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A Guide to Tax Research

Allen D. Altman

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A GUIDE TO TAX RESEARCH

ALLEN D. ALTMAN*

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I. INTRODUCTION

All too frequently today students move through law school having taken a course in legal bibliography and perhaps one or more courses in federal income taxation without ever seeing, much less becoming acquainted with, the tax section of the law library. The words "tax research" often send a bone-chilling fear through to the novice who is assigned the minimal task of checking a revenue ruling or a proposed regulation. Hopefully, this article will painlessly ease the student into the most dreaded area of the law library—the tax section.

To present a meaningful income tax bibliography, information necessarily will be presented to explain common reference terms and to provide insight on fundamental research sources. The footnotes are intended to illustrate the proper citation for each authority as published in *A Uniform System of Citation* (11th ed. 1967), or as used in standard practice.

II. LAW REPORTERS

A. *Tax Court*

Federal income tax cases are initiated in either the Tax Court of the United States, an administrative body that is recognized by the federal courts as possessing quasi-judicial authority, a United States District Court, or the Court of Claims. By far the largest number of tax cases

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have originated with the Tax Court and its predecessor, the Board of Tax Appeals.

The Tax Court is often dubbed the "poor man's court" in contrast to the United States District Courts and the Court of Claims. In the former, the taxpayer, after refusing to pay a tax deficiency determined by the Internal Revenue Service, petitions the Tax Court to discharge him from or reduce his assessed tax liability. In the district courts and the Court of Claims refund suits are brought by taxpayers who, having the means to pay the tax, complete full payment and then argue the propriety of their assessment. It is often said that a taxpayer will fare much better in a district court, where, upon request, trial is had before a usually sympathetic jury, than if he were to appear before one of the sixteen sophisticated Tax Court judges who sit in Washington, D.C., or in various metropolitan areas as circuit riders.

Tax Court decisions, cited only by the taxpayer's full name,¹ are of two kinds, regular and memorandum. Originally, the distinction was that memorandum decisions, which contain full statements of fact and law, were intended to rest on factual determinations and points of law that had been previously determined. Although the difference between the two types of decisions is somewhat blurred today, one factor stands out—the precedent value of a regular decision greatly exceeds that of a memorandum decision.

The regular opinions are officially reported in the *Tax Court Reports*² (T.C.) (1942 to date) and in the forty-seven volumes of its predecessor, the *United States Board of Tax Appeals Reports*³ (B.T.A.) (1924-1942). *CCH Tax Court Reports* (1924 to date), published by Commerce Clearing House (CCH), and *Tax Court and Memorandum Decisions* (1924 to date), published by Prentice-Hall (P-H), are the two unofficial reporters of the regular decisions. These two unofficial loose leaf reporters, published weekly, are the most current sources of regular Tax Court decisions. The current official reports, published monthly generally appear about three months after the decisions have been handed down.

Memorandum decisions are not officially published. They are unofficially reported by Prentice-Hall and Commerce Clearing House in loose-leaf advance sheets, then in separate, permanently bound series entitled *Tax Court Memorandum Decisions* (T.C.M. or T.C. Memo).⁴ Both series offer a table of cases and a topical word index in each volume

1. Perry A. Nichols, 43 T.C. 842 (1965).

2. See note 1 *supra*. Until the unbound report has been paginated, cite by case number and full date. Joe B. Thornton, 47 T.C. No. 1 (Oct. 6, 1966).

3. E.g., Edward H. Clark, 40 B.T.A. 333 (1939).

4. E.g., C. Maxwell Brown, 30 P-H Tax Ct. Mem. ¶ 61,036 (1961); Colonial Amusement Corp., 7 CCH Tax Ct. Mem. ¶ 16,545 (1948).

(Prentice-Hall beginning in 1961). The Prentice-Hall series began in 1928 with the rendering of the first memorandum decision, while the Commerce Clearing House series began in October, 1942, with the changeover of the Board of Tax Appeals to the Tax Court. The researcher must be careful when searching for a memorandum decision that he is checking through the particular series in which his citation is located. More than one tax novice has given up in exasperation when he could not find a case cited in Prentice-Hall's *Tax Court Memorandum Decisions* because he has been mistakenly checking the Commerce Clearing House series of the same name.

The *Tax Court Digest* reports both regular and memorandum decisions. This series of permanently bound volumes, alphabetically arranged by major subject headings, contains a complete digest of all decisions of the Board of Tax Appeals and the Tax Court as well as a synopsis of the treatment given those decisions by the courts of appeal and the Supreme Court. Pocket part supplements and the *Tax Court Digest—Current Report*, a bi-monthly pamphlet, serve to keep the series up to date. A separate volume is maintained containing a word index and a table of cases with references to the analytical topic sections in the *Digest*, and the full case histories and acquiescences or nonacquiescences⁵ with citations to *United States Tax Cases*, *American Federal Tax Reports, First and Second Series*, and *Tax Court Memorandum Decisions* by Commerce Clearing House and Prentice-Hall. Code section references in the *Tax Court Digest* lead to the code sections in the four volumes of Title 26 of *Federal Code Annotated*.

