



# LRC Research Training

## Tax Policy & Research Spring 2021

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# What we will cover

- Primary sources
- Legislative history
- Secondary sources
- Government sources for tax policy
- Specialized tax databases

# Primary sources: U.S. Code

## Title 26—Internal Revenue Code

Free sources:

- [Govinfo.gov](http://www.govinfo.gov)
- [U.S. House of Representatives](http://www.house.gov)
- [Cornell's Legal Information Institute](http://www.law.cornell.edu)

Subscription databases:

- [Lexis](#), [Westlaw](#), [Bloomberg Law](#)
- [HeinOnline](#): particularly useful for researching older versions of the U.S. Code (as far back as first official U.S. Code (1925–1926)).

# Primary sources: Code of Federal Regulations

## Title 26—Internal Revenue

Free sources:

- [Govinfo.gov](http://www.govinfo.gov)
- [eCFR](http://www.ecfr.gov)

Subscription databases:

- [Lexis](#), [Westlaw](#), [Bloomberg Law](#)
- [HeinOnline](#): particularly useful for researching older versions of the CFR (since its inception in 1938).

# Primary sources: Internal Revenue Bulletins

The authoritative instrument for announcing official rulings and procedures of the IRS and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest.

Available at [IRS.gov](https://www.irs.gov).

# Legislative history

The documents produced by Congress as a bill is introduced, studied, and debated. May include:

**Bills:** The proposed law. Frequently amended throughout the legislative process so comparing the various versions of a bill may help in determining the intended meaning of the law.

**Hearings:** Published record of the committees' hearings on proposed legislation. May include witnesses' testimonies and materials submitted by interested parties or added by committee members.

**Committee Reports:** House (H. Rpt.) and Senate (S. Rpt.) committees issue these reports, outlining their deliberations and recommendations for a particular bill. Generally considered the most authoritative and important sources for determining legislative intent.

**Debates:** Congressional debates include discussions for or against proposed bills and amendments, as well as explanations of provisions that are vague or unclear, so such debates can also be useful for legislative history research.

**Presidential statements:** A statement issued by the President to explain why he is approving the legislation.

# Legislative history

Free websites:

- [Congress.gov](https://www.congress.gov)
- [Govtrack.us](https://www.govtrack.us)

Subscription databases:

- [Westlaw](#) and [Lexis](#) (and also see Lexis' [IRC Legislative History search page](#))
- [ProQuest Congressional](#)
- [ProQuest Legislative Insight](#)

# Secondary sources: Journals and articles

## Tax law journals and articles

(can search all journals or filter by subject, e.g. tax):

- [Westlaw](#)
- [Lexis](#)
- [HeinOnline](#)

## Non-law articles (multidisciplinary databases):

- [Academic Search Premier](#)
- [Google Scholar](#)
- [JSTOR](#)

(and many more)

# Secondary sources: CRS Reports

The Congressional Research Service is a legislative branch agency within the Library of Congress which serves as a public policy research arm of Congress. It operates solely at the behest of and under the direction of Congress on a confidential, non-partisan basis.

Offers Congress research and analysis on all current and emerging issues of national policy.

# Secondary sources: CRS Reports

## [Congressional Research Service](https://www.congress.gov) (congress.gov)

Database established in 2018. Reports added as they are issued; backfile of older reports is in the process of being added (currently includes reports as old as 1993).

## [Tax Notes](#)

Includes tax-related CRS reports from 1981–present

## [ProQuest Congressional](#)

Includes CRS Reports from 1916–present.

# Government agencies

Various government agencies are involved in developing or interpreting tax policy:

- [U.S. Office of Tax Policy](#)
- [Joint Committee on Taxation](#)
- [Congressional Budget Office](#)
- [Taxpayer Advocate Service](#)
- [Government Accountability Office](#)
- [Office of Management and Budget](#)

# Subscription databases

- Wolters Kluwer: [Cheetah](#)
- Thomson Reuters (Westlaw): [Checkpoint](#)
- [Bloomberg Law: Tax](#)
- [Lexis Practical Guidance: Tax](#)
- Tax Analysts: [Tax Notes](#)

# Search LRC



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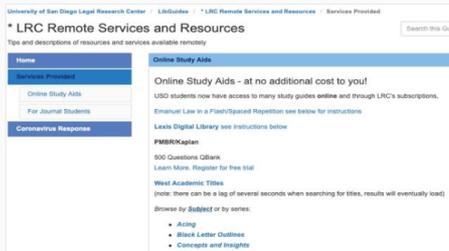
Click this link to access the research databases.

