

**A UNIFORM SYSTEM OF FEDERAL TAX CITATIONS,
Second Edition**

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FOREWORD

On March 9, 2013, Mark Solomon passed away at the age of 67. Professor Solomon joined Walsh College as an adjunct instructor of taxation in 1976, and became chair of the Taxation and Business Law Department in 1981. In the ensuing years, he strengthened the Master of Science in Taxation (MST) degree's academic rigor, resulting in national recognition among MST alumni and tax professionals. Professor Solomon also took exceptional pride in each MST alumni member's promotion and professional success.

Professor Solomon inspired, encouraged, and awed students with his consummate mastery of tax law. With high classroom standards and attention to detail, he encouraged and inspired students to think like the tax professionals they would ultimately become. At graduation, students sought Professor Solomon out to shake his hand and thank him for setting the bar so high.

In addition to his legacy as a faculty member, Mark was a true student of taxation himself. Mark was the steward of the Walsh College Tax Library, which boasts one of the largest collections of tax-related materials in the Midwest. Mark was also the driving force behind the Tax Portal that provides access to over 600 tax-related Internet links.

Ever the perfectionist and student of tax research, Prof. Solomon developed the original edition of "A Uniform System of Federal Tax Citations" in 1982 as a guide for Walsh MST students. The Second Edition of A Uniform System of Federal Tax Citations is the product of many discussions Mark Solomon and I had about updating the original system to incorporate the various resources that are now available to students and practitioners. I greatly appreciate the assistance of Diane Barrantes and Prof. Eric Skinner for their advice and assistance in improving this Second Edition. Sadly Mark is unable to see the completed results of the Second Edition.

Daniel S. Hoops, 2013

PREFACE

It is often said that the mark of an educated person is the manner in which that person speaks and writes. Perhaps so and perhaps not. What is clear, however, is that many people judge the education (and sometimes the competence) of another, whether rightly or wrongly, by that other person's command of the written and spoken word. The tax world differs little from the rest of the world in this regard. Regardless of whether the use of a speaking-writing standard is appropriate, to say nothing of whether or not it is "fair", many a judgment is made about the quality of a tax person by the quality of their "tax-speak".

The purpose of this text is to set forth a uniform standard of one aspect of "tax-speak" – tax citation form. What follows is intended as an in-depth (albeit non-exhaustive) review of proper citation form for the most common and most frequently cited tax materials.

It goes without saying that historically tax writers have used a variety of forms of citation (indeed, every tax publisher seems to have their own version), none of which can be explicitly designated as "right" or "wrong". There is, therefore, some modest need among tax practitioners and especially among tax students for a useful guideline to the maze of tax citation systems in current use.

The Uniform System of Federal Tax Citations which follows has been prepared with a view to following, insofar as seems sensible, the system or systems most widely in use by outstanding tax scholars. Since the system, while comprehensive, is not exhaustive, matters not covered in the system should be cited in accordance with the rules set forth in A Uniform System of Citation, Twelfth Edition, Harvard Law Review Association, Cambridge, Massachusetts (1976) (hereinafter, "the Harvard Citation System"). It should be noted that many of the rules contained in this text differ markedly in form from the rules given in the Harvard Citation System. The differences are deliberate and reflect practices common in the tax bar and among other tax practitioners. In a few cases where the logic of the situation dictates, new forms of citation have been introduced.

Also worth mentioning is what is not covered herein. No attention is given to proper form for footnotes (other than the form of citation within a footnote), tables of contents, bibliography format, organization of papers, styling of papers, or the use of captions – all topics of substantial importance in the writing of papers. The student is urged to consult the popular style manual by Kate L. Turabian, A Manual for Writers of Term Papers, Theses, and Dissertations, Fourth Edition, University of Chicago Press, Chicago, Ill. (1973) for further consideration of those important and often neglected matters.

Mark R. Solomon, 1982

A UNIFORM SYSTEM OF FEDERAL TAX CITATION

PRIMARY SOURCES

I. Statutes

A. United States Constitution

References to the United States Constitution are by article, section, and clause number or by amendment.

Ex. 1: U.S.CONST. art.I, sec.8, cl.1.

Ex. 2: U.S.CONST. amend. XVI.

B. Internal Revenue Code of 1986

When used in a textual context for the first time, refer to the cited section followed by “the Internal Revenue Code of 1986, as amended,” then (hereinafter the “Code”).

Ex. 3: Section 453(b) of the Internal Revenue Code of 1986, as amended (hereinafter the “Code”).

Thereafter refer to the cited section, followed by “of the Code.”

Ex. 4: Section 302(b)(3) of the Code.

Generally, the word “section” is not capitalized except at the beginning of a sentence.

Ex. 5: Redemptions are treated in section 302 of the Code.

When a Code section is being discussed at length and the context makes clear which Code section is being discussed, the words “of the Code” may be omitted.

Ex. 6: As previously discussed, section 302(b) has been the source of substantial litigation.

When used in footnotes for the first time, follow the format of Example 1, except use (hereinafter “I.R.C.”).

Ex. 7: Section 453(b) of the Internal Revenue Code of 1986, as amended (hereinafter “I.R.C.”).

Thereafter in footnotes, use “I.R.C.” followed by “§” or “Section” and the section number.

Ex. 8: I.R.C. §302(b).

Ex. 9: I.R.C. section 302(b).

Ex. 10: I.R.C. §§302(b) and 301(a).

Ex. 11: I.R.C. sections 302(b) and 301(a).

Ex. 12: I.R.C. §§302-318.

C. Internal Revenue Code of 1954 or 1939

When used in a textual context, refer to the cited section followed by “the Internal Revenue Code of 1954” (or “1939” as the case may be), then (hereinafter the “1954 Code”).

Ex. 13: Section 115(g) of the Internal Revenue Code of 1939
(hereinafter the “1939 Code”).

or

Section 302(b) of the Internal Revenue Code of 1954 (hereinafter
the “1954 Code”).

When a 1954 or 1939 Code section is being discussed at length and the context makes clear the particular Code section being discussed, further references to the Code section are sufficient. However, great care must be exercised any time sections from the 1986 Code are simultaneously being considered.

Ex. 14: As previously discussed, section 115(g) of the 1939 Code was the source of substantial litigation, ultimately leading to the enactment of section 302 of the Internal Revenue Code of 1954 (hereinafter the “1954 Code”). Section 302 has been expanded since its initial enactment, which has resulted in greater clarity for taxpayers interpreting section 302 of the Internal Revenue Code of 1986, as amended (hereinafter the “Code”).