B. Other Courts Hearing Federal Tax Cases

All federal tax cases from United States District Courts, the Court of Claims, United States Courts of Appeals, and the United States Supreme Court—but not the Tax Court—are unofficially reported in Prentice-Hall's fifty-two volume *American Federal Tax Reports, First Series* (A.F.T.R.)⁶ (1880-1958) and *Second Series* (A.F.T.R. 2d)⁷ (1958 to date), and Commerce Clearing House's *U.S. Tax Cases*⁸ (U.S.T.C.) (1913 to date). Both the *U.S. Tax Cases* and the *American Federal Tax Reports* series offer case tables containing parallel citations to the official *United States Reports* and to the unofficial West National Reporter System. Both publications offer syllabi (headnotes) at the beginning of each case. A topical word index is presented in each volume of *U.S. Tax Cases*, and the second volume of each year contains a cumulative word index for the year.

5. See text accompanying footnote 20 *infra*.

6. Although the Harvard citator cites this as Am. Fed. Tax R. the better citation, used by taxmen is A.F.T.R.

7. The Harvard citator cites this as Am. Fed. Tax R.2d but the better citation is A.F.T.R.2d.

8. The Harvard citator cites this as U.S. Tax Cas., but the better citation is U.S.T.C.

To avoid potential frustration when looking for a cross-citation to a West reporter, it should be noted that some district court cases found in *American Federal Tax Reports* and *U.S. Tax Cases* are never reported by West. If a West citation is the only lead to a case, check the citation cross reference tables in the front of each volume of both publications for the page number in the volume where the case is reported.

Advance sheets for the court decisions reported in *American Federal Tax Reports* are published weekly and collected in the loose-leaf "A.F.T.R. 2d-Advance Sheets" volume in the Prentice-Hall tax service set, *Federal Taxes*. Advance sheets for *U.S. Tax Cases* are found in the loose-leaf "U.S. Tax Cases-Advance Sheets" volume in the Commerce Clearing House tax service series, *Standard Federal Tax Reporters*.

C. Case Citators

There are two all-tax citators, one published by Prentice-Hall, and the other by Commerce Clearing House. The more detailed and informative citator is the *Federal Taxes Citator* series (formerly known as the *Federal Tax Service Citator*), published by Prentice-Hall. It consists of three permanent volumes for cases in *American Federal Tax Cases, First Series* and one permanent and one large loose-leaf volume for cases in the *Second Series*.⁹ This citator series lists all federal tax cases alphabetically. Under each case name a complete judicial history is given (e.g., reversed, remanded, modified, affirmed), followed by a list of all authorities in which that case was cited. Precedent value for each headnote is indicated by using the Shepard's citator-style syllabus symbols (e.g., "o"—overruled, "g"—distinguished). Citations are not to the page on which the citing case begins but instead refer to the specific page wherein the case is cited, thereby reducing research time considerably. After checking the permanently bound volumes and the main citation case table in the loose-leaf citator volume, the next step is to examine the "Supplementary Compilations" section in the same volume. This section contains citations which have been compiled since the printing of the main cita-

9. The proper method of "Shepardizing" a case requires the researcher to begin by checking the first cumulative citator volume where the case was listed before checking the later volumes. The following table, contained in the Prentice-Hall loose leaf *Citator* volume, is a helpful guide:

FOR DECISION DATES:	CONSULT VOLUMES: <i>First Series</i>
1796-1941	1, 2, and 3
1941-1948	2 and 3
1948-1954	3
	<i>Second Series</i>
1954-1961	1 and Loose-leaf
After 1961	Loose-leaf

For cases decided in overlapping years consult both volumes. Board of Tax Appeals Memorandum Decisions begin in volume 2 of the *First Series* even though rendered prior to 1941.

tion table in the loose-leaf volume. After this, the researcher must consult the "Current Monthly Supplement" section, also in the loose-leaf citator volume.

The Commerce Clearing House *Standard Citator* is a loose-leaf, single volume compilation which alphabetically lists all federal tax cases. For each entry it presents a full judicial history and a list of authorities in which the case was mentioned. This citator lists the *Standard Federal Tax Reporter* (CCH tax service) decimal paragraph numbers that pertain to the case, much like a listing of West Key Numbers in the National Reporter System. Current citations in the *Standard Citator* are found in the "Current Citator Table" located immediately preceding the main "Citator Table."

The chief disadvantages in using the *Standard Citator* are the inconvenience and extra time spent checking the authorities listed to determine to which headnote they refer and the precedent value they have upon the case. Another disadvantage is that the citation does not list the specific page where the case is cited. The *Standard Citator* does however offer the time-saving feature of placing all citations together in one book, thereby obviating laborious examination of a number of citator volumes, as may be required when using Prentice-Hall's *Federal Taxes Citator* series.

III. TREASURY AND REVENUE SERVICE RELEASES

A. *Internal Revenue Bulletins and Cumulative Bulletins*

The most frequently used research sources for Treasury material¹⁰ are the consecutively numbered, weekly *Internal Revenue Bulletins*¹¹ (I.R.B.) pamphlets and the semiannual *Cumulative Bulletins*¹² (Cum. Bul. or C.B.) in which the *Internal Revenue Bulletins* are permanently bound. These official publications contain announcements by the Commissioner of Internal Revenue of Treasury Decisions, rulings, and acquiescences of the Internal Revenue Service, Presidential Executive Orders (E.O.), important federal tax decisions (Ct. D.—Court Decisions), selected segments of revenue legislation and committee reports, tax conventions, and other items of general interest. In addition, each *Cumulative Bulletin* volume contains finding lists of numerical citations, finding lists of previously published rulings cited in that volume, lists of acquiescences and nonacquiescences, and a topical subject matter index. Separate, bound volumes of Index-Digest Supplements have been issued for 1953-1956, 1957-1960, and 1961-1964.

