

Federal Tax Research: Guide to Materials and Techniques, 10th

By Gail Levin Richmond and Kevin M. Yamamoto. (2018) 336 pages, ISBN: 9781683289500.
\$73

Subject: Subject-specific legal research (Federal tax law)

Useful for: Useful for those who need to perform research into Federal Tax law or teach others how to do so.

Format: Examples; Chapters with table of contents and index, with research problems at the end of most chapters.

Reviewer's Comments:

I recently had to teach a class on tax research. Like many of you, I really did not want to teach that class. The latest edition of Federal Tax Research is what got me through it.

Richmond and Yamamoto first provide some necessary explanatory information, including some of the quirks of authority in tax law and some of the common considerations necessary to consider when starting tax research. They then break the book out into chapters for different types of sources, making it easy to refresh your memory on how to find a particular thing, like whether Tax Court Summary Opinions are precedential or not (they're not).

The various types of sources are arranged in a very practical manner, starting with the Constitution, statutes authorizing various aspects of tax law, and treaties related to taxes, including a section on legislative histories and how the courts may consider that material. Then the authors go into the agency created materials – regulations and various Internal Revenue Service documents. I found the chapter regarding the various officially- and unofficially-published IRS documents particularly helpful, as keeping the abbreviations straight on those can be quite challenging for someone who doesn't regularly deal with IRS materials. Then the authors discuss how to locate cases from the various courts that deal with tax matters, as well as some of the general and specialized citators used to update tax cases. The citators are used to transition from primary to secondary sources, where the authors discuss a plethora of specialized tax resources. Finally, they review some of the electronic resources available, both general ones like Lexis and Westlaw, and specific ones like Checkpoint and Tax Analysts. They include appendixes of common abbreviations in tax law, as well as citation forms for a few types of resources.

RIPS-SIS Legal Research Text Review

Overall, this book is a great reference. It's got enough information and explanation to make sense to someone who is not familiar with tax research, while including enough detail and nuance to refresh the memory of a seasoned tax person.

Reviewed by: Reviewed by Melissa Strickland, Louisiana State University Paul M. Hebert Law Center, in 2019