STYLE

1. **Code.** In a textual sentence (in the text of the main body or in a footnote), the Internal Revenue Code of 1986 should be referred to as "the Code." In a textual reference to a section of the Code, "section" is not capitalized and is not preceded by the word "Code." Example:

   The qualification requirements of section 127 are more detailed, explicit, and perhaps stricter than those of section 117(d). Income exempt from taxation under a treaty should also be exempt under the Code. Sections 1 and 11 provide tax rate schedules. In section 514(c) and (d), the participating loan restrictions are relaxed for sales of real property. Sections 53 to 59 govern the application of the Alternative Minimum Tax.

   Be consistent throughout comments by using "section" in textual sentences and "§" in citations.

   The first reference to a Code section should be just to the section, *i.e.,* "section 162." Then, footnote the first reference as follows:

   
   1 "References to a “section” are to a section of the Internal Revenue Code of 1986, as amended (the “Code”), unless otherwise indicated."

2. **Internal Revenue Service.** In a textual sentence, it is preferable to refer to the Internal Revenue Service as "the Service," *rather than* "the I.R.S." Most importantly, be consistent with use of "Service" or "I.R.S." throughout the submission.

3. **Carryover, Carryback, Rollover.** Never hyphenate these words. Separate them when used as verbs; combine them when used as nouns.

4. **Defining Terms.** If you are going to use a defined term, provide an explanation, *e.g.,*

   "controlled foreign corporation" within the meaning of section 957(a), (a "CFC").

5. **i.e., e.g.** These signals are not interchangeable; "*i.e.*," means "that is," and "*e.g.*," means "for example." Both "*i.e.*," and "*e.g.*," are always italicized and followed by a comma, which is not italicized. The use of these terms should be restricted to footnotes and parenthetical matter.

6. **Quotations.** Quotation marks must be used when taking words directly from a source. Statutes and regulations can be quoted directly without quotation marks.

   If a quotation contains at least fifty worlds or exceeds four lines of typed text present the quotation as a block of type that is a font size smaller, single spaced and indented by one tab on both the right and the left. Do not use quotation marks at the beginning or end of the block quotation. Separate the block quote from the text below and above with a blank line. Place the note reference number at the end of the block quotation. Example:

   As the Staff of the Joint Committee on Taxation has observed:

   The present-law system thus creates a sort of paradox of defects: on the one hand, the system allows tax results so favorable to taxpayers in many instances as to call into question whether it adequately serves the purposes of promoting capital export neutrality or raising the revenue; on the other hand, even as it allows these results, the system . . . .

   Quotations within a block quotation should appear as they do in the original. Do not block indent a quotation contained within a parenthetical. Indent the first sentence of the block quotation only if the first word of the quoted passage is also the first word of the original paragraph.

   
   2 Joint Committee Staff, Options, supra note 17 at 189.
6.1. **Alterations.** When a letter must be changed form upper to lower case, or vice versa, enclose it in brackets. Substituted words or letters and other inserted material should also be bracketed.

6.2. **Omissions.** Omissions of a word or words is generally indicated by the insertion of ellipses, three period separated by spaces and set of by a space before the first and after the last period (" . . ") to take a place of the word or words omitted. Do not use an ellipsis to begin a quotation. Do not insert an ellipsis for an omitted footnote or citation; indicate such omission with the parenthetical phrase "(footnote omitted)" or "(citation omitted)" immediately following the citation to the quoted source.

7. **Italicization.** Italicize words or phrases for emphasis. Italicize foreign words or phrases that have not been incorporated into common English usage. Italicize introductory signals, internal cross-references, case names (in both full citation format and short citation format), phrases indicating subsequent or prior history, titles of most documents, topics or titles in legal encyclopedia entries, names of Internet sites.

8. **Spelling.** Note the following spellings:

- deductible
- excludable
- includable
- reportable

9. **NUMBERS.**

9.1 Spell out whole numbers ten and below (not 99 and below).

9.2. **Punctuation.** Use a comma in numbers of five or more digits; however, commas are never used in the numbers of private letter rulings, technical advice memoranda, or general counsel memoranda.

