

PROFESSIONAL LEGAL RESEARCH

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 at the tabbed Tax page (Figure 1), or you can type a database identifier, e.g., **amjur** for the American Jurisprudence 2d database, in the *Search for a database* text box in the left frame. You can also click **View Taxation Directory** in the left frame 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** in the left frame to display fill-in-the-blank Find templates.

STATUTES AND REGULATIONS

The Federal Taxation–U.S. Code Annotated database (FTX-USCA) contains documents from the *United States Code Annotated*® that relate to taxation by federal, state, or local governments, including the Internal Revenue Code (title 26) and federal rules applicable to proceedings under title 26. The Federal Taxation–Code of Federal Regulations database (FTX-CFR) contains federal tax regulations promulgated under statutory authority.

Category:

Practice Area Fundamentals

For research assistance 24 hours a day, seven days a week, call the West Reference Attorneys at 1-800-850-WEST (1-800-850-9378) or click **Help** on Westlaw® for a live help session.

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.

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 TAX LAW MATERIALS

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.

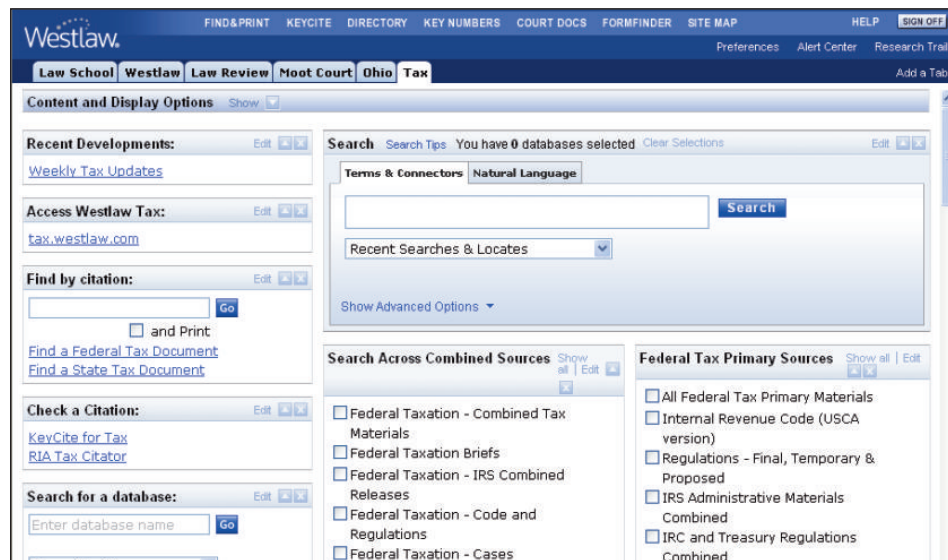


Figure 1. Tax page

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