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**Ohio Northern University**  
Reference Department - Spring 2000  
\*Thanks to Prof. Haight

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**RESEARCHING FEDERAL TAX LAW  
IN THE LIBRARY**

Where do I find the Federal tax opinions?  
Where do I find the tax legislative history? The IRS rulings?  
What are the basic tools for researching the tax law?

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*Updated: 15-MAY 2000*

Tax opinions by the various Federal courts, as well as rulings of the Internal Revenue Service and the tax legislative history (congressional committee reports), are published in bound volumes by the U. S. Government Printing Office (GPO) and by various private publishers, such as West Publishing Company (WEST), Commerce Clearing House, Inc. (CCH), and Research Institute of America (RIA) (formerly Prentice-Hall (P-H)). These bound volumes bear the names indicated in the following listings.

**JUDICIAL BRANCH: FINDING FEDERAL TAX OPINIONS**

**I. Trial Court Level**

**A. Tax Court**

1. UNITED STATES TAX COURT

a. Regular Opinions

b. Sources

(1) GPO: United States Tax Court Reports (T.C.)

(a) Location

i) Call Number: JU 11.7

ii) Library North (Hanson Annex),

iii) C Section (Govt Docs),

iv) West side of Range 8

2. UNITED STATES TAX COURT

a. Memorandum Opinions

b. Sources

(1) CCH: Tax Court Memorandum Opinions (T.C.M.)

(a) Location

- i) Call Number: KF 6280.A29
- ii) Library North (Hanson Annex),
- iii) B Section (Middle),
- iv) East Side of Range 13

(2) RIA: Tax Court Memorandum Decisions (RIA Memo T.C. (formerly P-H Memo T.C.))

(a) Location

- i) Call Number: KF 6280.A29
- ii) Library North (Hanson Annex),
- iii) B Section (Middle),
- iv) East Side of Range 13

**B. Claims Court**

1. UNITED STATES COURT OF CLAIMS (to 1982)

a. Sources

(1) GPO: United States Court of Claims Reports (Ct. Cl.)

(a) Location

- i) Call Number: JU 3.9
- ii) Library North (Hanson Annex)
- iii) C Section (Gov. Docs.)
- iv) East side of Range 7

(2) WEST: Federal Reporter 2nd (F.2d)

(a) Location

- i) Library South
- ii) and Library North (Hanson Annex)
  - a) Section C

(3) CCH: United States Tax Cases (U.S.T.C.)

(a) Location

- i) Call Number: KF 6280.A26
- ii) Library North (Hanson Annex),
- iii) B Section (Middle),
- iv) East Side of Range 13

(4) RIA: American Federal Tax Reports (A.F.T.R./A.F.T.R.2d)

(a) Location

- i) Call Number: KF 6280.A22
- ii) Library North (Hanson Annex),
- iii) B Section (Middle),
- iv) Both Sides of Range 13

2. UNITED STATES CLAIMS COURT (1982-1992)
  - a. Sources
    - (1) WEST: United States Claims Court Reporter (Cl. Ct.)\*
      - (a) Location
        - i) Library South
    - (2) CCH: United States Tax Cases (U.S.T.C.)
      - (a) Location
        - i) Call Number: KF 6280.A26
        - ii) Library North (Hanson Annex),
        - iii) B Section (Middle),
        - iv) East Side of Range 13
    - (3) RIA: American Federal Tax Reports (A.F.T.R.2d)
      - (a) Location
        - i) Call Number: KF 6280.A22
        - ii) Library North (Hanson Annex),
        - iii) B Section (Middle),
        - iv) Both Sides of Range 13
3. UNITED STATES COURT OF FEDERAL CLAIMS (1992- )
  - a. Sources
    - (1) WEST: Federal Claims Reporter (Fed. Cl.)\*
      - (a) Location
        - i) Library South
    - (2) CCH: United States Tax Cases (U.S.T.C.)
      - (a) Location
        - i) Call Number: KF 6280.A26
        - ii) Library North (Hanson Annex),
        - iii) B Section (Middle),
        - iv) East Side of Range 13
    - (3) RIA: American Federal Tax Reports (A.F.T.R.2d)
      - (a) Location
        - i) Call Number: KF 6280.A22
        - ii) Library North (Hanson Annex),
        - iii) B Section (Middle),
        - iv) Both Sides of Range 13

\* **NOTE:** Also found in this reporter are opinions of the United States Court of Appeals for the Federal Circuit and selected opinions of the Supreme Court of the United States.

