SECTION OF TAXATION

COMMITTEE ON GOVERNMENT SUBMISSIONS

CITATION & STYLE MANUAL
Updated 2020
INTRODUCTION

This COGS Citation & Style Manual contains the formatting, style, and citation rules that should be used when preparing Tax Section submissions to federal, state, and local legislative bodies and government agencies and, when appropriate, foreign and international agencies. Unless a different rule is set forth below, use the most recent edition of The Bluebook: A Uniform System of Citation, The Maroonbook: The University of Chicago Manual of Legal Citation, or the U.S. Government Publishing Office Style Manual, in that order. The most important rule is to be internally consistent throughout the submission.

Please see Attachment A for a sample comment letter, which adopts the formatting, style, and citation rules contained in this COGS Citation & Style Manual.

FORMATTING

1. FONT
   - Title of Project (e.g., Comments Concerning Proposed Regulations under Section 704) – Times New Roman single spaced 14 pt.
   - Block quotations – Time New Roman single spaced indented one tab (0.5") on both sides 12 pt.

2. MARGINS
   - Top and bottom – 1”.
   - Right and left – 1.25”.

3. PARAGRAPHS
   - First line of text paragraph – indented one tab (0.5”).
   - First line of block quotation – no indent unless in original.
   - Title of Project – centered.
   - Text and footnotes – left hand alignment.
   - Page numbers – bottom of page and centered.

4. PAGINATION
   - Generally – The first page is the internal cover letter, which does not have a page number. The next page is the cover page of the comments, which is page one of the submission but does not have a page number on it; the first page number shown is on page two.
   - Tables of contents and appendices – A table of contents may be separately paginated at the discretion of the drafters; if it is, lower case Roman numerals, i.e., i, ii, iii. etc., should be used for the page numbers. An appendix should be separately paginated; a different number style, e.g., A-1, A-2, A-3, etc. may be used at the discretion of the drafters.

5. REFERENCES. All references, i.e., citations, should be footnoted and not included in text.

6. TABLE OF CONTENTS. A table of contents should be included when comments are more than 20 pages, but can be included in comments of under 20 pages as well.

7. EXECUTIVE SUMMARY. An executive summary should be included when comments are more than 5 pages.
8. **HIERARCHICAL HEADINGS.** Use the following convention for organizing the document:

- Upper case Roman numerals (I, II, III, IV…)
- Upper case letters (A, B, C, D…)
- Numbers (1, 2, 3, 4…)
- Lower case letters (a, b, c, d…)
- Lower case Roman numerals (i, ii, iii, iv…)

Bolding, italicizing, or underlining section headings is up to the discretion of the drafters as long as it is consistent.

9. **COVER LETTER.** The Section’s counsel will produce a standard cover letter for submission with the Chair’s electronic signature and required language. Please indicate contacts at Treasury and the Service you would like included. In the internal cover letter, please use the most updated conflict language and formatting similar to the attached sample letter.

**STYLE**

1. **CODE AND TREASURY REGULATIONS.** In a textual reference (*i.e.*, in the text of the main body or in a textual sentence within a footnote), refer to the Internal Revenue Code of 1986 as the “Code.” However, if the Code is being discussed in close conjunction with the Bankruptcy Code or other Code, it might be necessary to differentiate the two by labeling them as the Internal Revenue Code and the Bankruptcy Code, respectively.

In a textual reference to a section of the Code, “section” is used, but is not capitalized and is not preceded by the word “Code” or “I.R.C.” 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.

In a textual reference, refer to the regulations under the Code as the “Treasury Regulations.” In a textual reference to a section of the Treasury Regulations, “Treas. Reg. §” (or “Prop. Treas. Reg. §” or “Temp. Treas. Reg. §” if appropriate) is used.

The first reference to a section of the Code should be just to the section, *e.g.*, “section 162.” Then, footnote the first reference as follows:

> Unless otherwise indicated, references to a “section” are to a section of the Internal Revenue Code of 1986, as amended (the “Code”) and all “Treas. Reg. §” references are to the Treasury regulations promulgated under the Code, all as in effect (or, in the case of proposed regulations which remain outstanding, as proposed) as of the date of these Comments.

