

TAX LAW RESEARCH GUIDE

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About This Guide

In this guide, the graphics and step-by-step instructions are based on accessing Westlaw via the Internet. Because of the evolving nature of Internet technology, there may be recent changes to the Westlaw interface and functionality that are not reflected in this documentation.

Information in this guide is current through October 20, 2009.

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1 Introduction

Welcome to Tax Law on Westlaw

This research guide introduces the tax law resources available on Westlaw. It provides basic research tips and search examples for retrieving cases, federal and state tax statutes and regulations, and Internal Revenue Service (IRS) and state administrative materials, as well as legal periodicals; forms; news; and analytical materials such as RIA and WG&L publications. By modeling your own search requests on the examples in the guide, you can quickly retrieve the information you need. The guide also provides guidance on using the tabbed Tax page and WestClip.

Analytical Resources

With Westlaw, you have access to a wealth of analytical materials, which contain in-depth legal discussion; convenient summaries; and practice aids such as checklists and forms.

Many analytical materials are available on Westlaw, including the following:

- RIA *Federal Tax Coordinator 2d*, *United States Tax Reporter*, and *State and Local Taxes*
- WG&L treatises such as Bittker and Eustice's *Federal Income Taxation of Corporations and Shareholders*
- BNA Tax Management portfolios
- West treatises such as Mertens' *Law of Federal Income Taxation*

You also have access to a collection of well-respected tax journals, law reviews, and current awareness materials that can help you stay current with recent legal developments. These resources include the following:

- RIA *Federal Taxes Weekly Alert*
- BNA *Daily Tax Report*
- *Tax Law Review* and *Journal of Taxation*
- multibases such as *Taxation—Law Reviews, Texts, and Bar Journals (TX-TP)* and *BNA Tax Management Journal: All (TM-ALLJNL)*

Selecting the Tabbed Tax Page

When you access Westlaw, you can select a tabbed page that is customized for tax research. The tabbed Tax page places resources and search options within easy reach to help you quickly access the materials you need. To add the Tax page, follow these steps:

1. Click **Add a Tab** at the top of any page. At the next page, click **Add Westlaw Tabs** to display a list of available tabbed pages.
2. Select the check box next to *Tax* under *Topical* and then click **Add to My Tab Set**.
3. A list of the pages you've selected is displayed under *In Tab Display*. One page is designated as your default page (the page that is displayed when you sign on to Westlaw). Click **Set as Default** next to *Tax* to set this page as your default.
4. To display the Tax page, click its tab (Figure 1).

Tax Page Overview

The left frame provides quick access to common research tasks. The right frame allows you to easily access resources in the following areas:

- Legislative History Sources
- State Tax Materials
- Court Documents
- Journals and Newsletters
- Stimulus Plan
- Federal Tax Primary Sources
- Tax Practice and Procedure
- Treatises and Handbooks
- Estate and Gift
- International
- Pension
- ABA Tax Section Materials
- Commercial Tax Services

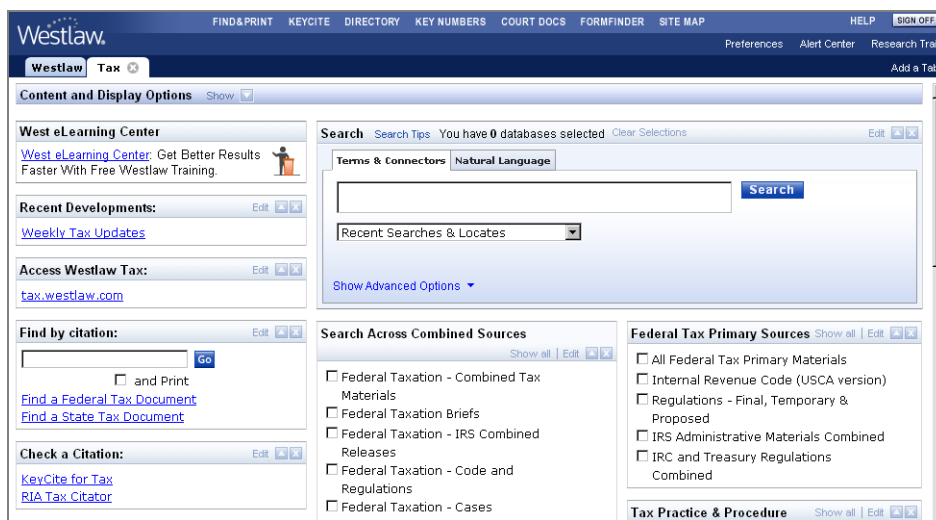


Figure 1. Tax page

2 Case Law

Key Databases

Database	Identifier
Federal Taxation–Cases	FTX-CS
Federal Taxation–Supreme Court Cases	FTX-SCT
Federal Taxation–Courts of Appeals Cases	FTX-CTA
Federal Taxation–District Courts Cases	FTX-DCT
Federal Taxation–Tax Court Cases	FTX-TCT
Multistate Taxation Cases	MTX-CS
Individual State Taxation Cases (XX is a state’s two-letter postal abbreviation)	XXTX-CS
RIA State and Local Taxes–Individual State Cases and Rulings	RIA-XXCAS