9.3. **Percent.** When the number is spelled out, as required by Rule 8.1, then spell out “percent.” When the number is expressed in digits, as required by Rule 8.1, then use the percentage symbol following the number. There is no space between the digits and the percent symbol.

9.4. **Dollars.** Use the dollar symbol and digits, unless the dollar symbol would begin the sentence. For dollar amounts of one million or greater, use the following form:

- $1 million.
- $3.45 million.
CITATIONS

1   TAX CASES

1.1 Decisions of the Board of Tax Appeals.

Cite to Board of Tax Appeals Reports (B.T.A.).

*Thatcher v. Commissioner*, 45 B.T.A. 64 (1941).

1.2 Memorandum Decisions of the Board of Tax Appeals.

Cite to the Prentice-Hall BOARD OF TAX APPEALS MEMORANDUM DECISIONS (B.T.A. Mem. Dec. (P-H)).


1.3 Regular Decisions of the Tax Court.

Cite to TAX COURT OF THE UNITED STATES REPORTS (T.C.); otherwise, cite to TAX COURT REPORTER: REGULAR DECISIONS (T.C.R. (CCH) Dec.) and TAX COURT REPORTED DECISIONS (T.C.R. Dec. (RIA)). Regular Decisions (CCH) uses the year as the volume number and therefore no date need be given.


Full citation:

Short form/pinpoint citation:

*Id*. at 4327, 115 T.C.R. Dec. (RIA) ¶ 115.20 at 171.

1.4 Tax Court Memorandum Decisions.

There is no official reporter for memorandum decisions. Cite to CCH TAX COURT MEMORANDUM DECISIONS (T.C.M. (CCH)) and RIA TAX COURT MEMORANDUM DECISIONS (T.C.M. (RIA)). CCH uses the date for the volume number so no date is required in the cite. For pinpoint citations to Tax Court Memorandum Decisions (RIA) include the paragraph number of the case and the page number of the item being cited. Note that citations to cases before 1993 (before the Prentice-Hall (P-H) company was taken over by RIA) may be to the P-H reporter. See special cite format for cases decided in the year 2000 or later below.

Full citation:

Pinpoint citation:

Short form:
*Milner*, 65 T.C.M. (CCH) at 2087, 1993 T.C.M. (RIA) ¶ 93,091 at 420.

Cases decided in 2000 or later:

Short form:
*Hillgren*, 87 T.C.M. (CCH) at 1015, 2004 T.C.M. (RIA) ¶ 2004-046 at 322.
2 STATUTES

2.1 Internal Revenue Code

When citing to the current Code, do not cite to the U.S.C., and do not include the year. Cite using the section symbol. When citing to multiple sections, use two section symbols. When citing to multiple subsections within a single section, use only one section symbol:

I.R.C. § 61.
I.R.C. § 368(a)(2)(D).
I.R.C. §§ 1, 11.
I.R.C. §§ 117(d), 127(c).
I.R.C. § 368(a), (c).
I.R.C. § 162(a)-(d).

When citing to the Internal Revenue Code of 1954 or the Internal Revenue Code of 1939, include "(1954)" or "(1939)" in the citation, as appropriate:

I.R.C. § 212 (1939).

Note that "Id." is never used to refer to a Code section.

2.2 Revenue Acts and Tax Reform Acts

When citing to an act, give the official name, Public Law Number (or chapter number if enacted before 1957), and Statutes-at-Large citation. Include a pinpoint cite for both the Public Law and the Statutes-at-Large. Do not include the year in a parenthetical if it appears in the official name. Do not include parenthetical information regarding the codification of the act in Title 26 of the United States Code.


3 ADMINISTRATIVE AND EXECUTIVE MATERIALS

3.1 Treasury Regulations.

(a) Citations. Cite regulations and temporary regulations to themselves. Cite proposed regulations to the Federal Register.

Reg. § 1.61-1(a).
Reg. § 20.2031-2.
Temp. Reg. § 1.61-1T(a).