**C. District Courts**

1. UNITED STATES DISTRICT COURTS

a. Sources

- (1) WEST: Federal Supplement (F.Supp.)
  - (a) Location
    - i) Library South
    - ii) and Library North (Hanson Annex)
- (2) CCH: United States Tax Cases (U.S.T.C.)
  - (a) Location
    - i) Call Number: KF 6280.A26
    - ii) Library North (Hanson Annex),
    - iii) B Section (Middle),
    - iv) East Side of Range 13
- (3) RIA: American Federal Tax Reports (A.F.T.R./A.F.T.R.2d)
  - (a) Location
    - i) Call Number: KF 6280.A22
    - ii) Library North (Hanson Annex),
    - iii) B Section (Middle),
    - iv) Both Sides of Range 13

**II. Appellate Court Level**

A. UNITED STATES COURTS OF APPEALS

1. Sources

- a. WEST: Federal Reporter 2d (F.2d), Federal Reporter 3d (F.3d)
  - (1) Location
    - (a) Library South
    - (b) and Library North (Hanson Annex)
      - i) Section C
- b. CCH: United States Tax Cases (USTC)
  - (1) Location
    - (a) Call Number: KF 6280.A26
    - (b) Library North (Hanson Annex),
    - (c) B Section (Middle),
    - (d) East Side of Range 13
- c. RIA: American Federal Tax Reports (A.F.T.R./A.F.T.R.2d)
  - (1) Location
    - (a) Call Number: KF 6280.A22
    - (b) Library North (Hanson Annex),
    - (c) B Section (Middle),
    - (d) Both Sides of Range 13

### III. SUPREME COURT OF THE UNITED STATES

#### A. Sources

1. GPO: United States Reports (U.S.)
  - a. Location
    - (1) Call Number Ju 6.8 414
    - (2) Library North (Hanson Annex),
    - (3) C Section (Govt Docs),
    - (4) East side of Range 7;
    - (5) also in Library South, Ranges 5 and 6
2. WEST: Supreme Court Reporter (S.Ct.)
  - a. Location
    - (1) Library North (Hanson Annex),
    - (2) C Section.
    - (3) East side of Range 13;
    - (4) also in Library South, Range 5
3. CCH: United States Tax Cases (U.S.T.C.)
  - a. Location
    - (1) Call Number: KF 6280.A26
    - (2) Library North (Hanson Annex),
    - (3) B Section (Middle),
    - (4) East Side of Range 13
4. RIA: American Federal Tax Reports (A.F.T.R./A.F.T.R.2d)
  - a. Location
    - (1) Call Number: KF 6280.A22
    - (2) Library North (Hanson Annex),
    - (3) B Section (Middle),
    - (4) Both Sides of Range 13

## **EXECUTIVE BRANCH: FINDING ADMINISTRATIVE RULINGS**

### **I. PUBLISHED IRS RULINGS**

- A. Internal Revenue Service
  - 1. Source
    - a. GPO: IRS Cumulative Bulletin (C.B.)
      - (1) Contents
        - (a) Revenue Rulings
        - (b) Revenue Procedures
        - (c) Other Public IRS Statements
      - (2) Location
        - (a) Call Number: T22.25
        - (b) Library North (Hanson Annex),
        - (c) C Section (Govt Docs),
        - (d) West side of Range 10

### **II. UNPUBLISHED IRS RULINGS**

- A. Internal Revenue Service
  - 1. Contents
    - a. Private Rulings
    - b. Internal Documents
  - 2. Sources
    - a. CCH: [specialized service]
    - b. RIA: [specialized service]
    - c. See also ELECTRONIC LEGAL RESEARCH, below.

## **LEGISLATIVE BRANCH: FINDING LEGISLATIVE HISTORY**

### **I. CONGRESS OF THE UNITED STATES**

- A. Contents
  - 1. Committee Reports
  - 2. Other Legislative History
- B. Sources
  - 1. GPO: IRS Cumulative Bulletin (C.B.)
    - a. Location
      - (1) Call Number: T22.25
      - (2) Library North (Hanson Annex),
      - (3) C Section (Govt Docs),
      - (4) West side of Range 10
  - 2. WEST: U.S. Code Congressional and Administrative News (U.S.C.C.A.N)
    - a. Location
      - (1) Library South,
      - (2) also in the Reading Room
  - 3. CCH: [special compilations associated with tax acts]
  - 4. RIA: [special compilations associated with tax acts]

NOTE: Committee Reports are also published by congressional committees, e.g., the Senate Finance Committee, the House Ways and Means Committee, and conference committees.