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Case Law

WHEN YOU KNOW THE CITATION

When you know the case citation, use the Find service to retrieve the case. You do not need to access a database. To retrieve *Black & Decker Corp. v. United States*, 340 F. Supp. 2d 621 (D. Md. 2004

Access: Find

Type: 340fsupp2d621 in the *Find this document by citation* text box

Tip If you do not know the abbreviation to use in Find, click **Publications List** in the left frame of the Find a Document page to view a list of publications and abbreviations.

WHEN YOU KNOW THE NAMES OF THE PARTIES

To retrieve *Black & Decker Corp. v. United States* if you do not know the citation

Access: Federal Taxation–District Courts Cases (FTX-DCT) and click **Search by Party Name**

Type: **black & decker** in the *Party name* text box and **united states** in the *Additional party name* text box

WHEN YOU KNOW THE JUDGE'S NAME

To retrieve cases dealing with tax issues from the U.S. Court of Appeals for the Second Circuit in which Judge José A. Cabranes wrote the majority opinion

Access: Federal Taxation–Courts of Appeals Cases (FTX-CTA) and restrict your search to the judge field (ju)

Type: ju(cabranes)

WHEN YOU KNOW A WEST TOPIC AND KEY NUMBER

To retrieve federal cases with headnotes classified to topic 220 (Internal Revenue) and key number 5217.10 (Frivolous Returns)

Access: Federal Taxation–Cases (FTX-CS)

Type: 220k5217.10

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve California state cases discussing the apportionment of business license taxes

Access: California Taxation Cases (CATX-CS)

Type: business /s licens! /p tax! /p apportion! proportion!

Tip To narrow your search result, restrict your search to the synopsis (sy) and digest (di) fields, which contain editorial summaries of the facts and legal issues in a case. You will retrieve only cases in which your search terms are significant. For example, to narrow this search, type **sy,di(business /s licens! /p tax! /p apportion! proportion!)**.

To retrieve federal cases discussing the continuity of interest requirement of corporate reorganizations

Access: Federal Taxation–Cases (FTX-CS)

Type: "continuity of interest" /s reorganiz!

Tip While browsing your search result, check the documents listed in the ResultsPlus list. These documents have a high statistical likelihood of matching the concepts in your search.

3 Statutes and Legislative Materials

Key Databases

Database	Identifier
United States Code Annotated	USCA
Federal Taxation–U.S. Code Annotated	FTX-USCA
RIA Internal Revenue Code	RIA-IRC
USCA Popular Name Table	USCA-POP
United States Code Annotated–Tables	USCA-TABLES
Multistate Tax Statutes Annotated	MTX-ST
Individual State Taxation Statutes (XX is a state’s two-letter postal abbreviation)	XXTX-ST
RIA State and Local Taxes–Individual State Laws and Statutes (XX is a state’s two-letter postal abbreviation)	RIA-XXLAW
Federal Taxation–Congressional Bills	FTX-BILLTXT
Federal Taxation–Legislative History	FTX-LH
Federal Taxation–Materials on the Tax Reform Act of 1986	FTX-TRA86
State Legislative Service (XX is a state’s two-letter postal abbreviation)	XX-LEGIS
State Historical Legislative Service (XX is a state’s two-letter postal abbreviation)	XX-LEGIS-OLD

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Statutes

WHEN YOU KNOW THE CITATION

When you know the statute’s citation, use the Find service to retrieve the statute. To retrieve Cal. Rev. & Tax. Code § 3004

Access: Find

Type: **ca rev tax 3004** in the *Find this document by citation* text box

Tip If you do not know the abbreviation to use in Find, click **Publications List** in the left frame of the Find a Document page to view a list of publications and abbreviations.

To retrieve I.R.C. § 446, as published by RIA

Access: Find

Type: **riairc 446** in the *Find this document by citation* text box

Tip To view consecutive documents, click **Previous Section** or **Next Section** in the document header. To return to the document you were originally viewing, click **Original Results** at the top of the left frame.

