



## RESEARCH TACTICS FOR TAX LAW

WHEN YOU HAVE...	GO TO...	DO THIS...
a topic and want to find a broad spectrum of secondary sources; e.g., sin tax.	Lexis Search Advisor; e.g., Tax Law > Federal Excise Tax > <b>Alcohol, Tobacco &amp; Related Excise Tax (IRC secs. 4371-4374, 4681-4682, 5001-5693, 5701-5763, 5801-5872, 5881)</b>	Click link for <b>Tax Law Review Articles</b> or <b>Legal News Publications</b>
a case law, regulatory, or administrative decision and want like documents that similarly address an issue; e.g., federal court cases involving wrongful disclosure of tax return information and that mention section 6103 of the U.S. Code.	Area of Law - By Topic > Taxation > Cases and Court Rules > Federal > <b>Federal Courts Tax Cases</b>	Submit a search request; e.g., <b>wrongful /5 disclos! and exempt! /2 section 6103</b>  Highlight text of a retrieved decision that illustrates your issue. Next, use the <b>More Like Selected Text</b> feature to find like cases.
a U.S. Code section and want to find cases that refer to this code section; e.g., 26 U.S.C. § 7206.	<b>Shepard's®</b>	Type the code citation in the open field; e.g., <b>26 usc 7206</b>  Display the citing references for this code citation. Next, use the <b>FOCUS</b> feature to find specific language or terms; e.g., <b>willful! or know! /10 perjor!</b>

## Finding Information on LexisNexis when you know the citation

- To get the full text of tax-related documents when you know the citation, use **Get a Document by Citation**.
- To validate case law authority and some types of IRS authority, use the **Shepard's Citations Service**.

Type of document	Get a Document format	Shepard's format
<b>Case Law</b>		
U.S. Tax Court Decision	<i>87 tc 983</i>	<i>87 tc 983</i>
U.S. Tax Court Slip Opinion	<i>87 tc no 63</i>	<i>87 tc no 63</i>
U.S. Tax Court Memorandum Decision (official)	<i>tc memo 1987-377</i>	<i>tc memo 1987-377</i>
U.S. Tax Court Memo (CCH)	<i>55 tcm 1736</i>	<i>55 tcm 1736</i>
Board of Tax Appeals	<i>19 bta 1186</i>	<i>19 bta 1186</i>
U.S. Tax Case	<i>37-1 ustc 9236</i>	<i>37-1 us tax case 9236</i>
<i>American Federal Tax Reports (RIA)</i>	<i>28 aftr 43</i>	<i>28 aftr 43</i>
<i>American Federal Tax Reports 2d (RIA)</i>	<i>46 aftr2d 5430</i>	<i>46 aftr2d 5430</i>
<i>U.S. Supreme Court Reports Federal 2d</i>	<i>500 us 257</i>	<i>500 us 257</i>
	<i>618 f2d 1313</i>	<i>618 f2d 1313</i>
U.S. Court of Federal Claims	<i>32 fed cl 636</i>	<i>32 fed cl 636</i>
U.S. Claims Court	<i>7 cl ct 374</i>	<i>7 cl ct 374</i>
U.S. Court of Claims	<i>229 ct cl 99</i>	<i>229 ct cl 99</i>
<b>IRS Authorities</b>		
Revenue Ruling	<i>rev rul 87-1</i>	<i>rev rul 87-1</i>
Revenue Procedure	<i>rev proc 75-50</i>	<i>rev proc 75-50</i>
General Counsel Memorandum	<i>gcm 39862</i>	<i>gcm 39862</i>
Announcement	<i>announcement 91-11</i>	N/A
Notice	<i>notice 91-21</i>	N/A
Private Letter Ruling	<i>plr 9537005</i>	<i>priv ltr rul 9537005</i>
Technical Memo	<i>1992 tm lexis 1</i>	N/A
Technical Advice Memo	<i>tam 8625006</i>	N/A
<b>Code/Regulations</b>		
IRS Code	<i>irc sec 422 – or – 26 usc 422</i>	<i>26 usc 422</i>
Treasury Regulation	<i>26 cfr 1.761-2</i>	<i>26 cfr 1.761-2</i>
Treasury Regulation (as published in the Federal Register)	<i>46 fr 1165</i>	N/A
<b>Legislative/Regulatory Materials</b>		
Bill Tracking Report (House and Senate)	<i>107 bill tracking hr 1836</i>	<i>107 bill tracking s 512</i>
Committee Report (House and Senate)	<i>107 h rpt 251</i>	<i>107 s rpt 12</i>
Congressional Record (House and Senate)	<i>147 cong rec h 4023</i>	<i>147 cong rec s 8252</i>
Full-text Bill (House and Senate)	<i>107 hr 1836</i>	<i>107 s 512</i>
Regulation, proposed or final, as published in the Federal Register	<i>66 fr 41133</i>	N/A
U.S. Public Law	<i>107 pl 16</i>	N/A
State ALS	<i>2001 cal als 543</i>	N/A