## **SOME RESOURCES FOR TAX LAW RESEARCH**

In addition to studying the Internal Revenue Code, the regulations, the congressional committee reports, and the court decisions, an attorney conducting tax research will consult a variety of other materials, including the following regularly updated services.

### **I. LOOSE-LEAF TAX SERVICES**

- A. Containing
  - 1. Code and Regulations,
  - 2. Summaries of Cases and Rulings,
  - 3. and Current Developments
- B. Sources
  - 1. CCH: Standard Federal Tax Reporter (Income Tax) - Multi-Volume
    - a. Location
      - (1) Call Number: KF 6285.S75
      - (2) Library North (Hanson Annex),
      - (3) B Section (Middle),
      - (4) East side of Range 13
  - 2. CCH: Federal Estate and Gift Tax Reporter - Multi-Volume
    - a. Location
      - (1) Call Number: KF 6571.A8.F37
      - (2) Library North (Hanson Annex),
      - (3) B Section (Middle),
      - (4) East side of Range 14
  - 3. RIA: United States Tax Reporter - Income Taxes - Multi-Volume
    - a. Location
      - (1) Call Number: KF 6285.P73
      - (2) Library North (Hanson Annex),
      - (3) B Section (Middle),
      - (4) East side of Range 13
  - 4. RIA: United States Tax Reporter - Estate/Gift Taxes - Multi-Volume
    - a. Location
      - (1) Call Number: KF 6285.P73
      - (2) Library North (Hanson Annex),
      - (3) B Section (Middle),
      - (4) East side of Range 13

## **II. SPECIALIZED TAX LAW CITATORS**

- A. Contents
  - 1. Case and Ruling Histories
- B. Sources
  - 1. CCH: CCH Citator - 2 Volumes - Part of the Standard Federal Tax Reporter
    - a. Location
      - (1) Call Number: KF 6285.S75
      - (2) Library North (Hanson Annex),
      - (3) B Section (Middle),
      - (4) East side of Range 13
  - 2. RIA: Citator 2nd Series - Multi-Volume - Formerly P-H Citator
    - a. Location
      - (1) Call Number: KF 6282.5.P73
      - (2) Library North (Hanson Annex),
      - (3) B Section (Middle),
      - (4) East side of Range 13
  - 3. MCGRAW-HILL: Shepard's Federal Tax Citations - Multi-Volume
    - a. Location
      - (1) Reading Room
      - (2) Internet Subscription
        - (a) <http://www.law.onu.edu/library/subscriptions.htm>

## **III. ELECTRONIC LEGAL RESEARCH**

- A. Commerce Clearing House (CCH):
  - 1. Location
    - a. Tax Materials on the Internet
      - (1) <http://www.law.onu.edu/library/subscriptions.htm>
- B. Reed/Elsevier:
  - 1. Location
    - a. Tax Materials via LEXIS
- C. Research Institute of America (RIA):
  - 1. Location
    - a. Tax Materials on Internet
      - (1) <http://www.law.onu.edu/library/subscriptions.htm>
- D. Tax Analysts:
  - 1. Tax Materials on CD-ROM
    - a. Location
      - (1) Under Law Related CD-ROMs on the Start-up Menu
      - (2) Law Library Computers
- E. West Group:
  - 1. Location
    - a. Tax Materials via WESTLAW

#### IV. TAX TREATISES

##### A. Sources

1. CALLAGHAN: Mertens - Law of Federal Income Taxation - Multi-Volume
  - a. Location
    - (1) Call Number: KF 6369.M47
    - (2) Library North (Hanson Annex),
    - (3) B Section (Middle),
    - (4) West side of Range 14
2. MATT. BENDER: Rabkin & Johnson - Fed. Income, Gift & Estate Taxation - Multi-Volume
  - a. Location
    - (1) Call Number: KF 6369.R33
    - (2) Library North (Hanson Annex),
    - (3) B Section (Middle),
    - (4) East side of Range 14

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