The *Cumulative Bulletin* volumes are numerically designated as

10. Treasury material, except regulations, are cited to the *Cumulative Bulletins* in which they appear, e.g., Rev. Rul. 59-236, 1959-2 CUM. BULL. 234. If the *Cumulative Bulletin* has not appeared yet, cite to the *Internal Revenue Bulletin*, e.g. Rev. Rul. 67-79, 1967 INT. REV. BULL. No. 11, at 7.

11. See note 7, *supra*.

12. See note 7, *supra*.

follows: 1919-1921, 1 to 5;¹³ 1921-1936, I to XV;¹⁴ and 1937 to date, by year.¹⁵ With the exception of 1919 and the war years 1943 to 1945, the *Cumulative Bulletins* have been issued semiannually. Beginning in 1922, the January through June releases have been published in volume 1, e.g., T.D. 5902, 1952-1 Cum. Bull. 167, and those for the second half of the year in volume 2. In 1939 and 1964 volume 1 was printed in two separately bound issues, designated Part I and Part II. In both 1958 and 1962 a volume 3 was published on the internal revenue legislation and related committee reports of those years.

B. Treasury Regulations

Code section 7805(a) vests authority in the Secretary of the Treasury to authorize the Commissioner of Internal Revenue to issue "all needful rules and regulations for the enforcement of this [Code]." These regulations, issued only upon the formal authorization of the Secretary of the Treasury, have the force and effect of law. Their validity can be challenged only on the ground that they are contrary to the intent of Congress.

Each regulation is identified by a prefix number and the particular code section which it interprets. For example, in Treasury Regulation § 1.61-8¹⁶ the prefix "§ 1." identifies the regulation as interpreting a substantive income tax Code section, here section 61 which is identified by ".61". Procedural and administrative code sections are identified by the prefix "§ 301." Regulations not issued under the Internal Revenue Code of 1954 did not have the substantive-procedural designation. Prior regulations have the code section number prefaced by a set number under which all regulations interpreting a particular revenue act were issued, e.g., Treas. Reg. 118, § 39.22(9)-1 (1953). Regulations 111 and Regulations 118 (which replaced Regulations 111 in 1953) were the two set numbers under the 1939 Code.

When first promulgated, a new regulation or an amendment to an existing regulation is known as a Treasury Decision (T.D.). The day after it is publicly released it is published in the *Federal Register* with a designation of the Code section that it interprets. Later it is codified in Part 1 of Title 26 of the *Code of Federal Regulations*. Following announcement in the *Federal Register*, each new Treasury Decision is reprinted verbatim in the following publications (whose timeliness generally follows the order listed): *Standard Federal Tax Reporter*, in the "196x Finding Lists" section in volume 7 indicates where all new regulations are printed in the Compilations (text paragraphs); *Federal Taxes*, in the Finding List in the "Proposed Regulations" section in volume 6, indi-

13. E.g., A.R.R. 178, 3 CUM. BULL. 129 (1920).

14. E.g., Mim. 3838, IX—2 CUM. BULL. 137 (1930).

15. E.g., Rev. Rul. 65-201, 1965—2 CUM. BULL. 170.

16. If the regulation has been amended, the modified version should be indicated, e.g. Treas. Reg. § 1.1012-1, T.D. 6837, 1966—2 CUM. BULL. 263.

cates where all recently promulgated regulations (identified by asterisks) are printed in the text paragraphs; *Internal Revenue Bulletin*; *United States Code Congressional and Administrative News* pamphlets;¹⁷ Mertens, *The Law of Federal Income Taxation*, in the loose-leaf Regulations volume; *Cumulative Bulletin*. A synopsis of important new regulations is published in *United States Tax Week*, the Research Institute of America (RIA) tax service Tax Reports volume in the "Bi-Weekly Alerts," and the monthly *Journal of Taxation*. Treasury regulations in codified form are published officially by the Government Printing Office (GPO) and unofficially by numerous publishers. Annually, the income tax regulations in effect at the end of the year are printed in volume 1 of *Federal Tax Regulations*. All income tax regulations of the 1954 Code are printed in the six Regulations volumes of Mertens. Two permanently bound volumes cover 1954-1960, two permanently bound volumes cover 1961-1964, and two loose-leaf volumes cover post-1964 regulations.

C. Proposed Treasury Regulations

Before a regulation is issued in final form it is published in the *Federal Register* as a "Notice of Proposed Rulemaking."¹⁸ A period of public study of thirty days, or longer if necessary, is afforded during which time taxpayers may submit suggestions and protests to the Commissioner of Internal Revenue. A review of the taxpayers' arguments will then be made. Thereafter, the proposed regulation either will be revised and repropounded, issued in modified form, issued as proposed or dropped from consideration. A timely check on the condition of all proposed regulations is maintained in the "Proposed Regulations" sections in volume 7 of *Standard Federal Tax Reporter* (CCH tax service) and in volume 6 of *Federal Taxes* (P-H tax service). These two tax services reprint the proposed regulations verbatim, and state the time periods for public recommendations and the effective dates intended. A similar report, but one which appears only quarterly, is published in the "Proposed Regulations" section of the first loose-leaf Regulations volume (there are two loose-leaf Regulations volumes) of Mertens. Volume 1 of the *Tax Coordinator* (RIA tax service) contains a periodically revised table of proposed regulations listing the regulation sections affected, the subject, the date published in the *Federal Register*, and the text paragraph where they are discussed.

