

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
- U.S. House of Representatives
- Cornell's Legal Information Institute

Subscription sources:

- Lexis, Westlaw, Bloomberg Law
- <u>HeinOnline</u>: 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
- eCFR

Subscription databases:

- Lexis, Westlaw, Bloomberg Law
- <u>HeinOnline</u>: 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 <u>IRS.gov</u>.

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
- Govtrack.us

Subscription databases:

- <u>Lexis</u> (also see Lexis' <u>IRC Legislative History search page</u>), <u>Westlaw</u>, <u>Bloomberg Law</u>
- 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
- <u>JSTOR</u> (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 (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>U.S. Office of Tax Policy</u>
- Joint Committee on Taxation
- Congressional Budget Office
- <u>Taxpayer Advocate Service</u>
- Government Accountability Office
- Office of Management and Budget

Subscription databases

- Wolters Kluwer: <u>VitalLaw</u> (formerly Cheetah)
- Thomson Reuters (Westlaw): <u>Checkpoint Edge</u>
- Bloomberg Law: Tax
- Lexis Practical Guidance: Tax
- Tax Analysts: <u>Tax Notes</u>

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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 <u>Campus Card Services</u>. Face masks must be worn at all times inside the LRC, consistent with <u>USD policy</u>. 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 <u>LRC Access and Study Rooms Guide</u> and our <u>LRC Remote Services and Resources Guide</u> for additional information on COVID policies and remote services.

FDLP users: You may access many online FDLP resources by searching the <u>library catalog.</u> 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.

Quick Links

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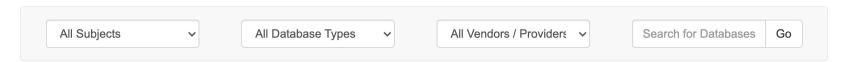




University of San Diego Legal Research Center / LibGuides / LRC Digital Resources

LRC Digital Resources

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



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.



148 Databases found

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.

AlLALink 🗷

AlLALink 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, AlLA/government liaison minutes, forms, and a plethora of AlLA publications.

