

Taxing Research

Finding the Starting Point for Your Tax Questions

By Jan Bissett and Margi Heinen

While cliché, most of us are familiar with the quote attributed to Benjamin Franklin about the certainty of death and taxes.¹

And for legal researchers, that certainty means being prepared for tax research. We will not allow it to be the death of us!

Questions can range from the straightforward to the convoluted and from the simple to the complex, but inevitably, in one form or another, they will appear. We compiled some favorite sources that have proven useful when faced with tax research; we share them with you here.

Most tax practitioners subscribe to a commercial research service having developed a preference for content, organization, or editorial expertise. Previous Libraries and Legal Research columns have discussed a top-ten list of online tax resources and little-known websites for tax research.² For those who don't devote their practice to tax or deal with those issues only irregularly, the IRS website³ may be a starting point. It provides information, forms, and publications as well as the tax code, regulations, and guidance. Sometimes, the question is as simple as finding an IRS form as of a certain date. The site has an extensive archive of old tax forms and publications. Looking for an 1863 Form 1040? It's there.⁴ You can also search for private letter rulings and tax court rulings along with the tax code and regulations. Curious about tax litigation? The *IRS Data-book*,⁵ published annually, includes a section from the chief counsel's office with a look at litigation and workload in the previous fiscal year.

If this is your first foray into tax research, you might find the guidance confusing. Many commercial purveyors of tax research materials are eager to assist you in the use of



their products. For example, Wolters Kluwer has developed helpful tutorials, including "Why my IRC beats your Rev Proc!,"⁶ which may help you understand the IRS materials you find. Research assistance may also be found in electronic research guides from academic law libraries' websites. You can use your favorite search engine to access these materials; a suggested search term is "tax research guide." While these guides are specific to a certain library's materials, they provide an outline and description of sources that may be useful in identifying the basics for the uninitiated.

Tax research is considered a specialized area, and many full-length books and articles cover the subject. One of the most highly regarded series, BNA's Tax Management Portfolios, provides research guidance with its *Legal Authorities in U.S. Federal Tax Matters—Research and Interpretation*.⁷ Two oft-cited articles also address IRS guidance, its precedential value, and reliability: "IRS Alphabet Soup: Practical and Precedential Value of AODs, IRBs, TAMs and Other Guidance"⁸ and "IRB Guidance: The No Man's Land of Tax Code Interpretation."⁹ Another highly regarded source, *Specialized Legal Research*,¹⁰ offers a chapter on federal income taxation.

Sometimes, you're not looking to perform in-depth research but seeking information about a particular code section. The *IRS Code and Subject Matter Directory*¹¹ may be of assistance. It provides names and phone numbers of attorneys in the chief counsel's office arranged by Internal Revenue Code section. The updated directory is made available to tax professionals by Tax Analysts.

State tax materials also deserve a mention. The Federation of Tax Administrators provides links to every state's income tax forms¹² and revenue or budget department's¹³ financial reports. Michigan's tax

Questions can range from the straightforward to the convoluted and from the simple to the complex, but inevitably, in one form or another, they will appear.

With so much information online, tax research need not be the death of us.

forms are available from the Department of Treasury¹⁴ with individual income and fiduciary tax forms from 2007 to 2015.¹⁵ The Reports and Legal Resources tab¹⁶ provides access to Michigan's guidance documents, including revenue administrative bulletins, internal policy directives, and letter rulings. *Michigan Tax Lawyer*, the publication of the State Bar's Taxation Section, is available to section members via a login to the section library. The archive is publicly available with an embargo on current issues—available one year after publication.¹⁷

The Michigan Tax Tribunal hears appeals for all Michigan taxes.¹⁸ Of interest to researchers are the decisions and docket links at this site. The Tax Docket Lookup allows searching by docket number, petitioner or respondent, and county. The results provide docket listings with access to pleadings documents. Decisions are presented by year and quarter published, and are officially reported in the *Michigan Tax Tribunal Reporter*.¹⁹ Decisions are also available in CCH's *Michigan State Tax Reporter*. If tax policy matters are of interest, the Citizens Research Council of Michigan offers an annual tax outline as well as reports on particular tax issues, analysis of ballot-related and policy issues, and state budget matters. The *Outline of the Michigan Tax System*²⁰ describes the 60 state and local taxes with legal citations as well as a summary of tax legislation and tax collections in Michigan.

