

# RIA PRACTICE

Prepared by Tsegaye Beru

## Practice Area:

### Keyword Search

### Find by Citation

Code & Regs - Cases - Rulings/IRB - IRS Pubs & Other Tax Docs - Citator 2nd - More...

### Date Range Search

### Legislation Search

Go to

Form/Line Finder

i-Tables

Indexes

Tax Watch

USTR Code Section

e-Form *RS*

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Choose Sources from:

[Save](#)

**Editorial Materials**

- Citator 2nd (RIA)
- Federal Tax Handbook (RIA)
- Federal Tax Coordinator (RIA)
- Form/Line Finders (RIA)
- Tables & Rates (RIA)
- Tax Alerts (RIA)
- Tax

**Primary Source Materials**

- Internal Revenue Code, Treasury Regulations, Committee Reports (RIA)
- Current Pending/Enacted Legislation (RIA)
- Federal Tax Cases (RIA)
- IRS Publications (RIA)
- IRS Rulings and Releases (RIA)
- U.S. Tax

		Planning and Practice Guides (Special Studies) (RIA)		Treaties in Force (RIA)
<input type="checkbox"/>	<input type="checkbox"/>	United States Tax Reporter - Annotations (RIA)	<input type="checkbox"/>	Complete Analysis of the Tax and Benefits Provisions of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
<input type="checkbox"/>	<input type="checkbox"/>	United States Tax Reporter - Explanations (RIA)	<input type="checkbox"/>	Complete Analysis of the Hiring Incentives to Restore Employment Act; the Worker, Homeownership, and Business Assistance Act of 2009; and Other Recent Tax Acts
<input type="checkbox"/>	<input type="checkbox"/>	WG&L Treatises	<input type="checkbox"/>	New Law Special Studies (1999 - Current Year) (RIA)
<input type="checkbox"/>	<input type="checkbox"/>	<b>News/Current Awareness</b>		
<input type="checkbox"/>	<input type="checkbox"/>	Cummings' Corporate Tax Insights (RIA)		
<input type="checkbox"/>	<input type="checkbox"/>	Federal Taxes Weekly Alert Newsletter (RIA)		
<input type="checkbox"/>	<input type="checkbox"/>	WG&L Journals	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	RIA Tax Watch		

**Find a Code or IRS Reg Section by Citation**

**Current Code:**

Example: 401(a)(5)

 


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**Final, Temporary & Proposed Regulations:**

Example: 1.1031(a)-1

 


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**Preambles to Final Regulations (TD):**

Example: 8661

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**Preambles to Proposed Regulations:**

Example: 1.221-1(e)(1)

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**Find Pending Legislation That Would Amend a Code Section**

**Internal Revenue Code:**

Example: 401(a)(12)

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**Find a Case by Citation**

**Search All Federal Cases by Case Name**

Example: Redlark

Case Name:

**American Federal Tax Reports**

Example: 97 AFTR 2d 2006-1626

AFTR volume number  AFTR Citation Part 2  page  
number

Example: Fickling

Case Name:

**Tax Court Reported Decisions**

Example: 126 TC 96

Tax Court & Board of Tax Appeals Reported Decisions volume number

TC or T.C. No. Tax Court & Board of Tax Appeals Reported Decisions page  
number

Example: Swallows Holding, Ltd.

Case Name:

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## Tax Court Memorandum Decisions

Example: TC Memo 2006-17

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Example: 97 AFTR 2d 2006-1626

AFTR volume number  AFTR Citation Part 2  page  
number

---

Example: Fickling

Case Name:

---

## Tax Court Reported Decisions

Example: 126 TC 96

Tax Court & Board of Tax Appeals Reported Decisions volume number

TC or T.C. No. Tax Court & Board of Tax Appeals Reported Decisions page  
number

---

Example: Swallows Holding, Ltd.

Case Name:

---

## Tax Court Memorandum Decisions

Example: TC Memo 2006-17

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Example: Motsko

Case Name:

---

## Tax Court Summary Opinions

Example: TC Summary Opinion 2001-129

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## RULINGS/IRB

### Find a Ruling by Citation

#### Revenue Rulings:

Example: [99-7](#) or [2000-4](#) or [00-4](#)

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#### Revenue Procedures:

Example: [99-10](#) or [2000-4](#) or [00-4](#)

---

#### Notices:

Example: [99-12](#) or [2000-4](#) or [00-4](#)

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#### Announcements:

Example: [99-11](#) or [2000-4](#) or [00-4](#)

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#### PLRs/TAMs/FSAs and other FOIA Documents:

Example: [200601001](#)

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#### General Counsel Memo:

Example: [34820](#)

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#### Internal Revenue Bulletin (1996-present):

Example: [2003-13](#) (bulletin) or [2003](#) (year)

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## IRS PUBLICATIONS AND OTHER TAX DOCUMENTS

## Find IRS Pubs and Other Tax Documents by Citation

### IRS Publications:

Example: 17

### Tax Court Rule:

Example: 31(a)

### Treasury Dept. Circular 230:

Example: 10.50

### IR News Releases:

Example: 1999-11

## CITATOR 2<sup>ND</sup>

### Find Cases by Name

#### Source Selection: (Required)

- Citator  
 Advanced Citator

#### Cited / Citing: (Required)

- Cited  
 Citing

The "cited" option will retrieve the main entry or entries of your search entry.  
The "citing" option will retrieve all the cases and/or rulings which were cited by your search entry.