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



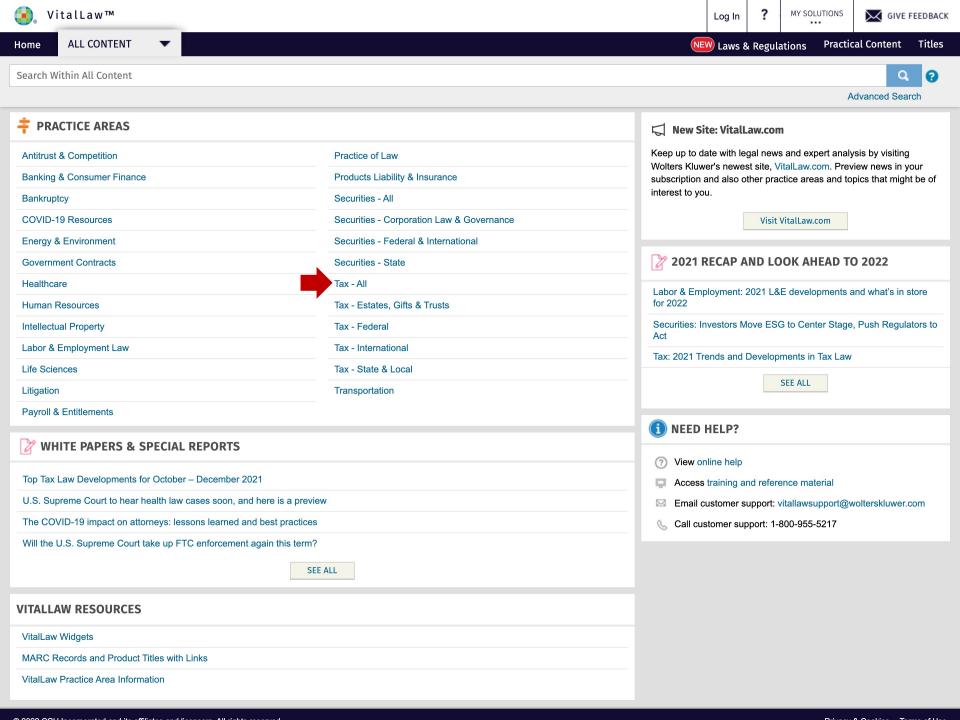


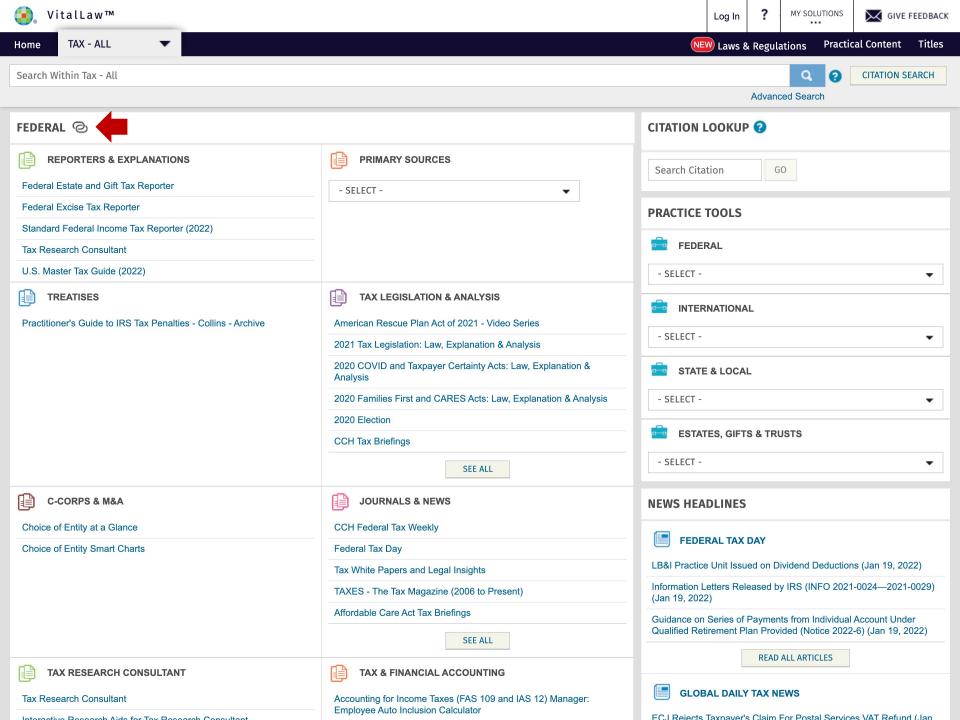


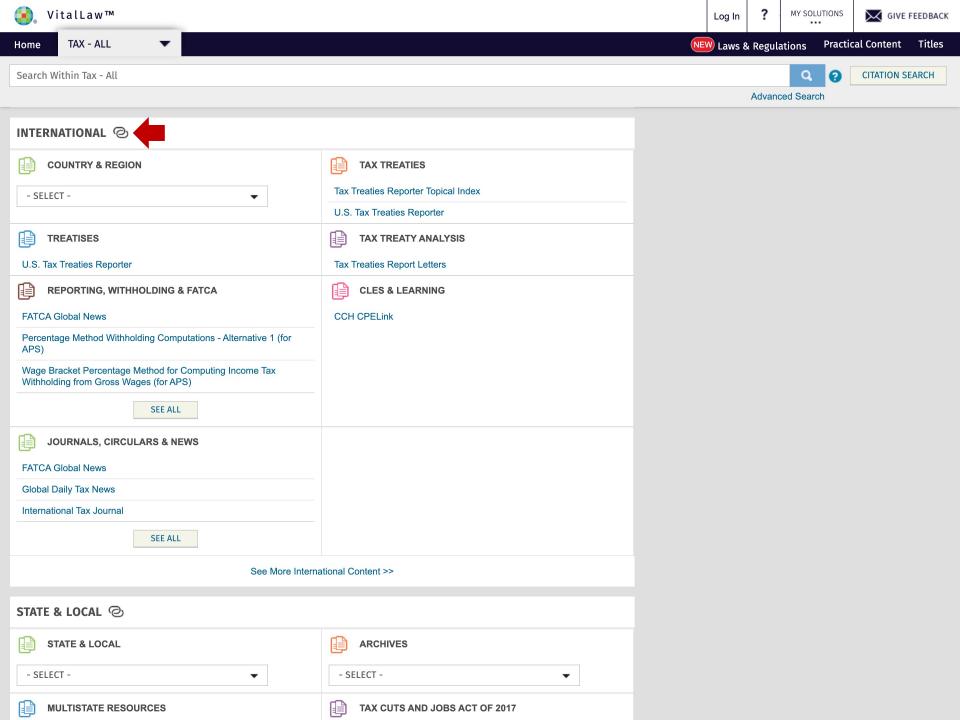
Wolters Kluwer: VitalLaw (formerly Cheetah)

