

THE TAX LAWYER

CITATION & STYLE MANUAL

2021-2022

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Sources of Citation and Style Authority

The Tax Lawyer follows three different sources for editing:

(1) The Citation and Style Manual 2021-2022,

(2) *The Bluebook: A Uniform System of Citation* (Bluebook) (Columbia Law Review Ass'n et al. eds., 20th ed. 2015) (ignoring cross-references therein to other sources), and

(3) *Texas Law Review Manual on Usage & Style* (TMOUS) (Texas Law Review Ass'n, 13th ed. 2015).

Where they conflict, the Citation and Style Manual will supersede the rules of the *Bluebook*, which will in turn supersede any conflicting rules in the TMOUS.

Other useful resources for purposes of identifying tax authorities and citation forms include the following:

JONI LARSEN & DAN SCHAEFFER, *FEDERAL TAX RESEARCH* (2D ED., CAROLINA ACADEMIC PRESS, 2011)

GAIL L. RICHMOND & KEVIN M. YAMAMOTO, *FEDERAL TAX RESEARCH: GUIDE TO MATERIALS AND TECHNIQUES* (10TH ED., FOUNDATION PRESS, 2018).

Table of Contents

I.	FORMAT	3
1.	Word Processing & Fonts	3
2.	Titles & Author's Names	3
3.	Abstract	3
4.	Table of Contents	3
5.	Body of the Article	3
5.1	Headings	3
5.2	Paragraphs & Spacing	6
5.3	Block Quotation	6
6.	Footnote Formatting	6
6.1	Margins and Spacing	6
6.2	Placement	6
6.3	Cross-References	6
II.	STYLE	7
1.	Internal Revenue Code	7
2.	Internal Revenue Service	7
3.	Self-referencing	7
4.	Capitalization	7
5.	Use of hyphens, en-dashes, and em-dashes	8
5.1	Hyphens	8
5.2	En-dashes	8
5.3	Em-dashes	9
6.	Oxford commas	9
7.	Defined terms	9
8.	Use of <i>i.e.</i> , <i>e.g.</i>	9
9.	Solidus	9
10.	Quotations	10
10.1	Use of quotations and form	10
10.1	Alterations	11
10.2	Omissions	11
11.	Italicization	11
12.	Spelling	11
13.	Small Caps	11
14.	Numbers	11
14.1	Words versus numerals	11
14.2	Punctuation	12
14.3	Percent	12
14.4	Dollars	12
14.5	Page Numbers & Years	12
14.6	Setting off numbers in a series	12
15.	Miscellaneous	13
15.1	Description of Litigation	13
15.2	References to Tax Authorities	13
III.	CITATION FORM	15
1.	Judicial Decisions	15
1.1	Formatting	15
1.1.1	General Formatting	15
1.1.2	Abbreviations	15
1.1.3	The Rule of Five	15
1.2	Citations to Tax Decisions of the Federal Courts other than the Tax Court	15

1.3	Decisions of the Board of Tax Appeals and the Tax Court	16
1.3.1	Decisions of the Board of Tax Appeals	16
1.3.2	Memorandum Decisions of the Board of Tax Appeals	16
1.3.3	Regular Decisions of the Tax Court	16
1.3.4	Tax Court Memorandum Decisions	17
2.	Statutes	17
2.1	Internal Revenue Code	17
2.2	Revenue Acts and Tax Reform Acts	18
2.3	Legislative History	19
3.	Tax Treaties	19
4.	Administrative and Executive Materials	20
4.1	Treasury Regulations	20
4.2	Acquiescences and Nonacquiescences	21
4.3	Actions on Decisions	22
4.4	Treasury Decisions	22
4.5	Revenue Rulings	22
4.6	Revenue Procedures	22
4.7	Private Letter Rulings	22
4.8	Technical Advice Memoranda	23
4.9	Litigation Guideline Memoranda and I.R.S. Legal Memoranda	23
4.10	Chief Counsel Attorney Memoranda and General Counsel Memoranda	23
4.11	Chief Counsel Advice	23
4.12	I.R.S. News Releases	23
4.13	I.R.S. Notices	24
4.14	Announcements	24
4.15	Internal Revenue Manual	24
5.	Secondary Authorities	24
5.1	Tax Periodicals	25
5.2	Tax Library Services and Loose-leaf Services	26
6.	Internet Citations	27
IV.	SOURCE IDENTIFICATION AND VERIFICATION	28
1.	Introduction	28
2.	Source Collection Tips	28
2.1	Westlaw Tax Tab	28
2.2	Lexis Advance Tax	28
2.3	Tax-Specific Databases (RIA & CCH)	28
2.4	Legislative Materials	28
2.5	Journal Articles	28
2.6	Inter-Library Loan	28
2.7	Library Resources	28
3.	Special Source Requirements	28
3.1	Tax Court Memorandum Decisions	29
3.2	Statutes	29
3.3	Legislative History Materials from 1970-1990	29
4.	Source Verification	29

I. FORMAT

1. **Word Processing & Fonts.** Microsoft Word should be used for all pieces in *The Tax Lawyer*. The text should be Courier New 12 point font. Footnotes should be in Courier New 10 point font.
2. **Titles & Author's Names.** An article title should be bolded and aligned to the left. There should be an "Enter" between the Article's main title and its subtitle, to be denoted by a colon. Two blank lines should separate the title and the author's names which should be in all capital letters. The names of co-authors should be placed on separate lines.

Following the author's name, an attribution footnote should be indicated using an asterisk. The attribution footnote itself should contain the author's occupation, educational information, and any acknowledgements. Additional information about the author may also be included as desired. Articles with more than one author require separate attribution footnotes for each author.

Example:

JOSEPH A. SMITH*

*Professor of Law, Saint Louis University School of Law; Washington University, A.B., 1967; University of Chicago, M.A., 1971; J.D., 1975. The author thanks ...

3. **Abstract.** Authors will prepare an abstract generally not exceeding 500 words. Abstracts should not contain any footnotes, disclaimers, URLs, or other methods of reference or redirection. Abstracts will only be edited to conform to these style rules and to those style and grammatical rules of the TMOUS.
4. **Table of Contents.** The table of contents will provide the page number corresponding to each heading in the article. An example of the format of the table of contents is provided below.
5. **Body of the Article.**
- 5.1 **Headings.** There may be seven different levels of headings, increasing with the level of specificity.

First level: Roman numerals. First level headings should be flush with the left margin and bolded. The heading is formed with the numeral, a period, and two spaces before the text of the heading.

