APPENDIX 7
FEDERAL TAXATION MATERIALS

This appendix is limited to statutory, judicial, and administrative sources. Cite tax treaties and secondary sources relating to taxation—such as treatises, books, legal periodicals, and looseleaf services—using the general rules for those sources in the *Manual*.

This appendix is divided into the following sections:

A. Statutory Compilations
B. Courts and Reporters
  1. Trial Courts Where Federal Tax Cases Are Heard
  2. Appellate Courts for Federal Tax Cases
  3. Unreported Opinions
C. Administrative Materials
  1. Administrative Announcements
  2. I.R.S. Compilations
  3. Officially Published I.R.S. Pronouncements
  4. Publicly Released I.R.S. Pronouncements
  5. Taxpayer Forms and Publications

A. Statutory Compilations

Although the Internal Revenue Code is located in Title 26 of the United States Code, tax courts and practitioners typically cite the separate Internal Revenue Code (I.R.C.).

When citing material within the Internal Revenue Code, include the abbreviation "I.R.C.," a section symbol followed by one space, and the section number; and enclose the date in parentheses. See **Sidebar A7-1** for additional information on the date. Practitioners sometimes do not include the year if citing the current version of the I.R.C.; however, a date is encouraged.

If citing an unofficial version of I.R.C., such as the I.R.C. that appears within the United States Code Annotated or the United States Code Service, include the publisher's name before the date.

If citing a portion of the I.R.C. that no longer is in effect, follow **Rule 14.3,** except enclose in a separate parenthetical the year of the version of the I.R.C. under which the section was promulgated. For additional information on citing federal statutes, consult **Rule 14.**

Examples

Official version: I.R.C. § 165(g) (2006).
Unofficial version: I.R.C. § 212 (West 2008).
Repealed section: I.R.C. § 275(c) (1939) (repealed 1954).

SIDEBAR A7.1

VERSIONS OF THE INTERNAL REVENUE CODE

The current Internal Revenue Code (I.R.C.) was enacted in 1986 and applies to transactions occurring after October 22, 1986. Other versions since 1900 were the I.R.C. of 1939 (which applies to most transactions that occurred between January 1, 1939, until August 16, 1954), and the I.R.C. of 1954 (which applied to income tax transactions that occurred on or after January 1, 1954, to estate tax matters that occurred after August 16, 1954, and to gift tax transactions that occurred on or after January 1, 1955; it applied until the 1986 I.R.C. was enacted).

B. Tax Courts and Reporters

1. Trial Courts Where Federal Tax Cases Are Heard

United States District Courts

The official reporters are the Federal Reporter (F., F.2d) through 1931 and the Federal Supplement (F. Supp., F. Supp. 2d) after 1931. Cite the official reporter when available. See **Rule 12.6(a)** for proper citation format.

Unofficial reports are American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases (U.S.T.C.). Cite A.F.T.R. cases by initial and pinpoint page numbers (**Rule 5**); cite U.S.T.C. cases by paragraph number and pinpoint page number. Consult **Rule 12.20** for short citation formats.

Examples of unofficial reporter citations

Estate of Smith v. U.S., 93 A.F.T.R.2d 2004-556 (S.D. Tex. 2004), *aff'd*, 94 A.F.T.R.2d 2004-5501 (5th Cir. 2004).

U.S. v. Pansier, 2009-2 U.S.T.C. ¶ 50,584 (7th Cir. 2009).

Bell A. Corp. v. U.S., 99-1 U.S.T.C. ¶ 50,119, 87,041 (E.D. Pa. 1998), *aff'd*, 224 F.3d 200 (3d Cir. 2000).

United States Tax Court (1942 to present)

The official reporter, United States Tax Court Reports (T.C.), publishes regular decisions that generally concern novel and important tax issues. From 1942–1969, the court was called the Tax Court of the United States and the reporter was titled Tax Court of the United States Reports (T.C.). Cite the official reporter when possible.

Follow the guidelines in **Rule 12.1** regarding case citations: provide the italicized case name, the volume number, the reporter abbreviation, the initial page, the pinpoint page, and the year enclosed in parentheses. If the pinpoint page is not yet available, include number information as illustrated in the 2009 example. Consult **Rule 12.20** for short citation formats.