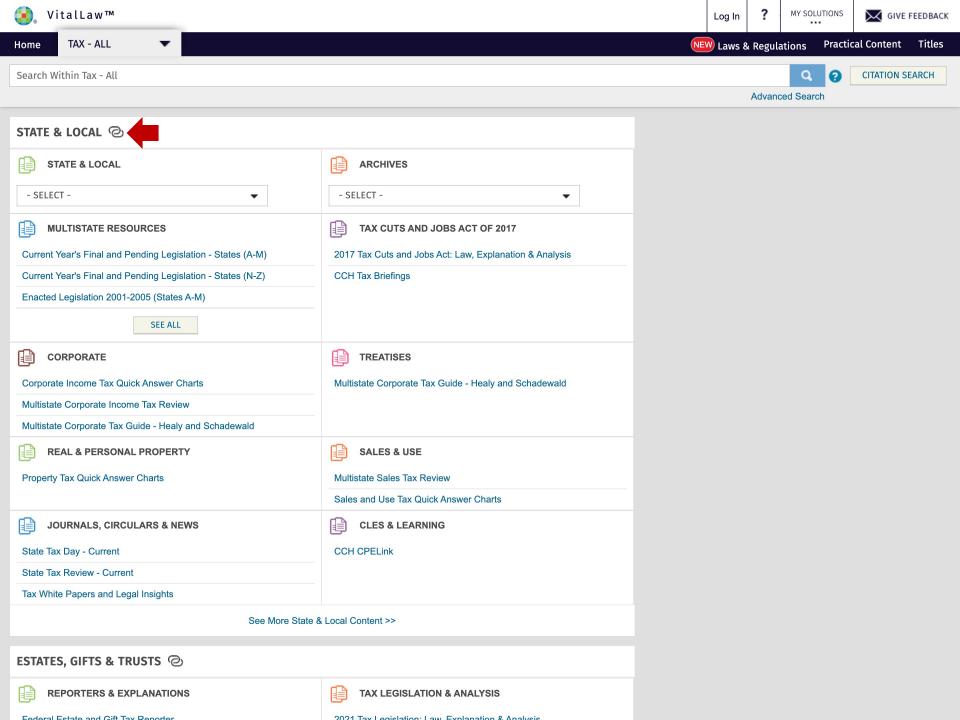
Wolters Kluwer's legal research platform; includes tax coverage (as well as many other topics). Materials from CCH IntelliConnect have been incorporated into VitalLaw.

Available on the LRC Databases page (direct link).





