

**Wake Forest University Professional Center Library
Research Guide**

Federal Income Taxation

Last Updated: November, 2006

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Secondary Authority

Encyclopedias

Treatises

Classifications of Taxation Materials

Periodicals on Taxation

Federal taxation materials are located in stacks on the ground floor of the library by call number.

PRIMARY AUTHORITY

Constitutional Provisions

United States Constitution (16th & 14th Amendments)

Published:

- U.S.C.A., U.S.C.S. (located in stacks ranges 2023-2024 on second floor of the library)
- U.S. Const.: Analysis and Interpretation (KF4527.J39 located in reference collection)

Access:

- Indexes in the volumes or sets

Statutory

United States Code (Title 26)

laws passed by Congress known officially as the "Internal Revenue Code of 1986, as Amended"

Published:

- U.S.C., U.S.C.A., U.S.C.S. (located in stacks ranges 2023-2024 on second floor of the library)
- CCH Standard Federal Tax Reporter (KF6285.S73)
- RIA Master Federal Tax Manual (KF6285.M3884)
- PH Federal Taxes (KF6278.5 P741)
- Lexis (FEDTAX;USCS)
- Westlaw (FTX-USCA)

Access:

- Indexes, Tables of Authority, Tables of Contents

Administrative Law

Regulations

IRS's official interpretation of the Internal Revenue Code , published first as Treasury Decisions in the Federal Register, then become the subject of public hearings and once final, are published again in the Federal Register and its codification, the Code of Federal Regulations.

Code of Federal Regulations (Title 26)

Published:

- C.F.R. & Federal Register (located in stack 2025 on second floor of the library)
- looseleaf services partial provide text
- Lexis (FEDTAX;REGS)
- Westlaw (FTX-REG)

Access:

- Indexes in the sets, Index to the Code of Federal Regulations (located in stack 2025 on the second floor of the library)

Interpretation

Revenue Rulings

official pronouncements on applying code to specific fact situation

Published:

- Internal Revenue Bulletin current issues (KF6365.R47)
- Cumulative Bulletin bound volumes (KF6316.A329 U53)
- Looseleaf services provide digest versions
- Lexis (FEDTAX;CB)
- West (FTX-RR)

Revenue Procedures

deal with internal practices of IRS in the administration of tax laws.

Published:

- Internal Revenue Bulletin
- Cumulative Bulletin
- CCH Standard Federal Tax Reporter abbreviated text
- PH Federal Taxes abbreviated text
- RIA Federal Tax Coordinator full text recent procedures
- Mertens Law of Federal Income Taxation full text (KF6365.M35)
- Lexis (FEDTAX;CB)
- Westlaw (FTX-RP)

Private Letter Rulings

written in response to taxpayer's request for ruling on IRS tax issues, not for precedent

Published:

- CCH Private Letter Rulings (located in binders in the microforms room)
- Looseleaf services provide selective summaries
- Lexis (FEDTAX;PLR)
- Westlaw (FTX-WD)

Technical Advice Memoranda

similar to private letter ruling but written after the fact, usually during an audit.

Published:

- CCH Private Letter Rulings (located in binders in the microforms room)
- Looseleaf services provide selective summaries
- Lexis (FEDTAX;PLR)
- Westlaw (FTX-WD)

Determination Letters

same as a private letter ruling but issued by local IRS District Director.

Published:

- no official publication but may be mentioned in a Looseleaf service

Acquiescences/Non-Acquiescences Table

when IRS loses case in Tax Court, Commissioner agrees decision will be followed in similar situations; if Commissioner doesn't agree

then similar situations will be challenged.

Published:

- Internal Revenue Bulletin
- Cumulative Bulletin
- Lexis (FEDTAX;CB)

General Counsel Memorandum / Technical Memorandum / Action on Decision

prepared by the IRS legal counsel advising IRS staff .

Published:

- Looseleaf services provide if considered important
- Lexis(FEDTAX;RELS)
- Westlaw (FTX-RELS)

Case Law

Tax Court of the United States

Decisions

Published:

- Tax Court of the U.S. Reports (KF6280.A2 U54)
- PH Tax Court Reports (KF6280.A2 U55)
- Lexis (FEDTAX;TC)
- Westlaw (FTX-TCT)

Access:

- Tax Court Digest (KF6316.A329) (up to 1975)
- index volumes

Memorandum Decisions

Published:

- PH Tax Court Memorandum Decisions (KF6280.A2 U57)
- CCH Tax Court Memorandum Decisions (KF6285.C61)
- Lexis (FEDTAX;TCM)
- Westlaw (FTX-TCT)

Other Federal Court Decisions

U.S. Supreme Court

Published:

- U.S., S.Ct., L.Ed. (located in stacks 2022 - 2024 on the second floor of the library)
- U.S.L.W. (KF385.U54, available at the Circulation Desk and on reference)
- CCH U.S. Tax Cases (KF6280.A2 U52)
- PH American Federal Tax Reports 2d (KF6280.A2 A5)
- Lexis (FEDTAX;US)
- Westlaw (FTX-SCT)