Examples

Robinette v. Commr., 123 T.C. 85 (2004).
Highwoods Partners v. Commr., 133 T.C. No. 1 (2009).

Tax Court **regular decisions** also are available in the following unofficial reporters. Use the examples below to develop citations. Regarding the date, material in looseleaf reporters typically requires an exact date; material in bound volumes requires only a year. Consult **Rule 28** for additional information on citing looseleaf reporters.

Tax Court Reporter (Tax Ct. Rep. (CCH))

Examples

Citation to looseleaf material: *Landry v. Commr.*, [Current Regular Decisions] Tax Ct. Rep. (CCH) Dec. 54,224 (Jan. 30, 2001).

Citation to transfer binder: *Suzy's Zoo v. Commr.*, [2000 Transfer Binder] Tax Ct. Rep. (CCH) Dec. 53,701, 3911 (Jan. 6, 2000).

Tax Court Reported Decisions (Tax Ct. Dec. (RIA)), after April 15, 1991. The RIA volume and paragraph numbers correspond to the volume in which the case appears or will appear in the United States Tax Court Reports.

Examples

Citation to looseleaf material: *Katz v. Commr.*, 116 Tax. Ct. Rep. Dec. (RIA) ¶ 116.2, 116-5 (Jan. 2, 1997).

Citation to bound material: *Suzy's Zoo v. Commr.*, 114 Tax Ct. Rep. Dec. (RIA) ¶ 114.1 (Jan. 6, 2000).

Tax Court Reported Decisions (Tax Ct. Dec. (PH)), before April 15, 1991. ***Note:*** The 1990–1991 volume was published by Maxwell Macmillan (MM); use the same citation format, but use (MM) in place of (PH).

Example

Commr. v. Todd, 89 Tax Ct. Dec. (PH) ¶ 89.63 (Oct. 26, 1987).

Tax Court Memorandum Decisions (T.C.M.) are Tax Court opinions that typically concern fact-based cases with well-settled legal issues. Unofficial versions are published by CCH, PH (before April 15, 1991), and RIA (after April 15, 1991). ***Note:*** The 1990–1991 volume was published by Maxwell Macmillan (MM); use the same citation format, but use (MM) in place of (PH).

Examples

CCH looseleaf version:	*Merrill v. Commr.*, [Current Memo Decisions] Tax Ct. Rep. (CCH) Dec. 57,885(M) at 2009-166 (July 13, 2009).
CCH bound version:	*Seagate Tech., Inc. v. Commr.*, 80 T.C.M. (CCH) 912, 913–914 (2000).
RIA looseleaf version:	*Merrill v. Commr.*, 209 T.C.M. (RIA) ¶ 2009-166 at 2009-1295 (July 13, 2009).
RIA bound version:	*Sidell v. Commr.*, 99 T.C.M. (RIA) ¶ 99,301, 99-1929.
PH looseleaf version:	*Noonan v. Commr.*, T.C.M. (PH) ¶ 86,449 (Sept. 17, 1996).
PH bound version:	*Young v. Commr.*, 48 T.C.M. (PH) ¶ 79,242, 79,923 to 79,925 (1979).

Tax Court Summary Opinions (T.C. Summ. Op.) are from the small case division; the taxpayer can elect this division for controversies of $50,000 or less. These decisions cannot be used as precedent or appealed. Provide a parallel citation to an electronic database, Web site, or looseleaf service. Beginning in September 1995, these decisions are available on the Tax Court Web site, http://www.ustaxourt.gov.

Example

Sjoberg v. Commr., T.C. Summ. Op. 2008-162, 2008 Tax Ct. Summary LEXIS 160 (Dec. 23, 2008).

Board of Tax Appeals (1924–1942)

The Board of Tax Appeals was the original Tax Court and is the predecessor to the United States Tax Court. The official reporter is United States Board of Tax Appeals Reports (B.T.A.). Consult **Rule 12.20** for short citation formats.

Examples

Am. Cigar Co. v. Commr., 21 B.T.A. 464 (1930).

Standard Oil Co. v. Commr., 43 B.T.A. 973, 998 (1941), *aff'd*, 129 F.2d 363 (7th Cir. 1942).