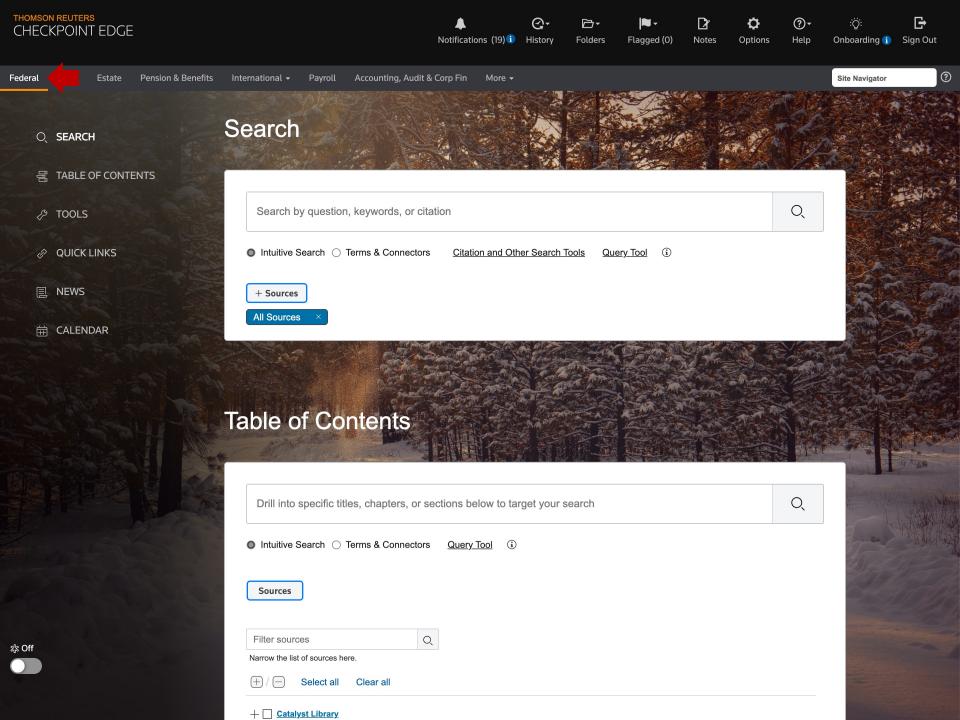


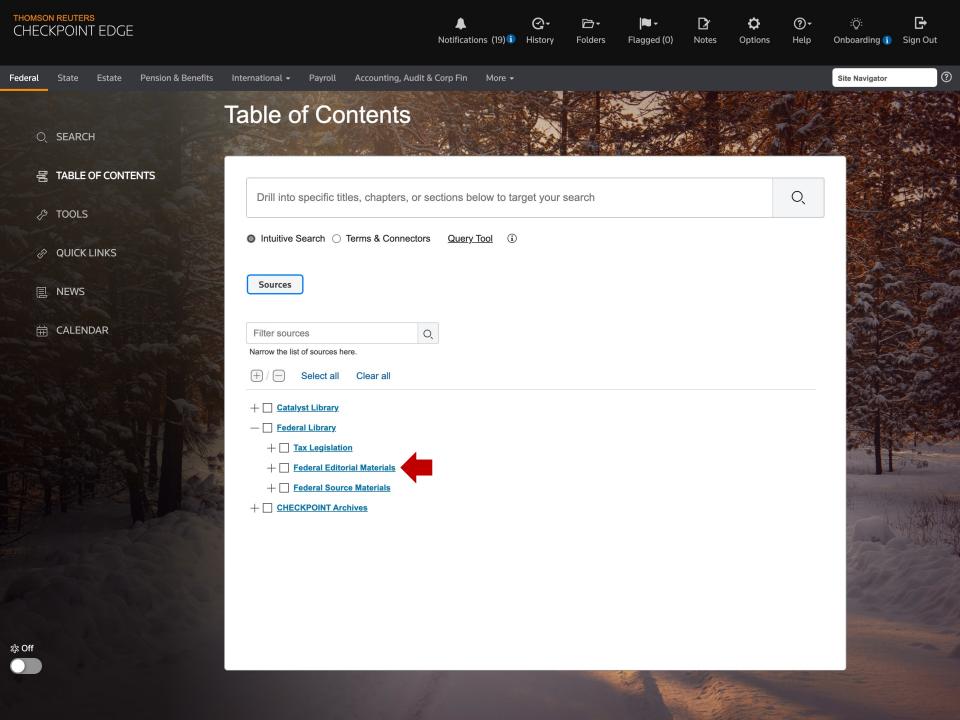


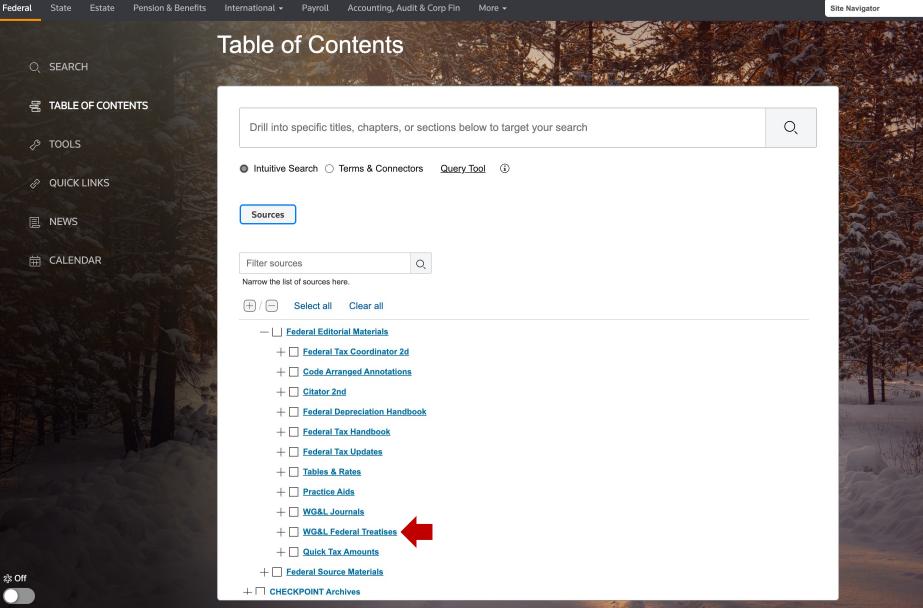
Thomson Reuters: Checkpoint Edge

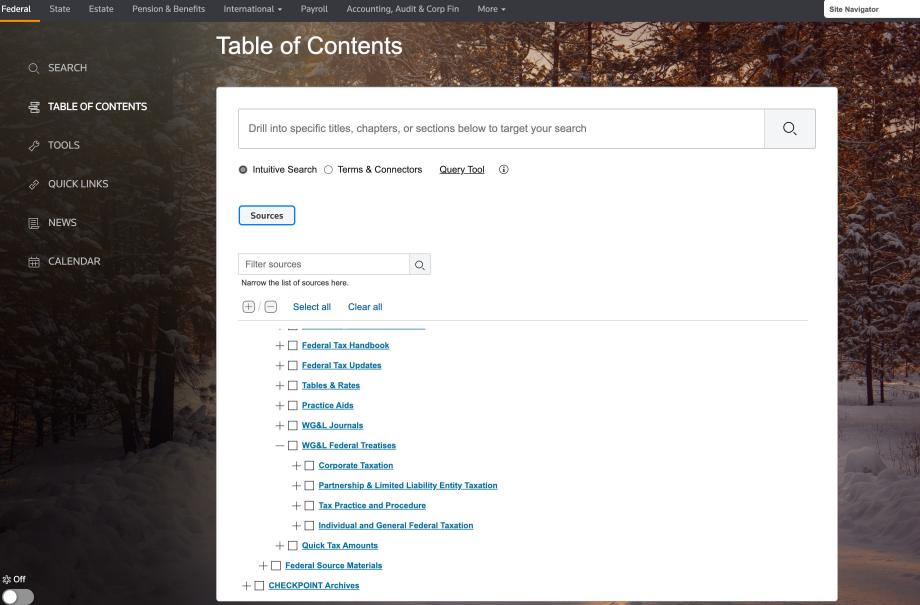
A service of Thomson Reuters (Westlaw's parent company), Checkpoint Edge is a specialized database for tax, accounting, finance, and trade research.

Available on the LRC Databases page (direct link).