D. Rulings

In the weekly *Internal Revenue Bulletin* the Internal Revenue Service officially issues interpretative pronouncements known as rulings, which indicate the Service's position in specific situations. These rulings are issued without the formality of approval by the Secretary of the Treasury.

17. Published bi-weekly when Congress is in session and monthly when it is not in session.

18. E.g., Proposed Treas. Reg. § 1.6081-3, 32 Fed. Reg. 278 (1965).

They are of numerous variety and cover, in addition to the income tax, such revenue areas as gift, estate, excess profits, alcohol, and tobacco taxes. Since 1953 most of the substantive rulings have been designated as "revenue rulings" and since 1955 most of the Service's internal practices as "revenue procedures." Prior thereto the Service issued a horde of variously designated rulings in the *Bulletins*,¹⁹ such as Income Tax Unit Rulings (I.T.'s), Published Mimeographs (Mims.), and General Counsel's Memoranda (G.C.M.'s). It should be noted that rulings which are identified by the old designations cannot be ignored as they may still represent the Service's position.

A revenue ruling is often the result of a taxpayer's request for advice on the position that the Service would take with respect to a proposed transaction. It may also represent the Service's announced position that was unsuccessfully argued in a United States District Court, the Court of Claims, or a United States Court of Appeals. When first issued in 1953 revenue rulings were identified only by arabic numerals, *i.e.*, Rev. Rul. 19. Beginning in 1954 each one has also been identified by a prefix designating the year of issuance, *i.e.*, Rev. Rul. 67-12 was the twelfth revenue ruling issued in 1967. Revenue procedures (Rev. Proc.) are public releases of internal management operations of the Revenue Service which have a general affect upon taxpayers' rights and duties. They are consecutively numbered and are all designated by their year of issuance.

New revenue rulings and procedures are printed verbatim in the following publications (listed according to their timeliness): *Standard Federal Tax Reporter*, in the "196x Rulings" section in volume 7; *Federal*

19. A.R.M.—Appeals and Review Memorandum.

A.R.R.—Committee on Appeals and Review Recommendation.

A.T.—Alcohol and Tobacco Tax Ruling.

C.S.T.—Capital Stock Tax Division Ruling.

Del. Order—Delegation Order.

D.C.—Treasury Department Circular.

Em. T.—Employment Tax Ruling.

G.C.M.—Chief Counsel's Memorandum (formerly General Counsel's Memorandum and Assistant General Counsel's Memorandum).

E.P.C.—Excess Profits Tax Council Ruling.

IR-MIN.—Published Internal Revenue Mimeograph.

I.T.—Income Tax Unit Ruling.

I.T.U.—Income Tax Unit Order.

L.O. and O.—Law Opinions.

Mim.—Published Mimeograph.

M.T.—Miscellaneous Tax Ruling.

O.D.—Office Decision.

Op.A.G.—Opinion of the Attorney General.

P.S.—Pension Trust, Profit-Sharing, Stock Bonus, or Annuity Plan Ruling.

Sil.—Silver Tax Division Ruling.

S.M. or S.—Solicitor's Memorandum.

Sol. Op.—Solicitor's Opinion.

S.R.—Solicitor's Recommendation.

T.B.M.—Tax Board Memorandum.

T.B.R.—Tax Board Recommendation.

T.D.O.—Treasury Department Order.

T.I.R.—Technical Information Release.

Taxes, in the "Current-Internal Revenue Rulings" section in volume 6; *Internal Revenue Bulletin*; Mertens, *The Law of Federal Income Taxation*, in the loose-leaf Rulings volume; *Cumulative Bulletin*. A synopsis of new rulings is published in *United States Tax Week*, the Research Institute of America's tax service Tax Reports volume in the "Bi-Weekly Alerts," and the monthly *Journal of Taxation*.

Every publicly released Internal Revenue Service ruling since 1919 is printed in full in the semiannual *Cumulative Bulletins*. All rulings affecting the 1954 Code have been reprinted in Mertens' three permanently bound Rulings volumes: 1954-1957, 1958-1960, 1961-1965; and in Mertens' one loose-leaf Rulings volume. Each volume contains a cumulative Code Rulings Table which indexes the sections of the 1954 Code with references to all rulings and orders that have interpreted or applied them.