The unofficial Board of Tax Appeals Memorandum Decisions (B.T.A. Memo. Dec.) was published by Prentice-Hall (PH) from 1928–1942. Commerce Clearing House also published an unofficial reporter titled Board of Tax Appeals Service (B.T.A. Serv. (CCH)).

Example

Kilpatrick's Est. v. Commr., 11 B.T.A. Memo. Dec. (PH) ¶ 42,335 (1942).

United States Court of Federal Claims (Oct. 29, 1992 to present)

The official reporter is the Federal Claims Reporter (Fed. Cl.). Unofficial reporters for the court are American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases

SIDEBAR A7.2

CASE NAMES IN OLDER TAX AUTHORITIES

Some older tax authorities use the administrative style of the case—the plaintiff's full name in place of the adversarial case name. In these situations, it is preferable to convert the case name to an adversarial style, such as the hypothetical *Plaintiff v. Commr.*

(U.S.T.C.), examples of which appear above under United States District Courts. Cite the official reporter when possible. Consult **Rule 12.20** for short citation formats.

Examples

Official version: *Pereira v. U.S.*, 84 Fed. Cl. 597, 600 (2008).

Unofficial version: *BP Exploration & Oil, Inc. v. U.S.*, 2000-1 U.S.T.C. ¶ 50,460, 84,493 (Fed. Cl. 2000).

United States Claims Court (1982–Oct. 28, 1992)

The United States Claims Court is the predecessor to the United States Court of Federal Claims. The official reporter is the United States Claims Court Reporter (Cl. Ct.). Unofficial reporters for the court are American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases (U.S.T.C.), examples of which appear above under United States District Courts. Cite the official reporter when possible. Consult **Rule 12.20** for short citation formats.

Examples

Official version: *Shook v. U.S.*, 26 Cl. Ct. 1477 (1992).

Unofficial version: *Kircher v. U.S.*, 61 A.F.T.R.2d 88-1182, 88-1183 (Cl. Ct. 1988).

Court of Claims (1855–1982)

This court of original jurisdiction preceded the United States Claims Court. The official reporter for the Court of Claims is Court of Claims Reports (Ct. Cl.). These cases also can be found in the appropriate Federal Reporter (F., F.2d) or Federal Supplement (F. Supp.). The unofficial reporter is the United States Tax Cases (U.S.T.C.), an example of which is reprinted under United States District Courts above. Cite the official reporter when possible. Consult **Rule 12.20** for short citation formats.

Example (official version)

Henry v. U.S., 139 Ct. Cl. 362 (1957).

2. Appellate Courts for Federal Tax Cases

Decisions of United States District Courts and the United States Tax Court are appealed to the appropriate U.S. Court of Appeal—which cases are reported in the Federal Reporter (F., F.2d, F.3d)—and ultimately to the United States Supreme Court (U.S.). See **Rule 12.1** for information about how to cite these cases. In addition, both circuit courts of appeal and U.S. Supreme Court cases are unofficially reported by American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases (U.S.T.C.). United States Supreme Court cases are also published by the I.R.S. in its semiannual Cumulative Bulletin (C.B.) and its weekly Internal Revenue Bulletin (I.R.B.), which are described below in **Part C, Administrative Materials.** Cite the official reporter when possible. Consult **Rule 12.20** for short citation formats.

Examples of unofficial reporter citations

Grogan v. Garner, 70 A.F.T.R.2d 92-5639, 92-5640 (U.S. 1991).

Crisp v. U.S., 2002-2 U.S.T.C. ¶ 50,765, 85,791 (9th Cir. 2000).

Venture Funding, Ltd. v. Commr., 99-2 U.S.T.C. ¶ 50,972 (6th Cir. 1999).

3. Unreported Opinions

Slip opinions: To cite unreported opinions available only in a separately paginated slip opinion, refer to **Rules 12.18** and **12.20(e).**

Electronic Databases: Use **Rule 38** to cite a case that is unreported but available on an electronic database like LexisNexis or Westlaw**.**

C. Administrative Materials

1. Administrative Announcements

Treasury Regulations (Treas. Reg.): Include the source abbreviation, section symbol followed by one space, and a section number; enclose the year of promulgation in parentheses.