Second Level: Capital letters. Second level headings should be flush with the left margin. The heading is formed with the letter, a period, and two spaces before the text of the heading which is italicized. The text of the heading should be italicized; however, the capital letter itself is not italicized.

Third level: Arabic numerals. The third level headings should be indented five spaces from the margin, which is usually equivalent to a tab. The heading is formed with the numeral, a period, and two spaces before the text of the heading which is italicized. The numeral itself is not italicized.

Fourth level: Lowercase letters. The fourth level headings should be indented ten spaces from the margin, which is usually equivalent to two tabs. The heading is formed with the

numeral, a period, and two spaces before the text of the heading which is italicized. The lowercase letter itself is not italicized. This heading is followed by a period, and the first paragraph of the subsection should start two spaces after the heading.

Fifth level: Lowercase Roman numerals in parentheses. The fifth level headings should be indented 15 spaces from the margin, which is usually equivalent to three tabs. The heading is formed with the numeral in parentheses and two spaces before the text of the heading which is italicized. The lowercase Roman numerals and the parentheses are not italicized. This heading is followed by a period, and the first paragraph of the subsection should start two spaces after the heading.

Sixth level: Lowercase letters in parentheses. The sixth level headings should be indented 10 spaces from the margin, which is usually equivalent to two tabs. The heading is formed with the letter in parentheses and two spaces before the text of the heading which is italicized. The lowercase letters and the parentheses are not italicized. This heading is followed by a period, and the first paragraph of the subsection should start two spaces after the heading.

Seventh level: Roman numerals in parentheses. The seventh level headings should be indented 15 spaces from the margin, which is usually equivalent to three tabs. The heading is formed with the numeral in parentheses and two spaces before the text of the heading which is italicized. The Roman numerals and the parentheses are not italicized. This heading is followed by a period, and the first paragraph of the subsection should start two spaces after the heading.

Example:

**“Time Present and Time Past”:
U.S. Anti-Treaty Shopping History, Policy and Rules
(or, “Well, Stanley, that’s another nice mess you’ve gotten us into.”)**

J. ROSS MACDONALD*

Abstract

[Text of abstract]

Table of Contents

I. Introduction 13
...
X. Analysis of Limitations on Benefits Tests Entitling a Taxpayer to Treaty Benefits on an Item-of-Income by Item-of-Income Basis 231
...
B. Eligibility of a Taxpayer for Treaty Benefits under the Derivative Benefits Test .. 258
...
3. Technical Requirements That Must Be Satisfied in Order to Qualify Under the Derivative Benefit Test 262
 a. Technical Requirements Applicable to the Tested Company 262

...	
b. Technical Requirements Applicable to the Tested Shareholder	267
(i) Limits on Nature of Qualifying Shareholders	267
...	
(iv) Shareholder Qualification Tests	271
(a) Shareholder Tested Under Limitation on Benefits Requirements in Both Tested Shareholder’s Treaty and Tested Company’s Treaty	272
(b) Shareholder Tested Under Limitation on Benefits Requirements in Both Tested Shareholder’s Treaty; If No Comprehensive Limitation on Benefits Article in Tested Shareholder’s Treaty, Shareholder Tested Against Limitation on Benefits Requirements in Tested Company’s Treaty	273
(I) Definition of a “Comprehensive Income Tax Convention”	274
(II) Definition of a “Comprehensive Limitation on Benefits Article”	276

I. Introduction

[Text of Parts I—IX]

X. Analysis of Limitations on Benefits Tests Entitling a Taxpayer to Treaty Benefits on an Item-of-Income by Item-of-Income Basis

[Introductory text and text of Part X.A]

B. Eligibility of a Taxpayer for Treaty Benefits under the Derivative Benefits Test

[Text of Part X.B.1—X.B.2]

3. Technical Requirements That Must Be Satisfied in Order to Qualify Under the Derivative Benefit Test

[Text of introductory paragraph]

- a. *Technical Requirements Applicable to the Tested Company.* [Text of Part X.B.3.a]
- b. *Technical Requirements Applicable to the Tested Shareholder*
 - (i) *Limits on Nature of Qualifying Shareholders.* [Text of Part X.B.3.b.i—X.B.3.b.iii]
 - (iv) *Shareholder Qualification Tests.* [Text of introductory paragraph]
 - (a) *Shareholder Tested Under Limitation on Benefits Requirements in Both Tested Shareholder’s Treaty and Tested Company’s Treaty.* [Text of Part X.B.3.b.(iv).(a)]
 - (b) *Shareholder Tested Under Limitation on Benefits Requirements in Both Tested Shareholder’s Treaty; If No Comprehensive Limitation on Benefits Article in Tested Shareholder’s Treaty, Shareholder Tested Against Limitation on Benefits Requirements in Tested Company’s Treaty.* [Introductory text of Part X.B.3.b.(iv).(b)]
 - (I) *Definition of a “Comprehensive Income Tax Convention.”* [Text of Part X.B.3.b.(iv).(b).(I)]
 - (II) *Definition of a “Comprehensive Limitation on Benefits Article.”* [Text of Part X.B.3.b.(iv).(b).(I) and remainder of the article]

5.2 Paragraphs & Spacing. All articles should be double-spaced for submission and editing and will be reverted to single-spacing during typesetting. However, there should not be an extra “Enter” or blank lines between paragraphs. Instead, the first line of the paragraph should be indented by a 0.5 tab. There should only be ONE SPACE after a period.

5.3 Block Quotations. A block quotation should be indented once on each side by 0.5 inches. Two “Enter” returns should both precede and follow block quotes. The entire text of the quotation should be in 10 point font, and the quotation should be justified. Block quotations in footnotes should be formatted in the same manner.

6. Footnote Formatting.

6.1 Margins and Spacing. Footnotes must be indented by a single tab from the left margin. In the event that a footnote contains more than one line, subsequent lines are not indented and should be flush with the left margin. There should be no space between the superscript numeral and the first letter of the footnote.

Example:

¹COMM. ON FISCAL AFFAIRS, OECD, DRAFT DOUBLE TAXATION CONVENTION ON INCOME AND CAPITAL (July 30, 1963) [hereinafter 1963 OECD Model Treaty].

NOT

¹COMM. ON FISCAL AFFAIRS, OECD, DRAFT DOUBLE TAXATION CONVENTION ON INCOME AND CAPITAL (July 30, 1963) [hereinafter 1963 OECD Model Treaty].

6.2 Placement. Footnotes should generally be placed at the end of a sentence unless there are pinpoint citations for different propositions within a single sentence. When a case is named within a sentence, it is not necessary to include a footnote immediately after the case name, but instead it should be placed at the end of the sentence.