E. *Acquiescences and Nonacquiescences*

The Commissioner of Internal Revenue often announces whether the Service agrees with or will continue to litigate a particular issue that has been decided adversely to the government in a Tax Court regular decision.²⁰ Such indications, referred to as acquiescences (acq., or "A") and nonacquiescences (nonacq., or "NA"),²¹ represent the Service's position as to the conclusions reached by the Tax Court but not necessarily the reasons assigned for them. Acquiescences and nonacquiescences are officially published in the *Internal Revenue Bulletins* and *Cumulative Bulletins*. Other sources and the timeliness of their pronouncements generally are as follows: *Standard Federal Tax Reports*, in the "Cumulative Index to the 196x Developments," the current "196x Case Table," and the current "196x Rulings" sections, all in volume 7; *Federal Taxes*, in the "Current-Internal Revenue Rulings" section and the "Cross Reference Table," both in volume 6; *Internal Revenue Bulletin*; *United States Tax Week*; Research Institute of America's "Bi-Weekly Alerts" in the Tax Reporter volume; the monthly *Journal of Taxation*, and *Cumulative Bulletins*. Since 1960 the annual bound volume of *U.S. Tax Week* contains a brief digest of all acquiescences and nonacquiescences issued during the year.

F. *Shepardizing Numerical Citations*

1. TREASURY DECISIONS AND RULINGS

In the two tax citators, treasury decisions (which are consecutively numbered without designation of year of issuance), pre-1953 Service rulings (*i.e.*, I.T.'s and G.C.M.'s), revenue rulings, and revenue proce-

20. Acquiescence action is not taken on Tax Court memorandum decisions.

21. When referring to the acquiescence itself: 1950-1 CUM. BULL. 1, *acquiescing in* Ruth van Gulden, 13 T.C. 178 (1949). When giving the subsequent history of a case: Ruth van Gulden, 13 T.C. 178 (1949), *acquiesced in*, 1950-1 CUM. BULL. 1.

dures are each classified by type of Treasury release and listed in numerical order. Only those rulings which are always publicly released, such as revenue procedures and revenue rulings, have consecutive numerical citation listings.

Finding a citation having the number but not the year of issuance is a simple task. In the *Standard Citator* the annually revised "Finding Lists" and the current quarterly additions to it in the "Current Finding Lists" gather together all publicly released rulings and Treasury Decisions. Under each numerical citation the *Cumulative Bulletin* reference is given. It is followed by a listing of all authorities, cases as well as other rulings, which have discussed it. In Prentice-Hall's *Federal Taxes Citator* series (formerly the *Federal Tax Service Citator*) numerical citation listings are found in the "Treasury Decisions and Rulings" section located in the back of each permanently bound citator volume. In the loose-leaf Citator volume they are found in the "Treasury Decisions and Rulings" section, which is updated by the "Supplementary Compilations" section. Current listings are found in the "Current Monthly Supplement" section in the loose-leaf Citator volume.

2. ACQUIESCENCES AND NONACQUIESCENCES

Acquiescences and nonacquiescences issued prior to the current year are listed in the citator case tables under the Tax Court cases to which they are directed. Notice of recent acquiescences are entered by the case name in the "Current Monthly Supplement" section in the *Federal Taxes Citator* loose-leaf volume and in the cross reference table in volume 7 of *Federal Taxes*. In the *Standard Citator*, recent acquiescences are listed in the quarterly revised Current Citator Table located immediately preceding the main Citator Table. The most current listings found anywhere are in the weekly revised "Cumulative Index to 196x Developments" located in volume 7 of the *Standard Federal Tax Reporter*.

IV. CONGRESSIONAL INTENT

Usually, of course, a committee of Congress in a report accompanying a bill, passage of which it recommends, explains the bill . . . such reports almost always are looked to by the courts when called upon to construe a statute regarded as ambiguous, in order that the legislative intent, as expressed by the legislature itself, may be determined and followed.²²

Invariably, almost all significant tax research leads to the intent of Congress in its adoption of the revenue laws. Judicial and administrative interpretations of the tax laws anchor their weights on the legislative history contained in revenue bills, committee reports and hearings, floor

22. *United States v. Kung Chen Fur Corp.*, 188 F.2d 577, 584 (1951).

amendments, and floor debates by leading members of the House Ways and Means Committee and the Senate Finance Committee.

The official publications which together contain the available legislative intent of all of the revenue acts since 1913 include the *Congressional Record*,²³ *House Hearings Before the Ways and Means Committee*,²⁴ *Senate Hearings Before the Committee on Finance*,²⁵ *House Reports*,²⁶ and *Senate Reports*.²⁷ The unofficial sources that follow (with emphasis on the 1939 and 1954 Code histories) merely reprint selected portions of the official publications.

The 1939-1 *Cumulative Bulletin, Part II* contains the committee reports for the revenue acts from 1913 through 1938. Hearings on the Revenue Act of 1938 (1939 Code) are printed in volume 2 of the *Hearings before the Committee on Ways and Means* and volume 1 of the *Hearings before the Committee on Finance*, both of the Seventy-Fifth Congress, Third Session. Report number 1860 in volume 1 of the *House Reports* and Report Number 1567 in volume 1 of the *Senate Reports* of the Seventy-Fifth Congress, Second and Third Sessions, contain the committee reports on the 1939 Code. These committee reports are also reprinted in the *Standard Federal Tax Reporter 1954* Index volume, beginning at page 51,471. The loose-leaf *Standard Code* volume has a "Source Notes" section which traces the sections of the 1939 Code back through the earlier revenue laws from which they were derived. Use of the 1954:1939 Code Cross Reference Table II in the *Standard Code* volume with the "Source Notes" section permits the tracing of a 1954 Code section to its 1939 Code counterpart and then to its original source.

