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## FEDERAL INCOME TAX

# Federal Tax Resources

Tax research focuses primarily on the Internal Revenue Code and the various primary and secondary materials that interpret that code. A tax problem often involves legislative, judicial, and administrative interpretations. Administrative sources play an especially important role in tax research, and understanding the numerous administrative proclamations and whether they are binding or persuasive authority is essential.

### **Related Guide:**

[California Tax Resources](#)

## 1. SELF-HELP

All these titles may be found in the Self-Help Section of the Law Library.

**Deduct It!: Lower Your Small Business Taxes** [KF 6491 .F574](#)

**Easy Ways to Lower Your Taxes: Simple Strategies Every Taxpayer Should Know** [KF 6297 .F67](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**Every Landlord's Tax Deduction Guide** [KF 6377.Z9 F57](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**Every Nonprofit's Tax Guide** [KF 6449 .F57](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**Ernst & Young Tax Guide** [KF 6369 .6 .E76](#)

**Electronic Access:** Access updates to this guide at [ey.com/EYTaxGuide](http://ey.com/EYTaxGuide).

**Home Business Tax Deductions** [KF 6491 .F57](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**J.K. Lasser's 1001 Deductions and Tax Breaks** [KF 6385 .Z9 W45](#)

**Electronic Access:** E-supplements are available at [www.jklasser.com/](http://www.jklasser.com/)

**J.K. Lasser's New Rules for Estate, Retirement, and Tax Planning** [KF 6585 .J55](#)

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**J.K. Lasser's Small Business Taxes: Your Complete Guide to a Better Bottom Line** [KF 6491 .J25](#)

**Electronic Access:** E-supplements are available at [www.jklasser.com/](http://www.jklasser.com/)

**J.K. Lasser's Your Income Tax 2018: For Preparing Your 2017 Tax Return** [KF 6369 .J55](#)

**Electronic Access:** E-supplements are available at [www.jklasser.com/](http://www.jklasser.com/)

**Stand Up to the IRS** [KF 6324. D345](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**Surviving an IRS Tax Audit** [KF 6314 .Z9 D277](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**Tax Deductions for Professionals** [KF 6495 .P7 F57](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

**Tax Savvy for Small Business** [KF 6491 .D35](#)

**Electronic Access:** From any computer (Law Library or home) via the Legal Information Reference Center. Instructions are available on our website at [saclaw.org/nolo-ebooks](http://saclaw.org/nolo-ebooks).

## 2. LEGAL ENCYCLOPEDIAS & DICTIONARIES

**American Jurisprudence 2<sup>d</sup>** [KF 154 .A42](#) (Ready Reference)

Volumes 33 through 34B, *Federal Taxation*

These volumes include a detailed discussion of Federal tax laws and cover topics including income taxes, deductions, and taxable income. Also contains current tax calendars, tables, and rates.

**Electronic Access:** On the Law Library's computers, using *WestlawNext*.

**West's Tax Law Dictionary** [KF 6287 .S65](#)

This helpful volume features definitions of tax terms, words, and phrases commonly used in tax law research. In addition to extensive references to the IRC and federal regulations, the dictionary also features an index of relevant publications and numerous cross references.

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### 3. PRIMARY SOURCES

#### A. Legislative and Executive

##### *i. Legislative History*

##### **General Explanation of Tax Legislation Enacted In . . . Blue Book** [KF 6285 .G46](#)

Commonly referred to as the Blue Book, this pamphlet provides a detailed explanation of the tax-related provisions contained in legislation enacted in the prior Congress. The Blue Book provides the legislative history for each Act, a provision-by-provision description of the prior law and new law, the reasons for the law change if the provision was reported out of committee before enactment, and the effective date of each law change. Published biannually.

##### **Tax Legislative History Combined**

**Electronic Access:** On the Law Library's computers, using *Lexis Advance*.

##### *ii. Statutes*

##### **Internal Revenue Code**

**Electronic Access:** On the Law Library's computers, using *Lexis Advance*.

##### **Internal Revenue Code of 1954**

Title 26, *Income and Taxation*

**Electronic Access:** On the Law Library's computers, using *WestlawNext*.

##### **United States Code Annotated**

Title 26, *Income and Taxation*

USCA is the current annotated United States Code published by West.

**Electronic Access Only:** On the Law Library's computers, using *WestlawNext*.

##### **United States Code Service** [KF 62 .L38](#) (Compact)

Title 26, *Income and Taxation*

USCS is the current annotated United States Code published by LexisNexis

**Electronic Access:** On the Law Library's computers, using *Lexis Advance*.

##### *iii. Regulations*

##### **Code of Federal Regulations** [KF 70 .A3](#) (Compact)

Title 26, *Internal Revenue*

Provides the current federal tax regulations.