The numbering scheme for final Treasury Regulations has three parts: the first number, which precedes the decimal point, represents the type of tax—for example: "1" for income tax regulations (see **Sidebar A7.3** for additional information)—the second number, which follows the decimal point, corresponds to the Internal Revenue Code section; and the third number, which follows a hyphen, corresponds to the order of codification. Treasury Regulations also may be cited to title 26 of the Code of Federal Regulations, which is discussed in **Rule 19.1.**

Examples

Treas. Reg. § 1.409A-1(b)(4) (2007).

26 C.F.R. § 1.701-1 (2009).

Proposed Treasury Regulations (Prop. Treas. Reg.): Add "Prop." to the designation for Treasury Regulations; whenever possible, provide a parallel citation to the Federal Register, which is discussed in **Rule 19.3.** Use an exact date for proposed regulations.

Example

Prop. Treas. Reg. § 301.7701-2(a), 4 Fed. Reg. 75709 (Apr. 4, 2008).

Temporary Treasury Regulations (Treas. Reg.): Cite like a final Treasury Regulation, but include a "T" after the section number (but before any subsection); whenever possible, provide a parallel citation to the Federal Register, which is discussed in **Rule 19.3.**

Example

Treas. Reg. § 1.409(p)-1T (issued July 18, 2003).

2. I.R.S. Compilations

Cumulative Bulletin (C.B): The Cumulative Bulletin is published semiannually and serves as a compilation of Internal Revenue Bulletins, which are described below. The Cumulative Bulletin also contains notices of disbarment of individuals practicing before the I.R.S., as

SIDEBAR A7.3

CATEGORIES OF TAX REGULATIONS

Below are the following categories of Treasury Regulations under the I.R.C. of 1986:

Income tax regulations	1.xxx
Practice before the I.R.S.	10.xxx
Disbarments and suspensions	19.xxx
Estate tax regulations	20.xxx
Gift tax regulations	25.xxx
Generation-skipping transfer tax	26.xxx
Employment tax regulations	31.xxx through 35.xxx
Contract Coverage of Employees of Foreign Subsidiaries	36.xxx
Manufacturers and Retailers Excise Tax	48.xxx
Excise taxes (miscellaneous)	51.xxx through 56.xxx
Alcohol, tobacco, and other excise taxes	156.xxx
Procedure and Administration	301.xxx
Disposition of Seized Personal Property	403.xxx
I.R.S. procedural rules	601.xxx

well as listings of I.R.S. acquiescence or nonacquiescence to court decisions. Additional volumes are published in years when major tax legislation is passed. When choosing between I.R.B. and C.B., cite C.B. when possible.

From 1919–1921, citations to C.B. are to the volume number and also include the source abbreviation, an initial page number, a pinpoint page number when appropriate, and the year enclosed in parentheses.

Example

1 C.B. 25 (1919).

From 1921–1936, citations to C.B. are to the volume and part. Also include the source abbreviation, initial page number, pinpoint page number when appropriate, and the year enclosed in parentheses.

Example

6-1 C.B. 13 (1927).

Since 1937, Cumulative Bulletins have been numbered by year and volume, separated by a hyphen. Internal Revenue Bulletins 1 through 26 are republished in the first Cumulative Bulletin (Vol. 1) each year, and Internal Revenue Bulletins 26 through 52 are republished in the second Cumulative Bulletin (Vol. 2) each year. Also include the source abbreviation, initial page number, and pinpoint page number when appropriate.

Example

2007-1 C.B. 1041.

Internal Revenue Bulletin (I.R.B.): The Internal Revenue Bulletin is published weekly by the I.R.S. and contains I.R.S. pronouncements such as Revenue Rulings, Revenue Procedures, Treasury Decisions, Notices, and Announcements. It is the advance sheet for the Cumulative Bulletin. It is numbered sequentially by year and week of issue, separated by a hyphen. Also include the source abbreviation, initial page number, and pinpoint page number when appropriate.

Example

2009-36 I.R.B. 307.

Sources Not Yet Published in C.B. or I.R.B.: If a source will be published in C.B. or I.R.B., but has not yet been so published, it is appropriate to cite to an electronic database, a Web site, or another commonly available source, such as a major tax looseleaf service.

Example

209-37 I.R.B. ____, 2009 IRB LEXIS 172.

3. Officially Published I.R.S. Pronouncements (in alphabetical order)

Announcements (I.R.S. Ann.): Cite by year and sequential and number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). It is appropriate to include a title before the citation.

