

Federal Tax Research: Sources on the Internet

Course: Tax Practice & Professional Responsibility

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[Last reviewed/updated Jan. 3, 2008]

I. Legislation & Treaties

[Commercial links in teal only accessible to subscribers]

Tax Code Locations

- ◆ [United States Code](#) (Office of Law Revision Counsel) Browse, keyword, or citation search.
- ◆ [United States Code](#) (Cornell) Browse, keyword, or citation search; Table of Popular Names.
- ◆ Internal Revenue Code on [Westlaw](#) (26 USCA) or [LexisNexis](#) (26 USCS) (require subscriber ID). Annotated versions are linked.

Updating the Code & Text of Public Laws

- ◆ [Updating the U.S. Code](#) (Off. of Law Revision Counsel) Classification Tables 1995-2007.
- ◆ [Public Laws & Congress](#) (Thomas) Public laws & bills beginning 1973, committee reports from the 1995 forward, and selected hearings.
- ◆ [Public Laws](#) (GPO) Texts begin 1995. Browse or keyword search. Current session laws are default page. Link to prior years under "Previous Congresses."

Legislative History Documents

- ◆ [House and Senate committee reports, and Senate Executive Reports](#) (GPO); from 104th Cong. (1995) forward. Numerical or keyword search.
- ◆ [House & Senate committee documents](#), including Senate Executive Documents and Senate Treaty Documents; from 104th Cong. (1995) forward. (GPO) Numerical or keyword search.
- ◆ Congressional [conference reports](#), current and archival (GPO Access). Unofficial text of reports from current session of Congress and official texts of reports from earlier sessions beginning with 109th Cong., 1st Sess. (2005-).
- ◆ [Congressional Record](#) (Thomas) Begins 1989. Link in the left-hand menu. Extensive search options. The Congressional Record also on [Westlaw](#) and [LexisNexis](#) access. (Both begin 1985). (Require ID.) [Note: Westlaw and LexisNexis are not updated with Cong. Rec. bound volume page numbers. Retain daily edition page numbers.]
- ◆ [History of Bills and Resolutions index](#) of the *Cong. Rec.* (GPO). From vol. 129 (1983) forward. Only indexes from 1993 forward contain the Cong. Rec. page and date information.
- ◆ Federal tax legislative history documents. [Westlaw](#) keyword searchable; selected committee reports from 1948-1989. All committee reports 1990-forward. Westlaw link to Joint Committee on Taxation [Blue Books](#). (Requires ID.) [LexisNexis](#) file begins 1954 and combines committee bills & reports, blue books, text of public laws, and proposed legislation. (Requires ID.)
- ◆ [Joint Committee on Taxation](#). Index of publications from 1981. Full text publications from 1992. ("Bluebooks")
- ◆ *LexisNexis Congressional*. Commercial database/index for legislative history research. (Accessible to SMU law students through Library's [Research Tools--Find Articles & Databases](#) page.)

Tax Treaties and Documents

- ◆ U.S. [Tax Treaties](#) (IRS) Bilateral treaties by country. (PDF format); and [Tax Treaty Documents](#) (Treasury Dept.) Texts of conventions, amending protocols, hearing testimony, press releases, technical explanations.
- ◆ U.S. [Model Income Tax Convention](#) (Treasury Dept.) 2006 model convention and its technical explanation in PDF format.
- ◆ Senate Treaty Documents (104th Cong.-- , 1995--). (GPO). [Keyword searchable](#) page or [access by browsing](#). NOTE: Browsing lists are arranged in order of House, Senate, and then treaty documents.

Tax Reform

- ◆ [President's Advisory Panel on Federal Tax Reform](#) including link to final report.

II. Regulations & Administrative Decisions, Relevant Standards

[Commercial links in teal only accessible to subscribers]

C.F.R & Federal Register

- ◆ [Code of Federal Regulations](#) (NARA) Begins 1997 with selected titles back to 1996. Browse or keyword search.