Unquestionably, the leading texts on pre-1954 legislative history are Seidman's single volume *Legislative History of Federal Income Tax Laws, 1938-1861* and his two-volume *Legislative History of Federal Income Tax and Excess Profits Tax Laws, 1953-1938*. They contain excerpts from congressional speeches, bills, and committee reports, in addition to providing a thorough analysis of the congressional background of the income tax laws enacted prior to 1954.

Legislative history on the Internal Revenue Code of 1954 is found in a great many official and unofficial publications. Volume 3 of the permanent edition of the *United States Code Congressional and Administrative News (1954)*, reprints the official House and Senate committee reports as well as the full text of each committee's detailed discussion of the

23. E.g., 103 CONG. REC. 13,718 (daily ed. Aug. 16, 1957); when the bound volume appears it is repaged, 103 CONG. REC. 8042 (1957) (remarks of Senator Mills).

24. E.g., *Hearings on H.R. 1337 Before the House Committee on Ways and Means*, 83d Cong., 1st Sess. 198 (1954).

25. E.g., *Hearings on H.R. 8300 Before the Senate Committee on Finance*, 83d Cong., 2d Sess. 108 (1954).

26. E.g., H.R. REP. NO. 1860, 75th Cong., 2d & 3d Sess. 21 (1938).

27. E.g., S.R. REP. NO. 1567, 75th Cong., 2d & 3d Sess. 11 (1938).

technical provisions of the bill. Volumes 3 and 4 of the *Hearings before the Committee on Ways and Means* of the Eighty-Third Congress, First Session, contain all matter presented to the House revenue committee during its deliberations. A subject index and also a list of the witnesses and organizations that appeared before the committee are found on pages 2917 through 2950 of volume 4. Similarly, volumes 1 and 2 of the *Hearings before the Committee on Finance* of the Eighty-Third Congress, Second Session, contain the Senate committee hearings on the general Code revision of 1954. The "Internal Revenue Code of 1954" volumes of both the *House Reports* and the *Senate Reports* of the Eighty-Third Congress, Second Session, contain the full committee reports on the 1954 revision bill and detailed discussions of the technical provisions of the bill. A special comparison of the principal differences between the 1939 Code and H.R. 8300 (the 1954 House revenue bill), after action was taken by the House, the Senate, and then the Joint Conference Committee, was compiled in 1954 by the staffs of the Joint Committee on Internal Revenue Taxation and the Treasury Department. This large paperback pamphlet, located by its Superintendent of Documents number, Y4.In 8/11:In 8/5/954,²⁸ simplifies research by identifying the particular congressional source of each section of the 1954 Code by listing in horizontal columns the tax item, the 1939 Code section, the House bill, the Senate bill, and the Conference Committee resolution that produced the 1954 Code section.

For the years 1955 and 1956 the Code volumes of both the *Standard Federal Tax Reporter* (CCH) and *Federal Taxes* (P-H) contain all of the committee reports on the 1954 Code. Volumes 6 and 7 of Rabkin and Johnson's *Federal Income, Gift and Estate Taxation* combine the complete 1954 Code, as amended, with applicable congressional committee reports. Mertens' two "Code Commentary" volumes integrate the highlights of the congressional committee reports with a section by section explanation of the 1954 Code. Title 26 of both the *Federal Code Annotated* (F.C.A.) (4 volumes) and the *United States Code Annotated* (U.S.C.A.) (8 volumes) offer brief excerpts from and cite to congressional committee reports relevant to the particular sections of the 1954 Code.

The *Cumulative Bulletins* contain the important committee reports on the 1954 Code amendments. A list showing where these reports appear in the *Cumulative Bulletins* has been compiled in the Committee Reports index located at the end of the "Finding Lists" section in the *Standard Cimator* volume. The *United States Code Congressional and Administrative News* publishes the annually supplemented *Internal Revenue Acts, Beginning 1954* and the *Internal Revenue Acts, Beginning 1961* which

28. STAFF OF JOINT COMM. ON INTERNAL REVENUE TAXATION and TREAS. DEPT., 83d CONG., 2d SESS., INTERNAL REVENUE CODE OF 1954 8 (Comm. Print 1954).

are large bound volumes that contain the text and selected committee reports of the major revenue laws amending the Internal Revenue Code of 1954.

Since 1942 the annual bound volumes of the *United States Code Congressional and Administrative News* have contained extensive portions of important revenue committee reports and selected excerpts of floor debates reported in the *Congressional Record*. In rare circumstances the floor amendments and debates printed in the *Congressional Record* are the only sources of legislative intent.

Current sources of legislative intent include the "Pending Legislation" section in volume 7 of *Standard Federal Tax Reporter*, the "New Legislation Committee Reports" section in volume 6 of *Federal Taxes*, the bi-weekly *United States Code Congressional and Administrative News*, and the weekly *Internal Revenue Bulletins*. The proposed legislation sections in both the *Standard Federal Tax Reporter* and *Federal Taxes* contain tables showing the status of all income tax bills in the Congress, lists of code sections proposed for amendment, and the texts of important presidential messages, tax bills and committee reports.