Examples

I.R.S. Ann. 2004-54, 2004-1 C.B. 1061.

I.R.S. Ann. 2009-53, 2009-25 I.R.B. 1107.

Mutual Agreement on U.K. Pension Arrangements, I.R.S. Ann. 2005-30, 2005-18 I.R.B. 988.

Acquiescence: The I.R.S. reviews tax decisions made by the courts and issues its own opinion in the Cumulative Bulletin (C.B.) and Internal Revenue Bulletin (I.R.B.) about whether it agrees with the decision. The opinion is published as either an acquiescence (*acq.*,), which means that the I.R.S. will not contest the point in later cases; a nonacquiescence (*nonacq.*,), which means that the I.R.S. will not appeal but will not follow the decision with other taxpayers; or an acquiescence in result (*acq. in result,*), in which the I.R.S. agrees with the result of the decision, but disagrees with one or more stated reasons.

Examples

Lemmen v. Commr., 77 T.C. 1326, 1348 (1981), *acq.*, 1983-1 C.B. 1.

Dean v. Commr., 35 T.C. 1083 (1961), *nonacq.*, 1973-2 C.B. 4.

Golden Belt Tel. Assn., Inc. v. Commr., 108 T.C. 498 (1997), *acq. in result in part*, 1998-18 I.R.B. 4 (May 4, 1998).

Delegation Orders (Deleg. Or. or D.O.): Cite by order number and, when available, revision number (Rev.). Provide a parallel citation to the Cumulative Bulletin (C.B.), the Internal Revenue Bulletin (I.R.B.), or the Federal Register (Fed. Reg.). Federal Register citations are discussed in **Rule 19.3.**

Examples

Deleg. Order No. 42 (Rev. 12), 1979-2 C.B. 482.

D.O. No. 5 (Rev. 18), 2000-51 I.R.B. 587.

D.O. No. 97 (Rev. 19), 47 Fed. Reg. 19842 (May 7, 1982).

Executive Orders (I.R.S. Exec. Or. or I.R.S. E.O.): Cite by number and provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples

I.R.S. Exec. Or. 12,477, 1991-1 C.B. 31.

I.R.S. E.O. 12,403, 1983-12 I.R.B. 17.

Notices (I.R.S. Notice): Cite by year and sequential number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). It is appropriate to include a title before the citation.

Examples

I.R.S. Notice 99-7, 1999-1 C.B. 351.

I.R.S. Notice 2009-21, 2009-13 I.R.B. 724.

Weighted Average Interest Rate Update, I.R.S. Notice 99-7, 1999-1 C.B. 351.

Revenue Procedures (Rev. Proc.): Cite by year and sequential number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples

Rev. Proc. 99-25, 1999-1 C.B. 1117.

Rev. Proc. 2009-34, 2009-34 I.R.B. 258.

Revenue Rulings (Rev. Rul.): Cite by year and sequential number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). Before 1953, rulings had different designations depending on the type of tax involved, for example, I.T. for income tax rulings and E.T. for employment tax rulings. An example of this early citation form appears below.

Examples

Rev. Rul. 2004-52, 2004-1 C.B. 973.

Rev. Rul. 99-56, 1999-1 C.B. 676, *revoking* Rev. Rul. 66-9, 1966-1 C.B. 39.

Rev. Rul. 2009-17, 2009-26 I.R.B. 1111.

I.T. 3278, 1939-1 C.B. 76.

Treasury Decisions (T.D.): Proposed and final treasury regulations pertaining to tax matters are issued by the Secretary of Treasury as Treasury Decisions (T.D.). Proposed regulations are identified by a REG prefix followed by a project number. Provide a parallel citation to the weekly Internal Revenue Bulletin (I.R.B.), the semiannual Cumulative Bulletin (C.B.), Treasury Decisions under Internal Revenue Laws (Treas. Dec. Int. Rev.), or the Federal Register (Fed. Reg.). Treasury Decisions are codified in, and may be cited to, Title 26 of the Code of Federal Regulations (C.F.R.).

Examples

REG-255786-97, 1997-11 I.R.B. 19.

T.D. 9453, 2008-28 I.R.B. 114.

T.D. 8346, 1991-1 C.B. 150, 151.

T.D. 4723, 34 Treas. Dec. Int. Rev. 4 (1937).