Do not use “of the Code” in any context where references are being made to the 1954 Code or the 1939 Code and the 1986 Code. If the possibility of confusion exists, use “of the 1954 [or 1939] Code” and “of the 1986 Code” for clarification purposes.

When used in footnotes, all references to the 1954 Code or 1939 Code sections are made in full.

Ex. 15: Section 115(g) of the Internal Revenue Code of 1939.

or

Section 302(b) of the Internal Revenue Code of 1954.

D. Revenue Acts

When used in a textual context, it is sufficient to refer to the popular name of the Revenue Act, followed in parenthesis by any abbreviation of the Act that is to be used frequently.

Ex. 16: The Tax Reform Act of 1986 resulted in several amendments to the Internal Revenue Code.

Ex. 17: The Middle Class Tax Relief and Job Creation Act of 2012 (“MCTRJC”) extended the 2% cut in social security payroll tax for employees originally approved under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (“TRUIRJCA”).

Specific sections of a Revenue Act are indicated by giving the Act and section number, followed by any codification parenthetically.

Ex. 18: Installment Sales Revision Act of 1980, section 2(a) (codified at I.R.C. section 453).

Ex. 19: ERTA, Section 101.

The first time a Revenue Act is referred to in the text, the public law number of the act should be given in a footnote. See, the discussion *infra*.

E. Public Laws

Public laws are cited by giving the popular name, followed by the public law number, and then the year of enactment in parenthesis.

Ex. 20: Foreign Investors Tax Act of 1966, Pub. L. No. 89-809 (1966).

If available, it is preferable (but not required) to give the statute-at-large citation also.

Ex. 21: Foreign Investors Tax Act of 1966, Pub. L. No. 89-809, 80 Stat. 1545 (1966).

Where a particular section of a public law is being cited, the section number is cited following the public law number.

Ex. 22: Foreign Investors Tax Act of 1966, Pub. L. No. 89-809, §102(d)(2)(C), 80 Stat. 1545 (1966).

or

Foreign Investors Tax Act of 1966, Pub. L. No. 89-809, section 102(d)(2)(C), 80 Stat. 1545 (1966).

A new congress is convened every two years, which can result in some difficulty matching a public law with the particular congress or congressional session. The following formula may be used to match the year of congress with the public law. Multiply the congressional number by 2 (because there are two years sessions for every congressional term). Add 2000 to this number, then subtract 211 to get the correct congressional year.

Ex. 23: The 89th congressional session was convened in 1965.
 $89 \times 2 = 178$
 $178 + 2000 = 2178$
 $2178 - 211 = 1965$

Because congressional terms begin in odd years, if the particular session of congress is the 2nd session, the product will need to be increased by 1.

Ex. 24: The 2nd session of the 89th Congress was held in 1966.
 $89 \times 2 = 178$
 $178 + 2000 = 2178$
 $2178 - 211 = 1965$
 $1965 + 1 = 1966.$

F. Tax Treaties

Citing tax treaties entered into by the United States can be a lengthy process. When used textually and after a full citation has been given (including a reference to the Cumulative Bulletin, if possible), further citations may be abbreviated.

Ex. 25: United States-United Kingdom Income Tax Convention, signed on December 31, 1975, as amended by an Exchange of Notes, signed on April 13, 1976, and Protocols, signed on August 26, 1976, March 31, 1977, and March 15, 1979, 1980-1 C.B. 394 (hereinafter the “U.S.-U.K. Tax Treaty”).

When used in a footnote, reference should also be made to the Treaties and Other International Act Series (TIAS) as well as to the Cumulative Bulletin (in the case of recent treaties).

Ex. 26 Convention for the Avoidance of Double Taxation and Prevention of Fiscal Evasion, March 4, 1942, United States-Canada, Art. X1, TIAS 983 (hereinafter the “Old U.S.-Canadian Tax Treaty”).

Ex. 27: Convention for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Estates of Deceased Persons and on Gifts, November 11, 1979, United States-United Kingdom, TIAS 9580, 1980-1 C.B. 369 (hereinafter the “U.S.-U.K. Estate Tax Treaty”).

II. Legislative Materials

Legislative materials are comprised of numerous forms of data that may be used by legal researchers. The most commonly cited legislative history includes congressional bills and committee reports. In addition to identifying the type of material referenced, proper citation requires the researcher include the congressional term, session and year.

A. House Bills

Ex. 28: H.R.136, 79th Cong., 1st Sess. (1945).

Ex. 29: H.R.136, 79th Cong., 1st Sess. §202 (1945).
or
H.R.136, 79th Cong., 1st Sess. Sec.202 (1945).

B. House Reports

Ex. 30: H.R.Rep. No. 1447, 87th Cong., 2d Sess. (1962).

Ex. 31: H.R.Rep. No. 1447, 87th Cong., 2d Sess. 4 (1962).

C. Senate Bills

Ex. 32: S.300, 83rd Cong., 2d Sess. (1954).

Ex. 33: S.300, 83rd Cong., 2d Sess. §202 (1954).
or
S.300, 83rd Cong., 2d Sess. Sec.202 (1954).

D. Senate Reports

Ex. 34: S.Rep. No.18, 92nd Cong., 1st Sess. (1971).

Ex. 35: S.Rep. No.18, 92nd Cong., 1st Sess. 4 (1971).

Ex. 36: The Congressional Budget Process – An Explanation, Senate Print 105-67, Senate Budget Committee, 105th Cong., 2nd Sess. (Dec. 1998).

E. Joint Committee Explanations

Ex. 37: Joint Committee on Taxation, General Explanation of the Tax Reform Act of 1976 (December 29, 1976).

Ex. 38: Joint Committee on Taxation, General Explanation of Tax Reform Act of 1976 at 217 (December 29, 1976).

Ex. 39: Joint Committee on Taxation, 111th Cong., Estimates of Federal Tax Expenditures for Fiscal Years 2010-2014, Table 1, at 52 n. 5 (Joint Comm. Print 2010).

F. Additional Rules for Congressional Reports

Where possible, a parallel citation should be made to the Cumulative Bulletin for those reports reported therein. Where no Cumulative Bulletin parallel citation is possible, it is desirable (but not required) to give a parallel citation to the permanent edition of the *United States Code Congressional and Administrative News*.

Ex. 40: S.Rep. No.94-938, 94th Cong., 2d Sess. (1974), 1976-3 C.B. 49.

Ex. 41: H.R.Rep. No.96-304, 96th Cong., 2d Sess. (1979), 3 US Code Cong. & Ad. News 410 (1980).

G. Hearings

Ex. 42: Hearings on H.R.Rep. No. 96-304, 96th Cong., 1st and 2nd Sess. 55 (1979) (Statement of John H. Smith).