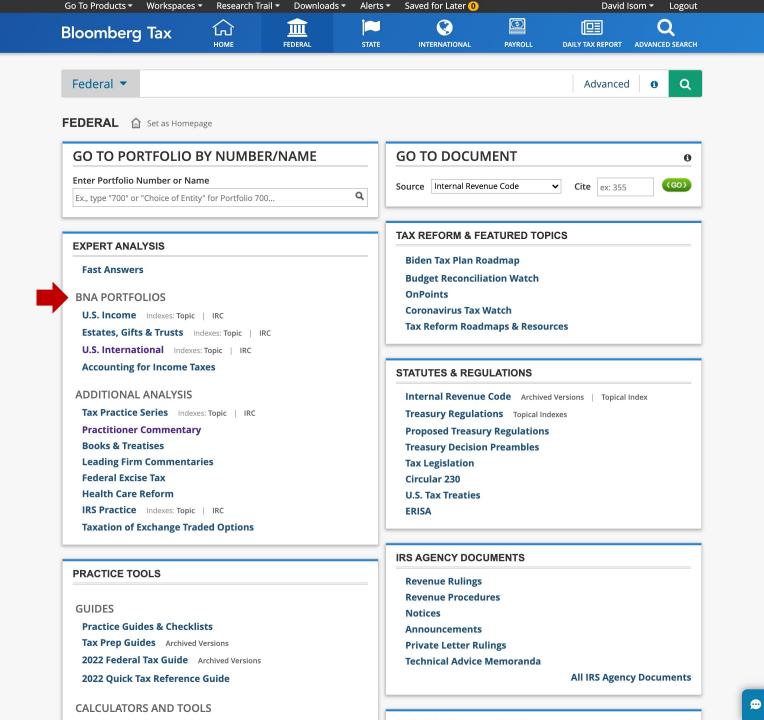


Bloomberg Law: Tax

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.



Agent Offline

Bloomberg Tax















U.S. Income Por... ▼ Advanced Q

U.S. Income Portfolios

When no sources are selected, all sources will be included in your search.

Expand First Level

- ☐ 🚼 U.S. Income Portfolios: Income Tax Accounting
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- 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
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- U.S. Income Portfolios: Other Pass-through Entities
- U.S. Income Portfolios: Procedure and Administration
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U.S. Income Portfolios

o selected	d source(s) 🗸				
U.S	. Income Portfolios: Income, Deductions, Credits and Computation of Tax				
	Portfolio 181-1st: Time Value of Money — Holders of Debt Instruments				
	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				
	Portfolio 190-1st: Taxation of Cryptocurrencies				
	Portfolio 201-1st: Taxation of Domestic Insurance Companies				
	Portfolio 501-5th: Gross Income: Overview and Conceptual Aspects				
☐ 🚼 Portfolio 502-4th: Gross Income: Tax Benefit, Claim of Right and Assignment of Income					
	Portfolio 503-4th: Principles of Income Tax Deductions				
	Portfolio 505-4th: Trade or Business Expenses and For-Profit Activity Deductions				
	Portfolio 506-4th: Principles of Income Tax Credits				
	Portfolio 507-3rd: Income Tax Liability: Concepts and Calculation				
	Portfolio 508-2nd: The Economic Substance Doctrine				
	Portfolio 509-2nd: Principles of Capitalization				
☐ 🔁 Portfolio 510-3rd: Section 199: Deduction Relating to Income Attributable to Domestic Production Activities					
☐ 🔁 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					
	Portfolio 515-4th: Divorce and Separation				
	Portfolio 517-3rd: Educational Expenses and Credits				
	Portfolio 518-1st: Exclusion of Scholarships and Other Receipts for Education				
☐ 🚼 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					
	Portfolio 523-4th: Deductibility of Legal and Other Professional Fees				
	Portfolio 524-2nd: Deductibility of Illegal Payments, Fines, and Penalties				
	Portfolio 525-3rd: State, Local, and Federal Taxes				



Bloomberg Tax









Circular 230

ERISA

U.S. Tax Treaties





Q SEARCH

Federal Excise Tax

Health Care Reform

IRS Practice Indexes: Topic | IRC

Taxation of Exchange Traded Options

PRACTICE TOOLS

GUIDES

Practice Guides & Checklists

Tax Prep Guides Archived Versions

2022 Federal Tax Guide Archived Versions

2022 Quick Tax Reference Guide

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

Bloomberg Tax













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Daily Tax Report ®





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 "fasttrack 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.

Practitioner Insights



Danny Beeton Arendt & Medernach

Transfer Pricing Cases of 2021-Europe



Danny Beeton Arendt & Medernach

Transfer Pricing Cases of 2021-Australia



Richard L. Fox Buchanan Ingersoll & Rooney PC

Recent 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.

Access via Lexis+ (<u>direct link</u>).