**Electronic Access:** On the Law Library's computers using *HeinOnline*, or from any computer (Law Library or home) using FDsys, the U.S. Government's official online version, at

[www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR](http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR).

**Electronic Access:** On the Law Library's computers, using *Lexis Advance* or *WestlawNext*.

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### **Federal Register**

Regulations are first published in the Federal Register as proposed regulations, which, after a period for a public comment, may be adopted as final.

**Electronic Access Only:** On the Law Library's computers using *HeinOnline*, or from any computer (Law Library or home) using FDsys, the U.S. Government's official online version, at [www.gpo.gov/fdsys/browse/collection.action?collectionCode=FR](http://www.gpo.gov/fdsys/browse/collection.action?collectionCode=FR).

**Electronic Access:** On the Law Library's computers, using *Lexis Advance* or *WestlawNext*.

### ***iv. Administrative (IRS) Rulings***

#### **Internal Revenue Cumulative Bulletin**

The Internal Revenue Bulletin is cumulated twice a year and published as the Cumulative Bulletin. The IRB publishes revenue rulings, treasury decisions, notices, revenue procedures, and miscellaneous items, as well as Supreme Court decisions, treaties, tax statutes, and proposed regulations. Other documents, including private letter rulings, are not officially published but are often available in other sources. Ask the reference librarian for assistance in accessing these sources. IRS pronouncements published in the IRB are binding authority and must be followed by the IRS.

**Electronic Access Only:** From any computer (Law Library or home) at the IRS website:

[apps.irs.gov/app/picklist/list/internalRevenueBulletins.html](http://apps.irs.gov/app/picklist/list/internalRevenueBulletins.html)

## **B. Case Law**

Federal income tax cases originate in the U.S. Tax Court, the U.S. Court of Federal Claims, or one of the U.S. District Courts. Federal tax cases originating in the U.S. Court of Federal Claims are reported in the *Federal Claims Reporter*, available on the Law Library's computers using *WestlawNext*. Federal tax cases originating in the U.S. District Courts are reported in the [Federal Supplement](#), [Federal Reporter](#), or [Supreme Court Reporter](#), all in Compact Shelving.

The U.S. Tax Court issues two types of decisions: regular decisions and memorandum decisions. A regular decision involves a new or unusual point of law. A memorandum decision generally involves the application of existing law or an interpretation of fact. Memorandum decisions are not officially published.

### **Tax Court Memorandum Decisions**

Full text searchable Memorandum Opinions from 1995 to the present; can also be searched by date, judge, and case name.

**Electronic Access Only:** From any computer (Law Library or home) at the US Tax Court website, select type opinion [memorandum]: [www.ustaxcourt.gov/UstclnOp/asp/HistoricOptions.asp](http://www.ustaxcourt.gov/UstclnOp/asp/HistoricOptions.asp).

**Electronic Access Only:** On the Law Library's computers, using *WestlawNext*.

### **U.S. Tax Court Reports**

The Official Reporter from 1942 to the present. Full text opinions from 1995 to the present can also be searched by date, judge, and case name.

**Electronic Access Only:** From any computer (Library or home) at the US Tax Court website, select type opinion [TC opinion]: [www.ustaxcourt.gov/UstclnOp/asp/HistoricOptions.asp](http://www.ustaxcourt.gov/UstclnOp/asp/HistoricOptions.asp).

**Electronic Access:** On the Law Library's computers, using *Lexis Advance* and *WestlawNext*.

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## 4. SPECIALIZED TREATISES

### **CCH Standard Federal Tax Reporter** [KF 6280 .C6 C4](#)

This comprehensive federal tax practice guide is arranged by code section. It contains code sections, regulations, and practice commentary together in a consolidated format, including tax calendars, tables, and checklists, and a tax term glossary. It also provides the legislative history of sections, including excerpts of Committee Reports. Specific components include:

Internal Revenue Code volumes contain the complete official text of the Internal Revenue Code, with all amendments to date. This service includes cross-reference tables for the 1939 and 1954 codes and a table of cross-references for sections within the current code.

Compilation volumes (volumes 1-18) contain the full text of the income tax provisions of the current code, in code section order, coordinated with related Treasury regulations, editorial explanations, digests of court decisions and rulings from 1913 forward, and pertinent portions of Committee Reports on code amendments.