- ◆ [eCFR](#) (*Electronic Code of Federal Regulations*) (NARA, GPO, OFR) Text of continuously updated C.F.R. See "important user info" link for details.

- ◆ Code of Federal Regulations on [LexisNexis](#) or [Westlaw](#) (require subscriber ID).

- ◆ [Updating the C.F.R.](#) (GPO) *List of CFR Sections Affected* and current services. Daily updating. Alternative is to do date restricted search in Federal Register below.

- ◆ [Federal Register](#) (GPO) Begins 1994. Browse or keyword search. Advanced search page very useful.

- ◆ Federal Register available from July 1, 1980 forward on [LexisNexis](#) and [Westlaw](#) (require subscriber ID).

- ◆ Full text of *Federal Register* volumes 1 (1936) - 72 (Feb. 2007) from *Hein Online* through Underwood Law Library's [Research Tools—Find Articles & Databases](#) page. (Access through law school network or VPN).

- ◆ [Regulations.gov](#) (FirstGov). Search for comments submitted on proposed regulations, final rules, and notices. Access to text of agency comments in *Federal Register* as well as supporting documents & materials from others. Click on "docket ID" link to see additional supporting documents & text links.

Administrative Decisions

- ◆ [Internal Revenue Bulletin](#). (IRS) I.R.B. issues begin at no. 2003-27 (July 7, 2003). PDF and HTML formats.

- ◆ [Written Determinations](#). (IRS) List of PLR's, TAM's, and Chief Counsel advice in numerical order. (PDF format)

Two new forms of advice memoranda *may* be added to the list in the near future: the *Generic Legal Advice* memoranda and the *Case-Specific Legal Advice* memoranda. See Chief Counsel Notice CC-2006-013 (May 5, 2006). GLA's are being created "to provide advice on issues pending in audits of multiple taxpayers within a particular industry." CSLA's are to provide advice on case development or case-specific strategic, tactical, or other legal advice from a field counsel or from the national office. The conclusions of CSLA's are to be based solely upon the facts provided by IRS personnel and therefore will differ from TAM procedures. This CC Notice also abolishes the TEAM process.

- ◆ [Written Determinations](#). (IRS) PLR's, TAM's, & Chief Counsel advice beginning Nov. 1998. (PDF format.) This table is organized in Uniform Issue List order.

- ◆ Written determinations on [Westlaw](#), on [LexisNexis](#). (Requires ID.)

- ◆ [IRS Revenue Rulings from 1954 to July 2005](#). (TaxLinks) Browse by year and number or search by keyword(s). Use "and" connector for multiple keywords. Phrases must be in quotation marks. A header in the ruling texts denotes subsequent treatment, such as revocation by a later ruling. **Browsing list also notes subsequent treatment beginning with rulings in 1990.**

- ◆ [Legalbitstream Tax Law Databases](#). (Mayfield Publishing Co.) Advertising-supported site of

keyword and/or citation searchable databases. Coverage of different types of publications varies. For example, *IRS Revenue Rulings* are covered back to 1954. See the "Coverage" tab for details, exceptions, and contents notes. Also provides links to other tax resources.

- ◆ [Actions on Decisions](#) (IRS) Downloadable from 1997-1 forward. Listed by number with short title. (PDF format)
- ◆ [Administrative Decisions & Other Actions - by Agency](#) (U. Va.) Scrollable list and links to wide range of federal agencies and web available administrative decisions, orders, etc. Alternate access to *I.R.B.* and written determinations.
- ◆ [Chief Counsel Notices \(CC\)](#). (IRS) Notices for various purposes including **amendments to the Chief Counsel Directives Manual**. Listed in reverse chronological order, but not necessarily in reverse numerical order. The text of the CCDM is published in Parts 30-39 of the [Internal Revenue Manual](#). (The IRM pages contain only those sections that have been rewritten and that are not "official use only." Note that the online IRM may not yet incorporate revisions found in recent CC notices. See Notice CC-2006-015 (May 12, 2006) for a recent list of active notices.)
- ◆ [Field Attorney Advice](#) (IRS). (FAA) Documents prepared by Field Attorneys in the Office of Chief Counsel, reviewed by an Associate Office, and issued to field or service center employees of the IRS.