WHEN YOU KNOW THE LAW'S POPULAR NAME

To retrieve sections of the *United States Code Annotated* (USCA) enacted by the Taxpayer Relief Act of 1997

Access: USCA Popular Name Table (USCA-POP) and click **Edit Search**

Type: **tax-payer /3 relief** after deleting the search displayed in the *Search* text box

WHEN YOU KNOW THE PUBLIC LAW NUMBER

To retrieve USCA sections enacted or affected by the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206

Access: United States Code Annotated–Tables (USCA-TABLES)

Type: **105-206** in the *Public Law Number* text box

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve USCA sections pertaining to taxation of nonresident alien income

Access: Federal Taxation–U.S. Code Annotated (FTX-USCA)

Type: **non-resident /3 alien /p income**

Tip To narrow your search result, restrict your search to the prelim field (*pr*), which contains the main statutory headings such as the name of the title and chapter, and the caption field (*ca*), which contains the section number and a description of the section's contents. For example, to narrow this search, type **pr,ca(non-resident /3 alien & income)**.

To retrieve New York statutes dealing with sales tax exemptions

Access: New York Taxation Statutes (NYTX-ST) and restrict your search to the substantive-doc field (*sd*)

Type: **sd(sales /5 tax /p exempt!)**

Tip The substantive-doc field (*sd*) contains the information in the prelim and caption fields plus the statute's citation, text, and credits. Restrict your search to this field in annotated statutes databases when you do not want to search the historical notes, references, and annotations.

Retrieving Legislative History

WHEN YOU KNOW THE TITLE OF AN ACT

To retrieve congressional committee reports on the Internet Tax Freedom Act of 1998

Access: Federal Taxation–Legislative History (FTX-LH) and restrict your search to the topic field (to)

Type: to("internet tax freedom")

WHEN YOU KNOW THE SENATE OR HOUSE REPORT NUMBER

To retrieve H.R. Rep. No. 105-364(l)

Access: Federal Taxation–Legislative History (FTX-LH) and restrict your search to the title field (ti)

Type: ti(house +s 105-364(i))

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve Tax Reform Act of 1986 reports from the U.S. House Ways and Means Committee that pertain to tax shelters

Access: Federal Taxation–Materials on the Tax Reform Act of 1986 (FTX-TRA86) and add a prelim field (pr) restriction to your query

Type: pr("ways and means") & tax-shelter!

Retrieving Session Laws

WHEN YOU KNOW THE PUBLIC LAW NUMBER

When you know the public law number, use the Find service to retrieve the law. You do not need to access a database. To retrieve Pub. L. No. 107-16

Access: Find

Type: us pl 107-16 in the *Find this document by citation* text box

Tip You can determine the number of the public law that created or modified a statutory section by clicking **Text Amendments** on the Links tab while viewing the section.

WHEN YOU KNOW THE NAME OF THE ACT

To retrieve the Illinois Governmental Tax Reform Validation Act, which was enacted in 1999

Access: Illinois Historical Legislative Service 1988–2008 (IL-LEGIS-OLD) and restrict your search to the caption field (ca)

Type: ca(governmental & validation)

Retrieving Proposed Legislation

You can search the relevant bill text or bill tracking database for proposed legislation on a particular topic. In addition, you can use KeyCite to identify proposed legislation that may affect a statute.

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve bills from the current session of Congress that pertain to tuition credits or deductions

Access: Federal Taxation–Congressional Bills (FTX-BILLTXT) and add a date restriction to your query

Type: tuition /s credit deduct! & da(2009)

WHEN YOU ARE VIEWING A STATUTE

When proposed legislation is available for a statute, a yellow KeyCite flag is displayed in the document header in the right frame and on the Links tab in the left frame. Click the yellow flag to view citations and links to this legislation. To view the full text of a bill, click its link.

4 Court Rules

Key Databases

Database	Identifier
Federal Taxation–Rules	FTX-RULES
Federal Rules	US-RULES
Individual State Court Rules (XX is a state’s two-letter postal abbreviation)	XX-RULES

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Court Rules

WHEN YOU KNOW THE CITATION

To retrieve U.S. Tax Court Rule 50

Access: Find

Type: tax court rule 50 in the *Find this document by citation* text box

To retrieve Indiana Tax Court Rule 10

Access: Find

Type: in tax court rule 10 in the *Find this document by citation* text box

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve rules governing depositions in U.S. Tax Court proceedings

Access: Federal Taxation–Rules (FTX-RULES)

Type: depos!