6.3 Cross-References. Footnotes that cross reference other footnotes within the article through the use of “*supra*” should not be created by typing out the cross-reference manually. Instead, a hyperlink should be inserted to reference the other footnote. The hyperlink should make use of the cross-referencing feature in Word by clicking “Insert,” “Reference,” and then “Cross-Reference.”

II. STYLE

1. **Internal Revenue 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." However, if the Code is being discussed in close conjunction with the Bankruptcy Code or other such Code, it may 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 not capitalized and is not preceded by the word "Code" or by the phrase "of the Code."

Examples:

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.

The first reference to a Code section should be just to the section, *i.e.*, "section 162."¹ Then, footnote the first reference as follows:

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

The section sign (*i.e.*, "§") is used only in citations in footnotes.

2. **Internal Revenue Service.** When used in a sentence in either the text or a footnote, the Internal Revenue Service is referred to as "the Service," rather than "the I.R.S." The Service should not be referenced as "the I.R.S." unless the abbreviation I.R.S. appears in a case name, document title, or other such office or committee title.
3. **Self-referencing.** Within an article, the article should refer to itself as "this Article" with the "A" in Article capitalized. When referencing a part or subpart of the Article, the word "Part" should be used with the "P" in Part capitalized.

Example:

This Article explores the differences between the facts and circumstances of the case at hand and the facts and circumstances present in the cases the court relied on to make its distinction. In Part II, the three major precedential cases will be introduced and analyzed. In this Part, however...

4. **Capitalization.** Whenever a regulation, temporary regulation, or proposed regulation is specifically referenced in a sentence in the text or a footnote, Regulation, Temporary Regulation, or Proposed Regulation should be capitalized. When a particular section is

mentioned textually, section should be spelled out instead of using the section symbol, but the word section should not be capitalized. References to the regulations in general do not require capitalization.

Examples:

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

The Proposed Regulation drew nearly 1,000 comments from members of the mining industry. In particular, Proposed Regulation section 1.2553-1(b), which sought to renew tax credits for natural gas explorations, ...

5. Use of hyphens, en-dashes, and em-dashes. Please consult TMOUS 1.27–1.29 to ensure that you are differentiating between hyphens, en-dashes, and em-dashes correctly.

5.1 Hyphens. Hyphens are used to join two or more words that are used as a single noun.

Examples:

nation-state
fact-finding
whistle-blower

Words beginning with “non” are never hyphenated. The words “carryover,” “carryback,” and “rollover” are similarly never hyphenated. These words should be separated when used as verbs but combined when used as nouns.

Example:

The company must carry over its loss carryover in order to satisfy the requirements of the Regulation.

Hyphens, not en-dashes, are used in citations.

Examples:

Reg. §§ 1.61-1(a), -2(b).
Rev. Rul. 90-57, 1990-1 C.B. 142.
P.L.R. 2006-01-001 (Jan. 6, 2006).

5.2 En-dashes. The en-dash is as wide as a capital N. Use an en-dash for a span of numbers such as year, date, or page ranges, as a substitute for “from ... to” or “between ... and,” and to reflect a difference in votes or points.

Examples:

Republicans controlled the White House 1981–1993.
67 MICH. L. REV. 573–615.
The professor assigned pages 148–75.
No one was surprised the divided Court’s decision was 5–4.

Although hyphens are used in citations, an en-dash is used when indicating page ranges.

Examples:

Rev. Proc. 1991-38, 1991-2 C.B. 692–93.

If an en-dash would be ambiguous because of a page numbering system, use the word “to.”

Example:

BORIS I. BITTKER & JAMES S. EUSTICE, FEDERAL INCOME TAXATION OF CORPORATIONS AND SHAREHOLDERS ¶ 5.06, at 5-31 to -32 (5th abr. ed. 1987).

An en-dash is produced in Word by pressing the Alt key and 0150 on the keypad.

- 5.3 Em-dashes.** The em-dash is as wide as a capital M. It sets off words, phrases, or clauses that clarify or elaborate the surrounding text. There are no spaces between the em-dash and the words that it is connecting.

Examples:

We condemn—we must condemn—the cruelties of slavery.

A brief must have at least three parts—the facts, the issues, and the argument—to qualify for the moot court competition.

An em-dash is produced in Word by pressing the Alt key and 0151 on the keypad.

- 6. Oxford commas.** An Oxford comma, the last comma before “and” or “or” in a list, should always be included.

Example:

The book had been taken by Erica, Rob, or Katharine.

NOT

The book had been taken by Erica, Rob or Katharine.

- 7. Defined terms.** All abbreviations used in the article should be defined when first used. A defined term should provide an explanation. See TMOUS Rule 1.05(b) for how to treat defined terms within the text.

Example:

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

- 8. 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.
- 9. Solidus.** A solidus, or slash, should almost never be used. Instead, an en-dash or the word “or” should be inserted.

Example:

The Third Circuit rejected a substantive–nonsubstantive distinction in U.S. income tax law.

NOT

The Third Circuit rejected a substantive/nonsubstantive distinction in U.S. income tax law.

Likewise, “and/or” should never be used. Instead, and “or . . . or both” construction should be inserted.

Example:

The Tax Court ruled that the tax could be considered a penalty or a burden to commerce or both.

NOT

The Tax Court ruled that the tax could be considered a penalty and/or a burden to commerce.

10. Quotations. DO NOT USE CHAPTER 7 of THE TMOUS. Instead, follow these guidelines as well as those provided in the Bluebook.

10.1 Use of quotations and form. Quotation marks must be used when taking words directly from a source. However, statutes and regulations can be quoted directly without quotation marks. If a quotation contains at least fifty words or exceeds four lines of typed text, the quotation should take the form of a block quote. Do not use quotation marks at the beginning or end of the block quotation. 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 system²

²STAFF OF THE JOINT COMM. ON TAX'N, OPTIONS, *supra* note 17, at 189.

Quotations within a block quotation should appear as they do in the original. 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. Do not block indent a quotation contained within a parenthetical.

10.1 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.

10.2 Omissions. Omissions of a word or words is generally indicated by the insertion of an ellipsis, three periods 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. However, do not insert an ellipsis for an omitted footnote or citation; indicate such an omission with the parenthetical phrase “(footnote omitted)” or “(citation omitted)” immediately following the citation to the quoted source. Do not use an ellipsis to begin a quotation. When using quoted language as a full sentence, retain punctuation and add ellipses at the end of the sentence. When the quoted language is used as a phrase or a clause, do not indicate omissions of matter before or after a quotation accordingly.

11. 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.

