

# LRC Research Training

## Tax Policy & Research Spring 2022

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# What we will cover

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

# Primary sources: U.S. Code

## Title 26—Internal Revenue Code

Free sources:

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

Subscription sources:

- [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 or she is approving the legislation.

# Legislative history

Free websites:

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

Subscription databases:

- [Lexis](#) (also see Lexis' [IRC Legislative History search page](#)),  
[Westlaw](#), [Bloomberg Law](#)
- [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: [VitalLaw](#) (formerly Cheetah)
- Thomson Reuters (Westlaw): [Checkpoint Edge](#)
- [Bloomberg Law: Tax](#)
- [Lexis Practical Guidance: Tax](#)
- Tax Analysts: [Tax Notes](#)



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## Pardee Legal Research Center

The law library exists to support the educational and scholarly activities of the USD law community.

The Pardee Legal Research Center is currently open only to current students, faculty, and staff of the University of San Diego using their Torero ID Card, available from [Campus Card Services](#). Face masks must be worn at all times inside the LRC, consistent with [USD policy](#). Face masks may be lowered when actively drinking a beverage, but food is currently prohibited in the LRC. The LRC will continue to provide remote and curbside services for the duration of the remote learning period. Please see our [LRC Access and Study Rooms Guide](#) and our [LRC Remote Services and Resources Guide](#) for additional information on COVID policies and remote services.

FDLP users: You may access many online FDLP resources by searching the [library catalog](#). Many federal materials are online at <https://www.govinfo.gov/>. The LRC will provide full access again as soon as possible. Other federal depositories may be located here: [Federal Depository Library Directory](#).

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## 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



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### Popular Databases

The most frequently-used databases

#### [Aspen Learning Library \(formerly Wolters Kluwer Online Study Aids Library\)](#) **New** **Popular**

The Aspen Learning Library (formerly the Wolters Kluwer Online Study Aid Library) offers online digital access to over 200 popular law school study aids and added video and audio content to provide an illustration of the legal theory. Includes the *Examples and Explanations* series.

#### [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](#)

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#### 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.


# Wolters Kluwer: VitalLaw (formerly Cheetah)

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

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

 PRACTICE AREAS

Antitrust & Competition	Practice of Law
Banking & Consumer Finance	Products Liability & Insurance
Bankruptcy	Securities - All
COVID-19 Resources	Securities - Corporation Law & Governance
Energy & Environment	Securities - Federal & International
Government Contracts	Securities - State
Healthcare	Tax - All
Human Resources	Tax - Estates, Gifts & Trusts
Intellectual Property	Tax - Federal
Labor & Employment Law	Tax - International
Life Sciences	Tax - State & Local
Litigation	Transportation
Payroll & Entitlements	

 WHITE PAPERS & SPECIAL REPORTS

Top Tax Law Developments for October – December 2021

U.S. Supreme Court to hear health law cases soon, and here is a preview

The COVID-19 impact on attorneys: lessons learned and best practices

Will the U.S. Supreme Court take up FTC enforcement again this term?


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VitalLaw Practice Area Information

 **New Site: VitalLaw.com**

Keep up to date with legal news and expert analysis by visiting Wolters Kluwer's newest site, [VitalLaw.com](#). Preview news in your subscription and also other practice areas and topics that might be of interest to you.

Visit VitalLaw.com


 **2021 RECAP AND LOOK AHEAD TO 2022**


Labor & Employment: 2021 L&E developments and what's in store for 2022


Securities: Investors Move ESG to Center Stage, Push Regulators to Act


Tax: 2021 Trends and Developments in Tax Law


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[Federal Estate and Gift Tax Reporter](#)[Federal Excise Tax Reporter](#)[Standard Federal Income Tax Reporter \(2022\)](#)[Tax Research Consultant](#)[U.S. Master Tax Guide \(2022\)](#)

## TREATISES

[Practitioner's Guide to IRS Tax Penalties - Collins - Archive](#)

## C-CORPS &amp; M&amp;A

[Choice of Entity at a Glance](#)[Choice of Entity Smart Charts](#)

## TAX RESEARCH CONSULTANT

[Tax Research Consultant](#)[Interactive Research Aids for Tax Research Consultant](#)

## PRIMARY SOURCES

- SELECT -



## TAX LEGISLATION &amp; ANALYSIS

[American Rescue Plan Act of 2021 - Video Series](#)[2021 Tax Legislation: Law, Explanation & Analysis](#)[2020 COVID and Taxpayer Certainty Acts: Law, Explanation & Analysis](#)[2020 Families First and CARES Acts: Law, Explanation & Analysis](#)[2020 Election](#)[CCH Tax Briefings](#)

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## JOURNALS &amp; 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](#)

SEE ALL



## TAX &amp; FINANCIAL ACCOUNTING

[Accounting for Income Taxes \(FAS 109 and IAS 12\) Manager:](#)  
[Employee Auto Inclusion Calculator](#)

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## NEWS HEADLINES



## FEDERAL TAX DAY

[LB&I Practice Unit Issued on Dividend Deductions \(Jan 19, 2022\)](#)[Information Letters Released by IRS \(INFO 2021-0024—2021-0029\) \(Jan 19, 2022\)](#)[Guidance on Series of Payments from Individual Account Under Qualified Retirement Plan Provided \(Notice 2022-6\) \(Jan 19, 2022\)](#)