Commercial Databases

- ◆ See [Selected Alternate Sources & Starting Points](#).

Standards Links

- ◆ [Financial Accounting Standards Board](#) (FASB). Access to full text of FASB Statements, FASB Staff Positions (FSP), Exposure Documents, Emerging Issues Task Force (EITF) materials, reports, articles, and more.
- ◆ [Public Company Accounting Oversight Board](#) (PCAOB). Text of current standards, rulemaking information, and documentation.
- ◆ [Accounting & Tax with Standards](#) is a commercial database containing accounting standards from FASB, IASB, and GASB along with accounting-related literature. Includes current text, original pronouncements, statements, interpretations, board opinions, AICPA interpretations, EITF abstracts, and more. This database is accessible to all SMU students and faculty through the [SMU Online Resources](#) page. (restricted to SMU; off-campus access requires SMU ID)

III. Court Decisions & Briefs

[Commercial links in teal only accessible to subscribers]

Tax Court

- ◆ U.S. [Tax Court](#). Full and memorandum opinions from September 1995. Summary opinions from January 2001. Also, Tax Court rules, forms, and other information. Includes **keyword searching** of opinions under the "Opinions Search" tab at home page. At the search page, click on "help" to see more details. For more on summary opinions of the Tax Court, see I.R.C. § 7463.
- ◆ Tax Court decisions are available on [Westlaw](#) and [LexisNexis](#) (requires ID).
- ◆ [Tax Court Briefs](#). (Westlaw) Selected briefs beginning in 1999. Commercial database requires password or credit card.
- ◆ [U.S. Board of Tax Appeals Reports](#) (v.1-47) and [U.S. Tax Court Reports](#) (v.9-) in [US Federal-Judicial collection](#) (*LLMC-Digital*) (restricted to law school network or VPN access).
- ◆ [Actions on Decisions](#) (IRS) Downloadable from 1997-1 forward. Listed by number with short title. (PDF format)

U.S. Supreme Court

- ◆ [Supreme Court of the United States](#) home page.
- ◆ [U.S. Reports](#) bound volumes (US Sup. Ct.). Begins with vol. 502 (Oct. 1991-). PDF files.
- ◆ See [LexisNexis](#) (from 1979) and [Westlaw](#) (selected from 1870) for U.S. Supreme Court briefs.
- ◆ [U.S. Supreme Court Opinions](#) (Findlaw). FindLaw's searchable database of the Supreme Court decisions since 1893 (U.S. Supreme Court Decisions: US Reports v.150- , 1893-). Browse by year and US Reports volume number and searchable by citation, case title and full text.
- ◆ [AltLaw Alpha](#) (Columbia & U. Colo. Law Schools). Free, full-text searchable. Quotation marks used for searching phrases. U.S. Supreme Court cases from 1759; coverage of U.S. Court of Appeals cases varies by circuit with most starting about 1971. See "Coverage" link. Results list in reverse chronological order or relevance order.

Other Federal Courts

- ◆ [U.S. Court of Federal Claims](#) Decisions beginning in July 1997. Keyword search or chronological listing.
- ◆ Links to [federal courts](#). (Findlaw) Search by case name, citation, keyword.
- ◆ [Federal Courts Finder](#). (Emory)

Commercial Databases including Decisions from Federal Courts

- ◆ [LexisNexis](#) Commercial database requires password. (This is the Law school link.)
- ◆ [LexisONE](#) - Some searching for free after registration; also credit card charging for documents.
- ◆ [Westlaw](#) Commercial database requires password or credit card. (Law school link.)
- ◆ [LOIS](#) Commercial database requires subscription/password.
- ◆ [VersusLaw](#) Commercial database requires subscription/password.

