



Federal Tax Research

Reference Desk
(402)554-2661

LOCATIONS:

REF = Reference Collection - Main Floor, Center

U.S. Docs = Government Documents - First Floor, West Wall

ONLINE TAX RESEARCH

RIA Checkpoint

Full text of tax reporters as well as tax law, tax regulations, tax court decisions, other court decisions, commentary, a citator, and tax periodicals. It includes the Federal Tax Coordinator 2nd as well as the U.S. Tax Reporter in addition to RIA's citator, a tax handbook, tax alerts, federal code and regulations, federal tax cases, as well as publications from WG&L. State taxes are also covered.

TAX SERVICE

Tax Services are loose-leaf multi-volume sets that bring together much of the information needed to do research about federal taxes.

Standard Federal Tax Reporter (Commerce Clearing House). REF KF6285.C67.

This is arranged by Internal Revenue Code sections.

TAX COURT DECISIONS

Reports of the United States Tax Court (Cited TC). REF KF6280.A2T37.

UNO has volumes 1 (1942) to the present. This is the official text of regular decisions only. Earlier decisions found in the *US Board of Tax Appeals*.

Reports of the United States Board of Tax Appeals (Cited BTA). REF KF6280.A2T36.

This contains text of U.S. tax cases which precede the current set (*Reports of the United States Tax Court*). UNO has volumes 1-47 (1924-1942).

OTHER COURT CASES

These are cases from federal and state courts (excluding the Tax Court) which decide federal tax law.

U.S. Tax Cases (CCH). (Cited USTC). REF KF6280.A2C63. We have Vol. 54-1 (1954) to the present. This includes federal court cases from U.S. District Courts, Claims Courts, Courts of Appeals, and Supreme Court as well as landmark state court decisions. This does not include Tax Court regular decisions.

Official Reports of the Supreme Court. (Cited U.S.) REF KF101.A215 Vol. 106 (1882) to the present. Supreme Court case decisions; this is the official publication produced by the government.

FINDING COURT CASES

Prentice-Hall Federal Tax Service Citator, First Series. REF KF6285.P69.

Three volumes covering 1863-1954. This service cites federal court decisions including District Courts, Claims Courts, Courts of Appeals, Supreme Court, and Tax Court (regular and memorandum). It also cites Treasury Decisions and IRS Rulings.

Federal Taxes 2nd. Citator, Second Series. REF KF6285.P7. Two volumes plus supplement volumes covering 1954 to the present. This is a continuation of the previous set.

Citator. Standard Federal Reporter (CCH). REF KF6285.C67. Two volumes. These are shelved with the Tax Reporter. They are less complete than the PH/RIA set.

TAX ARTICLES

Federal Tax Articles: Income, Estate, Gift, Excise, Employment Taxes. REF KF6285.F4. This CCH service summarizes all tax articles and notes published in legal, accounting, tax, and all other professional journals.

GOVERNMENT PUBLICATIONS

These are publications published by the federal government which give information about federal taxes.

Internal Revenue Bulletin (Cited IRB) REF KF6282.A2I495. This is a current awareness service. It includes news, revenue ruling (Rev.Rel.), revenue procedures (Rev.Proc.), information releases (IR), delegations orders (Del.order), and other information.

Cumulative Bulletin (Cited CB). REF KF6282.A2I495. Same information as *Internal Revenue Bulletin* cumulated for the year.

Bulletin Index Digest System T22.25/nos. **All in U.S. Documents.** Includes four services: Income tax (1953-1993), Estate and gift tax (1953-1994), Employment taxes (1953-1994), and Excise taxes (1953-1994). These four index information that has appeared in the *Internal Revenue Bulletin* after 1952. There are main volumes with supplements.

GOVERNMENT LAWS AND REGULATIONS

United States Statutes at Large (Cited Stat) REF KF50.U58. Texts of public laws as passed by Congress.

United States Code (Cited USC) REF KF62.A4. Subject arrangement of laws currently in force.

Code of Federal Regulations (Cited CFR) REF KF70.A3C67. Current regulations arranged in Code order.

Federal Register (Cited FR) REF KF70.A2. **Current in REF; earlier in U.S. Documents.** Daily report on happenings in federal government including proposed and new regulations.

For further help in researching federal tax questions, see:

Federal Tax Research: Guide to Materials and Techniques by Gail Levin Richmond.
REF KF241.T38R5 1997.