READ ALL ARTICLES



## GLOBAL DAILY TAX NEWS

[ECJ Rejects Taxpayer's Claim For Postal Services VAT Refund \(Jan](#)



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[U.S. Tax Treaties Reporter](#)

## REPORTING, WITHHOLDING &amp; FATCA

[FATCA Global News](#)[Percentage Method Withholding Computations - Alternative 1 \(for APS\)](#)[Wage Bracket Percentage Method for Computing Income Tax Withholding from Gross Wages \(for APS\)](#)[SEE ALL](#)

## JOURNALS, CIRCULARS &amp; NEWS

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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)

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CORPORATE

Corporate Income Tax Quick Answer Charts

Multistate Corporate Income Tax Review

Multistate Corporate Tax Guide - Healy and Schadewald

REAL & PERSONAL PROPERTY

Property 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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TAX CUTS AND JOBS ACT OF 2017

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

CCH Tax Briefings

TREATISES

Multistate Corporate Tax Guide - Healy and Schadewald

SALES & USE

Multistate Sales Tax Review

Sales and Use Tax Quick Answer Charts

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ESTATES, GIFTS & TRUSTS

REPORTERS & EXPLANATIONS

Federal Estate and Gift Tax Reporter

TAX LEGISLATION & ANALYSIS

2021 Tax Legislation: Law, Explanation & Analysis

# Thomson Reuters: Checkpoint Edge

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

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



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# Bloomberg Law: Tax

Sign in using you 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.



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**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**

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**Leading Firm Commentaries**

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**Health Care Reform**

**IRS Practice** Indexes: Topic | IRC

**Taxation of Exchange Traded Options**

## TAX REFORM & FEATURED TOPICS

**Biden Tax Plan Roadmap**

**Budget Reconciliation Watch**

**OnPoints**

**Coronavirus Tax Watch**

**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**

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**U.S. Tax Treaties**

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## IRS AGENCY DOCUMENTS

**Revenue Rulings**

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  - ☐ Portfolio 183-1st: Tax-Advantaged Bonds
  - ☐ Portfolio 186-2nd: Financial Instruments: Special Rules
  - ☐ Portfolio 187-1st: Taxation of Non-Equity Derivatives
  - ☐ Portfolio 188-2nd: Taxation of Equity Derivatives
  - ☐ Portfolio 189-1st: U.S. Taxation of Notional Principal Contracts
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  - ☐ Portfolio 505-4th: Trade or Business Expenses and For-Profit Activity Deductions
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  - ☐ Portfolio 511-1st: Section 1411 — Net Investment Income Tax
  - ☐ Portfolio 513-1st: Family and Household Transactions
  - ☐ Portfolio 514-1st: Tax Incentives to Hire, Retain, or Compensate Employees
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  - ☐ Portfolio 517-3rd: Educational Expenses and Credits
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  - ☐ Portfolio 519-2nd: Travel and Transportation Expenses — Deduction and Recordkeeping Requirements
  - ☐ Portfolio 520-2nd: Entertainment, Meals, Gifts and Lodging — Deduction and Recordkeeping Requirements
  - ☐ Portfolio 521-4th: Charitable Contributions: Income Tax Aspects
  - ☐ Portfolio 522-4th: Tax Aspects of Settlements and Judgments
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### 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](#)

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## 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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> **Daily Tax Report**®[View and Filter All Stories ↗](#)**Biden Says 'Clear' Going to Have to Break Up Tax, Spending Plan****Biden Says He Does Not Need to 'Scale Down' Legislative Agenda**

President Biden says he is "confident we can get pieces, big chunks" of his tax and spending plan signed into law.

**BTAX OnPoint: Fast-Track Private Letter Ruling Pilot Program**

The IRS released Rev. Proc. 2022-10 establishing an 18-month pilot program for "fast-track processing" of private letter rulings that are solely or primarily under the Associate Chief Counsel (Corporate). The pilot program is the direct result of several informal comments from taxpayers regarding the time it takes to receive a PLR and should serve to improve service to taxpayers.

**Biden Says Stemming Inflation Is Fed's Job, Backs Policy Shift**

President Joe Biden said it's the Federal Reserve's job to rein in the fastest pace of inflation in decades, and supported the central bank's plans to scale back monetary stimulus.

**Lawmakers Introduce Bill to Strip IOC of Tax-Exempt Status**

House lawmakers Mike Waltz and Jennifer Wexton introduce a bipartisan bill aimed at stripping the International Olympic Committee of its tax-exempt status, according to a statement.

**SALT Fight Threatens Biden Bill as Democrats Demand Higher Cap****Practitioner Insights****Danny Beeton**  
Arendt & MedernachTransfer Pricing Cases of  
2021–Europe**Danny Beeton**  
Arendt & MedernachTransfer Pricing Cases of  
2021–Australia**Richard L. Fox**  
Buchanan Ingersoll &  
Rooney PCRecent Case Highlights  
Risk of Denial of Estate  
Tax Charitable  
Deduction**Stephen Bertonaschi**  
FTI Consulting, Inc.

# 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.

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