## Finding Information on LexisNexis when you have key terms

### IRS Authority

Revenue Procedures that address limited partnership.

**SOURCE:** Area of Law - By Topic > Taxation > Administrative Materials and Regulations > Federal > Agency Decisions > **IRS Cumulative Bulletin and Internal Revenue Bulletin**

**SELECT:** Terms and Connectors

**SEARCH:** **document (rev proc) and limited partnership**

Revenue Rulings outlining exceptions to the rule in code section 861(a)(3).

**SOURCE:** Area of Law - By Topic > Taxation > Administrative Materials and Regulations > Federal > Agency Decisions > **IRS Cumulative Bulletin and Internal Revenue Bulletin**

**SELECT:** Terms and Connectors

**SEARCH:** **document (rev rul) and section 861 a 3 /25 exception**

Private Letter Rulings and Technical Advice Memos that the IRS has labeled with code section 355 and discuss the “active business” requirement of section 355(b).

**SOURCE:** Area of Law - By Topic > Taxation > Administrative Materials & Regulations > Federal > Agency Decisions > **IRS Private Letter Rulings and Technical Advice Memoranda**

**SELECT:** Terms and Connectors

**SEARCH:** **heading (355) and active business**

#### Advance notice of IRS releases

Several times each week, the IRS releases to the public selected Revenue Rulings, Revenue Procedures, Announcements, and Notices in advance of publishing them in the *Internal Revenue Bulletin*. The important advance notices are available within hours of their release by the IRS. Each advance release is available on LexisNexis for fourteen days following release. To learn of upcoming IRS releases, use this source path:

All Sources > Area of Law - By Topic > Taxation > Administrative Materials & Regulations > Federal > Agency Decisions > **IRS Advance Releases**



**About Segments:** Segments are divisions or sections within a document and can be used for targeted searching or to narrow your research results with FOCUS. For example, to narrow your search to just revenue rulings, type **document(revrul)** in your search request. To narrow your search to just IRS notices, type **document(notice)** in your search request. For more information on segments, go to page 16.

## Case Law

Federal court cases involving wrongful disclosure of tax return information discussed in connection with section 6103 of the United States Code.

**SOURCE:** Area of Law - By Topic > Taxation > Cases and Court Rules > Federal > **Federal Courts Tax Cases**  
**SELECT:** Terms and Connectors  
**SEARCH:** *wrongful /5 disclos! /15 section 6103*

## Analysis

Tax Analysts' *Tax Notes Today*® articles for the past two years that reference to IRC section 382.

**SOURCE:** Area of Law - By Topic > Taxation > Legal News > **Tax Analysts Tax Notes Today**  
**SELECT:** Continue With Your Search  
**SEARCH:** *date aft 2000 and code or irc /5 382*

Tax Analysts' *State Tax Officials Directory*® to find names, addresses and telephone numbers of the taxing authorities for Ohio.

**SOURCE:** Area of Law - By Topic > Taxation > Legal Reference Materials > **Tax Analysts State Tax Officials Directory**  
**SELECT:** Terms and Connectors  
**SEARCH:** *text (ohio)*

Reviews of new developments in transfer pricing at the IRS, in the courts, in Congress, and around the world.

**SOURCE:** Area of Law - By Topic > Taxation > Treatises & Analytical Materials > International > Bureau of National Affairs (BNA) > **BNA Tax Management Transfer Pricing Report**

**SELECT:** A specific month and year compilation  
or  
Word Search for all Documents

**Note:** Availability of this BNA® source is dependent upon your LexisNexis ID subscription.

