Accounting 4813: Federal Taxation
Research Assignment Library Instruction

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Accounting 4813 Handout Available in PDF Form on Accounting & Taxation Guide http://maagblog.ysu.edu/accountingtaxation
Accounting 4813 Tax Research Assignment

**CODE SECTION**
- *Standard Federal Tax Reporter: Internal Revenue Code* (2 volumes)
- READY REF KF6285 .C67 – Ask at Reference Desk/ID Required
- On the lower right hand corner of each page in the Code Volumes, the section is noted.

**REGULATION**
- *Standard Federal Tax Reporter* REF KF6285 .C67 (19 volumes) ID Required
- If you are using the last 3 digits of your ID# the regulation corresponding to your code section will be in one of the volumes 1-12. Look at the Code Sec. ranges on the spines of the binders to determine the correct volume.
- Code & Regulation numbers are preceded by the symbol §. Use lower numbers on flip tabs to locate the general area for the regulation. Each regulation is immediately preceded by the Code section to which it pertains. The pages with the Code will have, at the bottom right of each page, Code §21 (for example). Because you need the regulation, flip past the code until you see Reg. §1.21 (for example). If there is no regulation to that Code section, take the one closest to your number.

**TAX CASE**
- USTC: *U.S. Tax Cases* KF6280 .A2 C63 (Floor 4A): 1935 to date (as bound)
  - **5 volumes of cases prior to 1935 are shelved in the Reference Room behind Reference Desk**
  - “Reports the full official texts of all federal court decisions (U.S. District Courts, U.S. Court of Claims, U.S. Courts of Appeals and the U.S. Supreme Court) and those landmark state court decisions which deal with the subject of federal taxation.”
  - Look up case name in Table of Cases to find paragraph (¶) number within volume.
- TC: *U.S. Tax Court Reports* (Regular Decisions) KF6280 .A2 T37 (Floor 4A)
  - *U.S. Tax Court Reports: Tax Court Regular Decisions* (official): v.54 (1970) to date (as bound)
  - Regular decisions of the U.S. Tax Court
  - Look up name of case in Table of Cases Reported to find page number within volume.
- TCM: *Tax Court Memorandum Decisions* KF6280 .A2 C6 (Floor 4A)
  - October 21, 1942 to date (as bound)
  - “Reports the full official texts of all memorandum decisions of The Tax Court of the United States on the subject of federal taxation. The “regular” opinions, which appear in the Government series of Tax Court Reports, are not included.”
  - Look up name of case in Table of Cases to find decision number, TCM citation, or TC Memo. number.
  - Look up decision number in Tax Courts Decision Table to find TCM citation, TC Memo. #, or case name.
- BTA: *Reports of the United States Board of Tax Appeals* KF6280 .A2 T36 (Floor 4A)
  - v.1 (1924) – v.47 (October 21, 1942)
  - U.S. Board of Tax Appeals was replaced by the U.S. Tax Court on October 21, 1942
  - Look up name of case in Table of Proceedings Reported to find page number within volume.
- F.2d: *Federal Reporter Second Series*
  - v.1-v.850 are stored in the Northeast Ohio Regional Depository (available through depository order)
  - v.851(1998)-v.998(1993) are located on Floor 4A at call number KF101 .F412
  - “Cases argued and determined in the U.S. Courts of Appeals and Temporary Emergency Court of Appeals”
  - Look up name of case in Cases Reported to find page number within volume.
- F.3d: *Federal Reporter Third Series* KF101 .F412 (Floor 4A)
  - The subscription to West’s Federal Reporter 3rd Series was cancelled on April 25, 2002
  - Citations for F.3d are available through LexisNexis Academic

**REVENUE RULING/PROCEDURE**
- *Internal Revenue Cumulative Bulletin* KF6282 .A2 I495 (Floor 4A)/1944-present (as bound)
- Cumulative Bulletins are in year order and each year is indexed.
- Use Numerical Finding List to determine page number of revenue ruling or procedure.