## Quick links

- Online Study Aids
- CALI code
- Faculty Resources
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- Course reserves
- Tips for 3Ls & Recent Grads



Limited Access to LRC Building



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Faculty Publication Services  
The LRC offers cite-checking, proofreading, and other support for faculty scholarship.



[University of San Diego Legal Research Center](#) / [LibGuides](#) / [LRC Digital Resources](#)

## LRC Digital Resources

Recommended and subscription resources. Those marked with a lock symbol require username/password or IP authentication

All Subjects ▾	All Database Types ▾	All Vendors / Providers ▾	Search for Databases	Go
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### Popular Databases

The most frequently-used databases

#### [Bloomberg Law](#) Popular

Bloomberg legal content, integrated into an already powerful system of primary and secondary legal content, company and market information and news.

Individual user access is given to USD law students and faculty. You must register with Bloomberg to gain access to its products and services. Please contact the LRC reference desk to obtain a Bloomberg Law account.

#### [CALI Lessons](#) Popular

Students: use the authorization code you see after logging into USDOne.

Faculty: contact the reference desk for the faculty code.

#### [CEB OnLaw Pro](#) Popular

CEB OnLaw Pro provides access to CEB's California practice guides, primary law, case law citator, and continuing legal education materials.

[more...](#)

#### [Congressional Publications \(ProQuest\)](#) Popular

All [A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#) <#>

### 220 Databases found

#### A

##### [Academic Search Premier](#)

Provides full text for over 2,940 scholarly publications including social sciences, humanities, education, computer sciences, engineering, language and linguistics, arts & literature, health sciences, and ethnic studies.

##### [AILALink](#)

AILALink is the go-to resource for immigration law research, providing its subscribers with access to immigration-related statutes, regulations, and important case law (select); agency correspondence and manuals, AILA/government liaison minutes, forms, and a plethora of AILA publications.

##### [Appeals](#)

Helps more than 100,000 taxpayers each year resolve their tax disputes without going to Tax Court. An IRS site.

##### [Avalon Project - Documents in Law, History and Diplomacy \(Yale's\)](#)

The Avalon Project will mount digital documents relevant to the fields of Law, History, Economics, Politics, Diplomacy and Government. We do not intend to mount only static text but rather to add value to the text by linking to supporting documents expressly referred to in the body of the text.

The Avalon Project will no doubt contain controversial documents. Their inclusion does not indicate endorsement of their contents nor sympathy with the

# Wolters Kluwer: Cheetah

Wolters Kluwer's legal research platform; includes tax coverage (as well as many other topics). Materials from CCH IntelliConnect have been incorporated into Cheetah.

Available on the LRC Databases page ([direct link](#)).

Search Within All Content



Advanced Search

PRACTICE AREAS

Antitrust & Competition

Banking & Consumer Finance

Bankruptcy

COVID-19 Resources

Employee Benefits

Energy & Environment

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Healthcare

Human Resources

Intellectual Property

Labor & Employment Law

Life Sciences

Litigation

Payroll & Entitlements

Pension

Practice of Law

Products Liability & Insurance

Securities - All

Securities - Corporation Law & Governance

Securities - Federal & International

Securities - State

Tax - All

Tax - Estates, Gifts & Trusts

Tax - Federal

Tax - International

Tax - State & Local

Transportation



2020 ELECTION COVERAGE

Biden inauguration heralds regulatory reset

Biden victory signals abrupt U-turn in federal regulatory direction, priorities

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WHITE PAPERS & SPECIAL REPORTS

Appropriations and pandemic relief package addresses more than funding, stimulus

Ogletree Deakins: The woe of post-PRO Flo

Jackson Lewis: A pandemic resurgence, without WARN-ing

Greenberg Traurig: The Compromise of SolarWinds Orion

SEE ALL

CHEETAH RESOURCES

NEED HELP?