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Litigation **Analytics**



Brief **Analysis**



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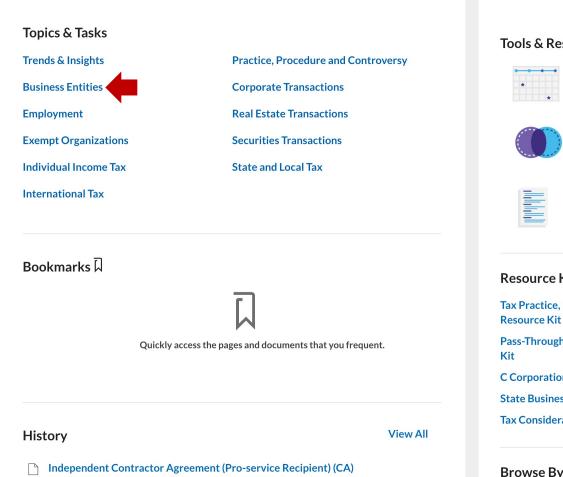
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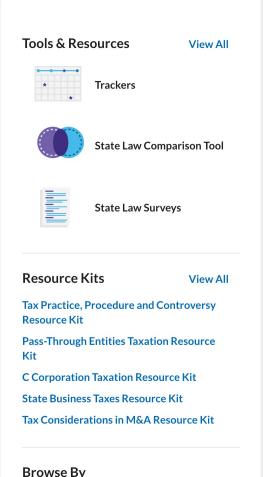




Tax 🔗

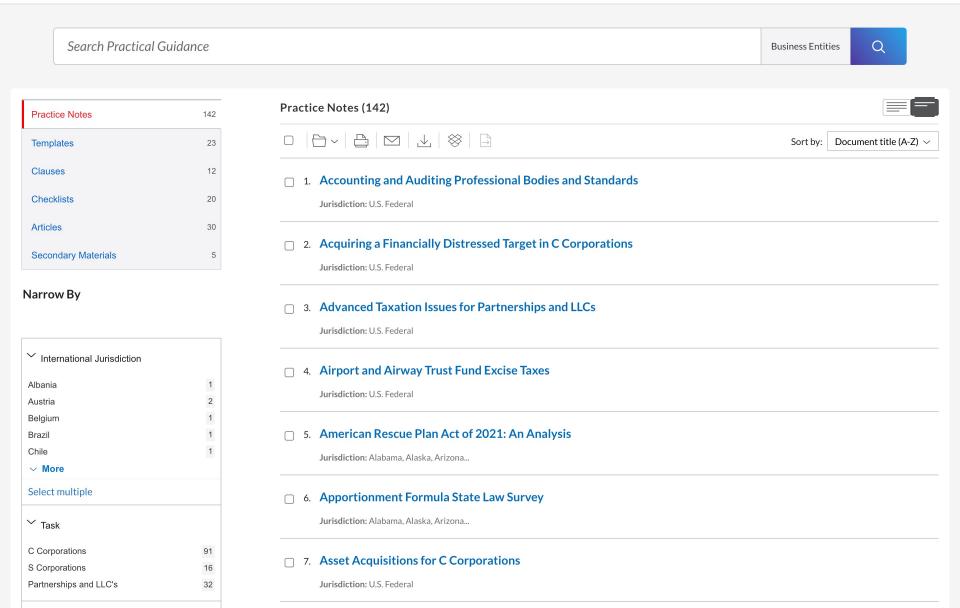
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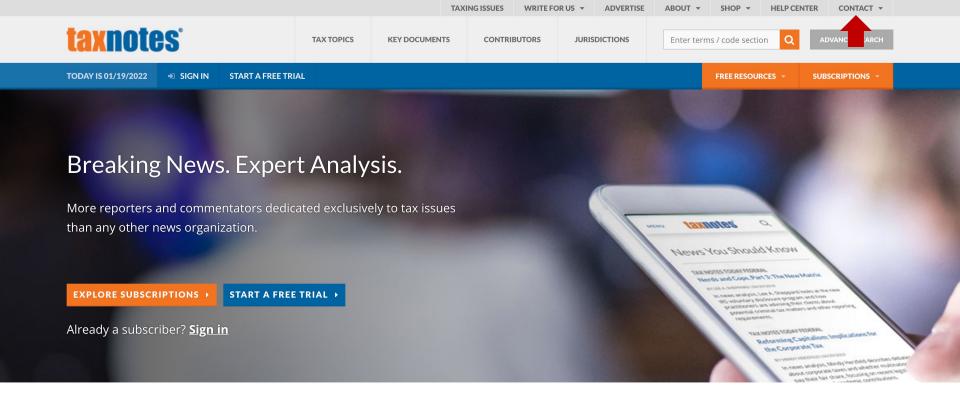
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To access Tax Notes, you must first create an account using your @sandiego.edu e-mail address while connected to the campus network (via the "Sign In" link on https://www.taxnotes.com/). Your account will include access to Federal and International Tax Notes, but not State Tax Notes.