Citor volumes include a case name index providing the judicial history of each case and citations to later decisions, and finding lists for locating revenue rulings, revenue procedures, Treasury decisions, and other IRS and Treasury Department releases.

New Matters volume covers current legislation as well as recent rulings and tax court decisions.

## 5. PRACTICE GUIDES

### **Federal Tax Research: Guide to Materials and Techniques** [KF 6280 .C6 R5](#)

This excellent guide explains the process of researching tax issues and the types of authority involved.

### **IRS Practice and Procedure** [KF 6320 .S26](#)

This well-regarded authority, cited by the courts, includes references to the Internal Revenue Manual, critical Treasury regulations, revenue rulings, revenue procedures, IRS internal advice, and more than 5,000 case citations.

### **Real Estate Transactions: Tax Planning and Consequences** [KF 6540 .L48](#)

This annual publication examines the tax consequences of real estate transactions, providing detailed examples from real-life situations, and offering cases, code provisions, rulings, regulations, checklists, and forms.

### **Subchapter S Taxation** [KF 6491 .G7](#)

Coverage includes detailed examples and guidance for selecting entities; the factors important in dissolving or converting an S corporation into other forms; the tax impact of conversion of LLCs or partnerships to S corporations; and practical guidance as to the risks and dangers in accomplishing and continuing qualification as a Subchapter S corporation.

### **Tax Management Portfolios** [KF 6289. A1 T35](#) (Compact)

A series of individual booklets, each providing an in-depth analysis of and practice pointers for a particular issue involving federal income taxation. A master index volume indexes the portfolios by code section, topic, and keyword.

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**Top Federal Tax Issues for . . . CPE Course** [KF 6297 .Z9 T67](#)

Examines selected new law provisions, new IRS rules and regulations, and important case developments that CCH Editors deem to be the most critical for the coming year. It also brings tax practitioners up to date on the significant tax developments not always mentioned in official IRS publications and forms instructions either because they are too new or too controversial. Published annually.

**Tax Aspects of Real Estate Investments**

This treatise is a complete description of the taxation of real estate investments and the state of the art tax-related structuring techniques currently being used for real estate, from the most basic of transactions to the most sophisticated.

**Electronic Access:** On the Law Library's computers, using *WestlawNext*

**Tax Planning Strategies** [KF 6297 .Z9 S871](#)

Is ideal for gaining a clear understanding of many tax planning approaches and techniques that may yield substantial tax savings for individuals. This helpful, plain-English guide focuses on the income tax issues for individuals that need to be addressed throughout the year, as well as retirement and estate planning strategies.

**United States Master Tax Guide** [KF 6369 .A1C6](#)

This guide, published every year, contains explanations of federal tax topics, including individual income tax, deductions, tax credits, and tax rates. Also contains checklists and a Quick Tax Facts guide. Published annually.

## 6. FORMS

All federal tax forms and publications are available from any computer (Law Library or home) for free at the Internal Revenue Service website [www.irs.gov](http://www.irs.gov). The IRS offers a service called *Free File* at [www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free](http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free), which provides software and free fillable, electronic versions of the paper forms.

**American Jurisprudence Legal Forms 2d - Federal Tax Guide to Legal Forms**

**Electronic Access:** On the Law Library's computers, using *WestlawNext*

**IRS Procedural Forms and Analysis** [KF 6320 .A9 S34](#)

A companion to [IRS Practice and Procedure](#).

## 7. WEBSITES

**Internal Revenue Service**

[www.irs.gov](http://www.irs.gov) and Spanish version: [www.irs.gov/Spanish](http://www.irs.gov/Spanish)

Provides information on federal taxes for individuals and businesses. Includes all federal tax forms and publications, filing instructions, lists of electronic services available, and answers to frequently asked tax questions. All of the tax forms can be downloaded; many may be completed online.

Accessible forms and publications. [www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions)

*Your Federal Income Tax* (Publication 17), published annually by the IRS, features details on taking advantage of a wide range of tax-saving opportunities. It is available at [www.irs.gov/pub/irs-pdf/p17.pdf](http://www.irs.gov/pub/irs-pdf/p17.pdf) (the Spanish version is available at [www.irs.gov/Spanish](http://www.irs.gov/Spanish))

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The [Office of Appeals](#) helps taxpayers resolve their tax disputes without going to Tax Court. They are an independent organization within the IRS whose mission is to help taxpayers and the Government resolve tax disagreements. Find [self-help tools](#), [online videos and podcasts](#) of the appeals process, and [forms and publications about your appeal rights](#). The Office of Appeals also offers mediation services through Fast Track Settlement and other programs at [www.irs.gov/Individuals/Appeals-Resolving-Tax-Disputes](http://www.irs.gov/Individuals/Appeals-Resolving-Tax-Disputes).