View online help

Download the Quick Start Card

Access training and reference material

Attend Complimentary Online Instructor Led Training

Email customer support: Cheetahsupport@wolterskluwer.com

Call customer support: 1-800-955-5217

Search Within Tax - All



CITATION SEARCH

Advanced Search

### FEDERAL 🔗



#### REPORTERS & EXPLANATIONS

Federal Estate and Gift Tax Reporter

Federal Excise Tax Reporter

Standard Federal Income Tax Reporter (2021)

Tax Research Consultant

U.S. Master Tax Guide (2021)



#### TREATISES

Practitioner's Guide to IRS Tax Penalties - Collins - Archive



#### PRIMARY SOURCES

- SELECT - ▾



#### TAX LEGISLATION & ANALYSIS

2020 COVID and Taxpayer Certainty Acts: Law, Explanation & Analysis

2020 Families First and CARES Acts: Law, Explanation & Analysis

2018 Tax Legislation: Law, Explanation & Analysis

2017 Tax Cuts and Jobs Act: Law, Explanation & Analysis

CCH Tax Briefings

JCT Blue Books

SEE ALL



#### C-CORPS & M&A

Choice of Entity at a Glance

Choice of Entity Smart Charts



#### JOURNALS & NEWS

CCH Federal Tax Weekly

Federal Tax Day

Tax White Papers and Legal Insights

TAXES - The Tax Magazine (2006 to Present)

Affordable Care Act Tax Briefings

### CITATION LOOKUP ?

Search Citation

GO

### PRACTICE TOOLS ⚙️



#### FEDERAL

- SELECT - ▾



#### INTERNATIONAL

- SELECT - ▾



#### STATE & LOCAL

- SELECT - ▾



#### ESTATES, GIFTS & TRUSTS

- SELECT - ▾

### NEWS HEADLINES

Sign Up



#### FEDERAL TAX DAY

PMTA Discusses Account Holder Information Request (PMTA 2021-1) (Jan 22, 2021)

British Company Denied Deductions and Credits for Failure to File Return (Adams Challenge (UK) Limited, TC) (Jan 22, 2021)

Search Within Tax - All



CITATION SEARCH

Advanced Search

INTERNATIONAL



COUNTRY & REGION

- SELECT -



TREATISES

U.S. Tax Treaties Reporter



TAX TREATIES

Tax Treaties Reporter Topical Index

U.S. Tax Treaties Reporter



TAX CUTS AND JOBS ACT OF 2017

2017 Tax Cuts and Jobs Act: Law, Explanation & Analysis

CCH Tax Briefings



TAX TREATY ANALYSIS

Tax Treaties Report Letters



REPORTING, WITHHOLDING & FATCA

FATCA Global News

Percentage Method Withholding Computations - Alternative 1 (for APS)

Wage Bracket Percentage Method for Computing Income Tax Withholding from Gross Wages (for APS)

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JOURNALS, CIRCULARS & NEWS

FATCA Global News

Global Daily Tax News

International Tax Journal

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STATE & LOCAL



Search Within Tax - All



CITATION SEARCH

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STATE & LOCAL



STATE & LOCAL

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ARCHIVES

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MULTISTATE RESOURCES

Current Year's Final and Pending Legislation - States (A-M)

Current Year's Final and Pending Legislation - States (N-Z)

Enacted Legislation 2001-2005 (States A-M)

SEE ALL



TAX CUTS AND JOBS ACT OF 2017

2017 Tax Cuts and Jobs Act: Law, Explanation & Analysis

CCH Tax Briefings



CORPORATE

Corporate Income Tax Quick Answer Charts

Multistate Corporate Income Tax Review

Multistate Corporate Tax Guide - Healy and Schadewald



TREATISES

Multistate Corporate Tax Guide - Healy and Schadewald



REAL & PERSONAL PROPERTY

Property Tax Quick Answer Charts



SALES & USE

Multistate Sales Tax Review

Sales and Use Tax Quick Answer Charts



JOURNALS, CIRCULARS & NEWS

State Tax Day - Current

State Tax Review - Current

Tax White Papers and Legal Insights



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# Thomson Reuters: Checkpoint

A service of Thomson Reuters (Westlaw's parent company), Checkpoint is a specialized database for tax, accounting, finance, and trade research.