Treasury Department Directives (Treas. Dept. Directive or T.D.D.): Cite by number and provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples

T.D.D. 15-42, 1995-2 C.B. 459.

Treas. Dept. Directive 15-42, 1995-41 I.R.B. 32.

Treasury Department Orders (Treas. Dept. Or. or T.D.O.): Cite by order number and prove a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples

T.D.O. No. 150-02, 1994-1 C.B. 721.

Treas. Dept. Or. No. 150-01, 1995-44 I.R.B. 23.

Other sources: For other officially published sources, include the type of document and document number. Also provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). Analogize to the most similar source listed above.

Example for a Treasury Department Circular

Treas. Dept. Circular No. 848 (Rev. 2), 1958-2 C.B. 1086.

Example for a Mimeograph

Mim. 6583, 1951-1 C.B. 97.

4. Publicly Released I.R.S.Pronouncements (listed alphabetically)

Actions on Decisions (Action on Decision or A.O.D.): Cite by year and three-digit sequential order of issuance, separated by a hyphen; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. It is also appropriate to cite an action on decision as subsequent history to a court decision (**Rules 12.8** and **12.10**).

SIDEBAR A7.4

DOCUMENT NUMBERS BEFORE AND AFTER 2000

Before 2000, many tax sources are numbered using **two** initial digits, such as 87- or 99-. After 2000, many tax sources are numbered using **four** digits, such as 2000- or 2001-.

Examples

A.O.D. 84-022 (Feb. 2, 1984).

Action on Decision 2005-01 (June 7, 2005), 2005 WL 1331108.

A.O.D. 2007-01 (Jan. 18, 2007), 2007 AOD LEXIS 1.

Action on Decision 2000-20, Daily Tax Rep. (BNA) L3 (Apr. 28, 2000).

Keller v. Commr., 79 T.C. 7 (1982), Action on Decision 84-037 (Apr. 23, 1984).

Chief Counsel Advice Memoranda (Chief Couns. Advice or C.C.A.): Cite by year followed by a hyphen, week of issue followed by a hyphen, and three-digit sequential number of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Chief Couns. Advice 2005-29-007 (June 7, 2005).

C.C.A. 2001-19-054 (May 11, 2001), 2001 WL 499979.

Buddy Passes, C.C.A. 2009-32-005 (July 7, 2009), 2009 IRS CCA LEXIS 143.

Chief Counsel Memoranda (Chief Couns. Mem. or C.C.M.): Cite these memoranda using the examples for General Counsel Memoranda below.

Chief Counsel Notices (Chief Couns. Notice or C.C.N.): Cite by number and enclose the exact date of issue in parentheses. The current numbering system consists of the letters CC followed by a hyphen, the fiscal year followed by a hyphen, and the three-digit sequential number of the notice. The numbering was different before fiscal year 2001, and is illustrated below. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Chief Couns. Notice CC-2001-001 (Dec. 19, 2000), 2000 IRS CCN LEXIS 53.

Limitations on Informant Contacts: Current Employees and Taxpayer Representatives, C.C.N. CC-2008-011 (Feb. 27, 2009), 2008 CCN LEXIS 2.

Collection, Bankruptcy, and Summonses Bulletins (C.B.S.): Cite by year followed by a hyphen, week of issue followed by a hyphen, and a three-digit sequential identifier number. Alternatively, C.B.S. may be cited by bulletin number. If citing by bulletin number, enclose the date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. C.B.S. started in July 2000 with No. 478; before this time they were referred to as General Litigation Bulletins (see below). C.B.S. was discontinued in January 2002.

Examples

C.B.S. 2001-17-035, 2001 WL 429799 (IRS LB).

C.B.S. No. 480 (Sept. 2000).

C.B.S. No. 483 (Jan. 2001), *available at* http://www.irs.gov/news/efoia/ccbull.html.

Criminal Tax Bulletin (Crim. Tax Bull. or C.T.B.): Before 2002, cite by year followed by a hyphen, the week of issue followed by a hyphen, and the three-digit sequential identifier number. After 2007, use the year as a volume number, then include the abbreviation, followed by the initial page, and, if relevant, a pinpoint page; include the date span in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

C.T.B. 2000-07-033, 2001 WL 128984.