IV. Congress, Federal Agencies, Publications & Forms

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[Last reviewed Jan. 3, 2008]

U.S. Congress & Committees

- ◆ [House Committee on Ways and Means](#).
- ◆ [Senate Committee on Finance](#).
- ◆ [Joint Committee on Taxation](#). Index of publications from 1981. Full text publications from 1992.
- ◆ [Joint Economic Committee](#). Link to selected reports on taxation from 1991.
- ◆ [U.S. House of Representatives](#) home page.
- ◆ [U.S. Senate](#) home page.
- ◆ *Congressional Research Service* reports on tax issues. Available on Westlaw ([FTX-CRS](#)) from 1989 forward. (Requires ID.)
- ◆ [Congressional Research Service Reports](#) (U. North Texas). Click on "Browse CRS Reports," then on the topic "Taxation" at the next page. As of April 2007, there are 408 CRS reports on tax matters at this free website. Cite is also keyword searchable. Most reports are after 1994, but a few selected earlier reports are accessible. Reports in PDF format.

Federal Agencies & Departments

- ◆ U.S. [Department of the Treasury](#). Click on link to "Site Index" for an overview of contents.
 - ◆ [Office of Tax Analysis](#) Link to OTA Working Papers series. (PDF format)
 - ◆ [Office of Tax Policy](#). Links to selected reports, testimony, correspondence, and miscellaneous tax policy documents. (Includes the annual general explanations for the administration's FY revenue proposals.)
- ◆ [Internal Revenue Service](#). Information, publications, forms, etc. Click on the "Site Map" link in the menu line for subject access. Primary sources are under "FOIA."
 - ◆ IRS, Statistics of Income Division, *Tax Statistics*, <http://www.irs.gov/taxstats/index.html>.
- ◆ U.S. [General Accounting Office](#). Links to government investigative reports. Keyword text searchable. Go to "Reports & Testimonies" link on page. Also access to Comptroller General opinions and decisions and Contract Appeals Boards rules and decisions.

Department of Justice

- ◆ U.S. Dept. of Justice, [Tax Division](#), including link to tax enforcement news.
 - ◆ [Criminal Tax Manual](#) (1994).
 - ◆ [Settlement Reference Manual](#) (1996).
 - ◆ [Tax Division Judgment Collection Manual](#) (2004).
- ◆ U.S. Dept. of Justice, Criminal Division.
 - ◆ [Asset Forfeiture Policy Manual](#) (2006).

IRS Publications and Forms

- ◆ [Internal Revenue Manual](#). Access by table of contents to the IRM. (Only contains IRM sections that have been rewritten and that are not "official use only.") Parts 30-39 of the IRM constitute the *Chief Counsel Directives Manual* and may be revised by recent [Chief Counsel Notices](#).
- ◆ [IRS Forms, Instructions, and Publications](#) Current forms available in multiple text formats. Browse or keyword search forms, instructions, publications, and notices. Forms & publications beginning 1992 in PDF format.
- ◆ [Internal Revenue Service Data Book](#). (1995-2006). (IRS) SOI tax statistics.
- ◆ [IRS Pub. No. 78](#) (*Cumulative List of Exempt Organizations*) Searchable text.

- ◆ [IRS Coordinated Issue Papers](#). Unofficial field guidance. Arranged by industry/topic. (Suggest reading introduction.)

V. Selected Alternate Sources & Starting Points

Commercial Databases, Tax-related Organizations, Miscellaneous

[Commercial links in teal only accessible to subscribers]

Alternate Sources

- ◆ [Findlaw](#). Hierarchical index to law sites on the Internet. Useful starting point is the Findlaw [tax section](#).
- ◆ [Legalbitstream Tax Law Databases](#). (Mayfield Publishing Co.) Advertising-supported site of keyword and/or citation searchable databases. Coverage varies by type of publication; see the "Coverage" tab for details, exceptions, and contents notes. Also provides links to other tax resources.
- ◆ [Cornell Legal Information Institute](#). Well-respected web site providing links and/or full text documents. See special sections: [state and federal income tax law](#) and [state and federal estate & gift tax law](#).
- ◆ [Access GPO on the Web](#). Excellent alternate source for many federal law-related publications.
- ◆ Tax Analyst's [TaxWire](#). News and links to tax policy readings from *Tax Notes* magazine.
- ◆ For additional federal legal research sources go to [Internet Sources for United States and Texas Law](#).