Available on the LRC Databases page ([direct link](#)).

### Search

Practice Area:

Federal

- Keyword Search
- Find by Citation
- Date Range Search
- Legislation Search
- WG&L Tax Dictionary

Go To

- Form/Line Finder
- i-Tables
- Indexes
- Tax Watch
- USTR Code Section
- Quick Tax Amounts

Enter Search

- Intuitive Search  Terms & Connectors [Thesaurus/Query Tool](#)

Choose Sources from:

All Federal  Save ?

Find Sources:

Editorial Materials

- COVID-19: News, Analysis, and Tools
- Catalyst: Special Events
- Citator 2nd (RIA)
- Complete Analysis (New Law): Prior Year
  - Federal Tax Coordinator Analysis (RIA)
  - Federal Tax Coordinator Checklists (RIA)
  - Federal Tax Coordinator Client Letters (RIA)
  - Federal Tax Handbook (RIA)
- Form/Line Finders (RIA)
  - Tables & Rates (RIA)
- Tax Planning and Practice Guides (Special Studies) (RIA)
- United States Tax Reporter - Annotations (RIA)
- WG&L Treatises
  - Quick Tax Amounts

Primary Source Materials

- Internal Revenue Code (RIA)
- Treasury Regulations (RIA)
- Federal Tax Cases (RIA)
- IRS Rulings and Releases (RIA)
  - IRS Publications (RIA)
  - U.S. Tax Treaties in Force (RIA)
- Current Congress: Committee Reports / Public Laws
  - Committee Reports (Code Arranged - USTR) (RIA)

News/Current Awareness

- Federal Tax Updates
- RIA Tax Watch
- WG&L Journals

Archives

Registration Search

WG&L Tax Dictionary

- Go To
- [Form/Line Finder](#)
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–  Editorial Materials

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  - Federal Tax Handbook (RIA)
- +  Form/Line Finders (RIA)
  - Tables & Rates (RIA)
- +  Tax Planning and Practice Guides (Special Studies) (RIA)
- +  United States Tax Reporter - Annotations (RIA)
- **WG&L Treatises** 
  - Bishop & Kleinberger: Limited Liability Companies: Tax and Business Law (WG&L)
  - Bittker & Eustice: Federal Income Taxation of Corporations & Shareholders (WG&L)
  - Bittker & Lokken: Federal Taxation of Income, Estates, and Gifts (WG&L)
  - Eustice, Kuntz & Bogdanski: Federal Income Taxation of S Corporations (WG&L)
  - McKee, Nelson & Whitmire: Federal Taxation of Partnerships & Partners (WG&L)
  - Saltzman & Book: IRS Practice and Procedure (WG&L)
  - Quick Tax Amounts

–  Primary Source Materials

- +  Internal Revenue Code (RIA)
- +  Treasury Regulations (RIA)
- +  Federal Tax Cases (RIA)
- +  IRS Rulings and Releases (RIA)
  - IRS Publications (RIA)
  - U.S. Tax Treaties in Force (RIA)
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  - Committee Reports (Code Arranged - USTR) (RIA)

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- Federal Tax Updates
- RIA Tax Watch
- +  WG&L Journals

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### Search

Practice Area:

International Tax

Keyword Search

Find by Citation

Date Range Search

Enter Search

- Intuitive Search
- Terms & Connectors
- [Thesaurus/Query Tool](#)

Choose Sources from:

All International Tax Save

Find Sources:

- Editorial Materials
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  - Internal Revenue Code (RIA)
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  - IRS Rulings and Releases (RIA)
  - Current Congress: Committee Reports / Public Laws
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- News/Current Awareness
  - This Week with Cym Lowell (RIA)

+ Archives

# Bloomberg Law: Tax

Sign in using your Bloomberg Law credentials at <https://www.bloomberglaw.com/product/tax/>.