Suspicionless Search of a Known Parolee Did Not Violate the Fourth Amendment, 2007 Crim. Tax Bull. 1, 2 (Dec. 2006–Feb. 2007), 2007 CTB LEXIS 1.

Disclosure Litigation Bulletin (Disclosure Litig. Bull. or D.L.B.): Cite by year and number, separated by a hyphen; enclose the month and year of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. Publication ceased in 2000.

Examples

D.L.B. No. 97-3 (July 1997), 1997 IRS DLB LEXIS 3.

Disclosure Litig. Bull. No. 2000-3, *available at* http://www.unclefed.com/ForTaxProfs/irs-ccbs/disclitbullmain.html.

Field Service Advice (Field Service Advice or F.S.A.): Cite by year followed by a hyphen, week of issue followed by a hyphen, and three-digit sequential number of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. This source is no longer published.

Examples

Field Service Advice 2001-19-001 (May 11, 2001).

F.S.A. 2004-09-001 (Feb. 27, 2004), 2004 WL 363847.

F.S.A. 2004-02-007 (Dec. 18, 2003), 2003 FSA LEXIS 1.

General Counsel Memoranda (Gen. Couns. Mem. or G.C.M.): These memoranda are numbered sequentially but without reference to the year of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Gen. Couns. Mem. 39,892 (Nov. 26, 2002), 2002 IRS GCM LEXIS 1.

G.C.M. 39,719 (Mar. 30, 1988), 1988 WL 567295.

General Litigation Bulletin (Gen. Litig. Bull. or G.L.B.): Cite by sequential number and enclose the date in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. These bulletins end in July 2000 with No. 477; they are now called Collection, Bankruptcy, and Summonses Bulletins (see above).

Examples

G.L.B. No. 458 (Nov. 1998).

Gen. Litig. Bull. No. 463 (July 23, 1999), 1999 GLB LEXIS 6.

Generic Litigation Advice Memoranda (Generic Litig. Advice Memo. or G.L.A.M.): Cite by year and sequential number, separated by a hyphen. Include the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Example

GLAM 2007-0015 (July 12, 2007), 2007 GLAM LEXIS 22.

Information Letters (Info. Ltr.): Include the year and sequential number of issue, separated by a hyphen; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Example

Info. Ltr. 2005-0063 (June 30, 2005), 2005 WL 1564559.

Internal Revenue Manual (I.R.M.): The I.R.M. is cited in decimal format. The first digit is the part number, the second number is the chapter number, the third number is the section number, and the fourth number is the subsection number. Sub-subsections are set off by an additional decimal. If citing the official version published by the I.R.S., enclose the year of issue in parentheses. If citing an unofficial version, include the publisher and the year of publication. Use **Rule 42** to cite a CD-ROM version; use **Rule 35** to cite a microfiche version.

Examples

I.R.M. 5.7.5 (1996) (CD-ROM).

I.R.M. 5.7.5.4 (RIA 2001).

I.R.M. 1.4.11 (LEXIS current through Nov. 1, 2008).

I.R.M. 9.2.1.9, *available at* http://www.irs.gov/irm/part9/irm_09-002-001.html (accessed Sept. 6, 2009).

Litigation Guideline Memoranda (Litig. Guide. Mem. or L.G.M.): Cite by tax litigation (TL) or general litigation (GL) designation and by number, separated by a hyphen; enclose the exact date in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

L.G.M. TL-104 (Sept. 18, 1998).

Litig. Guide. Mem. GL-36 (Apr. 24, 1998), 1998 WL 1757110.

Litig. Guide. Mem. TL-82 (Jan. 5, 1990), 1990 LGM LEXIS 32.

News Releases (I.R.S. News Rel.): Cite by year and sequential release number, separated by a hyphen; enclose the exact date in parentheses. It is appropriate to include the title of the release in italics and to provide a parallel citation to an electronic database, Web

site, or looseleaf service. Before 1976, news releases were called Technical Information Releases (see below).

Examples

I.R.S. News Rel. 2009-77 (Aug. 25, 2009).

E-Filing Running at Record Pace, I.R.S. News Rel. 2005-21 (Mar. 2, 2005), 2005 WL 475112.