In a textual reference to the Internal Revenue Code of 1954 or the Internal Revenue Code of 1939, follow Rule 2.2 under “Citations” below. For citations to Code sections in footnotes, follow Rule 2.1 under “Citations” below.

When recommending a change to Proposed or Temporary Regulations or to other interim guidance, the preferred statement is: “We recommend that the final Regulations provide . . .” (and not “request”). Alternatively, “we recommend that Regulations, when finalized, provide . . .” may be used.

2. **TREASURY AND INTERNAL REVENUE SERVICE.** The first reference to Treasury should be to the “U.S. Department of the Treasury”; then, define it as “Treasury” using Rule 6 below and use that term for subsequent references. The first reference to the Service should be to the “Internal Revenue Service”; then, define it as the “Service” (not the “IRS” or the “I.R.S.”) using Rule 6 below and use that term for subsequent references (unless the abbreviation “IRS” or “I.R.S.” appears in a case name, title, or quotation). When Treasury and the Service are referred to together, refer to “Treasury and the Service.”

3. **CARRYOVER, CARRYBACK, ROLLOVER.** Never hyphenate these words. Separate them when used as verbs; combine them when used as nouns.
4. **U.S. VS. UNITED STATES.** When used as a noun, use “United States”; when used as an adjective, use “U.S.”

5. **REFERENCES TO COURT.** Refer to the “Supreme Court” rather than the “U.S. Supreme Court.” Refer to the “Tax Court” rather than the U.S. Tax Court. For comments to amendments of Tax Court Rules, you may further use the defined term “Court.”

6. **ABBREVIATIONS.** Abbreviations should be explained and defined when first used. Example:

   a “controlled foreign corporation” within the meaning of section 957(a) (a “CFC”).

   Bolding, italicizing, or underlining the defined term in the quotation marks and parentheses is up to the discretion of the drafters as long as it is consistent.

7. **USE OF 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.

8. **QUOTATIONS.** Quotation marks must be used when taking words directly from a source.

   If a quotation contains at least 50 words or exceeds four lines of typed text, present the quotation as a block of type formatted according to Rules 1 and 3 under “Formatting,” above. Do not use quotation marks at the beginning or end of the block quotation. Separate the block quotation 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.

   Commas and final periods should be placed within the quotation marks. Other punctuation should be placed within the quotation marks only if they are part of the quoted material.

8.1. **Alterations.** When a letter must be changed from upper to lower case, or vice versa, enclose it in brackets. Substituted words or letters and other inserted material should also be bracketed.

8.2. **Omissions.** Omissions of a word or words generally is indicated by the insertion of ellipses, three period separated by spaces and set off 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.

9. **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.

10. **COMMAS.** Use an Oxford comma between the penultimate and the last item in a list. Use a comma to separate independent clauses in a compound sentence when they are separated by a conjunction. The comma goes after the first clause and before the coordinating conjunction that separates the clauses.

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1 Staff of the Joint Committee on Taxation, JCS-02-05, Options to Improve Tax Compliance and Reform Tax Expenditures, 189 (2005).
11. **SPACING.** Use two spaces following a sentence.

12. **SPELLING.** Note the following spellings:
   - deductible
   - excludable
   - includable
   - reportable

13. **TAX SECTION REFERENCES.** The American Bar Association Tax Section is defined in the cover page as “the Section.” Refer to it as such throughout. Use the pronoun “we” when relevant even if the comments were produced by a group of members. Do not refer to a “working group” or a “Committee,” unless that provides essential background information.

14. **NUMBERS**

14.1. **Spelling.** Spell out whole numbers ten and below (not 99 and below).

14.2. **Punctuation.** Use a comma in numbers of five or more digits, including Federal Register citations; however, commas are never used in the numbers of private letter rulings, technical advice memoranda, general counsel memoranda, or similar advice by the Internal Revenue Service.

