As mentioned above, used to adopt regulations; their preambles provide useful background information on regulations adopted. Numbered in order of issuance.
  - **Revenue Rulings (Rev.Rul.)**: Rulings, on particular fact issues submitted by taxpayers, of general interest and reviewed by senior IRS officers. Can be cited as precedent. Numbered by year and sequence: e.g., Rev.Rul. 91-5 is the 5th ruling issued in 1991.

- **Persuasive only** (not officially published by IRS):
  - **Private Letter Rulings (LTR)**: Rulings, on particular fact issues submitted by taxpayers, not binding on the IRS and not cited as precedent; but still suggesting IRS policy. Numbered by year and by week and order of
issuance: e.g., LTR 903050 was the 50th ruling issued in the 30th week of 1990. Not published by the IRS; but available on microfiche (and indexed) by the CCH IRS Private Letter Rulings Reports and by the Tax Notes Microfiche Database. Many more recent letters on now on the IRS internet site.

- Technical Advice Memoranda (TAM): Rulings on audit issues; numbered as, and available with, private letter rulings.
- General Counsel Memoranda (GCM): Explain the authorities behind revenue and letter rulings and TAMs. Numbered in order of issuance: e.g. GCM 40,120. CCH IRS Positions, [KF 6301 .A6] provides cross-reference tables to rulings they deal with.
- Actions on Decisions (AOD): Explain IRS decisions whether to appeal adverse court rulings or to "acquiesce or nonacquiesce" (follow or reject) adverse Tax Court rulings. Numbered by year and order of issuance: e.g. AOD 1990-012. In CCH IRS Positions, [KF 6301 .A6] with cross-reference tables, arranged by taxpayer name, to court rulings.
- Technical Memoranda: Background material on proposed regulations. In CCH IRS Positions [KF 6301 .A6].

- Internal Revenue Manual: Published by CCH in Administrative and in Audit series. Contains internal procedures and guidelines of the IRS. Available on Westlaw and Lexis.

- Forms: The IRS issues many official tax forms, usually initially printed in the Internal Revenue Bulletin and annually compiled and printed by the Government Printing Office; conveniently collected in the CCH Federal Tax Forms, and in other sets. They are available on the IRS internet site.

- Publications: Taxpayer instructions for the preparation of IRS tax forms; often general and popular in nature and not binding on the IRS. Published by the GPO and conveniently collected in the CCH IRS Publications [KF 6289 .A1]. They are also on the IRS internet site.

- Miscellaneous issuances: "Notices," "news releases," and similar documents, often issued to notify the public of new IRS policies and positions. Some are published in the Internal Revenue Bulletin; others show up only in commercial services, such as the New Matters volume of the Standard Federal Tax Reporter and the Current Developments volume of the U.S. Tax Reporter. The finding
list sections of these volumes (particularly those for past years) are good places to start tracking down these fugitive items.

- **Online availability**: All the above IRS issuances, except IRS forms, publications, and some miscellaneous issuances, are available on Lexis and Westlaw; many current ones are on the IRS internet site.

### COURT REPORTS

- **Initial judicial review**: A final IRS determination of tax liability can be reviewed in any one of three trial courts:
  
  o **Tax Court**: Court established under Article I of Constitution to redetermine tax deficiencies. This site carries recent (1999-) opinions, rules, forms, and related materials. Taxpayer may sue before paying tax. The court issues three types of decisions:
    
    - **Regular decisions**: Important decisions published by the court in the *Tax Court Reports* [KF6280 .A2 T37] (T.C.); reprinted by CCH *Tax Court Reporter* [KF6285 .C675 1947] and by RIA *Tax Court Reports*. Cited by T.C. volume and page.
    
    - **Memorandum decisions**: Routine decisions, published by CCH *Tax Court Reporter* [KF6285 .C675 1947] and by RIA *Tax Court Reports*. Usually cited by year and decision number.
    