III. Administrative Precedents

A. Treasury Regulations

When used in a textual context for the first time, refer to the cited provision of the regulations as in the following examples:

Ex. 43: Section 1.954-3(b)(4) of the Income Tax Regulations.

Ex. 44: Section 20.2039-4(a) of the Estate Tax Regulations.

Ex. 45: Section 25.2521-1(c)(1) of the Gift Tax Regulations.

Ex. 46: Section 301.6201-1(c) of the Statement of Procedural Rules.

Thereafter refer to the cited section followed by “of the regulations.”

Ex. 47: Redemptions are considered, in part, in section 1.301(1(c) of the regulations.

Thereafter, when a regulation is being discussed at length and the context makes clear which regulation section is being discussed, the regulation section may be cited simply as “Treas. Reg.”

Ex. 48: Treas. Reg. 1.301-1(c).

When used in footnotes, regulations are always cited as “Treas. Reg.”

Ex. 49: Treas. Reg. 1.301-1(c).

Proposed regulations use a citation form similar to that used for current regulations, except that in a textual context the citation is preceded by “Proposed.” However, in any cases where “Treas. Reg.” would be used, “Prop. Treas. Reg.” is substituted.

Ex. 50: Proposed section 1.954-3(b)(4) of the Income Tax Regulations is deceptively complicated.

Ex. 51: Prop. Treas. Reg. 1.301-1(c).

Temporary regulations are treated in essentially the same way as proposed regulations.

Ex. 52: Temporary section 1.367-1(c)(1) of the Income Tax Regulations.

Ex. 53: Temp. Treas. Reg. 1.367-1(c)(1).

Where the regulation indicates it is temporary (the letter “T” is included in the regulation), it is unnecessary to include the term “Temporary” or “Temp.”

Ex. 54: Section 1.301T-1(c) of the Income Tax Regulations.

Ex. 55: Treas. Reg. 1.301T-1(c).

Except in rare cases it is unnecessary to cite Treasury Regulations to the Code of Federal Regulations (C.F.R.).

Treasury Decisions announcing regulations are always cited to the Cumulative Bulletin in which they are reproduced.

Ex. 56: T.D. 7481, 1977-1 C.B. 228.

Where regulations are no longer current, difficulties are abound in proper citation. Such regulations should be cited to a source in which the relevant language can be found, usually a Treasury Decision (T.D.).

Ex. 57: Treas. Reg. 1.901-3, T.D. 7294, 1973-2 C.B. 253, *amended by* T.D. 7481, 1977-1 C.B. 228.

Note, however, that this treatment is unnecessary when discussing or citing the current version of the regulation.

Regulations under the 1939 Code are cited by Code section and regulation section with 1939 indicated parenthetically.

Ex. 58: Treas. Reg. 113, Sec. 20B.3(a) (1939).

B. Revenue Rulings

Revenue Rulings are always cited to the Cumulative Bulletin, if possible.

Ex. 59: Rev. Rul. 98-10, 1998-1 C.B. 643.

When a Revenue Ruling has not yet been published in the Cumulative Bulletin, it is cited to the Internal Revenue Bulletin (“I.R.B.”)

Ex. 60: Rev. Rul. 2002-2, 2002-19 I.R.B. 849.

For Revenue Rulings issued in 1953, a slightly different form of citation is used:

Ex. 61: Rev. Rul. 228, 1953-2 C.B. 26.

From time to time it may be desirable to cite some (or all) of the history of a Revenue Ruling. This will always be the case if the Revenue Ruling has been obsoleted.

Ex. 62: Rev. Rul. 80-36, 1980-1 C.B. 366, *superseding* Rev. Rul. 76-567, 1976-2 C.B. 491, *amplified by* Rev. Rul. 80-98, 1980-1 C.B. 368.

Ex. 63: Rev. Rul. 56-432, 1956-2 C.B. 284, *obsoleted by* Rev. Rul. 80-27, 1980-1 C.B. 85.

C. Revenue Procedures

The form of citation for a Revenue Procedure is identical to that used for a Revenue Ruling except that “Rev. Proc.” is substituted for “Rev. Rul.”

Ex. 64: Rev. Proc. 2005-78, 2005-2 C.B. 1177.

D. Private Letter Rulings and Technical Advice Memoranda

Private Letter Rulings are cited by the use of the abbreviation “PLR” followed by numbers designating the year, week of the year, and ruling number for that week.

Ex. 65: PLR 8208209.

Reissued Private Letter Rulings are cited (as in Ex. 59) but are followed by a capital “R”.

Ex. 66: PLR 7746001R.

Technical Advice Memoranda have identical citation form except that “TAM” is substituted for “PLR”.

Ex. 67: TAM 200050005.

E. General Counsel Memoranda

General Counsel Memoranda is of two kinds. The first are memoranda opinions published in the Cumulative Bulletin prior to 1953. The first kind of General Counsel Memoranda is always cited to the Cumulative Bulletin.

Ex. 68: G.C.M. 27322, 1952-2 C.B. 62.

Ex. 69: G.C.M. 4596, VII-2 C.B. 133 (1928).

Ex. 70: G.C.M. 4565, VII-2 C.B. 169 (1928), *obsoleted* by Rev. Rul. 69-420, 1969-2 C.B. 264.

The second kind of General Counsel Memoranda is unpublished, internal documents prepared in the Office of the Chief Counsel. These documents are not written with an intention to publish, however, taxpayer litigation has resulted in these documents being made available to the public. Such documents are cited by number and date with as much history as is deemed relevant.

Ex. 71: G.C.M. 38814 (Dec. 24, 1981).

Ex. 72: G.C.M. 38823 (Aug. 18, 1981), *revoking* G.C.M. 38131 (Oct. 9, 1979).

Ex. 73: *General Ins. Co.*, G.C.M. 39898, I-250-86 (Oct. 15, 1986)

F. Other Materials Published in the Internal Revenue Cumulative Bulletin

Citations for other materials published in the Cumulative Bulletin are substantially similar to the citations for Revenue Rulings. However, where the year of publication is not obvious from the Cumulative Bulletin number, the year should be given parenthetically. In addition, historical information should be given in accordance with the dictates of judgment.

Ex. 74: I.T. 2241, VII-2 C.B. 65 (1928).

Ex. 75: T.D. Order 170-3, 1957-1 C.B. 718, *amending* T.D. Order 150-41, 1956-1 C.B. 1009.

