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Keeping Current with Federal Tax Research, a Guide to Free Resources

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Taxation is, in fact, the most difficult function of government and that against which their citizens are most apt to be refractory.

—Thomas Jefferson

Way back in 1974, at the urging of Tax Analysts, the nonprofit organization that publishes *Tax Notes*, the federal courts decided that public disclosure of Private Letter Rulings (PLRs) by the Internal Revenue Service (IRS) was required under the Freedom of Information Act (FOIA). *Tax Analysts & Advocates v. Internal Revenue Service*, 505 F.2d 350 (D.C. Cir. 1974). Soon after, Congress required public disclosure of Technical Advice Memoranda (TAMs) as well. In the years to come, the availability of tax information from the courts, Congress and the IRS will grow exponentially. This growth will be due in part to the rise of the internet and the persistence of organizations like Tax Analysts that tirelessly advocate for transparency in the administration of the tax laws of the United States.

Here at the tail end of 2007, tax researchers have a wealth of information at their disposal. So much information that it can be a difficult task to focus research on the reliable interpretation of a particular Internal Revenue Code section, Treasury Regulation, or the tax implications of a transaction. Tax practitioners rely on a number of publishers that compile, digest, and analyze these types of information, but the general public, nonprofits, and grass-roots organizations may not be able to afford subscriptions to such tools. So, with the deadline of October 15th approaching (the filing date for those of us who have taken our filing deferments this year – the people who really need the help), I highly recommend a two-step approach: 1) a consultation with a law librarian who can direct you to tax resources available through reliable publishers and 2) the following selection of the best free internet resources in tax law research to further your research:

FREE CASE LAW For free access to tax caselaw originating in the federal courts (including U.S. Tax Courts), the Legalbitstream (<http://www.legalbitstream.com>) website is the place to go. Legalbitstream is brain child of Jack "Trey" Mayfield, a Houston securities attorney whose long-term goal is to create a free alternative to Lexis and Westlaw. Legalbitstream has been up and running since 2003 and is an incredible resource for all facets of tax law, including case law. The site is free to users (it is supported by ads) and has searchable databases of federal tax caselaw going back to 1990. All documents on the site are scans or electronic copies of documents available to the public. The search engine on Legalbitstream supports Boolean operators, proximity searches, parenthetical searches. On the down side there is no pagination in cases and search results are listed only by number of hits. If you need to retrieve recent U.S. Tax Court caselaw, the U.S. Tax Court publishes regular, memorandum and summary opinions on its website, <http://www.ustaxcourt.gov> (TC and Memorandum Opinions starting 09/25/95; Summary Opinions starting 01/01/01).

FREE INTERNAL REVENUE CODE (IRC) The most current free IRC on the internet is available at TaxAlmanac (<http://www.taxalmanac.org>). TaxAlmanac is designed to be the Wikipedia of tax research and they refer to their website as "the free online tax research resource and community for tax professionals." TaxAlmanac is sponsored by Intuit, the maker of TurboTax and Quicken. TaxAlmanac is full of information - including the Internal Revenue Code, Treasury Regulations, U.S. Tax Court cases, and a variety of articles and bulletin boards. Tax Almanac's IRC is the official U.S. Code version of title 26 from January 22, 2002. The code is kept up to date by Public Law amendments, technical corrections, and additions. The layout is clean and easy to read, even for those sections amended by multiple public laws. The caveat here though is, like Wikipedia, TaxAlmanac is explicit that you use it at your own risk. There are no guarantees that you can rely on any information provided and you should consult an official print source to verify your research here.

FREE TREASURY REGULATIONS GPOAccess, the website of the U.S. Government Printing Office, provides access to the official version of title 26, Internal Revenue, of the Code of Federal Regulations (CFR) <http://www.gpoaccess.gov/cfr/> (current to 4/1/2007) and the up-to-date unofficial E-CFR <http://ecfr.gpoaccess.gov/>. Proposed IRS regulations are available through <http://www.regulations.gov> and you can submit comments on the regs to the IRS through the site. Treasury Decisions (TDs) (1954-current) (temporary and permanent regulations) are searchable through Legalbitstream. The IRS provides official copies of TDs in the *Internal Revenue Bulletin*, which is available online (1996- current) <http://www.irs.gov/businesses/lists/0,,id=98230,00.html>.

FREE IRS GUIDANCE Sign up for the IRS Guidewire email service and you will be notified by email every time the IRS issues a guidance in the form of a revenue ruling, revenue procedure, notice or announcement. <http://www.irs.gov/newsroom/content/0,,id=154810,00.html>. The IRS now makes written determinations (PLRs, TAM s and Chief Counsel Advice (CCAs)) available on their website (1997-current): <http://www.irs.gov/foia/lists/0,,id=97705,00.html>. You can also search IRS guidance documents since 1954 on [Legalbitstream](http://www.irs.gov/legalbitstream).

FREE LEGISLATIVE HISTORY AND ANALYSIS Check the website of the Joint Committee on Taxation <http://www.house.gov/jct/>. The Joint Committee is composed of five members from the Senate Committee on Finance and five members from the House Committee on Ways and Means. The JCT investigates "...the operation and effects of internal revenue taxes and the administration of such taxes [and] report the results of such investigations and make recommendations." The JCT publishes the "Blue Book," the general explanation of taxation enacted in the past year. Blue Books are available on the JCT web site from 1996-current, as well as all JCT analytical publications going back to 1992.

FEDERAL TAX LEGISLATION All federal tax legislation originates in the House Ways and Means Committee. The current chair of Ways and Means is Rep. Charles Rangel (D-NY). Rangel is the first Democrat to have this position since 1995, and you can be sure he will be pushing to make changes to the IRC and tax policy. You can stay informed about what is going on in the committee and with Rep. Rangel by signing up for email updates through Govtrack.us website. Govtrack.us was created by and is maintained by Joshua Tauberer, a University of Pennsylvania graduate student. GovTrack isn't affiliated with the government, but tracks what is going on the current congress by parsing the updates to several websites including Thomas, the House of Representatives, and the Senate. Follow this link to track the issue Taxation or a number of sub-issues <http://www.govtrack.us/congress/subjects.xpd?type=crs&term=Taxation> or to track Charles Rangel in the Congress: <http://www.govtrack.us/congress/person.xpd?id=400333>.

FREE COMMENTARY AND EXPERT ANALYSIS Paul Carron, Professor of Law at the University of Cincinnati College of Law, is a prolific blogger who runs the TaxProf blog <http://taxprof.typepad.com>. Carron posts several entries daily with commentary on recent tax policy as well as on academic and law-school issues. (For example, Carron recently posted a fascinating online discussion among academics on the taxability of New England Patriots Coach Bill Belichick's fine of \$500,000 for cheating.) The TaxProf blog frequently links to current news events, important tax cases, and administrative rulings.

FREE TAX NEWS HEADLINES Tax Analysts stopped publishing TaxWire, a free internet news headline service, in 2003. Another tax publisher, the Bureau of National Affairs (BNA), offers the most complete free service that covers distilled highlights from the highly regarded *Weekly Tax Report* and other publications. <http://www.bnatax.com/tm/index.html>.

FREE TAX INTERNET SEARCH ENGINE Google Tax Search, http://taxlawfirm.googlepages.com/google_tax_search, is a customized Google search built by the Munich-based global tax consultancy World Tax Service to "search websites dealing with Local, State, Federal and International taxation issues from a U.S. perspective." Currently its searches cover 257 such websites.

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