Example: **ABBOTT, JR. v. COMM** or **ABBOTT**

#### Case Name:

#### Court Selection:

(Optional)

- United States Supreme Court

- Court of Appeals (Example: 1 or 1,3) Court of Appeals Circuit Number
  - District Court (Example: PA or PA,DE) District Court State Abbreviation
  - Court of Federal Claims
  - Bankruptcy Appellate Panel (Example: 1 or 1,3) Bankruptcy Appellate Panel Circuit Number
  - Bankruptcy Court (Example: PA or PA,DE) Bankruptcy Court State Abbreviation
  - Tax Court (Reported)
  - Tax Court (Memoranda)
  - Internal Revenue Service-Rulings
- 

## Find Cases by Citation

**Source Selection:** (Required)

- Citator
- Advanced Citator

**Cited / Citing:** (Required)

- Cited
- Citing

The "cited" option will retrieve the main entry or entries of your search entry.  
 The "citing" option will retrieve all the cases and/or rulings which were cited by your search entry.

**Citation Style Selection:**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>65 AFTR 2d 90-1210</b></li> <li><input checked="" type="checkbox"/> <b>48 AFTR 1814</b></li> <li><input checked="" type="checkbox"/> <b>103 TC 605</b></li> <li><input checked="" type="checkbox"/> <b>109 TC No. 17</b> (Example is for illustration only)</li> <li><input checked="" type="checkbox"/> <b>1981 PH TC Memo 81,620</b> or <b>1996 RIA TC Memo 96,216</b><br/>or (for all post-'99 memos) <b>2000 RIA TC Memo 2000-007</b><br/>NOTE: This citation style equals "<b>TC Memo 1996-216</b>"</li> <li><input checked="" type="checkbox"/> <b>31 Fed Cl 89</b></li> </ul> | <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>494 US 596</b></li> <li><input checked="" type="checkbox"/> <b>95 S Ct 2501</b></li> <li><input checked="" type="checkbox"/> <b>129 F3d 321</b></li> <li><input checked="" type="checkbox"/> <b>227 F2d 724</b></li> <li><input checked="" type="checkbox"/> <b>231 F 110</b></li> <li><input checked="" type="checkbox"/> <b>519 F Supp 178</b></li> </ul> |
|--|---|

9 Cl Ct 458

7 F Supp 2d 143

172 Ct Cl 629

13 Fed Appx 611

77-1 USTC 9356

volume number  (format selected) page number

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## Find Rulings by Citation

**Source Selection:** (Required)

**Cited / Citing:** (Required)

- Citator  
 Advanced Citator

- Cited  
 Citing

The "cited" option will retrieve the main entry or entries of your search entry.  
The "citing" option will retrieve all the cases and/or rulings which were cited by your search entry.

**Ruling Selection:** (Examples are for illustration only)

- Rev Ruls, Rev Procs, IRs, Notices, Announcements  
for pre-2000 Rev Ruls, Rev Procs, Notices, and Announcements, and pre-1999 IRs, use **98-17, 94-23**, etc.  
for post-1999 Rev Ruls, Rev Procs, Notices, and Announcements, and post-1998 IRs, use **2000-3, 2001-7**, etc.
- PLRs, Delegation Orders, and other rulings types not listed  
for pre-1999 PLRs, use **9848001**, etc  
for post-1998 PLRs, use **199913047**  
for Delegation Orders, use **236** or **97 (Rev 34)**, etc.  
for other rulings types, use appropriate style
- GCMs and AODs  
for GCMs, use **39891**, for AODs, use **2004-001**
- Treasury Decisions

for TDs, use **8819**

Ruling Number:

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## Find by Keywords

**Source Selection:** (Required)

- Citator  
 Advanced Citator

**Cited / Citing:** (Required)

- Cited  
 Citing

The "cited" option will retrieve the main entry or entries of your search entry.  
The "citing" option will retrieve all the cases and/or rulings which were cited by your search entry.

Keywords:

[Thesaurus/Query Tool](#)

Terms & Connectors  Natural

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## MORE

Please select one of the templates below by clicking the source name.

Use these templates to search for documents by citation.