U.S. Court of Appeals / Federal Circuit Court of Appeals

Published:

- Federal Reporter (located in stacks 2010 - 2019 on the second floor of the library)
- CCH U.S. Tax Cases
- PH American Federal Tax Reports 2d
- Lexis (FEDTAX;USAPP)
- Westlaw (FTX-CTA)

U.S. District Court

Published:

- Federal Supplement (located in stacks on the second floor of the library)
- CCH U.S. Tax Cases
- PH American Federal Tax Reports 2d
- Lexis (FEDTAX;DIST)
- Westlaw (FTX-DCT)

Court of Federal Claims

Formerly the U.S. Claims Court

Published:

- Federal Claims Reporter formerly US Claims Court Reporter (located in stacks on the second floor of the library)
- CCH U.S. Tax Cases
- PH American Federal Tax Reports 2d

- Lexis (FEDTAX;CLCT)
- Westlaw (FTX-FEDCL)

Access:

- Claims Court Digest (located in stacks on the second floor of the library)

SECONDARY AUTHORITY

Encyclopedias (explanation by subject)

- Mertens
- Rabkin & Johnson

Treatises (located through [Voyager](#), the Professional Center Library online public access catalog)

Classification of Taxation Materials

KF6300	Taxation, General
KF6301	Internal Revenue Service
KF6302- KF6334	Tax procedures
KF6351- KF6499	Income Tax <ul style="list-style-type: none"> • KF6385-KF6396 Income Tax, deductions • KF6401-KF6409 Surtaxes • KF6410-KF6419 Taxation of salaries • KF6425-KF6436 Taxation of pensions, alimony etc. • KF6450-KF6499 Income Tax, corporations
KF6525-KF6558	Property Tax
KF6571-KF6590	Estate Tax

- KF6598 Value-added Tax
- KF6600-KF6645 Excise Tax
 - KF6611-KF6613 Alcohol Tax
 - KF6614 Sales Excise Tax
 - KF6615-KF6629 Motor Fuels/Oils Tax
 - KF6630-KF6633 Agricultural Commodities Tax
 - KF6635-KF6636 Tobacco Tax
- KF6651-KF6708 Tariff/Trade Tax
- KF6720-KF6769 State Tax
- KF6770-KF6795 Local Tax

Periodicals on Taxation

- * = not owned
- IFTA = *Index to Federal Taxation Articles*
- CLI = *Current Law Index (Infotrac: LegalTrac)*
- IPL = *Index to Legal Periodicals (Wilsondisc)*

TITLE	IFTA	CLI	ILP	LEXIS	Westlaw
Accounting Review	X	-	-	-	-
Akron Tax Journal	X	X	X	-	X
American Journal of Tax Policy	X	X	X	-	X
Boston University Journal of Tax Law *	X	X	X	-	X
Estates, Gifts and Trusts Journal	X	-	-	-	-
Exempt Organization Tax Review	-	-	-	-	-
Institute on Oil & Gas Law Taxation *	X	X	-	-	-
International Tax and Business Lawyer	X	X	X	-	X
International Tax Journal	X	-	X	-	-
Journal of Accountancy	X	-	X	-	-
Journal of Agricultural Taxation and Law *	X	X	X	-	-
Journal of Corporate Taxation	X	X	X	-	-
Journal of Partnership Taxation	X	-	-	X	X
Journal of Real Estate Taxation	X	X	X	X	X

Journal of S Corporation Taxation	-	-	X	-	-			
Journal of State Taxation	-	X	-	-	-			
Journal of Taxation	X	X	X	X	X			
Journal of Taxation of Exempt Organizations	X	-	-	-	-			
Journal of Taxation of Investments	X	-	X	-	-			
National Tax Journal	X	-	X	-	-			
Oil and Gas Tax Quarterly	X	X	X	-	-			
Practical Tax Lawyer	X	X	X	-	-			
Review of Taxation of Individuals *	X	X	X	-	-			
State Tax Notes	-	-	-	-	-			
State Tax Review	-	-	-	-	-			
Tax Adviser	X	X	X	X	-			
Tax Executive	X	-	X	-	-			
Tax Law Review	-	X	X	-	X			
Tax Lawyer	X	X	X	-	X			
Tax Notes	X	-	X	-	-			
Tax Notes International	-	-	X	-	-			
Taxation for Accountants	X	-	-	X	X			
Taxation for Lawyers	X	-	X	X	X			
Taxes	X	X	X	-	-			
Trusts and Estates	X	X	X	-	-			
U.S.C. Institute on Federal Taxation *	X	-	-	-	-			
Virginia Tax Review	X	X	X	X	X			
TITLE				IFTA	CLI	ILP	LEXIS	Westlaw

Periodicals on Taxation

- * = not owned
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- IPL = *Index to Legal Periodicals (WilsonDisc)*