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. Explore your rights and the IRS obligations to protect them. *Your Rights as a Taxpayer* is at [www.irs.gov/pub/irs-pdf/p1.pdf](http://www.irs.gov/pub/irs-pdf/p1.pdf), and is available in Spanish at [www.irs.gov/file\\_source/pub/irs-pdf/p1sp.pdf](http://www.irs.gov/file_source/pub/irs-pdf/p1sp.pdf).

### **Affordable Care Act (ACA)**

The Affordable Care Act (ACA) created several tax and non-tax provisions for health care coverage and financial assistance options. Important tax provisions for individuals and families include the [Premium Tax Credit](#) and the [Individual Shared Responsibility Provision](#). Employer provisions include the [Small Business Health Care Tax Credit](#) and the [Employer Shared Responsibility Provision](#).

### **J.K. Lasser.com**

[www.jklasser.com/](http://www.jklasser.com/)

In addition to offering his books for sale and E-supplements to titles, this website offers the latest tax news, a blog, tax articles, "Ask J.K.," and more. Sign up to receive latest tax news.

### **Don't Mess with Taxes**

[dontmesswithtaxes.typepad.com/dont\\_mess\\_with\\_taxes/](http://dontmesswithtaxes.typepad.com/dont_mess_with_taxes/)

Author of *The Truth About Paying Fewer Taxes*, Texas journalist Kay Bell helps make your tax tasks less, well, taxing. Her daily posts, humorous, pointed and insightful, have earned her a large following, both at her blog and within social media.

### **Taxes and Your Donations: Goodwill Valuation Guide**

[www.goodwill.org/wp-content/uploads/2010/12/Donation\\_Valuation\\_Guide.pdf](http://www.goodwill.org/wp-content/uploads/2010/12/Donation_Valuation_Guide.pdf)

The U.S. Internal Revenue Service requires you to value your donation when filing your return. To get started, download Goodwill's donation valuation guide, which features estimates for the most commonly donated items.

### **United States Tax Court**

[www.ustaxcourt.gov/taxpayer\\_info\\_intro.htm](http://www.ustaxcourt.gov/taxpayer_info_intro.htm)

Contains taxpayer information about starting a case and/or representing yourself before the Court. Web site includes: Introduction, About the Court, Starting a Case, Before Trial, During Trial, After Trial, and a Video. Other resources include the *Rules of Practice and Procedure*,

[www.ustaxcourt.gov/notice.htm](http://www.ustaxcourt.gov/notice.htm), and the *Taxpayer Information Glossary*,

[www.ustaxcourt.gov/taxpayer\\_info\\_glossary.htm](http://www.ustaxcourt.gov/taxpayer_info_glossary.htm).

### **USA.gov File your taxes**

Learn more about filing your state and federal taxes. Find common forms, file your tax return, and track your refund.

[www.usa.gov/Citizen/Topics/Money/Taxes.shtml](http://www.usa.gov/Citizen/Topics/Money/Taxes.shtml)

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## 8. COMMUNITY RESOURCES

### IRS Taxpayer Assistance Centers (TACs)

[www.irs.gov/uac/Contact-My-Local-Office-in-California](http://www.irs.gov/uac/Contact-My-Local-Office-in-California)

Your source for personal tax help when you believe your tax issue cannot be handled online or by phone. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone face-to-face, visit your local TAC. No appointment is necessary. The local office is at 4330 Watt Ave., Sacramento, CA 95821, (916) 974-5225. Open Monday through Friday from 8:30 a.m. to 4:30 p.m. More information on services provided at this office is at [www.irs.gov/uac/Services-Provided-ONE](http://www.irs.gov/uac/Services-Provided-ONE) and includes multilingual services.

### Volunteer Income Tax Assistance Program (VITA)

Free tax preparation assistance for low and moderate income households by IRS-trained volunteers to prepare basic income tax returns at VITA sites. Sacramento locations and hours can be found at [portal.cityofsacramento.org/HR/Volunteer-Opportunities/VITA](http://portal.cityofsacramento.org/HR/Volunteer-Opportunities/VITA). Information about other locations can be obtained by calling the IRS at 1-800-829-1040. Free [tax software](#) is available on this web site to complete your taxes yourself.

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OR USING THE MATERIALS LISTED, DON'T HESITATE TO ASK A REFERENCE LIBRARIAN.*