Private Letter Rulings (Priv. Ltr. Rul. or P.L.R.): Cite by year followed by a hyphen, the week of release followed by a hyphen, and the three-digit sequential item number for the week; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Priv. Ltr. Rul. 90-31-022 (May 7, 1990).

Priv. Ltr. Rul. 2005-29-001 (July 22, 2005), 2005 WL 1707488.

P.L.R. 2009-35-051 (May 29, 2009), 2009 PLR LEXIS 7115.

Service Center Advice (Serv. Center Advice or S.C.A.): Cite by year followed by a hyphen, the week of release followed by a hyphen, and the three-digit item number for the week; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Serv. Center Advice 2001-14-033 (Apr. 6, 2001).

S.C.A. 2005-04-033 (Jan. 28, 2005), 2005 WL 190327.

S.C.A. 2002-39-029 (Aug. 23, 2002), 2002 SCA LEXIS 18.

Serv. Center Advice 2001-19-013, *available at* http://www.irs.gov/news/efoia/sca.html.

Tax Litigation Bulletin (Tax Litig. Bull. or T.L.B.): Cite by year and number, separated by a hyphen; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Tax Litig. Bull. No. 96-5 (Mar. 21, 1996).

T.L.B. 92-11 (Nov. 1992), 1992 TLB LEXIS 23.

Technical Advice Memoranda (Tech. Adv. Mem. or T.A.M.): Cite by year followed by a hyphen, the week of release followed by a hyphen, and the three-digit sequential item number for the week; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. This source is no longer published.

Examples

Tech. Adv. Mem. 87-14-008 (Dec. 17, 1986).

T.A.M. 2005-28-026 (July 15, 2005), 2005 WL 1657282.

Technical Information Releases (Tech. Info. Rel. or T.I.R.): See News Releases above for additional information.

Example

T.I.R. 55-109, 1955-1 C.B. 139.

Technical Memoranda (Tech. Mem. or T.M.): No numbering system is used for these memoranda, so they should be cited by their Westlaw or LexisNexis unique identifier. If available, enclose the exact date of issue in parentheses. This source is no longer published.

Examples

2002 TM LEXIS 11 (June 25, 2002).

Tech. Mem., 1980 WL 140722.

Written Determinations (Written Determ.): Cite by year followed by a hyphen, week of issue followed by a hyphen, and three-digit sequential order of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Example

Written Determ. 2001-20-028 (May 18, 2001), *available at* http://www.irs.gov/news/efoia/determine.html.

Other sources: For other publicly released I.R.S. pronouncements, cite the type of document, using any abbreviations above or in **Appendix 3,** and the number used on the face of the document. When possible, enclose the exact date in parentheses and provide a parallel citation to an electronic or commonly available source.

5. Taxpayer Forms and Publications

Taxpayer Forms (I.R.S. Form): Cite by number. For forms that are issued or revised annually, enclose the year in parentheses. For forms that are not issued or revised annually, enclose the date of last revision in parentheses, preceded by the term "last rev." It is appropriate to include a title before the citation.

Examples

I.R.S. Form 1040 (2008).

I.R.S. Form 1040 sched. R (2009).

I.R.S. Form 1000 (last rev. Dec. 2005).

Cancellation of Debt Statement, IRS Form 1099-C (2005).

CHART A7.1

ABBREVIATIONS FOR LESS FREQUENTLY CITED TAX MATERIALS

Alcohol Tax Unit	A.T.
Appeals and Review Memoranda	A.R.M., App. & Rev. Mem.
Capital Stock Tax Rulings	C.S.T.
Estate Tax Rulings	E.T.
Excess Profits Tax Council Ruling	E.P.C.
General Counsel Orders	G.C.O., Gen. Couns. Or.
Income Tax Unit Rulings	I.T.
Law Opinions	L.O., Law Op.
Mimeographs	Mim.
Reorganization Orders	R.O., Reorg. Or.
Sales Tax Rulings	S.T.
Social Security Tax Rulings	S.S.T.
Treasury Department Circular	D.C., Treas. Dept. Circular

Taxpayer Publications (I.R.S. Pub.): Cite by italicized title, I.R.S. publication number, pinpoint page if available, and year. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples

Tax Guide for Individuals, I.R.S. Pub. No. 17, at 31 (2008).

Business Expenses, I.R.S. Pub. 535 (2000), 2000 WL 1742834.