12. Spelling. Note the following spellings:

deductible
excludable
includable
reportable

13. Small Caps. Whenever you are using small caps, consult the bluebook to ensure which parts are intended to be small caps and which must return to regular caps. In particular, with government documents, always check to make sure that you have not continued to use small caps for ANY numbers that are contained therein.

Example:

STAFF OF THE JOINT COMMITTEE ON TAXATION, GENERAL EXPLANATION OF THE TAX REFORM ACT OF 1986 (1987).

NOT

STAFF OF THE JOINT COMMITTEE ON TAXATION, GENERAL EXPLANATION OF THE TAX REFORM ACT OF 1986 (1987).

14. Numbers.

14.1 Words versus numerals. Spell out whole numbers ten and below (not 99 and below). If a series includes numbers less than ten and greater than ten, then all the numbers should be written as numerals. Otherwise the ten or below test is applied to each number individually.

Examples:

The statutes of limitations are 5, 12, and 20 years respectively.
There were 12 robberies in two days, each punishable by three months in jail.

14.2 Punctuation. Use a comma in numbers of four or more digits; however, commas are not used in numbers contained in citations unless the citation format indicates otherwise (*e.g.*, the numbers in citations to private letter rulings, technical advice memoranda, or general counsel memoranda do not contain commas).

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.

Example:

The amount of taxes owed rose 20% over the given period.

14.4 Dollars. Use the dollar symbol and digits, unless the dollar symbol would begin the sentence. There is no space between the dollar sign and the numeral.

Examples:

The government assessed the taxpayer \$362,000 in property taxes.
362,000 dollars would be assessed to the taxpayer.

For dollar amounts of one million or greater, spell out the word million following the dollar sign and the number in decimal form. If the figure is stated only in amounts greater than one million dollars, drop the decimal point and any zeros thereafter.

Examples:

The trust had accrued \$3.45 million in employee withholding.

The corporation paid \$1 million in tax last year.

NOT

The corporation paid \$1.0 million in tax last year.

14.5 Page Numbers & Years: Page number ranges should follow standard Bluebook rules for series and should only repeat the last two digits, unless the third or greater to last digit is also differentiated. However, years should always be written out in their entirety, even when describing a range. En-dashes are used for page ranges. En-dashes are also used for date ranges although “to” can be used for additional clarity.

Example:

²²*See supra* note 15 at 980–99.

The taxpayer paid capital gains rates on the distributions 1980–1999.

The taxpayer paid capital gains rates on the distributions from 1980 to 1999.

14.6 Setting off numbers in a series. When a listed series is included in the text, it should be set off by Arabic as opposed to Roman numerals.

Example:

The Supreme Court failed to analyze the three major prongs of the taxpayer's argument: (1) the legislature did not intend the tax to be applied retroactively, (2) there was no plain text directive for the tax to be applied retroactively, and (3) the tax could not be applied retroactively on due process grounds.

NOT

The Supreme Court failed to analyze the three major prongs of the taxpayer's argument: (i) the legislature did not intend the tax to be applied retroactively, (ii) there was no plain text directive for the tax to be applied retroactively, and (iii) the tax could not be applied retroactively on due process grounds.

15. Miscellaneous.

- 15.1 Description of Litigation.** Instead of using the terms plaintiff or defendant, the description should be framed in the terms of the parties involved. In particular, the "taxpayer" should always be described as "the taxpayer" as opposed to "the plaintiff" or "the petitioner."
- 15.2 References to Tax Authorities.** Congress enacts legislation, the Treasury Department promulgates Regulations, and the Service issues Revenue Rulings, Revenue Procedures, Notices, Announcements, Private Letter Rulings (PLRs), Technical Advice Memoranda (TAMs), Generic Legal Advice Memoranda (GLAMs), and Field Service Advice Memoranda (FSAs). It is important that references to the above accurately reflect whether Congress, the Treasury, or the Service has enacted, promulgated, or issued the particular source of authority. For example, because the Service cannot enact legislation, it would be incorrect to say that the Service should amend a Code section to resolve a problem. Similarly, although the Service plays a role in drafting Treasury Regulations, only Treasury can promulgate such regulations.

III. CITATION FORM

1. Judicial Decisions

1.1 Formatting.

1.1.1 General Formatting.

Case names are not italicized when cited in full citations but are italicized in a short citation.

Examples:

Simpson v. Jones, 73 F.2d 849, 854 (2d Cir. 2001).

NOT

Simpson v. Jones, 73 F.2d 849, 854 (2d Cir. 2001).

BUT

Simpson, 73 F.2d at 856.

1.1.2 Abbreviations.

Do not abbreviate “Commissioner” or “United States” when they are parties to a case. This applies to both the Commissioner of the Service and any state tax commissioners.

Examples:

Jenkins v. Commissioner, 84 F.3d 222, 224 (8th Cir. 1981).

NOT

Jenkins v. Comm’r, 84 F.3d 222, 224 (8th Cir. 1981).

1.1.3 The Rule of Five.

Bluebook Rule 10.9 provides that the short form of citation may be used for a case cited in the same or one of the preceding five footnotes. Otherwise, the full citation is required. The Tax Lawyer does not follow this rule of five. Once a case is cited in full, the short form of citation should be used.

1.2 Citations to Tax Decisions of the Federal Courts other than the Tax Court.

Cite to the Federal Reporter, if published therein, according to standard Bluebook rules. If not published therein, cite to the United States Tax Cases (U.S.T.C.) and the American Federal Tax Reports (A.F.T.R.). If a Bankruptcy Court decision is not published in the U.S.T.C. or A.F.T.R., cite to the Bankruptcy Law Reporter.

Examples:

Charles v. Commissioner, 98-2 U.S.T.C. ¶ 55,543, 63 A.F.T.R. 1620 (1st Cir. 1990).

In re Imperial Corp., 1990-1 Bankr. L. Rep. (CCH) ¶ 74,096 (Bankr. S.D. Cal. 1991).

The U.S.T.C. is always cited before the A.F.T.R. Pinpoint citations in the U.S.T.C. should be to the page number on which the information appears, even though the initial citation is to the case’s paragraph number. Do not include the last two digits of the case year before the page number included in the A.F.T.R. citation, even if the actual A.F.T.R. edition includes these numbers. To form the short citation using these parallel citations, shorten only the case name and include all other information with the exception of the starting page number for

the A.F.T.R. However, when using the “Id.” form, omit the reporter and paragraph number for the U.S.T.C.

Examples:

United States v. Goetzl, 74-2 U.S.T.C. ¶ 9787, at 10,950, 34 A.F.T.R.2d 6142, 6145 (7th Cir. 1974).

Goetzl, 74-2 U.S.T.C. at 10,950, 34 A.F.T.R.2d at 6145.