Includes convenient access to primary sources such as the Internal Revenue Code, Treasury Regulations, U.S. Tax Treaties. Particularly useful are its secondary sources, which include BNA Tax Management Portfolios (detailed analysis of particular tax topics), commentary, and analysis.

Can browse by resource or run searches across all included materials.

Federal

Advanced



## Working on a 10-K or 10-Q SEC filing?



We can help you compare income tax footnotes between companies with the Footnotes Compare tool — now with 10-Qs and 10-Ks filings back to 2018. These new accounting additions are now included with your service.

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## FEDERAL Set as Homepage

### GO TO PORTFOLIO BY NUMBER/NAME

Enter Portfolio Number or Name

Ex., type "700" or "Choice of Entity" for Portfolio 700...



### GO TO DOCUMENT

Source

Internal Revenue Code

Cite

ex: 355

GO

### EXPERT ANALYSIS

#### Fast Answers

#### BNA PORTFOLIOS

[U.S. Income](#) Indexes: Topic | IRC

[Estates, Gifts & Trusts](#) Indexes: Topic | IRC

[U.S. International](#) Indexes: Topic | IRC

[Accounting for Income Taxes](#)

#### ADDITIONAL ANALYSIS

[Tax Practice Series](#) Indexes: Topic | IRC

[Practitioner Commentary](#)

[Books & Treatises](#)

[Leading Firm Commentaries](#)

[Federal Excise Tax](#)

[Health Care Reform](#)

[IRS Practice](#) Indexes: Topic | IRC

### TAX REFORM & FEATURED TOPICS

[OnPoints](#) New

[Biden Tax Plan Roadmap](#)

[Coronavirus Tax Watch](#)

[Coronavirus Roadmap](#)

[Taxpayer Certainty and Disaster Tax Relief Act Roadmap](#)

New

[Tax Reform Roadmaps & Resources](#)

### STATUTES & REGULATIONS

[Internal Revenue Code](#) Archived Versions | Topical Index

[Treasury Regulations](#) Topical Indexes

[Proposed Treasury Regulations](#)

[Treasury Decision Preambles](#)

[Tax Legislation](#)

[Circular 230](#)



U.S. Income Por... ▾

Advanced



## U.S. Income Portfolios

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[Expand First Level](#)

- U.S. Income Portfolios: Income Tax Accounting Expand Next Level
  - Portfolio 551-2nd: Section 482 Allocations: General Principles in the Code and Regulations
  - Portfolio 552-2nd: Section 482 Allocations: Specific Allocation Methods and Rules in the Code and Regulations
  - Portfolio 553-2nd: Section 482 Allocations: Judicial Decisions and IRS Practice
  - Portfolio 570-4th: Accounting Methods — General Principles
  - Portfolio 572-4th: Accounting Methods — Adoption and Changes
  - Portfolio 574-3rd: Accounting Periods
  - Portfolio 575-2nd: Accounting for Long-Term Contracts
  - Portfolio 576-3rd: Uniform Capitalization Rules: Inventory; Self-Constructed Assets; Real Estate
  - Portfolio 577-3rd: Uniform Capitalization Rules: Method Change Rules and Special Topics
  - Portfolio 578-4th: Inventories: General Principles; LIFO Method
  - Portfolio 608-3rd: Reporting Farm Income
- U.S. Income Portfolios: C Corporations
- U.S. Income Portfolios: Compensation Planning
- U.S. Income Portfolios: Corporate Returns and Computation of Tax
- U.S. Income Portfolios: Income, Deductions, Credits and Computation of Tax
- U.S. Income Portfolios: Natural Resources
- U.S. Income Portfolios: Other Pass-through Entities
- U.S. Income Portfolios: Procedure and Administration
- U.S. Income Portfolios: Partnerships
- U.S. Income Portfolios: Real Estate
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U.S. International... 

