

## **Federal Tax Research: Guide to Materials and Techniques, 9th**

By Gail Levin Richmond. (2014), 375 pages, ISBN: 9781609304744. \$70

**Subject:** Subject specific legal research: federal tax research

**Useful for:** Those who want to learn more about federal tax research

**Format:** Chapters with index, including short problems

### **Reviewer's Comments:**

Gail Richmond's *Federal Tax Research* provides an in-depth examination of, you guessed it, all the different components of federal tax research. Structured much like a general legal research text, it covers the usual primary legal sources like the constitution, treaties, cases, statutes, and regulations in light of how they relate to tax law. It also includes ample material on other governmental documents like legislative histories and IRS documents. To give a sense of how this book works, I'll focus on a couple of chapters of tax-specific materials.

Chapter 8 covers Treasury Regulations. It outlines the basics of the process of creating regulations, including proposed regulations, the notice and comment period, and how final regulations are released, including specific material about how the Treasury Department handles this process and which other governmental agencies might be involved. It also provides in-depth discussions of the various numbering systems for Treasury regulations, major executive orders and statutes that affect them, specifics on earlier formats used to organize regulations, and guidance on using the CFR both in print and online. It also includes a short section on judicial deference, with key points and quotes from major cases on the subject. Like many of the other chapters, Ch. 8 finishes with sample questions that instructors may find useful.

*Federal Tax Research* examines other Internal Revenue Service documents in Chapter 9, covering means of publication, initial audience, and status as authority. Of course the chapter explains how to find all of these documents, including various numbering systems and publication steps. Documents covered include revenue rulings, revenue procedures and procedural rules, notices, announcements, FOIA litigation, Chief Council notices, manuals, delegation orders, policy statements, training and reference materials, and many more. Chapter 9 also concludes with sample questions for instructors.

Federal Tax Research is a valuable source for law libraries; this would be a great reference tool for anyone working in the field of tax, administrative law, or general business law. It would be of particular interest to anyone teaching tax-specific legal research or administrative legal research; the book is laid out clearly, provides plenty of helpful material, and most chapters provide 10-15 questions at the end that could easily be adapted to an in-class exercise or short homework problem. The only downside to this text is that, as with every other legal research book, the information covering online materials becomes out dated very quickly. Law librarians and other professors should make sure to check for changes in those areas when using this text. Overall, I would definitely recommend having this book in a law library collection.

**Reviewed by:** Ellie Campbell, University of Mississippi, in 2018.

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