Tip To narrow your search result, restrict your search to the prelim field (pr), which contains the main statutory headings such as the name of the title and chapter, and the caption (ca) field, which contains the rule number and a description of the rule. For example, to narrow this search, type **pr,ca(depos!)**.

To retrieve rules governing motion practice before the Massachusetts Appellate Tax Board

Access: Massachusetts Court Rules (MA-RULES) and restrict your query to the substantive doc field (sd)

Type: sd("tax board" & motion)

Tip The substantive-doc field contains the information in the prelim and caption fields plus the citation, text, and credits. Restrict your search to this field when you do not want to search the historical notes, references, and annotations.

To retrieve Federal Rules of Appellate Procedure governing review of a Tax Court decision

Access: Federal Rules (US-RULES) and restrict your query to the prelim (pr) and caption (ca) fields

Type: pr,ca(appellate) & ("tax court")

5 Administrative Rules and Regulations

Key Databases

Database	Identifier
Federal Taxation–Code of Federal Regulations	FTX-CFR
Federal Taxation–Final, Temporary, and Proposed Regulations	FTX-REG
Federal Taxation–Treasury Decisions	FTX-TD
RIA Federal Tax Regulations	RIA-REGS
Federal Taxation–IRS Cumulative Bulletins 1919–Current	FTX-CB
Multistate Tax Regulations	MTX-ADC
Individual State Tax Regulations (XX is a state’s two-letter postal abbreviation)	XXTX-ADC
RIA State and Local Taxes–Individual State Regulations (XX is a state’s two-letter postal abbreviation)	RIA-XXREG

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Administrative Rules and Regulations

WHEN YOU KNOW THE CITATION

To retrieve the Treas. Reg. § 301.7701-2

Access: Find

Type: `treas reg 301.7701-2` in the *Find this document by citation* text box

Tip The Tax page provides easy-to-use templates in which to enter a wide range of tax citations. At the Tax page, click **Find a Federal Tax Document** or **Find a State Tax Document** to display the appropriate template.

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve final, temporary, and proposed federal regulations concerning the accounting method used for bad debts

Access: Federal Taxation–Final, Temporary, and Proposed Regulations (TX-REG)

Type: `accounting /3 method /p “bad debt”`

To retrieve sections from the *Code of Federal Regulations* concerning real estate mortgage investment conduits (REMICs)

Access: Federal Taxation–Code of Federal Regulations (FTX-CFR)

Type: “real estate mortgage investment conduit” r.e.m.i.c.

Tip To narrow your search result, restrict your search to the prelim field (pr), which contains the main headings such as the name of the title and chapter, and the caption field (ca), which contains the section number and a description of the section’s contents. For example, to narrow this search, type pr,ca(“real estate mortgage investment conduit” r.e.m.i.c.).

To retrieve Illinois tax regulations concerning the allocation of income to Illinois by nonresidents

Access: Illinois Tax Regulations (ILTX-ADC)

Type: allocat! apportion! /s income /s non-resident resident

WHEN YOU KNOW THE AUTHORIZING STATUTE

To retrieve Treasury regulations promulgated under I.R.C. § 401

Access: Find

Type: ria irc 401 in the *Find this document by citation* text box

When section 401 is displayed, click **Treasury Regulations** on the Links tab in the left frame. Citations and links to Treasury regulations promulgated under section 401 are displayed in the right frame. To view the full text of a document, click its link.

WHEN YOU WANT REGULATIONS CITING A PARTICULAR STATUTE

To retrieve federal and state regulations that cite 26 U.S.C.A. § 401

Access: Find

Type: 26 usca 401 in the *Find this document by citation* text box

When section 401 is displayed, click **Administrative Code** on the Links tab in the left frame. Citations and links to regulations that cite section 401 are displayed in the right frame. To view the full text of a document, click its link.

6 Administrative Decisions

Key Databases

Database	Identifier
Federal Taxation–IRS Written Determinations	FTX-WD
Federal Taxation–IRS Actions on Decisions	FTX-AOD
Federal Taxation–Revenue Rulings	FTX-RR
Federal Taxation–IRS Private Letter Rulings	FTX-PLR
Multistate Taxation–Administrative Decisions	MTX-ADMIN
Individual State Taxation Administrative Decisions (XX is a state’s two-letter postal abbreviation)	XXTX-ADMIN

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Administrative Decisions

WHEN YOU KNOW THE CITATION

To retrieve Rev. Rul. 84-111

Access: Find

Type: **rev rul 84-111** in the *Find this document by citation* text box

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve IRS revenue rulings concerning the valuation of air travel for fringe benefits analysis