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  -  Portfolio 910-2nd: Partners and Partnerships — International Tax Aspects
  -  Portfolio 6400-1st: U.S. Income Taxation of Nonresident Alien Individuals
  -  Portfolio 6440-1st: U.S. Income Taxation of Foreign Students, Teachers, and Researchers
  -  Portfolio 6442-1st: Taxation of Foreign Entertainers and Sportsmen
  -  Portfolio 6460-1st: U.S. Income Taxation of Foreign Corporations
  -  Portfolio 6480-1st: The Branch-Related Taxes of Section 884
  -  Portfolio 6500-1st: U.S. Taxation of Foreign Estates, Trusts and Beneficiaries
  -  Portfolio 6520-1st: U.S. Income Taxation of Foreign Governments, International Organizations, Central Banks, and Their Employees
  -  Portfolio 6540-1st: U.S. Taxation of Foreign Investment in U.S. Real Estate
  -  Portfolio 6560-1st: Payments Directed Outside the United States — Withholding and Reporting
  -  Portfolio 6565-1st: FATCA — Information Reporting and Withholding Under Chapter 4
  -  Portfolio 6580-1st: U.S. Inbound Business Tax Planning
  -  Portfolio 6585-1st: Collateralized Loan Obligations
-  Provisions Applicable to U.S. and Foreign Persons
-  Taxation of U.S. Persons' Foreign Income

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GUIDES

Practice Guides & Checklists

Tax Prep Guides Archived Versions

2021 Federal Tax Guide Archived Versions

2021 Quick Tax Reference Guide New

CALCULATORS AND TOOLS

Interactive Workflow Tools

Tax Calculators

FORMS

Federal Tax Forms (PDF)

Federal Tax Forms (Interactive)

SAMPLE DOCUMENTS AND ILLUSTRATIONS

Client Letters & IRS Response Letters

Elections & Compliance Statements

Transactional Diagrams

Portfolio Working Papers

QUICK REFERENCE

Federal Tax Calendar

Tables, Charts & Lists

FINANCIAL ACCOUNTING

Tax Footnotes Comparison Tool

Big Four Positions Tool

Accounting Portfolios

Accounting Standards Tracker

SEC EDGAR Search

IRS AGENCY DOCUMENTS

Revenue Rulings

Revenue Procedures

Notices

Announcements

Private Letter Rulings

Technical Advice Memoranda

All IRS Agency Documents

CASES & COURT RULES

Federal Cases

U.S. Tax Court Rules

U.S. Court of Federal Claims Rules

NEWS & JOURNALS

Daily Tax Report

Federal Tax Developments Tracker

Weekly Report

IRS Practice Adviser Report

Tax Management Memorandum

Compensation Planning Journal

Estates, Gifts & Trusts Journal

Financial Planning Journal

Real Estate Journal

Tax Management International Journal

Special Reports



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### Top Stories

#### Yellen Nears Confirmation for Treasury With Committee Approval

Janet Yellen was on the verge of confirmation as Treasury secretary after getting the unanimous approval of the Senate Finance Committee on Friday.

#### Democrat Gottheimer: Targeted Relief May Be Way for Compromise

"One of the things that's been proposed is doing more targeted resources and getting those dollars out in a more targeted way," Democratic Rep. Josh Gottheimer, co-chairman of bipartisan House Problem Solvers Caucus, says in CNBC interview about future stimulus legislation.

#### Biden Seeks Rapid Help for Millions as Big Stimulus at Risk

President Joe Biden will mark his third day in office with executive actions to boost food assistance for impoverished Americans and use federal contracts as a step toward his proposed nationwide minimum-wage hike, seeking immediate help for an economy struggling to cope with Covid-19.

### Practitioner Insights



**Lacey Stevenson**  
Norton Rose Fulbright  
LLP

**Deduction Disallowance for Fines and Penalties and the Corresponding Reporting Requirements**



**Eric J. Coffill**  
Eversheds Sutherland  
(US) LLP

**The California Office of Tax Appeals Looks at Residency**

# Lexis Practical Guidance: Tax

Practical Guidance (formerly Practice Advisor) is a companion product to Lexis offering materials such as practice notes, forms, news, and analysis of developments on various legal topics (including tax). Included in your student account.

Access via Lexis+ ([direct link](#)).