The list which follows sets for the most common pronouncements (except those already discussed) set forth in the Cumulative Bulletin or the Internal Revenue Bulletin and the appropriate designation for citation purposes:

Series

Announcements

Appeals and Review Memoranda

Abbreviation

ANN.

A.R.M.

Appeals and Review Recommendations	A.R.R.
Attorney General's Opinions	Op.A.G.
Capital Stock Tax Rulings	C.S.T.
Carriers, Tax on Employment by	C.T.
Chief Counsel Announcements	C.C.A.
Commissioner Delegation Order	Deleg.Ord.
Comptroller General's Opinions	C.G.O.
Delegation Orders	D.O.
Employment Tax Ruling	Em.T.
Estate Tax Rulings	E.T.
Excess Profits Tax Council Rulings	E.P.C.
Executive Orders	E.O.
Field Service Advice	F.S.
General Counsel Orders	G.C.O.
Income Tax Information Releases	I.T.Info.Rel.
Income Tax Unit Rulings	I.T.
Internal Revenue Circulars	IR-Circ.
Internal Revenue Mimeographs	IR-Mim.
Internal Revenue News Releases	IR
Law Opinions of the Solicitor	L.O. (or O.)
Mimeographs	Mim.
Miscellaneous Division Rulings	M.S.
Notices	Notice
Office Decisions	O.D.
Pension Trust Service Rulings	P.S.
Processing Tax Ruling	P.T.
Program Manager Technical Assistance Memoranda	P.M.T.A.
Reorganization Orders	R.O.
Sales Tax Division Rulings	S.T.
Service Center Advice	S.C.A.
Silver Tax Ruling	Sil.
Social Security Tax Rulings	S.S.T.
Solicitor's Memoranda	S.M. (or S.)
Solicitor's Opinions	Sol.Op.
Solicitor's Recommendations	S.R.
Tax Board Memoranda	T.B.M.
Tax Board Recommendations	T.B.R.
Treasury Department Circulars	Circ.
Treasury Department Orders	T.D.O.

G. Actions on Decisions

Actions on Decisions (internal memoranda on appeals and acquiescences) are cited as "A.O.D." followed by the Chief Counsel number, date of the A.O.D. in parenthesis, then the case name and citation.

Ex. 76: A.O.D. CC-1982-002 (March 29, 1982), *John A. Kuhnen*,
42 T.C.M. 1438 (1981).

If the A.O.D. is published in the I.R.B. or C.B., reference should be included in the full citation.

Ex. 77: A.O.D. 2011-5, 2011-52 I.R.B. (December 9, 2011),
William Norris, T.C. Memo 2011-161.

H. Treasury Memoranda

Treasury Memoranda are cited as “T.M.” followed by the T.M. number and the date of release.

Ex. 78: T.M. 9999 (Dec. 25, 1989).

I. Internal Revenue Manual

The Internal Revenue Manual is exceedingly complex to use. It consists of a basic text, handbooks, and supplements, each of which is cited differently.

The basic text is indicated by “IRM,” followed by numbers for parts, chapters, sections, subsections, and sub-subsections. Where more than nine divisions are required, a higher number is used parenthetically.

Ex. 79: IRM 4023.4 refers to Part IV, Chapter Zero, Section 2,
Subsection 3, Sub-subsection 4.

Ex. 80: IRM 403(25).1 refers to Part IV, Chapter Zero, Section 3,
Subsection 25, Sub-subsection 1.

Manual Supplements are indicated by “MS” followed by the IRS classification code and designation number.

Ex. 81: MS 40RDD-70 indicates that the Manual Supplement supplements Chapter Zero of Part IV of the Manual, that the supplement was distributed to regional offices, district offices, and service centers, and that it is the 70th supplement in the series.

Manual exhibits follow each section of the Manual and are indicated by “IRM Exhibit,” the section of the Manual, and the Exhibit number. Thus Exhibit 3 of Section Eight of Chapter Zero of Part IV is cited as in Example 70.

Ex. 82: IRM Exhibit 4080-3.

Handbooks are cited by their name and to the section of the Manual to which they relate.

Ex. 83: Handbook for the Conversion of Examination Classes from AGI to TPI, IRM 40(10)0.

Specific portions of a handbook are cited by reference to their own numbering system (which is typically similar to that used elsewhere in the manual).

Ex. 84: Handbook for the Conversion of Examination Classes from AGI to TPI, IRM 40(10)(0), Section 2(10)(1).

J. Forms

Tax forms are cited by giving the form number and the revision date, if any.

Ex. 85: Form 959 (Rev. Jan. 1978).

If the form is for a specific year, the year is given parenthetically, and in such cases there will ordinarily be no revision date.

Ex. 86: Form 1040 (2012).

Schedules are indicated by letter, followed by the form number parenthetically.

Ex. 87: Schedule K (Form 1120-DISC).

K. Publications

Internal Revenue Service Publications are cited by name, publication number, and abbreviated revision number.

Ex. 88: Tax Guide for Commercial Fisherman, Pub. 595 (Rev. Oct. 1979).

L. Miscellaneous IRS Pronouncements

From time to time it may be necessary to cite I.R.S. sources not published in either the Internal Revenue Bulletin or the Cumulative Bulletin. The most common such sources are special rulings (consisting of letters, informal rulings, and telegraphic rulings of the I.R.S.) and Technical Information Releases. In recent years, there have also been Treasury Department News Releases, electronic mail, field service advice and Internet bulletins. The following examples indicate the correct citation form of such materials:

Ex. 89: Special Ruling (April 16, 1953), *revoking* Special Ruling (July 23, 1952).

Ex. 90: TIR 668 (Dec. 18, 1964).

Ex. 91: TIR 668 (Dec. 18, 1964), *announcing* Rev. Rul. 65-10, 1965-1 C.B. 254.

Ex. 92: Treas. Dept. News Rel. M-769 (Dec. 8, 1980).

When the publication is accessible in a hardcopy version, the citation should be to the print version only. If, however, the print source is difficult or not available without great effort (e.g. the agency has designated the electronic version as the official version), a citation to the electronic source may be appropriate. See, VI. Internet Sources, *infra*.

Ex. 93: Taxpayer Guide to Identity Theft,
<http://www.irs.gov/uac/Taxpayer-Guide-to-Identity-Theft> (April 2, 2013).

Many of the IRS Pronouncements can be found in the IRS Electronic Reading Room located at <http://www.irs.gov/uac/Electronic-Reading-Room>. Numerous Internet links are available to a variety of IRS pronouncements, including legal advice issued by Associate Chief Counsel (*see*, Ex. 94) and legal advice issued to field attorneys (*see*, Ex. 95).