V. TAX SERVICES AND ENCYCLOPEDIAS

There are three publications that are commonly identified as federal income tax services: *Federal Taxes*²⁹ by Prentice-Hall; *Standard Federal Tax Reporter*³⁰ by Commerce Clearing House; and *Tax Coordinator*³¹ by the Research Institute of America. The services are the patent medicine bottles for tax researchers—they have something (often a great deal) to treat almost any tax problem. These loose-leaf, multi-volume sets exhaustively compile material on the income tax sections of the Code. In their texts they reprint verbatim the Code sections and Treasury regulations, digesting all relevant cases and Internal Revenue Service releases (*i.e.*, rulings). They also provide illustrative examples, editorial explanations and comments, and tax-saving ideas.

For the tax novice *Tax Coordinator* is the easiest service to use, chiefly because of its simplified restatements and explanations of the esoterically worded Internal Revenue Code. The *Tax Coordinator* is a six volume compilation of the federal income, estate and gift taxes which is maintained by bi-weekly supplements. It is organized under broad subject headings which are separated by alphabetically designated tab cards. Each tab section is divided into three parts: a thorough analysis of the problems in that area with recommendations of what can be done most profitably; a verbatim reprint of all pertinent Code sections and

29. *E.g.*, 3 P-H 1967 FED. TAX SERV. ¶ 11,186 at 11,137.

30. *E.g.*, 2 CCH 1967 STAND. FED. TAX REP. ¶ 1350.0223 at 21,010.

31. *E.g.*, 1 RIA TAX COORD. L-2200, at 34,078.

Treasury regulations; and a discussion of new developments that have occurred since the last periodic revision of the text. The first volume contains a general Income Tax Topic Index with accompanying supplement, a current "Court Dockets" listing of the eleven United States Courts of Appeals and of the United States Supreme Court, a case table and numerical citation finding list of all authorities cited in the text, a currently supplemented Code index located in the first tab section, income tax tables, and a table of proposed regulations listing the regulation sections affected, the subjects, the dates published in the *Federal Register*, and paragraph numbers indicating where they are discussed in the text. In the separate Tax Reports volume, the "Bi-Weekly Alert" pamphlets provide information and insight on the latest tax developments. Also in the Tax Reports volume are the "Special Studies" on current developments.

For the researcher who is interested in timeliness, greater detail, and finer analysis, the annually revised *Standard Federal Tax Reporter* (CCH) and *Federal Taxes* (P-H) are available. Organized by Code sections (prior to 1968 *Federal Taxes* was organized by subject matter), both of these weekly supplemented services offer the standard encyclopedic-analytic compilation of code sections, regulations, cases and rulings, and many other particularized services. Compare the following features:

<i>Feature</i>	<i>CCH</i>	<i>P-H</i>
Advance sheets of Tax Court cases	CCH Tax Ct. Reports —Current Vol.	Tax Ct. Reported & Memo. Decisions— Current Vol.
Advance sheets of other cases	U.S.T.C.—Advance Sheets Vol.	A.F.T.R. 2d—Advance Sheets Vol.
1954 Code as currently amended with complete Code index	Code Vol.	Code Vol.
Case and numerical citator	Citator Vol.	1 loose-leaf & 4 permanent Citator Vols.
Master index	Vol. 1	Vol. 1
Cross reference tables of the sections of 1939 and 1954 Codes	Code Vol.	Code Vol.
Tabulations of official income tax forms in numerical and alphabetical order	Vol. 6	Vol. 1
Federal tax calendar	Vol. 1	Vol. 1
Check lists of important income and deduction items	Vol. 1	Vol. 1
Current tax articles list	Vol. 7 and Federal Tax Articles Vol.	Vol. 1
Income tax rate tables under present and prior law	Vol. 1	Federal Tax Guide, Vol. 1—Present rates only Vol. 2—Permanent
Proposed legislation information	Vol. 7	Vol. 6
Appellate court dockets	Vol. 7	Vol. 6

<i>Feature</i>	<i>CCH</i>	<i>P-H</i>
New developments index [Cumulative Index (CCH)] [Cross Reference Table (P-H)], references to current rulings, decisions, acquiescences, legislation, regulations	Vol. 7	Vol. 6
New rulings (printed verbatim)	Vol. 7	Vol. 6
Proposed regulations information	Vol. 7	Vol. 6
Weekly Reports—digest of current information	Vol. 7	Vol. 6
Table of cases and numerical references cited in text	Citator Vol.	Vol. 1
Cumulative Code and regulations changes under 1939 Code	Transfer Binder Vol.; Code Vol.	Cumulative Changes Vol.
1939 Code as amended before Aug. 16, 1954	Transfer Binder Vol.	Cumulative Changes Vol.
1939 Code amendments enacted after Aug. 16, 1954	Code Vol.	Code Vol.; Cumulative Changes—Vol. 1
Tax Court rules of practice	Vol. 6	Vol. 5
Current tables of cases and rulings	Vol. 7	Vol. 6
Selected tax terms defined	Vol. 1	—
Rewrite bulletins—discussing significant new cases and rulings	Vol. 6	—
CCH specials—discussing new legislation, etc.	Vol. 7	—

A thorough use of *Standard* and *Federal Taxes* requires the examination of all new developments related to the points under scrutiny. A current matter index listing all new and proposed code amendments and regulations, federal income tax cases, and Revenue Service releases (*i.e.*, rulings and acquiescences), may be found in the weekly revised Cumulative Index in volume 7 of *Standard*, and in the cumulative Cross Reference Table and the weekly revised Supplementary Cross Reference Table in volume 6 of *Federal Taxes*. By scanning the left column numerical lists of text (compilation) paragraph numbers which have new developments, a simple check can be made to determine what and where current information may be found. Across from each such text paragraph number is a cross reference to the text paragraph number where the new material is set out. For example, the new matter reference may lead to a paragraph number in the proposed regulation section in the current or new matter loose-leaf volume or to a paragraph number in one of the loose-leaf advance sheet volumes.