Context	Litigation Profile Suite
CourtLink™	Practical Guidance
Interactive Citation Workstation	Product Liability Navigator
Law Schools	Public Records
Law360	TotalPatent One™
Lexis™	Verdict & Settlement Analyzer
Lexis™ Tax	
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- Administrative Codes
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- Secondary Materials
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- News
- Legal News
- Dockets
- Briefs, Pleadings & Motions
- Expert Witness Materials
- Jury Verdicts & Settlements
- Jury Instructions
- Public Records
- Company & Financial Directories
- Scientific Materials
- Custom Pages

**COVID-19 Resources**  
View complimentary COVID-19 resources.

**Social Justice Resources**  
View complimentary Racial Equality, Police Reform & Protesters' Rights Resources.



Legal Research



Practical Guidance



Litigation Analytics



Brief Analysis



Practice Area	Content Type	Jurisdiction	Industry	Tools & Resources
<a href="#">Antitrust</a>				<a href="#">Finance</a>
<a href="#">Bankruptcy</a>				<a href="#">Financial Services Regulation</a>
<a href="#">Business Entities</a>				<a href="#">Insurance</a>
<a href="#">Capital Markets &amp; Corporate Governance</a>				<a href="#">Intellectual Property &amp; Technology</a>
<a href="#">Civil Litigation</a>				<a href="#">Labor &amp; Employment</a>
<a href="#">Commercial Transactions</a>				<a href="#">Life Sciences</a>
<a href="#">Corporate and M&amp;A</a>				<a href="#">Private Equity &amp; Investment Management</a>
<a href="#">Data Security &amp; Privacy</a>				<a href="#">Real Estate</a>
<a href="#">Employee Benefits &amp; Executive Compensation</a>				<a href="#">Tax</a>
<a href="#">Energy &amp; Utilities</a>				<a href="#">Trusts &amp; Estates</a>



### Coronavirus (COVID-19) Resource Kit



Access coronavirus guidance and updates from across all practice areas.

[View Coronavirus Resources](#)

### Market Standards



[Search, Compare and Analyze Publicly Filed M&A Deals](#)



Tasks

Expand All | Collapse All

+ Trends & Insights

+ Business Entities

+ Employment

Exempt Organizations

Individual Income Tax

International Tax

Practice, Procedure and Controversy

Corporate Transactions

Real Estate Transactions

Securities Transactions

+ State and Local Tax

Content Type

Jurisdiction

Tools & Resources



Practice Notes

Clauses

Articles

Templates

Checklists

Secondary Materials

New & Noteworthy

Editor's Picks

Evolving Guidance

The Consolidated Appropriations Act, 2021: An Analysis

Employee Benefit Provisions in the Consolidated Appropriations Act, 2021

5 Noteworthy Tax Items in the COVID-19 Relief Law

Federal Tax Regs to Watch in 2021

IRS Keeps Wide Reach in Final Executive \$1 Million Pay Cap Rules

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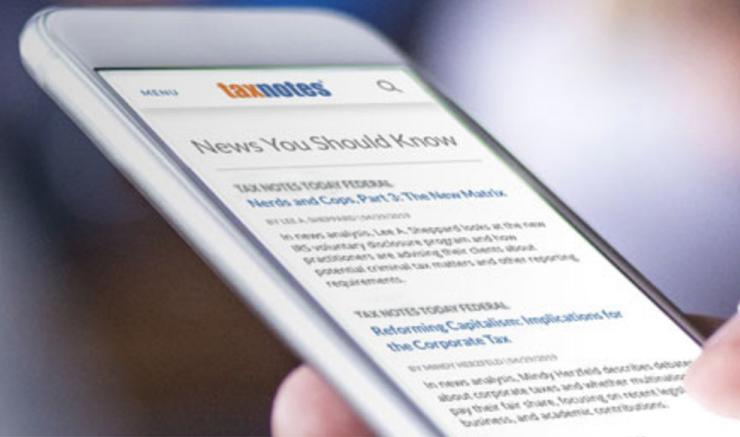
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### Tax Court Denies Deductions for U.K. Company's U.S.-Source Income

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