    - **Small cases division decisions**: Cases under $50,000. Not reported or cited as precedent (although sometimes available in the *Tax Notes Microfiche Database*).

  o **Board of Tax Appeals**: Forerunner (1924-1942) of the Tax Court; decisions printed in *B.T.A. Reports*. [KF6280 .A2 T36]


- **U.S. Court of Federal Claims**: Taxpayer must pay tax and sue for refund. Some decisions published in West *Federal Claims Reporter*; others in *USTC* or *AFTR*. Predecessors: Court of Claims, reported in Claims Court Reports (1856-1982); Claims Court, reported in West Claims Court Reporter (1982-1992).
• **Appellate review:** Tax Court and District Court decisions are reviewed by the U.S. Court of Appeals for the taxpayer’s residence. Court of Federal Claims decisions are reviewed by the U.S. Court of Appeals for the Federal Circuit. Some appeals opinions are published in *Federal Reporter*, others in *USTC* or *AFTR*.

• **Supreme Court Review:** The Supreme Court rarely reviews tax cases; when it does, its opinions appear in the usual Supreme Court reports, as well as in the *Internal Revenue Bulletin, USTC*, and *AFTR*.

• **IRS Acquiescences and Non-acquiescences:** The IRS is not bound by any court lower than the Supreme Court (although it will follow the holdings of that lower court when before it). If, however, the IRS decides to "acquiesce in" (follow) an adverse Tax Court opinion, it will publish a notice of acquiescence in the *Internal Revenue Bulletin*; "non-acquiescences" (rejections of adverse holdings) are also published. These are noted in tax citators, and the "Actions on Decisions" explaining the IRS's decision are printed in CCH *IRS Positions*.

• **Online availability:** The decisions of all the above courts are on Lexis and Westlaw.

**CITATORS**

• **RIA U.S. Tax Reporter Citator:** The best tax citator. Arranged chronologically in several bound volumes and current paperback supplements.
  - Court opinions: Arranged alphabetically by taxpayer name. Notes IRS acquiescences or nonacquiescences.
  - IRS regulations: Arranged by T.D. number (*not* section number).
  - IRS rulings: Listed in numerical order.

• **CCH Standard Federal Tax Reporter Citator:** Less useful, in that it lists only citing cases cited by the *Reporter*. Published in looseleaf volumes.
  - Court opinions: Arranged alphabetically by taxpayer name. Notes IRS acquiescences or nonacquiescences.
  - IRS regulations: Arranged by T.D. number (*not* section number).
  - IRS rulings: Listed in numerical order.
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- **Shepard’s Federal Tax Citations**: Probably least useful for tax research.
  - Statutes: Cites by all federal courts other than Tax Court. Arranged by USC title.
  - Court opinions: Covers all federal courts other than Tax Court. Arranged by citation (not by taxpayer name). Tax Court and B.T.A. decisions are covered by Shepard’s U.S. Administrative Citations.
  - IRS Regulations: Cites by all federal courts other than Tax Court. Arranged by CFR Title. Does list Tax Court citations to regulations by T.D. number.
  - IRS rulings: Cites by all federal courts, including Tax Court. Arranged in numerical order.

**HOW TO USE A FEW BASIC TAX PUBLICATIONS**

The large CCH and RIA looseleaf sets noted below are arranged by IRC section. They offer one research route; but other treatises, topically arranged, may offer better integration and understanding of some issues.

Four of these topically arranged, multivolume treatises are:

- **Merten's Law of Federal Income Taxation** [KF 6365 .M41]
- Rabkin and Johnson’s **Federal Income, Gift, and Estate Taxation** [KF 6335 .A6 R113]
- **RIA Federal Tax Coordinator 2d**
- **Bender's Federal Tax Service**

There are also many specialized monographs, offering very detailed discussion of certain tax issues:

- **BNA Tax Management Portfolio** [KF 6289 .A1 T2] is a collection of over 100 of these. The library does not keep this publication up-to-date in print. You may access the Portfolios [online] under BNA Databases. Similarly, the primary source material published in the IRS **Internal Revenue Bulletin** is reprinted in many other sources; Merten's, for instance, prints all revenue rulings and treasury decisions, and the **Coordinator** reprints the Internal Revenue Bulletin in its entirety.

**Standard Federal Tax Reporter** and **U.S. Tax Reporter**: Both multivolume looseleaf services, arranged by IRC section.

- IRC section access: If you already know the IRC section on point, merely turn to the appropriate volume to find in one place the section’s text, excerpts from or
references to congressional committee reports forming its legislative history, the text of IRS final and temporary regulations adopted under the section, explanatory editorial commentary provided by the publisher, and summaries (arranged by subject) of court opinions and IRS issuances interpreting the section.