Ex. 94: AM 2013-001 (Release Date 03/01/2013) Treatment of Other Real Estate Owned under Section 263

Ex. 95: 20131902F Treasury Regulation 1.246-5(c)(6) Use of related persons or pass-through entities.

Tax researchers should be aware that many of the IRS Pronouncements cannot be relied upon or cited as precedent.

IV. Judicial Precedents

A. Basic Form

The correct form of citation for an adjudicated case is a complex matter often involving the exercise of good judgment. In the simplest and most basic situation the case name is given, followed by identification of where it may be found in an official reporter (including the volume and page number), and a parenthetical indication of the court (if not obvious from the previously-identified reporter) and the year in which the case was decided. In more complex situations (discussed *infra*.) it may be necessary to give a case history or parallel citations or both.

Ex. 96: *Burnett v. Logan*, 283 U.S. 404 (1931).

Ex. 97: *Zonolite Co. v. United States*, 211 F.2d 508 (7th Cir. 1954).

Ex. 98: *Estate of Hurburt*, 25 T.C. 1286 (1956).

Notice that (i) the names of the parties are italicized, (ii) the case name is followed by a comma, (iii) when one of the parties is the Commissioner of Internal Revenue or the United States, no abbreviation is used, (iv) no comma is used after the designation of the

court, (v) in the Tax Court and Board of Tax Appeals cases, only the petitioner is named, (vi) surnames are usually omitted, except in Tax Court and Board of Tax Appeals cases, and (vii) words such as “corporation,” “limited,” “incorporated,” “company,” and “associated” may be abbreviated.

When used in a textual discussion and after a full citation has been given, a case may be referred to in abbreviated form.

Ex. 99: *Estate of Lennard* followed the concurring opinion in *Perry S. Lewis*.

When quotations are extracted from a case, it is usually desirable to indicate the page from which the quotation is taken.

Ex. 100: *Dravo Corp. v. United States*, 348 F.2d 542 at 549 (Ct.Cl. 1965).

Notice that in all cases the volume number precedes the name of the reporter and the page number follows it.

B. Case History

It is often of critical importance in a citation to give the judicial and administrative history of a case. In so doing the following abbreviations are frequently encountered:

Historical Information

acquiesced
acquiesced in result only
affirmed
affirmed on other grounds
affirmed per curiam
affirming
certiorari denied
certiorari filed
certiorari granted
nonacquiesced
rehearing denied
reversed
reversed on other grounds
reversing
reversing an remanding
reviewed by the court

Abbreviation

acq.
acq. in result only
aff'd
aff'd on other grounds
aff'd per curiam
aff'g
cert. denied
cert. filed
cert. granted
nonacq.
rehearing denied
rev'd
rev'd on other grounds
rev'g
rev'g and remanding
reviewed

Usually when a Supreme Court case is cited, the history of the case as to lower courts is omitted. In other kinds of cases, it is customary to cite the opinion of the highest court hearing the case. However, in those cases where a lower court is cited, all subsequent history must be disclosed in the citation. Likewise, subsequent history is given any time

an appeal is made to the Supreme Court or in any case where an appeal to a higher court is pending.

Ex. 101: *Waterman S.S. Corp. v. Commissioner*, 430 F.2d 1185 (5th Cir. 1970), *cert. denied* 401 U.S. 939 (1971).

Ex. 102: *Chapman v. Commissioner*, 618 F.2d 856 (1st Cir. 1980), *cert. filed* (aug. 28, 1980), *rev'g and remanding C.E. Graham Reeves*, 71 T.C. 727 (1979).

Ex. 103: *Stanley A. Hagerman*, 34 B.T.A. 1158 (1936), *reviewed* (4 dis.), *nonacq.* 1937-1 C.B. 37, *aff'd* 102 F.2d 281 (3rd Cir. 1939).

Ex. 104: *Mrs. Frank Andrews*, 26 B.T.A. 642 (1932), *reviewed* (3 dis. on other grounds).

As Examples 103 and 104, *supra.*, and Example 105, *infra.*, indicate, it is also common to indicate the presence of concurring and dissenting opinions parenthetically. If a specific concurring or dissenting opinion is cited, the concurring or dissenting judge or chief judge is indicated parenthetically by a "J." or "C.J."

Ex. 105: *Central Table Manufacturing Co. v. United States*, 417 U.S. 673 (1974) at 682 (White, J., dissenting).

In a few cases the case caption may change during the appeal process. This is indicated by the use of "*sub nom.*" From the Latin phrase *sub nomine*.

Ex. 106: *Brown v. United States*, 999 F.2d 909 (17th Cir. 1999), *aff'd per curiam sub nom Green v. United States*, 888 U.S. 888 (1999).

C. Parallel Citations

Frequently tax practitioners do not have available in their private libraries complete sets of official reporters. Many practitioners find it convenient instead to use tax case reporters published by Commerce Clearing House, Prentice Hall, Research Institute of America and Lexis/Nexis. In addition, all Supreme Court tax cases are also published in the Internal Revenue Cumulative Bulletin. It is not uncommon, therefore, to give one or more parallel citations in addition to the official citation (which must **always** be given).

Ex. 107: *Quick v. United States*, 503 F.2d 100 (10th Cir. 1974), 74-2 USTC par. 9700, *aff'g* 360 F. Supp. 568 (D.C. Colo. 1973), 73-2 USTC par. 9742.

Ex.108: *Central Tablet Manufacturing Co. v. United States*, 417 U.S. 673 (1974), 1974-2 C.B. 109.

Where parallel citations are used, they should be used consistently throughout the writing.

In general, it is recommended that parallel citations not be used unless the writer knows that a particular reader to whom the writing is addressed will have a preference for a particular set of parallel citations. Since all tax cases are easily cross-referenced from source to source, the failure to use parallel citations will usually not cause significant inconvenience and will greatly reduce the burden of drafting, proofreading, and reading for content.

D. Specific Courts

i. United States Supreme Court

Supreme Court cases are cited to the United States Supreme Court Reports that are published by the Government Printing Office. Decisions on petitions for *certiorari* are cited to the same reporter. Ordinarily it is not necessary to give the history of a case decided by the Supreme Court, except in the event where a rehearing has been requested.

Ex. 109: *Central Tablet Manufacturing Co. v. United States*, 417 U.S. 673 (1974).

Ex. 110: *Helvering v. Stuart*, 317 U.S. 154 (1942), *rehearing denied* 317 U.S. 711 (1942).

The Supreme Court is the only court that is always referred to by a capital “C” in legal writing.

