



A Research Guide to **CCH'S STANDARD FEDERAL** **TAX REPORTER**

This guide covers the current edition of CCH's Standard Federal Tax Reporter, an annotated loose-leaf service that explains and evaluates cases, the Internal Revenue Code (IRC), regulations, and rulings. Index references are to paragraph (¶) numbers. (See red ABOUT THIS PUBLICATION tab in Index for further information.) You will find this service on **Level 3 KF 6285 .C67**.

CASES (RECENT)

Parties known:

See NEW MATTERS volume 19. Look behind red FINDING LISTS tab under “Case Table” and “Supreme Court Docket.” ¶ numbers refer to decisions behind white TAX COURT DECISIONS tab and to U.S. TAX CASES—ADVANCE SHEETS volume. Look behind white USTC tabs.

Parties unknown:

See NEW MATTERS volume 19. Look behind red TOPICAL INDEX TO DEVELOPMENTS tab and check under subject. Most ¶ numbers refer to NEW MATTERS volume 19 and U.S. TAX CASES—ADVANCE SHEETS volume.

CASES (OLDER)

Parties known:

See A-M and N-Z CITATOR volumes for case ¶ numbers found in volumes 1-18. (Check volume spines for ¶ numbers.)

Parties unknown:

See INDEX volume: red TOPICAL INDEX tab and look under subject for case ¶ numbers found in volumes 1-18. (Check volume spines for ¶ numbers.)

IRC

Citation known: See IRC volumes I and II OR volumes 1-18. (Check volume spines for ¶ numbers.)

Citation unknown: See IRC volume I. Look behind red CODE TOPICAL INDEX tab and check under subject. Get IRC section and find in IRC volumes I and II OR volumes 1-18. (Check volume spines for IRC sections.)

IRC AMENDMENTS

Citation known: See IRC volumes I and II. (Amendments appear after IRC text.)

Citation unknown: See IRC volume I. Look behind red CODE TOPICAL INDEX tab and check under subject for IRC section. Go to IRC volumes I and II. (Amendments appear after IRC text.)

Public Law citation known: See IRC volume I. Look behind blue SOURCE NOTES FINDING LIST tab; see Table of Contents and look under “Public Laws Amending the Internal Revenue Code” headings for popular name and enactment date of act.

Public Law citation unknown: See IRC volume I. Look behind red CODE TOPICAL INDEX tab and check under subject for IRC section. Look up IRC section in IRC volumes I and II. (Public law citations appear after IRC text.)

REGULATIONS (PROPOSED)

IRC citation known: See U.S. TAX CASES/ADVANCE SHEETS volume: white PROPOSED REGULATIONS tab; look under “List of Proposed Regulations” for IRC section and ¶ number. (Use ¶ number to find proposed regulations in same volume.)

IRC citation unknown: See U.S. TAX CASES/ADVANCE SHEETS volume: white PROPOSED REGULATIONS tab; look under “Table of Contents” subject headings for ¶ number. See Index volume and look behind red TOPICAL INDEX tab; look under “Proposed Regulations” listing for ¶ number in volumes 1-18. (Check spines of volumes 1-18 to find ¶ number in volumes.)

REGULATIONS (OLDER)

IRC citation known: (IRC and the second component of regulation citations are the same.) Check spines of volumes 1-18 and find ¶ citation in volumes. (Regulations appear after corresponding IRC text.)

IRC citation unknown: (IRC and the second component of regulation citations are the same.) See IRC volume I: red CODE TOPICAL INDEX tab; look under subject. Check spines of volumes 1-18 to find ¶ number in volumes. (Regulations appear after corresponding IRC text.)

RULINGS (RECENT)

Citation known: See NEW MATTERS volume 19. Look behind red FINDING LIST- CASE TABLE-SUPREME COURT DOCKET tab. Check under “Finding List of Rulings” heading for ¶ number in same volume; OR see N-Z CITATOR volume. Look behind red FINDING LIST tab and check Table of Contents for ruling number. Check spines of volumes 1-18 to find ¶ number in volumes OR in IRB (Internal Revenue Bulletin) at **Level 3 KF 6301 .A556.**

Citation unknown: See NEW MATTERS volume 19. Look behind red TOPICAL INDEX TO DEVELOPMENTS tab. Check under “Rulings by the Internal Revenue Service” entry for paragraph ¶ number in volume 19 OR in IRB (Internal Revenue Bulletin) at **Level 3 KF 6301 .A556.**

RULINGS (OLDER)

Citation known: See N-Z CITATOR volume: red FINDING LISTS tab for citation or ¶ number in volumes 1-18 OR in CB (Cumulative Bulletin) at **Level 3 KF 6301 .A555.**

Citation unknown: See INDEX volume: red TOPICAL INDEX tab; look under subject for paragraph ¶ number in volumes 1-18. (Check spines of volumes 1-18 to find ¶ number in volumes OR in CB (Cumulative Bulletin) at **Level 3 KF 6301 .A555.**)

Note: For a step-by-step guide to this service, see A Video Tour of the CCH Standard Federal Tax Reporter (**Level 2 Audio Visual KF 6285 .V52 1994**).