Commercial Databases (require subscriber password or link restricted to SMU Law access)

Commercial links that have restricted access are denoted in green characters instead of blue.

- ◆ Article: Pratt, Katherine, Jennifer M. Kowal, and Daniel Martin, *The Virtual Tax Library: A Comparison of Five Electronic Tax Research Platforms* (September 28, 2007). Loyola-LA Legal Studies Paper No. 2007-37. Available at SSRN: <http://ssrn.com/abstract=1017925>
- ◆ RIA [Checkpoint](#). Commercial tax service. Electronic texts of a wide range of RIA tax publications and primary sources. (Restricted to Law School access through library's [Research Tools - Find Articles & Databases](#) web page; see topic "taxation.")
- ◆ CCH [OmniTax Library](#). Commercial tax service. U.S. federal income, estate & gift, state, and international tax materials. Range of CCH tax publications and primary sources. (Restricted to Law School access from library's [Research Tools—Find Articles & Databases](#) web page; see topic "taxation.")
- ◆ BNA [Daily Tax Report](#). Commercial tax service. Current and historical text of the digital edition of the DTR. (Restricted to Law School access from library's [Research Tools—Find Articles & Databases](#) web page; see topic "taxation" or alphabetical entry under "BNA Online".)
- ◆ [Tax Management Library](#). Commercial tax service. TM federal tax portfolios: income tax series, estate, gift & trusts series, and foreign income series. (Restricted to Law School access from library's [Research Tools—Find Articles & Databases](#) web page; see topic "taxation" or alphabetical entry under "BNA Online".)
- ◆ [Westlaw](#). Law school link.
- ◆ [LexisNexis](#). Law school link.
- ◆ [HeinOnline](#). (Press <ENTER SITE> button.) Search the text or browse 1,044 academic and bar journals including *Tax Law Review* and *Tax Lawyer*. Note specific contents covered for each title in the "Law Journal Library."

Tax-related Organizations

- ◆ [A.B.A. Section of Taxation](#).
A.B.A. Section of Taxation Report of the Task Force on Judicial Deference, 57 Tax Law. 717 (2004). [PDF file]
- ◆ [A.B.A. Section on Real Property, Probate and Trust Law](#).
- ◆ [American College of Trust and Estate Counsel](#).
- ◆ [American Institute of Certified Public Accountants](#).
- ◆ AICPA Tax Executive Committee, *Statement on Standards for Tax Services* (Aug. 2000) (PDF file from AICPA).
- ◆ [American Taxation Association](#).
- ◆ [Federation of Tax Administrators](#). Links to state tax agencies, state tax forms, electronic filing, and state tax news.
- ◆ [Multi-state Taxation Commission](#).
- ◆ [Tax Policy Institute](#). A joint venture of the Urban and Brookings Institutes. "The Urban-Brookings Tax Policy Center aims to provide independent analyses of current and longer-term tax issues and to communicate its analyses to the public and to policymakers in a timely and accessible manner. The Center combines top national experts in tax, expenditure, budget policy, and micro-simulation modeling to concentrate on four overarching areas of tax policy that are critical to future debate: (1) fair, simple, and efficient taxation, (2) social policy in the tax code, (3) long-term implications of tax and budget choices, and (4) state tax issues." (quoted from the website)

Miscellaneous

- ◆ [Tax History Project](#) (Tax Analysts). Compilation of articles, documents, cartoons, and a virtual museum on the history of U.S. Taxation.