Ex. 111: The decision by the Court resolved the conflict between the circuit courts of appeals.

ii. United States Circuit Courts of Appeals

Cases appealed to a Circuit Court of Appeals are cited to their official reporter, “Federal Reporter,” published by West Publishing Company. Federal Reporter is in three series – the first series (F.), the second series (F.2d) and the third series (F.3d). The particular circuit is indicated parenthetically along with the year the case was decided.

Ex. 112: *Hansen v. Commissioner*, 471 F.3d 1921 (9th Cir. 2006).

Ex. 113: *Given v. Commissioner*, 238 F.2d 579 (8th Cir. 1956).

Ex. 114: *Baldwin Locomotive Works v. United States*, 221 F. 59 (3rd Cir. 1915).

iii. Federal District Court

Cases tried in Federal District Court are cited to their official reporter, Federal Supplement, published by West Publishing Company. The reporter segment of the citation is “F.Supp.” The particular district court is indicated parenthetically with the year.

Ex. 115: *Rockswold v. United States*, 471 F.Supp. 1385 (D.Minn. 1979).

A few pre-1932 district court cases have been reported in the “Federal Reporter.”

Ex. 116: *De Ganay v. Lederer*, 239 F. 568 (E.D. Pa. 1917).

Notice that the district is given, but not the division. In states (including the District of Columbia) where there is only one district court, “D.” is followed by the state.

Ex. 117: *Rockswold v. United States*, 471 F.Supp. 1385 (D.Minn. 1979).

Ex. 118: *Smith v. United States*, 999 F.Supp. 999 (D.D.C. 1999).

In many states more than one district court exists and an additional geographic initial is used.

Ex. 119: *De Ganay v. Lederer*, 239 F. 568 (E.D. Pa. 1917).

iv. United States Court of Claims

Cases decided in the United States Court of Claims are reported officially by the Government Printing Office in “United States Court of Claims Reports” (Ct.Cl.)

Nevertheless, despite the existence of an official reporter it is customary to cite Court of Claims cases to the “Federal Reporter Supplement” (cases decided between 1932 and 1959). The court (Ct.Cl.) and date are indicated parenthetically.

Ex. 120: *Oglebag Norton Co. v. United States*, 610 F.2d 715 (Ct.Cl. 1979).

When referring to the opinion of a trial judge in a Court of Claims case, an unofficial citation to CCH’s USTC series or Prentice Hall’s AFTR series must be used and any subsequent history must be given.

Ex. 121: *Forward Communications Corp. v. United States*, 78-2 USTC par. 9542 (Ct.Cl.Tr.Div. 1978), *aff’d in part per curiam* 608 F.2d 485 (Ct.Cl. 1979).

v. **United States Tax Court**

Tax Court reported opinions are either regular opinions or memorandum opinions. Small case decisions are not officially published, but are available for researchers.

Regular opinions are cited to the official reporter, “Tax Court of the United States Reports” (T.C.), published by the Government Printing Office. It is unnecessary to give the name of the court parenthetically. However, reviewed cases should be indicated, as should any acquiescence or nonacquiescence. Since the Commissioner of Internal Revenue is the respondent in every case, it is customary to give only the petitioner’s name.

Ex. 122: *J. Simpson Dean*, 35 T.C. 1083 (1962), *reviewed* (1 dis.), *nonacq.* 1973-2 C.B. 4.

Memorandum decisions are not reported officially and should be cited to the Commerce Clearing House series “Tax Court Decisions” (T.C.M.), Prentice Hall series (P-H Memo TC), or Research Institute of America (RIA T.C. Memo). The latter citations are unusual in that reference is made to a paragraph number and not to the volume number.

Ex. 123: *American-La France-Foamite Corp.*, 18 T.C.M. 447 (1959).

Ex. 124: *American-La France-Foamite Corp.*, par.59,101 P-H Memo TC (1959).

Ex. 125: *American-La France-Foamite Corp.*, RIA T.C. Memo par. 1959-101.

Summary opinions are not officially reported decisions, but are available through the Commerce Clearing House and Research Institute of America.

Ex. 126: *Joel C. Wilson*, T.C. Summary Opinion, 2013-18.

Tax Court Rules are cited as “T.C.R.” in any case where it is necessary to cite a particular section of the court rules.

Ex. 127: T.C.R. 31(b).

vi. **Board of Tax Appeals**

Citation form for regular Board of Tax Appeals cases is substantially similar to the form for Tax Court cases, except that “B.T.A.” is used in the reporter segment as an abbreviation for the official reporter of the Government Printing Office, “United States Board of Tax Appeals Reports.”

Ex. 128: *Mrs. Frank Andrews*, 26 B.T.A. 642 (1932), *reviewed* (3 dis. on other grounds).

Memorandum decisions of the Board of Tax Appeals are reported neither officially, nor by Commerce Clearing House. Prentice Hall, however, does publish the opinions in its P-H Memo BTA series.

Ex. 129: *Philip Hilbert*, par. 41476 P-H Memo BTA (1941).

vii. Recent Cases

Cases which are too recent to be found in a bound official reporter are cited in the same fashion as their normal citation, except that the volume and page numbers are given in blank. When possible, an accessible parallel citation should be given.

Ex. 130: *United States v. Vogel Fertilizer Co.*, ___ U.S. ____ (1982), 82-1 USTC par. 9134, 49 AFTR2d 491, 1982 U.S. LEXIS 64.

The Tax Court reporter is published twice a year, which can result in the researcher finding a recent court opinion prior to the publication of an official citation. In these cases, the Tax Court will issue a temporary citation until such time as the official reporter is published. Once the official citation is known or officially reported, the researcher should only use the official citation. The citations in Examples 129 and 130, *infra.*, illustrate the use of temporary and permanent citations.

Ex. 131: *Cathy Marie Lantz*, 132 T.C. No. 8 (2009).

Ex. 132: *Cathy Marie Lantz*, 132 T.C. 131 (2009).

SECONDARY SOURCES

I. Tax Services

Tax services are rarely cited and even then only under duress. When cited (under duress), the volume number is given, followed by the year, the name of the service, and the appropriate paragraph number.

Ex. 133: 3 *CCH 1982 Stand. Fed. Tax Rep.* para. 2377.2206.

Ex. 134: 2 *P-H 1982 Fed. Tax* para. 7333(5).

Ex. 135: 7 *Mertens, Law of Federal Income Taxation* 38A.08 (1977).

Ex. 136: 5 *RIA, 1982 Fed. Tax Cood.* 2d C-2307.

Ex. 137: 831-3rd *BNA Tax Portfolios* (2013).