Id. at 10,951, 34 A.F.T.R.2d at 6146.

Page numbers for pin cites to decisions in the U.S.T.C. reporter are available on Bloomberg Tax. Page numbers for pin cites to decisions in the A.F.T.R. reporter are available on RIA Checkpoint.

1.3 Decisions of the Board of Tax Appeals and the Tax Court.

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

Example:

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

1.3.2 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)).

Example:

Clinton v. Commissioner, 7 B.T.A. Mem. Dec. (P-H) ¶ 54,332 (1939).

1.3.3 Regular Decisions of the Tax Court. Cite to TAX COURT OF THE UNITED STATES REPORTS (T.C.).

Examples:

Peat Oil & Gas Assoc. v. Commissioner, 100 T.C. 271 (1993).

Rose v. Commissioner, 88 T.C. 386 (1987), *aff'd*, 868 F.2d 851 (6th Cir. 1989).

If not reported in the Tax Court Reporter, 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. A short dual CCH and RIA citation provides the shortened case name and the pinpoint citation information as opposed to the starting page numbers for the CCH reporter only. When using the “Id.” form, omit the reporter and paragraph number for the CCH reporter and maintain the citation for the RIA reporter.

Examples:

Churchill Downs, Inc. v. Commissioner, 2000 T.C.R. (CCH) Dec. 54,059, 115 T.C.R. Dec. (RIA) ¶ 115.20.

Churchill Downs, 2000 T.C.R. (CCH) Dec. at 4327, 115 T.C.R. Dec. (RIA) ¶ 115.20 at 170.

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

1.3.4 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)). Because RIA uses the date for the volume number, no date is required. 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.

Examples:

Full citation:

Milner v. Commissioner, 65 T.C.M. (CCH) 2085, 1993 T.C.M. (RIA) ¶ 93,091.

Pinpoint citation:

Milner v. Commissioner, 65 T.C.M. (CCH) 2085, 2087, 1993 T.C.M. (RIA) ¶ 93,091, at 420.

Short form:

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

Page numbers for pin cites to memorandum decisions for CCH are available on the Cheetah site or on Bloomberg Tax. Page numbers for pin cites to memorandum decisions for RIA are available on Checkpoint.

Citations referencing the Prentice-Hall Reporter. Prior to 1993, the RIA reporter was published by Prentice-Hall. When using the Prentice-Hall reporter, substitute “P-H” for “RIA” in the parentheses. In addition, because there was no year of publication provided in the Prentice-Hall volume number, the year of publication must be added to the end of the citation.

Example:

Barbour v. Commissioner, 3 T.C.M. (CCH) 216, 220, T.C.M. (P-H) ¶ 44,073, at 501 (1944).

Cases decided in 2000 or later. After 2000, RIA began labeling its paragraphs to include the year of publication as the volume number. When writing the paragraph number, include the year.

Examples:

Hillgren v. Commissioner, 87 T.C.M. (CCH) 1008, 2004 T.C.M. (RIA) ¶ 2004-046.

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:

Examples:

I.R.C. § 61.

I.R.C. § 368(a)(2)(D).

I.R.C. §§ 55–59.
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. § 341 (1954).
I.R.C. § 212 (1939).

Do not use "*Id.*" when referring to the Internal Revenue Code. Bluebook Rule 11.10 provides that the short form of citation may be used for a statute cited in the same or one of the preceding five footnotes. Otherwise, the full citation is required. The Tax Lawyer does not follow this rule of five. The Tax Lawyer does not use the short citation form in such an instance.

Examples:

²⁶I.R.C. § 355(a)(2).
²⁷I.R.C. § 355(a)(2).

NOT

²⁵I.R.C. § 897(f).
²⁶*Id.* at 897(e).

NOT

²⁵I.R.C. § 897(f).
²⁶§ 897(e).

Most sections of the Code are written in the following format:

I.R.C. § 263A(h)(3)(D)(ii)(I)	263A	Section
	(h)	Subsection
	(3)	Paragraph
	(D)	Subparagraph
	(ii)	Clause
	(I)	Subclause

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 parenthetical information regarding the codification of the act in Title 26 of the United States Code.

Examples:

Foreign Investment in Real Property Tax Act, Pub. L. No. 96-499, § 112(a), 94 Stat. 2599, 2682–87 (1980).

NOT

Foreign Investment in Real Property Tax Act, Pub. L. No. 96-499, § 112(a), 94 Stat. 2599, 2682-87 (1980) (codified at 26 U.S.C. § 897).

Do not include the year in a parenthetical if it appears in the official name.

Omnibus Budget Reconciliation Act of 1989, Pub. L. No. 101-239, § 7403, 103 Stat. 2106, 2358-61.

If the act was enacted before 1957, then there will be no Public Law number. Add a parallel citation to the relevant chapter number instead.

Example:

Revenue Act of 1951, ch. 521, § 802, 65 Stat. 452, 455.

- 2.3 Legislative History.** Citations to reports of the House Ways and Means Committee and the Senate Finance Committee follow Bluebook Rule 13.4. Cite to the *United States Code Congressional and Administrative News* if available therein. The U.S.C.C.A.N. was first published in 1941 but does not contain all committee reports.

Example:

H.R. REP. NO. 98-432, Part II, at 1494-95 (1984), *as reprinted in* 1984 U.S.C.C.A.N. 697, 1136-37.
S. REP. NO. 105-33, at 130-40 (1997).

Reports by the Joint Committee on Taxation follow Bluebook Rule 13.4.

Example:

STAFF OF THE JOINT COMM. ON TAX'N, 115TH CONG., GENERAL EXPLANATION OF PUBLIC LAW 115-97 40 (2018).

- 3. 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).

Examples:

Income Tax Convention, Aug. 24, 1980, U.S.-Egypt, art. 12(7), 33 U.S.T. 1809, 1836.

Treaty of Amity & Economic Relations, Apr. 3, 1961, U.S.-Vietnam, 12 U.S.T. 1703, T.I.A.S. No. 4890.

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

Protocol with Respect to Income Tax Treaty, Feb. 22, 1990, U.S.-Spain, TAX TREATIES (CCH) ¶ 8404.

Income Tax Treaty, Dec. 18, 1992, U.S.-Neth., TAX TREATIES (CCH) ¶ 6603.31.

Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, U.S.-U.M., art. II(1)(l), Apr. 16, 1945, 60 Stat. 1377.

4. Administrative and Executive Materials. Hyphens, not en-dashes, are used in citations although an en-dash is used when indicating page ranges.