- **Subject access:** Check the subject index in the Index Volume of both sets. Note that references are to paragraph numbers assigned textual material, not to page numbers.

- **Updating:** After reading the main volume text, note the paragraph number of the material on point, go to the "New Matters Volume" of the SFT Reporter or the "Recent Developments Volume" of U.S. Tax Reporter, and check the tables cross-referencing from paragraph numbers in the main volumes to paragraph numbers assigned new materials filed in the updating volume: here you will find any recent court opinions, IRS issuances, or similar materials that update the subject researched.

- **Checking for pending legislation:** Check the legislation status tables in the SFT Reporter's "New Matters Volume" and U.S. Tax Reporter's "Recent Developments Volume" for pending bills that may affect IRC sections.

- **Checking for proposed regulations:** Check the SFT Reporter's "USTC Advance Sheets Volume" and U.S. Tax Reporter's "Proposed Regulations" volume for the text of proposed regulations, and tables showing which present regulations they would affect.

**Internal Revenue Bulletin:** Published weekly by the IRS, cumulated semi-annually as the Cumulative Bulletin, the official source for most IRS documents.

The weekly Bulletin prints in Part I, in IRC section order, revenue rulings, final regulations, and Supreme Court decisions; Part II treaties, tax statutes, and congressional committee reports; Part III notices and revenue procedures; and Part IV miscellaneous items, including proposed regulations. Tables of contents and cumulative finding lists indicate on what pages items are printed.

- **Cumulative Bulletin:** Published twice a year and designated by year and number; thus, 91-2 C.B. is the second Cumulative Bulletin published in 1991. Reprints, in IRC section order, most items published in the weekly Bulletin (legislation and committee reports are often collected in a third volume). Finding lists indicate on what pages items are printed, and subject index is provided.

- **Bulletin Index-Digest:** No longer published, but useful in finding older Bulletin
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Material. Finding lists give C.B. citations to new statutes and regulations; and in both numerical and IRC section order citations to digest headings under which revenue rulings and procedures, Supreme Court opinions, and adverse Tax Court opinions (to which the IRS has acquiesced or nonacquiesced) are summarized; the digests in turn give C.B. citations for these items. Once an appropriate Digest heading is located, all C.B. material on that subject is thus summarized in one place.

**Tax Notes** (Tax Analysts): Daily (online through Lexis) and weekly (both on Lexis and printed), the fullest summary and collection of current tax-related material. Digests or summarizes all newly available IRS issuances and regulations, court opinions, legislative developments, and similar material; and includes articles on important new tax issues. Access provided by detailed table of contents in weekly issues and by quarterly index: these allow the researcher to locate materials by number, by subject, and by IRC section involved.

**Tax Notes Microfiche Data Base** provides full text of all items noted in *Tax Notes*, arranged by document numbers assigned by the newsletter.

**TRACING ANCIENT (PRE-1954) IRC LEGISLATIVE HISTORY**

**Barton's Federal Tax Laws Correlated**
- Traces tax statutes’ development 1913-1969
- First 5 vols. print successive texts of sections in parallel columns, allowing easy comparison
- Vol. 5 gives cross references between section numbers of revenue acts and pages where printed
- Vol. 6 (looseleaf) provides tables: (1) History of 1954 IRC sections, giving specific references to 1954 congressional reports pages, and derivation from 1939 IRC and predecessor revenue acts (2) History of 1954 IRC amendments up to 1969 (3) Similar history of 1939 IRC and amendments

**Seidman’s Legislative History of Federal Income and Excess Profits Tax Laws**
- Traces tax statutes’ development 1862-1954
- Arranged in 1939 IRC section order
- For each section, provides: (1) Prior texts of section, indicating successive changes (2) Excerpts from debates and committee reports, and citations to other pertinent materials (such as hearings)
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Internal Revenue Acts of the United States, 1909- (Hein)

- Prints full text of almost all legislative history documents (including such things as hearings and Treasury studies)
- Index volumes provide references by document numbers and chronologically by statute to volumes in which documents appear.

TAX LEGISLATIVE PROCESS