14.3. **Percent.** When the number is spelled out, as required by Rule 14.1, then spell out “percent.” When the number is expressed in digits, as required by Rule 14.1, then use the percentage symbol following the number. There is no space between the digits and the percent symbol.

14.4. **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.

   Use the same format (with the appropriate symbols) for foreign currencies.
CITATIONS

1. TAX CASES

1.1. Abbreviations. Do not abbreviate “Commissioner” or “United States” when they are parties to a case.

1.2. 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).

1.3. 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)).

1.4. Regular Decisions of the Tax Court. Cite to Tax Court of the United States Reports (T.C.).
   - Peat Oil & Gas Assoc. v. Commissioner, 100 T.C. 271 (1993).

Full citation:

Short form/pinpoint citation:

1.5. Tax Court Memorandum Decisions. There is no official reporter for memorandum decisions. Citations include the year and the Tax Court Memorandum number.

Full citation:

Short form:

1.6. Unpublished Opinions. When a case is unreported but available on a widely used electronic database, it may be cited to that database.


Citations to cases that have not been assigned unique database identifiers should include all relevant information, such as the specific collection within the database in which the case can be found.

When a case is unreported but available in a separately printed slip opinion, give the docket number, the court, and the full date of the most recent major disposition of the case.


If a Tax Court decision is unreported, use the Tax Court’s numbering system.

- **Conard v. Commissioner**, 154 T.C. No. 6 (2020).

1.7. **Tax Court Rules.** References to Tax Court rules should be to “the Tax Court’s Rules of Practice and Procedure” In comments to rule amendments, it is preferable to refer to a specific Rule or proposed Rule in short form. The first reference in a comment letter to any Tax Court rule should be to the specific rule, *e.g.*, “Rule 24.” Then, footnote the first reference as follows:

Unless otherwise indicated, references to a “Rule” are to the Tax Court’s Rules of Practice and Procedure.

The Tax Court generally issues proposed amendments by press release. These amendments are not readily available except on the Tax Court’s website.


The Tax Court rules do not incorporate Comments or Explanations. However, when the Tax Court proposes or adopts amendments to its rules, Explanations are frequently included. References to these Explanations should be clearly stated, *e.g.*, “the Explanation to proposed Rule 24.”

2. **STATUTES**

2.1. **Internal Revenue Code.** When citing to the Code, cite to the “I.R.C.” 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:


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 the year. 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.

  Note: please refer to this piece of legislation as “the Act” or the “2017 Act” rather than “TCJA”.

2.3. Legislative History. When citing to numbered Congressional Committee reports, give the name of the house, the number of the Congress connected by a hyphen to the number of the report, the part or page number on which the material being cited appears, and the year of publication. If the report is a Conference Report, indicate that in parenthesis at the end of the citation. For committee prints, including the committee, number of the Congress, title of the report, and the year of publication.


2.4. Frequently Asked Questions. When citing to FAQs refer in the textual sentences to the FAQ number if applicable. In the footnote, include the title and internet link for the FAQs.


2.5. Joint Committee on Taxation (JCT) Reports. Cite JCT reports to the Joint Committee Staff and include the JCS or JCX number of the report and the year the report was published.

- Staff of the Joint Committee on Taxation, JCS-10-87, General Explanation of the Tax Reform Act of 1986, 320 and 320 n.36 (1987).

3. ADMINISTRATIVE AND EXECUTIVE MATERIALS

3.1. Treasury Regulations

(a) Citations. Cite Final Treasury regulations as “Treas. Reg. §.” Cite Temporary or Proposed regulations by adding “Temp.” or “Prop.” as applicable. The same format is used in citations and in textual sentences.

- Treas. Reg. § 1.61-1(a).
- Temp. Treas. Reg. § 1.61-1T(a).
- Prop. Treas. Reg. § 1.482-1(d).

The following is a citation to a single section:

- Treas. Reg. § 1.61-1(a), -1(b).

The following are citations to multiple sections:

- Treas. Reg. §§ 1.61-1(a), -2(b).

Cite examples in regulations as follows:

- Treas. 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.

- Treas. Reg. 108, § 86.100 (1943).
The first time a reference is made to a Proposed or Temporary Regulation, a footnote citing to the Federal Register should be made.