4.1 Treasury Regulations. Cite regulations and temporary regulations to themselves without reference to the Code of Federal Regulations. Cite proposed regulations to the Federal Register. Hyphens, not en-dashes, should be used in Regulations.

Examples:

Reg. § 1.61-1(a).

Reg. § 20.2031-2.

Temp. Reg. § 1.61-1T(a).

Temp. Reg. § 1.469-2T(f)(5).

Prop. Reg. § 1.482-1(d), 31 Fed. Reg. 10,394 (Aug. 2, 1966).

Prop. Reg. § 1.246-5, 58 Fed. Reg. 1,000 (1997).

If more than two subsections of a regulation are listed, a single section sign is sufficient.

Reg. § 1.61-1(a)(1), -1(a)(3), -1(b).

When citing to multiple sections of a regulation, include a second section sign. When discussing a range, use “to” when necessary for clarity.

Reg. §§ 1.61-1(a), -2(b).

Reg. §§ 1.61-1 to -2(f).

To provide a pinpoint citation to an Example within a regulation, use the citation format provided above, followed by “Ex.” and the example number in parentheses.

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. Cite to the regulation number and section as well as the year.

Reg. 108, § 86.100 (1943).

Proposed Regulations include a citation to the Federal Register. If the first citation to the Proposed Regulations is to a specific provision of the regulations, the page number contained in the citation to the Federal Register is to the page of the Federal Register on which the Notice of Proposed Rulemaking begins, not to the page on which the specific provision of the regulations can be found. Once the Federal Register has been cited, a subsequent citation to a section of the proposed regulations themselves under the same

Code section need not include a citation to the Federal Register. A subsequent citation to the Preamble or Background Information contained in the same Notice of Proposed Rulemaking is cited to the Federal Register using the short citation form.

Examples:

⁴⁵Prop. Reg. § 1.355-2(d)(2)(iv)(B)(1), 81 Fed. Reg. 46,004 (July 15, 2016).

⁴⁶Prop. Reg. § 1.355-2(d)(2)(iv)(B)(2).

⁴⁷Notice of Proposed Rulemaking, Guidance Under Section 355 Concerning Device and Active Trade or Business, Background, 81 Fed. Reg. at 46,006.

Most sections of the Regulations are written in the following format:

Reg. § 1.197-2(h)(12)(v)(A)(2)(i)	1.197-2	Section
	(h)	Paragraph
	(12)	Subparagraph
	(v)	Subdivision
	(B)	
	(2)	
	(i)	

Note the use of italics following the parenthetical with the capital letter.

- 4.2 Acquiescences and Nonacquiescences.** Nonacquiescences should always be cited following the citation to the relevant case. Acquiescences need only be cited when the author regards them as significant. Parallel cite to the CUMULATIVE BULLETIN (C.B.) if therein. Do not include the date of the decision in its citation if it is the same as the volume number of the CUMULATIVE BULLETIN. No comma follows "acq." or "nonacq."

Examples:

Campbell v. Commissioner, 958 F.2d 53 (4th Cir. 1992), *nonacq.* 1993-1 C.B. 1.

Gustafson v. Commissioner, 97 T.C. 85, *acq.* 1992-2 C.B. 1.

Estate of Adkins v. Commissioner, 34 T.C. 67, *acq. in part* 1989-2 C.B. 9.

- 4.3 Actions on Decisions.** Actions on Decisions are typically cited as subsequent history to a case, and the action number should immediately follow the case citation after a comma and the italicized phrase, "*action on decision.*" Note that the number of the action on decision will include the year of its promulgation.

Example:

Frewing v. Commissioner, 95 T.C. 987 (1993), *action on decision* 1994-069 (Aug. 18, 1994).

If the action was taken in the same year as the case, no date parenthetical should be included.

Example:

Frewing v. Commissioner, 95 T.C. 987 (1994), *action on decision* 1994-069.

The action on decision can also be cited to itself, using the abbreviation A.O.B. AND including a parallel citation to the action in the Internal Revenue Bulletin (I.R.B.).

Example:

A.O.D. 1993-069, 1998-41 I.R.B. 24.

In the event that the action on decision is not included in the I.R.B., omit the parallel citation, and add a parenthetical including the exact date of publication.

Example:

A.O.D. 1993-069 (Aug. 18, 1994).

- 4.4 Treasury Decisions.** Cite a treasury decision when referring to the treasury decision itself or when comparing two or more treasury decisions. Cite to the Federal Register (Fed. Reg.), the CUMULATIVE BULLETIN (C.B.), or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference.

Examples:

T.D. 8477, 58 Fed. Reg. 13,706 (Mar. 15, 1993).

T.D. 8477, 1993-1 C.B. 82.

T.D. 8478, 1993-13 I.R.B. 6-7.

- 4.5 Revenue Rulings.** Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference.

Examples:

Rev. Rul. 90-57, 1990-1 C.B. 142.

Rev. Rul. 91-42, 1991-37 I.R.B. 6.

For Revenue Rulings in 2000 and thereafter, the entire year is used.

Examples:

Rev. Rul. 2001-68, 2001-2 C.B. 159.

- 4.6 Revenue Procedures.** Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference.

Examples:

Rev. Proc. 1991-38, 1991-2 C.B. 692.

Rev. Proc. 1993-27, 1993-24 I.R.B. 63.

Revenue Procedures issued in 2000 and thereafter follow the same approach as Revenue Rulings in referring to the full year.

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

P.L.R. 2006-01-001 (Jan. 6, 2006).

When citing to multiple, consecutive private letter rulings decided on the same day, an en-dash should be used to indicate the range of rulings.

P.L.R. 2006-01-001-5 (Jan. 6, 2006).

- 4.8 Technical Advice Memoranda.** Technical advice memoranda are cited to themselves. The date should be included.

T.A.M. 2007-05-028 (Feb. 2, 2007).

When citing to multiple, consecutive technical advice memoranda decided on the same day, an en-dash should be used to indicate the range of rulings.

T.A.M. 2007-05-028-30 (Feb. 2, 2007).

- 4.9 Litigation Guideline Memoranda and I.R.S. Legal Memoranda.** Cite Litigation Guideline Memoranda to themselves. The full date of the ruling should be included in the citation.

Examples:

Litigation Guideline Memorandum 2000-15-037 (Apr. 14, 2000).

I.R.S. Legal Memorandum 2000-19-009 (Feb. 7, 2000).

- 4.10 Chief Counsel Attorney Memoranda and General Counsel Memoranda.** Cite pre-1953 memoranda to the CUMULATIVE BULLETIN (C.B.). Cite more recent memoranda to themselves and the full date of the ruling.

Examples:

G.C.M. 26993, 1951-2 C.B. 54.

