Tax law is the body of law governing taxation, including the Internal Revenue Code and state taxation statutes; rules, regulations, and decisions of the Internal Revenue Service (IRS) and state departments of revenue; and judicial decisions interpreting tax codes, rules, and regulations. This quick reference guide highlights the tax law resources on Westlaw and shows you how to retrieve relevant documents.

**Tax Law**

Tax law practice typically involves issues such as the determination of income and exclusions, deductions, depreciation, accounting methods, valuation, and capital gains and losses. Tax considerations are frequently part of the decision-making process in other practice areas, including business and estate planning, real estate transactions, pension plans, and bankruptcy. Federal, state, or international tax law may apply.

**Tax Law Resources on Westlaw**

Westlaw includes an extensive collection of tax law materials, including federal and state primary law, secondary sources, international materials, forms, and briefs. In each category listed below, a few key databases are highlighted. These databases and other tax-related resources can be accessed in the right frame of the tabbed Tax page (Figure 1). In the left frame, you can type a database identifier, e.g., amjur for the American Jurisprudence 2d database, in the Search for a database text box. You can also click **View Taxation Directory** to display the Taxation section of the Westlaw Directory.

Remember that the easiest way to retrieve a specific tax document when you know the citation is to use the Find service. Type your citation in the **Find by citation** text box in the left frame of the Tax page and click Go. If you are unsure of the correct citation format, click **Find a Federal Tax Document** or **Find a State Tax Document** to display fill-in-the-blank Find templates.

**FEDERAL STATUTES AND REGULATIONS**

FEDERAL ADMINISTRATIVE RELEASES

Releases and decisions from the IRS interpret laws and regulations and are an important component of tax law research. A variety of releases and decisions databases are available, enabling you to limit your search to a particular document type or search databases that combine multiple document types. The Federal Taxation–IRS Combined Releases database (FTX-RELS) is the broadest database combining multiple types of releases and decisions.

CASE LAW

Court decisions that construe and review tax laws, regulations, and IRS decisions are another important source of information when you research tax law. The Federal Taxation–Cases database (FTX-CS) includes cases from the federal courts that relate to federal taxation. State tax-related cases are found in the Individual State Taxation Cases databases (XXTX-CS), where XX is a state’s two-letter postal abbreviation, e.g., CATX-CS.

SECONDARY SOURCES

The Taxation–Law Reviews, Texts, and Bar Journals database (TX-TP) includes analytical texts, law reviews, and legal periodicals that discuss tax law. To access TX-TP, select the Law Reviews Combined check box under Journals and Newsletters in the right frame of the Tax page. If you are unfamiliar with tax law, you may find the AMJUR database a helpful starting point. The Law of Federal Income Taxation (Mertens) database (MERTENS) contains the full text of the treatise Law of Federal Income Taxation, which analyzes federal tax law by explaining the intent of Congress in drafting the Internal Revenue Code, what the Code means, and how the IRS has interpreted it.

STATE STATUTES AND REGULATIONS

State tax statutes are contained in the Individual State Taxation Statutes databases (XXTX-ST) and state tax regulations are contained in the Individual State Tax Regulations databases (XXTX-ADC), where XX is a state’s two-letter postal abbreviation, e.g., CATX-ST or CATX-ADC.

For assistance using Westlaw, call 1-800-850-WEST (1-800-850-9378). For free reference materials, visit west.thomson.com/westlaw/guides.