Note that where a service has multiple volumes the format is:

volume number
author(s), if identified, (underscored)
title (italicized)
page or paragraph number
edition and date (in parenthesis)

Ex. 138: Meyer, *Income Averaging*, 100-4th Tax Man. Port. 8 (1980).

Ex. 139: Cutler and Martin, *How to Reduce Taxes by Dividing Income Among the Family*, P-H Tax Ideas par. 13001 (1982).

II. Treatises and Textbooks

Books, treatises, and textbooks use the following format:

author(s) by last name
title (italicized)
edition
publisher
publisher's city and state
year (in parenthesis)

Ex. 140: Saltzman, *IRS Practice and Procedure*, Warren, Gorham & Lamont, Boston, Mass. (1981).

Ex. 141: Freeland, Lind, and Stephens, *Fundamentals of Federal Income Taxation—Cases and Materials*, 15th ed., Foundation Press, Mineola, N.Y. (2009).

Where a particular page is to be identified, use “at” followed by the page number.

Ex. 142: Saltzman, *IRS Practice and Procedure* at 235, Warren, Gorham & Lamont, Boston, Mass. (1981) (hereinafter “Saltzman”).

Notice that the “hereinafter” rule may be used to simplify further citation.

III. Law Reviews

The format for citing law review articles is as follows:

author by last name
title (italicized)
volume number
periodical (law review is abbreviated “L. Rev.”)

page number at which article begins
specific page (if other than beginning page)
year

Ex. 143: Cox, *Estate Planning for Farmers After the Reform Act of 1976*, 14 Wake Forest L. Rev. 577 (1978).

Ex. 144: Rose, *The Prohibited Interest of Section 302(c)(2)(A)*, 36 Tax L. Rev. 131 at 135 (1981).

Articles initially designated as “Comments,” “Notes,” or “Recent Developments” are frequently presented in law reviews. Although the traditional practice has been to omit the author’s name in cases where the author is a student, the better practice is to give credit in any case where the author can be identified. Similarly, although past practice has been to omit lengthy titles, it is better to give the full title or caption of the article.

Ex. 145: New York State Bar Assoc., Tax Section, *Comment, Report on Reverse Triangular Mergers and Basis—Nonrecognition Rules in Triangular Reorganizations*, 36 Tax L. Rev. 395 (1982).

IV. Other Journals and Periodicals

The rules for citing other journals and periodicals are substantially similar to those for citing law review articles.

Ex. 146: Rose and Parker, *The Foreign Investment in Real Property Tax Act of 1980*, 34 Tax Lawyer 545 (1980).

The following are the approved abbreviations for the most common tax journals and periodicals:

<u>Journal</u>	<u>Abbreviation</u>
CPA Journal	CPAJ
Chartered Life Underwriters Journal	CLUJ
Employee Benefit Plan Review	Emp. Ben. Pl. Rev.
Estate Planner’s Quarterly	Est. Plan. Q.
Estate Planning	Est. Plan.
Estates, Gifts and Trusts Journal	E.G.T.J.
Executive Compensation and Employee Benefits Report	Exec. Comp. and Em. Ben. Rept.
International Tax Journal	Int. Tax J.
Journal of Corporate Taxation	J. Corp. Tax.
Journal of Pension Planning and Compliance	J. Pen. Plan. and Comp.
Journal of Real Estate Taxation	J. of Real. Est. Tax.
Journal of Taxation	J. of Tax.
Kiplinger Tax Letter	Kiplinger Tax Let.
Mergers and Acquisitions (The Journal of	Merg. and Acq.

Corporate Venture)	
National Tax Journal	Nat. Tax J.
Oil and Gas Tax Quarterly	Oil and Gas Tax Q.
Oil and Gas Taxes Reports	Oil and Gas Tax. Rep.
Pension World	Pens. World
Personal Finance Law Quarterly	Pers. Fin. Law Q.
Real Property, Probate and Trust Journal	Real Prop., Prob. and Trust J.
Review of Taxation of Individuals	Rev. of Tax. of Individ.
Tax Advisor	Tax Adv.
Tax Alert	Tax Alert
Tax Barometer	Tax Barom.
Tax Executive	Tax Exec.
Tax Law Review	Tax L. Rev.
Tax Lawyer	Tax Lawyer
Tax Policy	Tax Pol.
Taxation for Accountants	Tax. for Acc.
Taxation for Lawyers	Tax for Lawyers
Taxes Interpreted	Tax. Interp.
Taxes—The Tax Magazine	Taxes
Tax Management Memorandum	T.M.M.
Tax Notes	Tax Notes
Tax Shelter Insider	Tax Shelt. Ins.
Tax Sheltered Investments Report	Tax Shelt. Inv. Rept.
Trusts and Estates	Trusts and Est.
Virginia Tax Law Review	Va. Tax L. Rev.
Washington Tax Review	Wash. Tax Rev.

V. **Proceedings Reports**

Reports of the proceedings of a tax seminar are treated for citation purposes essentially the same as law review articles. Most such proceedings consist of a series of papers or lectures reproduced (after editing) in one or more published volumes. Thus, a citation form similar to that used for law review articles is appropriate. Where there is more than one volume and the pages are numbered consecutively, it is unnecessary to give the volume number.

Ex. 147: Losey, *Special Problems of Nonresident Aliens*, 36 N.Y.U. Inst. 1039 (1978).

The following are approved abbreviations for the most common reports of tax proceedings.

<u>Proceeding</u>	<u>Abbreviation</u>
Chicago University School of Law Federal Tax Conference	Chicago Tax Conf.
Institute on Estate Planning, University of Miami Law Center	Miami Inst. on Est. Plan.

National Association of Tax Administrators Tax Conference	Nat. Assoc. of Tax Admin. Tax Conf.
National Tax Association Tax Conference	Nat. Tax Assoc. Tax Conf.
New York University Institute on Federal Taxation	N.Y.U. Tax Inst.
Notre Dame Tax Conference	Notre Dame Tax Conf.
Rocky Mountain Mineral Law Institute	Rocky Mt. Min. Law. Inst.
Southern California University Tax Institute	So. Cal. Tax Inst.
Southwestern Legal Foundation Oil and Gas Law and Taxation Institute	S.W. Oil and Gas Inst.
Southwestern Legal Foundation Private Investments Abroad Institute	S.W. Priv. Inv. Abroad Inst.
Tulane Tax Institute	Tul. Tax Inst.

VI. Internet Sources

Internet sources are only cited directly when there are no other traditional printed sources, such as material available only through a website or blog. The citation should be made to the title, page and date of the publication as they appear on the website, followed by the Internet uniform resource locator (URL).