G.C.M. 38814 (Dec. 23, 1981).

C.A.M. 2009-005 (July 2, 2009).

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

Examples:

C.C.A. 2000-01-007 (Jan. 7, 2000).

When citing to multiple, consecutive Chief Counsel Advisories decided on the same day, an en-dash should be used to indicate the range of rulings.

C.C.A. 2000-01-007-9 (Jan. 7, 2000).

- 4.12 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.

Examples:

IR-News Rel. 1996-11, 32 U.S. Tax Rep. (RIA) ¶ 67,097.
IR-News Rel. 1995-34, 16 Stand. Fed. Tax Rep. (CCH) ¶ 88,098.
IR-News Rel. May 2, 1982, 20 U.S. Tax Rep. (RIA) ¶ 52,520.

- 4.13 I.R.S. Notices.** Cite to the CUMULATIVE BULLETIN (C.B.) or the INTERNAL REVENUE BULLETIN (I.R.B.) in that order of preference. If published prior to 2000, the prefix “19” should be omitted from the Announcement number but should not be omitted from the C.B. or I.R.B. citation.

Examples:

Notice 91-20, 1991-2 C.B. 614.
Notice 93-56, 1993-35 I.R.B. 21.
Notice 2014-7, 2014-4 I.R.B. 445

- 4.14 Announcements.** Cite to the CUMULATIVE BULLETIN (C.B.) if therein, otherwise to the INTERNAL REVENUE BULLETIN (I.R.B.). If published prior to 2000, the prefix “19” should be omitted from the Announcement number but should not be omitted from the C.B. or I.R.B. citation.

Examples:

Announcement 93-136, 1993-33 C.B. 19.
Announcement 93-136, 1993-45 I.R.B. 24.
Announcement 2009-22, 2009-14 I.R.B. 78.

- 4.15 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. Subsubsection numbers are separated by a period and the sub-sub-subsection numbers are enclosed in parenthesis.

Examples:

8 Filing Requirements, I.R.M. (CCH), ¶ 8987 at 34,231.
I.R.M. 6783.4(16).

- 5. Secondary Authorities.** Both periodic and non-periodic secondary sources should be cited in accordance with either section 5.1 or 5.2 of this guide or with Bluebook Rules 15-19. DO NOT use *Id.* when citing to a secondary source in the previous footnote; instead, a *supra* form citation should be used.

Example:

¹Michael Louis Minns, *Cross-Examination of the Government's Witnesses in a Criminal Tax Defense Case*, 64 TAX LAW. 125, 126 (2010).

²Minns, *supra* note 1, at 126.

NOT

¹Michael Louis Minns, *Cross-Examination of the Government's Witnesses in a Criminal Tax Defense Case*, 64 TAX LAW. 125, 126 (2010).

²*Id.* at 126.

5.1 Tax Periodicals. The following list provides examples for many commonly cited tax periodicals.

AMERICAN BAR ASSOCIATION TAX SECTION COMMITTEE REPORTS	Comm. on Interest Rates, ABA Tax Sec., <i>Interest Rate Agreements in 1991</i> 33 (1992).
BNA TAX MANAGEMENT PORTFOLIO	Arthur L. George & Thomas A. O'Donnell, <i>Foreign Income: Business Operations in the U.S.S.R.</i> , 990 TAX MGMT. PORT. (BNA) A-21 (1991).
DAILY TAX REPORT (BNA)	<i>Bentsen Introduces Own Bill on Simplification</i> , DAILY TAX REP. (BNA), Apr. 1, 1991, at A-3.
DAILY TAX HIGHLIGHTS & DOCUMENTS	<i>Rostenkowski Bill on Simplification</i> , 52 HIGHLIGHTS & DOC. 123 (Jan. 12, 1991).
FEDERAL RESERVE BULLETIN	<i>Japanese Industrial Base</i> , 76 FED. RES. BULL. 333 (Feb. 1990).
NYU ANNUAL INSTITUTE ON FEDERAL TAXATION	In 1979 this periodical changed to a chapter and section format. Thus: 34 N.Y.U ANN. INST. FED. TAX'N 458 (1977). David S. Champi, <i>Stimulating Industrial Base with Defense Credits</i> , 46 N.Y.U ANN. INST. FED. TAX'N § 23.09, at 23-10 (1990).
STATE TAX NOTES (Tax Analysts)	Eugene Whetzel, <i>Ohio: State Tax Commissioner Clarifies Resident Income Tax Credit</i> , 2 STATE TAX NOTES (TA) 36 (Sept. 9, 1991).
STATE TAX REVIEW (CCH)	<i>Nebraska Reduces Fourth Quarter Fuel Tax Rate</i> , STATE TAX REV. (CCH), Sept. 3, 1991, at 1.

STATEMENTS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD	<i>Foreign Currency Translation</i> , Statement of Financial Accounting Standards No. 52, § 32 (Fin. Accounting Standards Bd. 1982).
TAX FOCUS (CCH)	<i>Reimbursements Under New Meal and Lodging Per Diems</i> , TAX FOCUS (CCH), Feb. 6, 1990, at 1.
TAX NOTES TODAY (Tax Analysts)	<i>Closing Agreement on Final Determination Covering Specific Matters</i> , 2000 TAX NOTES TODAY 75-12 (Apr. 7, 2000). Do not cite to Tax Notes Today if the article was published in Tax Notes Federal.
TAX NOTES INTERNATIONAL (Tax Analysts)	John T. Jones, <i>New Zealand Insurance Firms Lose Revenues</i> , 12 TAX NOTES INT'L (TA) 333 (Jan. 6, 1991).
TAX NOTES FEDERAL (Tax Analysts)	Robert I. Plant & Ellaine E. Tilton, <i>The Pension Reversion Controversy and the "Buck Letter": Another Round</i> , 26 TAX NOTES FED. (TA) 1147, 1154 (Mar. 18, 1985). Prior to June 17, 2019, Tax Notes Federal was known only as Tax Notes.
TAX NOTES INTERNATIONAL WEEKLY NEWS (Tax Analysts)	<i>Accountant Examines U.K.'s New 'Simpler' Self-Employment Rules</i> , 2 TAX NOTES INT'L WEEKLY NEWS (TA) 23 (Aug. 24, 1991).
TAXDAY	2000 TAXDAY, Item J.9 (Nov. 2, 2000).
TAXES ON PARADE (CCH)	<i>Alternative Measures to Replace "Comfort Ruling" Policy</i> , TAXES ON PARADE (CCH), Oct. 9, 1990, at 1.
TULANE TAX INSTITUTE	This periodical is not consecutively paginated. Thus, references to pages should be made by author: Christine A. Smith, <i>Reorganizations and Recapitalizations</i> , 41st Ann. Tulane Tax Inst., Smith at 13 (1990).