(b) Preamble. Citations to preambles of Proposed, Temporary, or Final Regulations should be to the Federal Register. If the regulations contain multiple sections (e.g., -1, -2), cite to the base regulation only; if the regulations contain only one section, cite to that section.


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 the full date:


If not in the I.R.B.:


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

3.4. Revenue Rulings

(a) Citations. Cite Revenue Rulings to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.) in that order of preference. For Revenue Rulings published after 1999, include the full year in the citation. Note that the last C.B. was published in 2008, so Revenue Rulings after that date will be cited to the I.R.B.


(b) In textual sentences. Write out and capitalize “Revenue Ruling.”

3.5. Revenue Procedures

(a) Citations. Cite Revenue Procedures to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.) in that order of preference. For Revenue Procedures published after 1999, include the full year in the citation. Note that the last C.B. was published in 2008, so Revenue Procedures after that date will be cited to the I.R.B.


(b) In textual sentences. Write out and capitalize “Revenue Procedure.”

3.6. Private Letter Rulings. Cite Private Letter Rulings to themselves. The full date of the ruling should be included in parentheses 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).

3.7. Technical Advice Memoranda. Cite Technical Advice Memoranda to themselves. The full date of the ruling should be included in parentheses in the citation.

- 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).

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


3.9. Chief Counsel Attorney Memoranda (formerly General Counsel Memoranda). Cite pre-1953 Chief Counsel Memoranda to the Cumulative Bulletin (C.B.). Cite more recent memoranda (AM) to themselves with the full date of the ruling in parentheses in the citation.

- GCM 1034 (Mar. 12, 1997).
- AM 2009-005 (July 2, 2009).
- AM 200019009 (Feb. 7, 2000).

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

- CCA 200001007 (Jan. 7, 2000).

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


3.11. Field Service Advice. Cite Field Service Advice to themselves. The full date of the ruling should be included in parentheses in the citation.

- FSA 200217002 (Sept. 25, 2001).


- IR-2020-89 (May 7, 2020).

3.13. Notices. Cite Notices to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.) in that order of preference. For Notices published after 1999, include the full year in the citation. Note that the last C.B. was published in 2008, so Notices after that date will be cited to the I.R.B.

3.14. **Announcements.** Cite Announcements to the Cumulative Bulletin (C.B.) if therein, otherwise to the Internal Revenue Bulletin (I.R.B.). For Announcements published after 1999, include the full year in the citation. Note that Announcements were not published in the C.B. until 1998 and the last C.B. was published in 2008.


3.15. **Internal Revenue Manual.** Cite to the official Service manual itself. 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:

- I.R.M. 6.7.8.3.4(16).

4. **PERIODICAL MATERIALS**

4.1. **Tax Periodicals.** The following list provides citation examples for many commonly cited tax periodicals. Citation to periodicals generally includes the author, the title, the citation, and the date.

- **BNA Tax Management Portfolio**

- **Daily Tax Report (BNA)**

- **Daily Tax Highlights & Documents**
  - *Rostenkowski Bill on Simplification, 52 Highlights & Doc. 123 (Jan. 12, 1991).*

- **Federal Reserve Bulletin**

- **NYU Annual Institute on Federal Taxation**
  - In 1979 this periodical changed to a chapter and section format. Thus:

- **State Tax Notes (Tax Analysts)**
<table>
<thead>
<tr>
<th>Source</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tulane Tax Institute</td>
<td></td>
</tr>
</tbody>
</table>
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 citation examples for the most common library services.

- **Estate and Gift Tax Reporter**
  - *Est. & Gift (RIA)* ¶ 478.2.

- **Federal Taxes 2d**

- **Federal Estate and Gift Tax Reporter**
  - *Est. & Gift (CCH)* ¶ 1359.66.

- **Standard Federal Tax Reporter (CCH)**

- **State & Local Taxes**

- **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.
6. SECTION COMMENTS

The format for citing to prior Section comments is as follows: name of Section, title of comments, page number, and year. In addition, the online link should be provided.