



A Research Guide to UNITED STATES TAX REPORTER

United States Tax Reporter is published by Thomson/RIA. This annotated loose-leaf service explains and evaluates cases, the Internal Revenue Code (IRC), regulations, and rulings. Index references are to paragraph (§) numbers. Check the TABLE OF CONTENTS before each IRC section in volumes 3-15A. You will see that the last digit of each § number has special significance; e.g., IRC § 162 appears as § 1620. (The last digit refers to IRC provisions. Other examples: § 1621 leads to Committee Reports, § 1622 provides Regulations, § 1623 gives Proposed Regulations, § 1624 has Explanations, and § 1625 signifies Annotations. See gray HOW TO USE tab in volume 1: INCOME TAXES--Index for further information.) You will find this service on **Level 3 KF 6285 .P745**.

CASES (RECENT)

Parties known:

See volume 2: INCOME TAXES--Tables. Look behind gray SUPPLEMENTAL TABLE OF CASES tab under "Current Table of Cases" heading for case names and citations. Most citations are found in volumes 17 & 17A: AFTR 2d DECISIONS ADVANCE SHEETS. Also check under parties names in PRENTICE-HALL FEDERAL TAXES CITATOR, Second series, c1962- (**Level 3 KF 6282.5 .P72**).

Parties unknown:

See volume 16: INCOME TAXES—RECENT DEVELOPMENTS, find IRC section number behind gray CROSS REFERENCE TABLE tab. See "Cross Reference Table" on page 85,001, and look for case names. Find case names and follow procedure for "Parties known" above.

CASES (OLDER)

Parties known: See volume 2: INCOME TAXES--Tables. Look behind gray TABLE OF CASES tab; see “Main Table of Cases” heading for case names and ¶ numbers. Most references are in volumes 3-15A (check volume spines for ¶ numbers) and/or AFTR DECISIONS (1st and 2d series – **Level 3 KF 6280.A2 A52**) bound volumes. Also check under parties names in PRENTICE-HALL FEDERAL TAXES SERVICE CITATOR (**Level 3 KF 6280.5 .P6**).

Parties unknown: See volume 1: INCOME TAXES—Index. Look behind gray INDEX tab under subject for ¶ numbers. Find ¶ numbers and follow procedures for “Parties known” above.

IRC

Citation known: Find IRC section in IRC volume I or II and volumes 3-15A under IRC section. (Check volume spines for IRC section).

Citation unknown: See IRC volume I: gray CODE TOPIC INDEX tab; look at “Index to Internal Revenue Code” under subject for IRC section. See volume 1: INCOME TAXES—Index. Look behind gray GLOSSARY tab under subject. Find IRC section and follow procedure for “Citation known” above.

IRC AMENDMENTS

- Citation known: See IRC section in volume I or II. (Amendments appear after IRC text.)
- Citation unknown: See IRC volume I: gray CODE TOPIC INDEX tab; look under subject for IRC section. Find the IRC section and follow procedure for “Citation known” above.
- Public Law citation known: See IRC volume I. Look behind gray AMENDING ACTS tab. Check under “Public Laws No.” column for updates.
- Public Law citation unknown: See IRC volume I. Look behind gray CODE TOPIC INDEX tab; look under subject for IRC section. When Public Law has been determined, follow “Public Law citation known” procedure above.

REGULATIONS (PROPOSED)

- IRC citation known: IRC and the second component of regulation citations are the same. See volume 18: FEDERAL TAX REGULATIONS—Proposed Regulation Preambles; look behind gray PREAMBLES TO PROPOSED REGULATIONS tab, “Finding List of Preambles to Regulations” heading for ¶ numbers in same volume.
- IRC citation unknown: IRC and the second component of regulation citations are the same. See IRC volume I; look behind gray CODE TOPIC INDEX tab under subject for IRC section. Follow “IRC citation known” procedure above.

REGULATIONS (OLDER)

IRC citation known:

IRC and the second component of regulations citations are the same. See volumes 3-15A. (Regulation citations appear in “Table of Contents” under each IRC section behind gray or white tabs.)

IRC citation unknown:

IRC and the second component of regulations citations are the same. See IRC volume I: look behind gray CODE TOPIC INDEX tab under subject for IRC section. See volume 1—INCOME TAXES Index behind gray GLOSSARY tab under subject. Determine regulation citations and follow “IRC citation known” above.

RULINGS (RECENT)

Citation known:

See volume 2: INCOME TAXES--Tables. Look behind gray SUPPLEMENTARY TABLE OF RULINGS tab for ¶ number and locate in volumes 3-15A OR in IRB (Internal Revenue Bulletin) at **Level 3 KF 6301 .A556.**

Citation unknown:

See volume 1: INCOME TAXES—Index.. Look behind gray SUPPLEMENTAL INDEX tab under subject for ¶ numbers that may lead to rulings citations. Follow procedure for “Citation known” above.

RULINGS (OLDER)

Citation known:

See volume 2: INCOME TAXES--Tables. Look behind gray TABLE OF RULINGS tab for under “Main Table of Rulings” and behind gray SUPPLEMENTARY TABLE OF RULINGS tab under “Supplementary Table of Rulings” for ¶ numbers to rulings citations. Find numbers in volumes 3-15A OR in CB (Cumulative Bulletin at **Level 3 KF 6301 .A555**)

Citation unknown:

See volume 1: INCOME TAXES—Index. See gray INDEX tab; look under subject for ¶ number. Follow procedure for “Citation known” above.