The following is a citation to a single section:

Reg. § 1.61-1(a), -1(b).
The following are citations to multiple sections:

Reg. §§ 1.61-1(a), -2(b).

Cite examples in regulations as follows:

Reg. § 1.162-27(c)(6), Ex. (1).

Regulations promulgated earlier than 1954 were numbered according to the chapter of the Code of Federal Regulations in which they fell.

Reg. 108, § 86.100 (1943).

(b) In textual sentences. Write out and capitalize "Proposed," "Temporary," and "Regulation." Write out, but do not capitalize, "section."

Temporary Regulation section 1.469-2T(c)(7)(vi) and (d)(2)(xi) concerns the treatment of casualty and theft losses.

The first time a reference is made to a Proposed or Temporary Regulation, a footnote citing to the Federal Register should be made.

When recommending a change to Proposed or Temporary Regulations or to interim guidance, the preferred statement is: "We recommend that the final Regulations provide . . ." Alternatively, "we recommend that Regulations, when finalized, provide . . ." may be used.

3.2 Acquiescences and Nonacquiescences

Nonacquiescences should always be cited. Acquiescences need only be cited when the author regards them as significant. Parallel cite to the CUMULATIVE BULLETIN (C.B.). Do not include the date if it is the same as the volume number of the CUMULATIVE BULLETIN. No comma follows "acq." or "nonacq."


3.3 Actions on Decisions

Actions on Decision may be cited to themselves but are more commonly included in the citation as subsequent history. Cite to the I.R.B. if therein, otherwise include full date:


Do not include the year of the action on decision if it is the same year as the case.
3.4 Treasury Decisions

Cite a treasury decision when referring to the treasury decision itself or when comparing two or more treasury decisions. Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference.


3.5 Revenue Rulings

Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference:

Rev. Rul. 1991-42, 1991-37 I.R.B. 6. (note that the entire date is used as opposed to 91-37)

3.6 Revenue Procedures

Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference:


3.7 Private Letter Rulings

Private Letter Rulings are cited to themselves. The full date of the ruling should be included in the citation.

PLR 200601001 (Jan. 6, 2006).

When citing to multiple, consecutive private letter rulings decided on the same day, cite as follows:

PLR 200601001-5 (Jan. 6, 2006).

3.8 Technical Advice Memoranda

Technical advice memoranda are cited to themselves. The date should be included.

TAM 200705028 (Feb. 2, 2007).

When citing to multiple, consecutive technical advice memoranda decided on the same day, cite as follows:

TAM 200705028-30 (Feb. 2, 2007).

3.9 Litigation Guideline Memoranda

Cite Litigation Guideline Memorandum to themselves. The full date of the ruling should be included in the citation.


3.10 Chief Counsel Memoranda (formerly General Counsel Memoranda)

Cite pre-1953 memoranda to the CUMULATIVE BULLETIN (C.B.). Cite more recent memoranda to themselves:

GCM 26993, 1951-2 C.B. 54.
GCM 1034 (Mar. 12, 1997).
3.11 Chief Counsel Advice

Cite Chief Counsel Advisories to themselves. The full date of the ruling should be included in the citation.

CCA 200001007 (Jan. 7, 2000).

When citing to multiple, consecutive Chief Counsel Advisories decided on the same day, cite as follows:

CCA 200001007-9 (Jan. 7, 2000).

3.12 I.R.S. News Releases

The Service often releases general information to the public without publishing it in the CUMULATIVE BULLETIN (C.B.). Cite such releases to a commercial tax service: the UNITED STATES TAX REPORTER (U.S. Tax Rep. (RIA)) or the STANDARD FEDERAL TAX REPORTER (Stand. Fed. Tax Rep. (CCH)), if therein. Citation to these services includes the type of release, the serial number (if applicable) or publication date, the volume, and page number.


3.13 I.R.S. Notices

Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference:


3.14 I.R.S. Legal Memoranda

Cite the I.R.S. Legal Memoranda to themselves:

I.R.S. Legal Memorandum 200019009 (Feb. 7, 2000).