5.2 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	EST. & GIFT (RIA) ¶ 478.2.
FEDERAL TAXES 2D	67-3 FED. TAX 2D (P-H) ¶ 3101.
FEDERAL ESTATE AND GIFT TAX REPORTER	EST. & GIFT (CCH) ¶ 1359.66.
STANDARD FEDERAL TAX REPORTER (CCH)	67-5 STAND. FED. TAX REP. (CCH) ¶ 4751.05.
STATE & LOCAL TAXES	PA. STATE & LOCAL TAX. (RIA) ¶ 10,020.
UNITED STATES TAX REPORTER	IR-News Rel. 96-11, 32 U.S. TAX REP. (RIA) ¶ 67,097.

6. **Internet Citations.** Bluebook rule 18 contains a number of different citation formats for Internet sources of different types.

When citing to an official copy of a source available online, follow Bluebook rule 18.2.1(a). URL information may be appended (by using *available at*) for ease of access by the reader, but it is not required.

If a source exists online but does not exist in traditional print format, or if the print format cannot be found or is obscure or unavailable, cite directly to the Internet source (per Bluebook rule 18.2.2). In citing directly to the Internet source, follow rules 18.2.2(a) (authors), 18.2.2(b) (titles), and 18.2.2(d) (URLs), but do not follow rule 18.2.2(c) (date and time). Instead, include the date of publication of the article or particular webpage in standard date format without time stamps. In the event that no date of publication is provided, record the date of access as “last accessed Month Date, Year”. *Available at* and exact time stamps should not be included.

Examples:

Author Name, *Title of Article or Subpage*, WEBSITE NAME, Aug. 1, 2014,
<http://www.mainpage.com>.
 [where the date of publication is noted on the webpage as August 1, 2014]

Author Name, *Title of Article or Subpage*, WEBSITE NAME, last accessed Aug. 1, 2014,
<http://www.mainpage.com>.
 [where no date of publication is noted on the webpage, but the article was last accessed on August 1, 2014]

Include Permacites for all internet citations.

IV. SOURCE IDENTIFICATION AND VERIFICATION

1. **Introduction.** Our primary goal is to verify the integrity of the author's citations. Once you have located a source, the next step is to read the cited material within that source and to ensure that it supports what the author has written in his or her Article or Note.
2. **Source Collection Tips.** It is important to begin source collection early in the source and cite process. Some sources may be difficult to find and may require borrowing books from other libraries or other special effort.
 - 2.1 **Westlaw Tax Tab:** In order to facilitate your research of tax-specific sources, you can add a "Tax" tab to your Westlaw home page by clicking "Add a Tab" and then navigating to the Westlaw tabs and the topical tabs they have created. In WestlawNext, there is a tax-specific research category that can be accessed by clicking the "Topics" tab on the home page and then clicking "Tax."
 - 2.2 **Lexis Advance Tax:** Lexis also provides a tax-specific research page to help you find tax-specific sources. At the upper left corner of the Lexis Advance Research page, next to the "Lexis Advance Research" box, you will find a dropdown; click the on the drop down, and click on "Lexis Advance Tax," which will take you to the Lexis Advance Tax page. On this page, Lexis provides navigation toolbars for statutes, journal articles, tax reporters, cases, and other tax-specific sources.
 - 2.3 **Tax-Specific Databases (RIA & CCH):** Some cases are only available through the RIA or CCH websites. These can be accessed from the main library webpage. CCH sources can be accessed through Bloomberg Law, and RIA sources can be accessed through the "Checkpoint" database. You will be required to sign up for a Checkpoint and Bloomberg Law account for access.
 - 2.4 **Legislative Materials:** Legislative history materials are generally available on congress.gov. From the home page, you can search for bills by public law or bill number and navigate to historical materials from there. You can also use an advanced search to find a specific house report or other historical material by its citation.
 - 2.5 **Journal Articles:** Journal articles can be collected using a variety of sources. Perhaps the best resource for journal articles is the Law Journal Library on HeinOnline. Both Lexis and Westlaw have journal databases and can often retrieve articles from the citation alone.
 - 2.6 **Inter-Library Loan:** Books can be loaned from other libraries. Reference librarians should be consulted to obtain books through an interlibrary loan.
 - 2.7 **Library Resources:** In the event that you ever have difficulty locating sources, it is encouraged that you use the "Research Guides" and "Ask a Librarian" links provided on the library's homepage or visit the Reference Desk in the library. In addition, Jesse Bowman, the tax-specific reference librarian, can be reached at jesse.bowman@law.northwestern.edu.
3. **Special Source Requirements.** In general, a source need only be located in electronic format; however, for the particular sources listed below, special sourcing requirements must be satisfied in order to obtain the proper pagination for citation.
 - 3.1 **Tax Court Memorandum Decisions:** Tax Court Memorandum Decisions required the use of parallel citations. The RIA Citator is available online through Checkpoint, and the CCH Reporter is available through Bloomberg Law. Importantly, CCH's Intelliconnect does NOT include the

page numbers. In the Bloomberg site, a search using the CCH cite (e.g., xxx T.C.M. (CCH) yyyy) in the search bar will produce the desired decision.

- 3.2 Statutes:** To ensure that the actual year of the official reporter is reflected in a statute citation, you will be required to use the paper copy of a state or federal statute compilation which is available in the library. Be sure that you also upload the compilation's title page so that the year is confirmed. Any citations to the Internal Revenue Code do not require citation of a year and therefore can be collected in Westlaw or Lexis format.
- 3.3 Legislative History Materials from 1970-1990:** Because the availability of these materials online is sporadic, it is likely that you will need to retrieve any legislative history from this period in hard copy in the library. Please work with a reference librarian in the event that legislative history materials from this time period are required.
- 4. Source Verification.** This should be a multi-step process:

(1) Ask yourself, does this material reflect what the author has written? Highlight the portion of the page or case that supports the author's statement in your electronic document or pdf. In the event that you are not completely certain whether the statement you have found supports the author, flag the issue.

(2) Were the pages provided correct? Does the source verify the information better or more closely on a different page? If so, change the pin cite to reflect the correct page or page range. Where an author has cited to a case to support a specific proposition, a pin cite should always be included.

(3) Check for plagiarism. Any five or more words that are taken verbatim from the text should be placed in quotes. Please flag any possible issues for your Senior Editor and insert quotes in the text where appropriate to prevent plagiarism.

All source documents **MUST** be uploaded to Box.