With so much information online, tax research need not be the death of us. However, the complexities of the resources may require novices to examine explanatory documents to understand the value of the information. Since so much of tax research is either legislative or regulatory in nature, familiarity with those processes as well as the role of guidance documents should lead you to success. ■

Jan Bissett is the reference and faculty liaison services librarian with Wayne State University's Arthur Neef Law Library and an advisory member of the State Bar Committee on Libraries, Legal Research, and Legal Publications.

Margi Heinen is the manager of research services for Sherman & Howard LLC in Denver, Colorado.

ENDNOTES

1. Fred Shapiro, Freakonomics, *Quotes Uncovered: Death and Taxes* <<http://freakonomics.com/2011/02/17/quotes-uncovered-death-and-taxes>> (posted February 17, 2011). All websites cited in this article were accessed August 16, 2016.
2. Gell, *Warhol Meets Tax: Electronic Tax Law Sites to Beautify Your Life*, 88 Mich B J 50 (December 2009) <<http://www.michbar.org/file/barjournal/article/documents/pdf4article1616.pdf>>; Gell, A "Top Ten" List of Online Tax Resources, 86 Mich B J 66 (August 2007) <<http://www.michbar.org/file/barjournal/article/documents/pdf4article1203.pdf>>.
3. Internal Revenue Service <<https://www.irs.gov>>.
4. IRS Forms and Products; Prior Year, U.S. Individual Tax Return <<https://www.irs.gov/pub/irs-prior/f1040-1864.pdf>>.
5. IRS, *SOI Tax Stats: IRS Data Book* <<https://www.irs.gov/uac/soi-tax-stats-irs-data-book>>.
6. Wolters Kluwer, *Tax Research: Understanding Sources of Tax Law, Why my IRC beats your Rev Proc!* <<https://www.cchgroup.com/roles/accounting-firms/tax/research/understanding-tax-law>>.
7. Lowy, *Legal Authorities in U.S. Federal Tax Matters—Research and Interpretation* (100-3rd T.M.).
8. Green & Laing, *IRS Alphabet Soup: Practical and Precedential Value of AODs, IRBs, TAMs and Other Guidance*, 15 J of Tax Practice & Proc 27 (June–July 2013).
9. Hickman, *IRB Guidance: The No Man's Land of Tax Code Interpretation*, 2009 Mich St L Rev 239 (Spring 2009).
10. Hazelton, ed, *Specialized Legal Research* <<https://lib.law.washington.edu/pubs/splr.html>>.
11. Tax Analysts, 5425. *IRS Code and Subject Matter Directory* <[http://www.taxanalysts.com/www/irsdirpdfs.nsf/Files/Chart+5425.pdf/\\$file/Chart+5425.pdf](http://www.taxanalysts.com/www/irsdirpdfs.nsf/Files/Chart+5425.pdf/$file/Chart+5425.pdf)>.
12. Federation of Tax Administrators, *State Tax Forms & Filing Options* <<http://www.taxadmin.org/state-tax-forms>>.
13. Federation of Tax Administrators, *State Tax Agency Research Links* <<http://www.taxadmin.org/state-research-links>>.
14. Michigan Department of Treasury, *Michigan Taxes* <<http://www.michigan.gov/taxes>>.
15. Michigan Department of Treasury, *Income Tax Forms by Year* <<http://www.michigan.gov/taxes/0,1607,7238-44143--,00.html>>.
16. Michigan Department of Treasury, *Taxes: Reports and Legal Resources* <<http://www.michigan.gov/taxes/0,4676,7238-43551--,00.html>>.
17. SBM Taxation Section, *Michigan Tax Lawyer* <<http://connect.michbar.org/tax/mitaxlawyer>>.
18. Department of Licensing and Regulatory Affairs, Tax Tribunal <<http://www.michigan.gov/taxtrib>>.
19. Michigan Tax Tribunal <<http://www.taxtribunaldecisions.com>>.
20. Citizens Research Council of Michigan, *Outline of the Michigan Tax System* <<http://crcmich.org/tax-outline>>.



Landex Research, Inc.

PROBATE RESEARCH

**Missing and Unknown Heirs Located
With No Expense to the Estate**

Domestic & International Service for:

- Courts
- Trust Officers
- Lawyers
- Executors & Administrators

1345 Wiley Road, Suite 121, Schaumburg, Illinois 60173

Phone: 800-844-6778 FAX: 800-946-6990

www.landexresearch.com