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OPINIONS

Why Does Ireland Need a Participation Exemption?

BY ROBERT GOULDER | 01/13/2022

Robert Goulder writes that Ireland, or any other country thinking about territorial tax reforms, should kick the tires before they commit to fundamental change.

See All Opinions ▶



FEATURED ANALYSIS

A Tale of Two Proposed Tax Cuts: Child Tax Credit and SALT

BY MARIE SAPIRIE | 01/17/2022

Marie Sapirie examines the proposal to repeal or at least raise the state and local tax deduction and



FEATURED NEWS

McDonald's Australia Convicted for Not Providing Records to ATO

BY WILLIAM HOKE | 01/18/2022

McDonald's Australia has been convicted and fined for failing to provide documents to the Australian Taxation Office.

See All Featured News ▶



SPECIAL REPORTS

Does Work From Anywhere Mean Paying State Taxes Everywhere?

BY STEVEN N.J. WLODYCHAK | 01/17/2022

Steven N.J. Wlodychak identifies some state and local tax consequences of the COVID-19 pandemic



TAX NOTES TALK

The Tax Diplomat: Reflections From Former BIAC Tax Chair

 ${\bf DAVID\,D.\,STEWART,STEPHANIE\,SOONG\,JOHNSTON,AND\,WILLIAM\,H.}$

"WILL" MORRIS | JANUARY 13

Will Morris, former chair of the tax committee at Business at OECD, reflects on his nearly decadelong tenure and experiences leading the business community through OECD global corporate tax reform projects.



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Wyden Puts Pharma Giant and Its Tax Advisers on Hot Seat

BY CHANDRA WALLACE | 01/19/2022

A tax strategy involving transfers of patent rights among subsidiaries of a U.S. multinational pharmaceutical company — and opinions from top advisory firms blessing the strategy — are drawing fire from the Senate's top taxwriter.

FEDERAL

Filing Illuminates Prince Estate's Tax Court Settlement

BY KRISTEN A. PARILLO | 01/19/2022

The IRS and representatives of the late pop superstar Prince agreed that his gross estate was worth \$156.4 million, or \$23.7 million less than the agency asserted in its deficiency notice.

INTERNATIONAL

EU Finance Ministers Concerned About Pillar 2 Adoption Timeline

BY SARAH PAEZ | 01/19/2022

EU finance ministers generally support the quick implementation of a global minimum tax rate proposal, but a minority raised concerns about the tight timetable and separation of the two pillars in the OECD tax deal.

TRACKING THE 2021 TAX OVERHAUL PROPOSALS >

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Ineligible Taxpayers May Be Able to Keep Child Tax Credits

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Wealthy Activists Say Wealth Tax Is Needed to Save the World

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Budget 'Gimmick' Dissolves Cost of Bringing Back R&D Expensing

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Class Certified in Foreign Tax Credit Violation Lawsuit

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Aging Alleged Mobster Sent Home for Tax Evasion Sentence

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Computer Sciences' Foreign Currency Loss the Focus of Tax Court Spat

Expert Commentary

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At Risk? Who Cares?

BY JASPER L. CUMMINGS, JR. | 01/03/2022



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Tax Topics

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Estate, gift, and inheritance taxes

Generation-skipping taxation

Gifts

Trusts and estates taxation

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Employment taxes

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Financial instruments

Financial products and banking

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Benefits and pensions

CORPORATE TAXATION

Accumulated earnings

Apportionment

Combined reporting

Consolidated returns

Corporate taxation

Distributions

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Mergers, acquisitions, and reorganizations

Net investment income tax

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Unitary treatment

INSURANCE

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Base erosion and antiabuse tax (BEAT)

Base erosion and profit shifting (BEPS)

Common reporting standard (CRS)

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Controlled foreign corporations (CFCs)

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