3.15 Announcements

Cite to the CUMULATIVE BULLETIN (C.B.) if therein, otherwise to the INTERNAL REVENUE BULLETIN (I.R.B.):


3.16 Internal Revenue Manual

Cite to Commerce Clearing House (CCH), if therein, otherwise to the official Service manual itself. CCH is cited by volume, subject matter, publication, paragraph number, and page. I.R.M. is cited with the part number, chapter number, section number, and subsection number. All of these numbers are cited in an uninterrupted string. Sub-subsection numbers are separated by a period and the sub-sub-subsection numbers are enclosed in parenthesis:

8 Filing Requirements, I.R.M. (CCH), ¶ 8987 at 34,231.
I.R.M. 6783.4(16).
The following list provides library call numbers and citation examples for many commonly cited tax periodicals.

**AMERICAN BAR ASSOCIATION TAX SECTION COMMITTEE REPORTS**


**BNA TAX MANAGEMENT PORTFOLIO (KF6297.B952)**


**DAILY TAX REPORT (BNA) (KF 6289.A1D3)**


**DAILY TAX HIGHLIGHTS & DOCUMENTS (KF 6272.T64)**


**FEDERAL RESERVE BULLETIN (KF 6218.A83)**


**NYU ANNUAL INSTITUTE ON FEDERAL TAXATION (KF 6274.I55)**

In 1979 this periodical changed to a chapter and section format. Thus:


**STATE TAX NOTES (Tax Analysts) (KF 6750.A15.S75)**


**STATE TAX REVIEW (CCH)**


**STATEMENTS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD**


**TAX FOCUS (CCH)**


**TAX NOTES TODAY (found in Lexis fedtax tnt file)**


**TAX NOTES INTERNATIONAL (Tax Analysts) (K 4471.2.T3)**

John T. Jones, *New Zealand Insurance Firms Lose Revenues*, 12 TAX NOTES INT'L (TA) 333
4.2  Tax Library Services and Loose-leaf Services

Cite as follows: volume number (if applicable), reporter name, publisher, paragraph number.

The following list provides library call numbers and citation examples for the most common library services.

Estate and Gift Tax Reporter (KF 6581.5.P75)  
EST. & GIFT (RIA) ¶ 478.2.

Federal Taxes 2d (KF 6280.P7)  
67-3 FED. TAX. 2D (P-H) ¶ 3101.

Federal Estate and Gift Tax Reporter (KF 6571.A8 C58)  
EST. & GIFT (CCH) ¶ 1359.66.

Standard Federal Tax Reporter (CCH)  
67-5 STAND. FED. TAX REP. (CCH) ¶ 4751.05.

PA. STATE & LOCAL TAX. (RIA) ¶ 10,020.

United States Tax Reporter  

5  Tax Treaties

The format for citing a tax treaty is as follows: title, signing date (not the effective date), parties, subdivision or article (if applicable), source. Country names should be abbreviated according to Bluebook table T.11. Cite to United States Treaties and Other International Agreements (U.S.T.), if therein, otherwise to Treaties and Other International Acts Series (T.I.A.S.), if therein, otherwise to Statutes-at-Large. When possible, a parallel cite should be given to the Cumulative Bulletin (C.B.) and Tax Treaties (CCH).


Isthmian Canal Convention, Nov. 18, 1903, U.S.-Pan., 33 Stat. 2234.


FORMATTING

Font
• Title of the Project (e.g., Comments Concerning Proposed Regulations under Code Section 704) Times New Roman 14 pt.
• Text- Times New Roman single spaced 12 pt.
• Footnotes- Times New Roman single spaced 10 pt.
• Block quotes- Time New Roman single space indented one tab on both sides 11 pt.

Margins
• 1" top and bottom.
• 1.25" right and left.
• Times New Roman 12 pt. page numbers bottom of the page centered.

Paragraphs
• Indent 0.5".
• Title of the project- centered.
• Text- left hand alignment.

References
• All citations should be footnoted and not included in text.