Title: Federal Tax Research: Guide to Materials and Techniques

Author: Gail Levin Richmond

Edition: Eighth

Publisher: Foundation Press

Year: 2010

Length: 418

Price: $37.00

Reviewed by: Kathleen (Katie) Brown, Associate Director, Oklahoma City University Law Library

Review:

Intended audience: Advanced law students, lawyers and law librarians

Accompanying material: None

Illustrations: Tables, screen shots and excerpts from print resources

Gaps in coverage: None

Unique appendices: Commonly used abbreviations, alternate citations forms and potential research errors

Major strengths: The depth of content provided in all formats and most chapters include short problems for the reader to complete.

Major weaknesses: An inexperienced researcher may feel intimidated and overwhelmed by the wealth of tax research information available in the text. Chapter 19 “Online Legal Research” was current in 2010 but is now dated because it does not include WestlawNext, Lexis Advance or Bloomberg Law.

Comments: As is accurately stated on the first page of the overview of the text, “Unlike problems in some areas of the law, a single tax problem often involves legislation, administrative rulings and judicial opinions.” Since legal tax problems have a wide scope the resources used to answer the question also tend to be extensive. The text Federal Tax Research: Guide to Materials and Techniques does an excellent job of providing a wealth of information to inform its readers about available tax law resources, how and where to find these resources, and how to update the results for accuracy once located. Finally, problems are available in the text to test the reader’s tax research skills.
Chapter 3 of the text provides a palatable discussion of the research process with specifics about some challenges that arise specifically when executing tax law research. Several illustrations are used successfully in this chapter and throughout the rest of the text. A recent trend I have seen in research texts is to use an illustration, most often a “screen shot”, to replace a text description. Although some may not agree, I think a good illustration should provide an image or table that provides another format for the information read in the text. Mrs. Richmond’s work uses illustration in this way and by doing so allows the reader to reinforce what was just read with a strong visual.

Although every chapter provides wonderful insights into researching tax law issues, I need to take a moment to highlight two chapters that concisely provide information on resources invaluable to effective tax law research novices tend to dismiss too quickly. The first chapter is Chapter 10 “Internal Revenue Service Documents”. An experienced tax researcher knows the importance of primary resources in tax law research, but they also know the invaluable guidance provided by the IRS through the documents the IRS issues. The additional documents and publications are issued faster than regulations because they do not have a required notice and comment period. Mrs. Richmond’s text not only provides information on each IRS publication but it also describes the intended audience and weight or authority the particular document is traditionally given. The second chapter I want to highlight is Chapter 13 “Loose leaf Services, Encyclopedias and Treatises”. Researchers know the value of a good secondary source but in the realm of tax research it can be nearly impossible to conduct efficient and effective tax law research without one of these explanatory resources. Often the resources addressed in this chapter, Standard Federal Tax Reporter, the United States Tax Reporter, Federal Tax Coordinator 2d and the Tax Management Portfolios are consulted for explanations prior to even reading the applicable statute. The detailed description of the tools and tips on using them provides content vital to all tax researchers.

The one drawback to the work is the fact that it was published in 2010. It is in its eighth edition and I strongly believe we will be seeing a ninth edition very soon because some of the content in the 19th chapter about online research is 3 years out of date. Additionally, some important online content is not included in the chapter simply because it did not exist at the time of publication. WestlawNext, Lexis Advance and Bloomberg Law are three platforms absent from the chapter. Also worth noting is, platforms, interfaces and web designs can change significantly over time. It will be important for the reader to remember some screen shot images in the text may appear very different when the database or page is viewed today.

Recommendations: Not recommended for an introductory legal research course. Appropriate for an advanced legal research course, specialized tax research course or supplement text for a Federal Tax Seminar course.