Mention has been made above of the paragraph (§) number systems, used in all three tax services, which pinpoint the exact reference locations in the text. In these services, the text paragraph number system is the only reference device employed in the various indices and finding lists. It is important for the researcher to distinguish between paragraph numbers and page numbers. The latter are not used in the text as reference

sources, but are used merely to indicate the consecutive sequence of the sheets in the loose-leaf volumes.

Research in all three tax services can be approached in any of three ways—by case name, numerical citation, and subject matter. Each service offers case tables and numerical finding lists to locate the exact text paragraph numbers wherein the authorities are cited. The subject matter approach begins with the main topical index, located in volume 1 of each series, where listings of thousands of key words are indexed into general and specific subdivisions. By checking all logical points of entry, the topical index will refer the researcher to the applicable text paragraph numbers.

The two loose-leaf tax encyclopedia series are Mertens, *The Law of Federal Income Taxation*³² and Rabkin and Johnson, *Federal Income, Gift and Estate Taxation*.³³ The Mertens multi-volume income tax series (not to be confused with the Mertens estate and gift tax series) is a subject-organized, detailed, analytic-encyclopedic reference work. Each volume is cumulatively supplemented quarterly with pink sheet loose-leaf additions. The numerous text sections are periodically revised. A topical word index is maintained in Volume 12. Each subject section is individually indexed in the front of the volume in which it is treated as well as at its starting point in the text. Six Regulations volumes and four Rulings volumes reprint all of the regulations and rulings interpreting the 1954 Code. The two loose-leaf Code Commentary volumes contain an unusually clear explanation of the 1954 Code and its amendments.

The seven volume, monthly supplemented Rabkin and Johnson set is a much more compact work. It contains a concise, subject-organized analysis of the 1954 Code as currently amended. Legislative history is provided in Volumes 6 and 7, where the Code sections are interspersed with relevant congressional committee reports. Volume 7 also contains an index of the Code and an appendix where the sections of the 1939 and 1954 Codes are cross referenced.

VI. TAX ARTICLES

Prime periodicals that are devoted entirely to taxation are: the *Tax Law Review*,³⁴ published quarterly since 1945 by the tax division of the New York University graduate law school; the *Journal of Taxation*,³⁵ published monthly since 1954; *Taxes—The Tax Magazine*,³⁶ published

32. *E.g.*, 4A MERTENS, THE LAW OF FEDERAL INCOME TAXATION § 25, 26.

33. *E.g.*, 1 RABKIN & JOHNSON, FEDERAL INCOME, GIFT, AND ESTATE TAXATION § 303(5).

34. *E.g.*, 21 TAX L. REV. 535 (1966).

35. *E.g.*, 20 J. TAXATION 322 (1964).

36. *E.g.*, 28 TAXES 617 (1950).

monthly by Commerce Clearing House since 1923; *New York University Institute of Federal Taxation*,³⁷ published annually since 1942; *University of Southern California Tax Institute*,³⁸ published annually since 1948 (this series is readily identifiable by the "Major Tax Planning" monogram printed on the spine of each volume); and *Tulane Tax Institute*,³⁹ published annually since 1951.

Today a standard feature of most issues of nearly every general law review in the United States is the publication of at least one tax article. Commerce Clearing House's *Federal Tax Articles* is a single volume loose-leaf compilation which lists and describes tax articles and notes published in general legal periodicals as well as those in tax, accounting, and other professional journals. This compilation, the standard reference volume on federal tax articles, indexes articles by Code section, author and topic. References from the author and topic listings are to the Code section listings where brief summaries describe the scope of each article and the method of approach employed. Articles are alphabetically listed by title and numbered under each Code section for immediate pinpoint reference. Each Code section, author and topic has its own current index which is a periodically consolidated listing of the latest references published in the monthly supplements contained in the "Last Report Letters."

In addition to publishing *Federal Tax Articles*, Commerce Clearing House also maintains a separate listing of federal income tax articles published within the last year in the "Legal Periodicals and Symposia" section in volume 7 of *Standard Federal Tax Reporter*. In this section, articles are arranged under the paragraph numbers to which their subject matter corresponds in the textual compilations in the *Standard*.

Volume 1 of Prentice-Hall's *Federal Taxes* offers a small, selective "Index to Tax Articles." Both the main index and its supplement list articles according to the textual paragraph numbers to which their subjects refer in *Federal Taxes*.

The monthly *Digest of Tax Articles* is a selective publication which, since 1950, has reprinted choice articles from general law reviews, bar journals, and tax and accounting journals.

37. E.g., N.Y.U. 7TH INST. ON FED. TAX. 754 (1949).

38. E.g., U. SO. CAL. 1955 TAX INST. 382.

39. E.g., 8TH TUL. TAX INST. (1955).