Ex. 148: Jack Townsend, *Sentencing Guideline Amendment on Unclaimed Credits, Deductions and Exemptions*, Federal Tax Crimes (April 13, 2013),
<http://federaltaxcrimes.blogspot.com/2013/04/the-united-states-sentencing-commission.html>

If the author or owner of the material is apparent from the website or URL, it may be omitted from the citation.

Ex. 149: Model Statute on Compilation of State Tax Return Data (September 7, 2006),
http://www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Uniformity/Uniformity_Projects/A_-_Z/Final%20-%20Compilation%20of%20State%20Tax%20Return%20Data%20Statute.pdf

When the material exists in a printed format, but is difficult to find or obscure, a parallel citation to the Internet source is appropriate.

Ex. 150: Erel, Yang and Weisbach, *Do Acquisitions Relieve Target Firms' Financial Constraints?*, National Bureau of Economic Research Working Paper No. 18840 (February 2013),
<http://www.nber.org/papers/w18840>

Compare Example 88, *supra*. to Example 151 *infra*.

Ex. 151: Capital Construction Fund for Commercial Fishermen,
Pub. 595 (2/2006)
<http://www.irs.gov/publications/p595/index.html>

If a slip opinion is available from an official Internet site from a court, the citation should be as follows:

Ex. 152: *National Federation of Independent Business v. HHS*,
____ U.S. ____ (2012),
<http://www.supremecourt.gov/opinions/11pdf/11-393c3a2.pdf>

CITATION USAGE

I. Official Citations of the Tax Court and Internal Revenue Service

The United States Tax Court and the Internal Revenue Service follow the official citation format of *The Bluebook: A Uniform System of Citation* (Columbia Law Review Ass'n, *et al*, 19th edition, 2010) as the official source for citation. *See*, CCDM 33.1.2.2.3.3(3) and CCDM 35.7.2.1.3.

The Tax Court announced an amendment to its citation format for filed documents under T.C. Rule 23(f). The amended rule provides that case citations prepared by computer, printers and typewriters must be underscored (*see*, Ex. 153), but documents “printed” should be italicized (*see*, Ex. 154).

Ex. 153: Neely v. Commissioner, 116 T.C. 79 (2001).

Ex. 154: *Neely v. Commissioner*. 116 T.C. 79 (2001).

The IRS Chief Counsel’s Office does provide for several deviations in citation usage from The Bluebook. *See*, Notice CC-2012-015 Citation Form in Counsel Documents (August 1, 2012).

II. Order of Citation

In deciding which of multiple citations to give first, the rule is to cite first the most important authority. A reasonable order of priority is as follows:

- a. Statutes
- b. Cases
 - i. Supreme Court cases (most recent case first)
 - ii. Court of Appeals cases (most recent case first)
 - iii. Tax Court cases (most recent case first)
 - iv. Court of Claims cases (most recent case first)
 - v. District Court cases (most recent case first)
- c. Administrative Precedents
 - i. Regulations

- ii. Revenue Rulings and Procedures
- iii. Other official pronouncements
- iv. Private rulings, technical advice memoranda, etc.
- d. Secondary Sources
 - i. Treatises
 - ii. Law review articles
 - iii. Other articles
 - iv. Other secondary sources

III. Use of Signals

Signals are used to identify various facets of authority and are always italicized. An excellent explanation of the uses of signals is set forth in sections 2.3 through 2.5 of the Harvard Citations System. Among the more common signals in usage are:

- a. *Accord*
- b. *Alternative Holding*
- c. *But cf.*
- d. *But see*
- e. *Contra*
- f. *Cf.*
- g. *Compare. . . with. . .*
- h. *E.g.*
- i. *See also*
- j. *See generally*
- k. *Semble*

IV. Short Forms for Citation Repeats

From time to time it is convenient to have a shorthand method of citation. This is especially so where repeated lengthy citations can be avoided. Use of “hereinafter,” “*id.*,” or “*supra.*” is indicated whenever a citation is to be repeated and the use of a device would avoid such a repeat.

- a. “*Id.*” is used to avoid repeating the immediately preceding authority. If there is a variation on the preceding authority, the variation should also be indicated.

Ex. 155: ¹⁶⁵*Smith v. United States*, 456 F.Supp. 285 (E.D. Mich. 2018)
¹⁶⁶*Id.* at 301.

- b. “*Supra.*” is used in cases where an authority has been cited in full previously, but where it is inappropriate to use “*id.*” because of the presence of intervening cited authorities. The classical rule that “*supra.*” is not used to cite cases has been largely abandoned, although it continues to be rare to use “*supra.*” to refer to statutes.

Ex. 156: ⁸*Bitker and Eustice, supra.*, note 3 at 519.

Ex. 157: ¹⁵*Smith v. United States, supra.* note 1 at 229.

c. “Hereinafter” is used for an authority that is cited many times, especially in cases where the authority is central to the discussion. Typically, the initial citation is followed by the abbreviated form in parenthesis. Avoid the use of “hereinafter” when the use of “*supra.*” would suffice.

Ex. 158: Bittker and Eustice, *Federal Income Taxation of Corporations and Shareholders*, (1979) 4th ed., Warren, Gorham & Lamont, Boston, Mass. (hereinafter “*Bittker*”).

d. “*Infra.*” is rarely used in a citation, since all citations are given in full when they first appear.

e. Other traditional short forms, such as “*ibid.*,” “*op. cit.*” and “*loc. cit.*” have been largely abandoned by the tax profession, although there remains those who savor the nice distinctions historically afforded by the use of those devices.

CONCLUSION

The art of proper citation offers a formidable array of difficulties even within the boundaries of a uniform system, since no such system could ever hope in the fast-changing legal world of today, to be exhaustive in its coverage. Accordingly, it is necessary that the tax scholar from time to time exercise sound judgment in matters of citation form. In view of the profound difficulties inherent in exercising sound judgment in the giving of tax advice on a client matter, the exercise of citation judgment should in theory offer relatively little difficulty, perhaps no more, by comparison, than would be experienced by Atlas given a fulcrum and an infinitely long lever.

Of course, the sound exercise of judgment is more easily stated than achieved, especially by those of us who have left our infinitely long levers as a book-leaf between the eighth and ninth chapters of *Bittker and Eustice*. Therefore, it would seem necessary to espouse a rule of reason for situations and circumstances not specifically covered by the rules articulated above. The governing rule of reason is simple and two-pronged—endeavor to supply the reader with the information the reader is likely to need, even at the expense of the needs of the writer; and when in doubt, give more detail, rather than less. Such a rule of reason can hardly lead to disaster and will surely from time to time provide a much-needed life raft to a drowning tax researcher.