[Actions on Decisions \(1967 - Present\)](#)

[Advance Code Arranged Annotations](#)

[American Federal Tax Reports \(Current Year\)](#)

[American Federal Tax Reports \(Prior Years\)](#)

[Annotation & Explanations \(Code Arranged - USTR\) Topic Index](#)

[Annotations \(Code Arranged - USTR\)](#)

[Announcements \(1959 - Present\)](#)

[Bishop & Kleinberger: Limited Liability Companies: Tax and Business Law](#)

[Bittker & Eustice: Federal Income Taxation of Corporations & Shareholders](#)

[Bittker & Lokken: Federal Taxation of Income, Estates, and Gifts](#)

[Business Entities \(WG&L\)](#)

[Checklists](#)

[Client Letters](#)

[Committee Reports \(Code Arranged - USTR\)](#)

[Current Code Topic Index](#)

[Delegation Orders \(1956 - Present\)](#)

[Eustice & Kuntz: Federal Income Taxation of S Corporations](#)  
[Executive Orders](#)  
[Explanations \(Code Arranged - USTR\)](#)  
[Federal Tax Coordinator 2d](#)  
[Federal Tax Coordinator 2d Topic Index](#)  
[Federal Tax Handbook \(Current Year\)](#)  
[Federal Tax Handbook \(Prior Years\)](#)  
[Federal Tax Handbook Topic Index](#)  
[General Counsel Memoranda \(1962 - Present\)](#)  
[IR News Releases](#)  
[IRS Publications \(Current Year\)](#)  
[Internal Revenue Code](#)  
[Internal Revenue Code History](#)  
[Journal of Corporate Taxation \(WG&L\)](#)  
[Journal of Taxation \(WG&L\)](#)  
[McKee, Nelson & Whitmire: Federal Taxation of Partnerships & Partners](#)  
[New Law Special Study](#)  
[Notices \(1980 - Present\)](#)  
[Practical Tax Strategies/Taxation for Accountants \(WG&L\)](#)  
[Private Letter Rulings & Technical Advice Memoranda \(1953 - Present\)](#)  
[RIA Newsletters](#)  
[Revenue Procedures \(1955 - Present\)](#)  
[Revenue Rulings \(1954 - Present\)](#)  
[Saltzman: IRS Practice and Procedure](#)  
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[Tax Court & Board of Tax Appeals Reported Decisions \(Prior Years\)](#)  
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[Tax Court Reported Decisions \(Current Year\)](#)  
[Tax Court Summary Opinions](#)  
[Tax Court, Federal Procedural & Federal Claims Court Rules](#)  
[Tax Planning and Practice Guides \(Special Studies\)](#)  
[Treasury Regulations](#)  
[Treasury Regulations Topic Index](#)  
[United States Tax Reporter](#)

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## Search Federal Cases by Date

- All Federal Cases
  - American Federal Tax Reports (1860 - Present)
  - Tax Court & Board of Tax Appeals Reported Decisions (1924 - Present)
  - Tax Court & Board of Tax Appeals Memorandum Decisions (1928 - Present)
  - Tax Court Summary Opinions

Select Date Range:

From   To  

Keywords:

[Thesaurus/Query Tool](#)

 Terms & Connectors  Natural Language 

## Current Legislation

- Analysis of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Code as Amended by the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- ERISA as Amended by the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Committee Reports for the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Act Sections not Amending Code for the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Index for Analysis of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Tables for Complete Analysis of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Full Text of Acts
- Full Text of Committee Reports
- Complete Internal Revenue Code
- Complete ERISA
- Tax Watch
- Weekly Alert

## PREVIOUS YEARS (1999 IS MISSING)

[2010](#) [2009](#) [2008](#) [2007](#) [2006](#) [2005](#) [2004](#) [2003](#) [2002](#) [2001](#) [2000](#) [1998](#) [1997](#) [1996](#)

## Form/Line Finder

**1 Enter Tax Year:**

Example: 2006

**2 Enter Form Number:**

Example: 1040

**3 To further narrow your search, complete one or both of the following fields.**

**Form/Schedule Line Number:** (Optional)

Example: 9b or 32

**Schedule:** (Optional)

Example: C

## USTR Code Section

**1 Choose USTR Tax Type:**

- Income (USTR)
- Estate & Gift (USTR)
- Excise (USTR)

**2 Choose Current or Repealed:**

- Current
- Repealed

**3 Enter Code Section:**

Example: 401

Go to USTR

**Jump To** [Titles](#) [Form/Line Finder](#) [USTR Code Section](#)

[Browse](#) [Display Level 1](#) [Display Level 2](#) [Display Level 3](#)

## i-Tables

### [AFR Tables](#)

#### IRS Valuation Tables

[Table B - Interests for a term certain](#)

[Table R\(2\) - Two-life factors \(other than CRUTs\)](#)

[Table S - Single life factors](#)

[Table U\(2\) - Two-life factors \(CRUTs\)](#)

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## INDEXES

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##### [Federal Editorial Materials](#)

Currently in: **Federal Indexes**

- [Federal Tax Coordinator 2d Topic Index](#)**
- [Code Arranged Annotations & Explanations \(USTR\) Topic Index](#)**
- [RIA's Federal Tax Handbook Topic Index](#)**
- [Current Code Topic Index](#)**
- [Final & Temporary Regulations Topic Index](#)**
- [Proposed Regulations Topic Index](#)**

## E-FORM IRS

### LOGI

Account

Login ID

Password

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