Access: Federal Taxation–Revenue Rulings (FTX-RR)

Type: **valu! /s flight travel air! & fringe**

To retrieve chief counsel advice, private letter rulings, and other IRS written determinations concerning the deductibility of health insurance by self-employed persons

Access: Federal Taxation–IRS Written Determinations (FTX-WD)

Type: **self-employ! /s medical health /3 insurance /p deduct!**

To retrieve IRS private letter rulings on requests for extensions of time for making qualified terminable interest property (QTIP) elections

Access: Federal Taxation–IRS Private Letter Rulings (FTX-PLR)

Type: “qualified terminable interest property” q.t.i.p. & exten! /3 time /s elect!

Tip You can narrow your search in FTX-PLR to the index field (in), which contains the Uniform Issue List, an index prepared by the IRS that classifies issues to particular sections of the Internal Revenue Code (IRC). For example, to narrow this search, type in(“qualified terminable interest property” q.t.i.p. & exten! /3 time)

To retrieve California administrative decisions applying Cal. Code Regs. tit. 18, § 17951-5

Access: California Taxation Administrative Decisions (CATX-ADMIN)

Type: 17951-5

WHEN YOU WANT DECISIONS CITING A PARTICULAR REGULATION

To retrieve IRS private letter rulings, revenue rulings, and other federal administrative decisions citing 26 C.F.R. § 1.355-2

Access: Find

Type: 26 cfr 1.355-2 in the *Find this document by citation* text box

Then complete these steps:

1. When section 1.355-2 is displayed, click **Citing References** in the *KeyCite* section of the Links tab. Documents citing section 1.355-2 are displayed in the right frame.
2. To restrict your KeyCite citing references result to administrative decisions, click **Limit KeyCite Display** at the bottom of the KeyCite result. The KeyCite Limits page is displayed. Clear all check boxes under *Document Type* except the *Administrative Decisions* check box, then click **Apply**.
3. To view the full text of a citing document, click its link.

7 Current Awareness Services

Key Databases

Database	Identifier
BNA Daily Tax Report	BNA-DTR
BNA Tax Management Weekly Report	TM-TMWR
RIA Federal Taxes Weekly Alert	RIA-FTWA
Taxation News	TAXNEWS
Westlaw Topical Highlights–Taxation	WTH-TAX

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Current Awareness Documents

WHEN YOU KNOW THE CITATION

To retrieve the article *Inside the Business War Against Tax Reform*, Bus. Wk. Oct. 26, 2009, at 32

Access: Find

Type: 10/26/09 buswk 32 in the *Find this document by citation* text box

Tip If you are unsure of a the correct citation format, click **Publications List** in the left frame of the Find a Document page to view a list of publications and abbreviations that you can use with Find. Click the name or abbreviation of a publication in the list to display its Find template.

WHEN YOU WANT NEWS ABOUT A PARTICULAR COMPANY

To retrieve news about tax incentives offered to Google, Inc.

Access: Taxation News (TAXNEWS)

Type: google /s tax! /5 incentive break

Tip To narrow your search to documents in which a company, industry, individual, or issue figures prominently (i.e., not merely mentioned in passing), restrict your TAXNEWS search to the headlines and lead paragraphs. After typing your query in the *Search* text box, select the **Search only the headlines and lead paragraphs** check box. Then click **Search Westlaw**.

WHEN YOU WANT NEWS ABOUT A PARTICULAR ISSUE

To retrieve news from BNA's *Daily Tax Report* concerning sale-in, lease-out (SILO) transactions

Access: BNA Daily Tax Report (BNA-DTR)

Type: "sale in lease out" s.i.l.o.

Tip To narrow your search result, restrict your search to the prelim (pr) and title (ti) fields, which contain article titles and column names. For example, to narrow this search, type **pr,ti("sale in lease out" s.i.l.o.)**

WHEN YOU WANT SUMMARIES OF THE LATEST TAX LAW DEVELOPMENTS

To retrieve summaries of legislative, administrative, and judicial activity in tax law

Access: Westlaw Topical Highlights–Taxation (WTH-TAX)

A result list is displayed, providing links to summaries from the most recent two weeks. A summary typically contains a link to the full-text document cited in the summary.

8 Legal Periodicals

Key Databases

Database	Identifier
Taxation–Law Reviews, Texts, and Bar Journals	TX-TP
Journals and Law Reviews	JLR
Warren Gorham Lamont Tax Journals	WGL-TAXJ
Tax Management Journals: All (Multibase)	TM-ALLJNL
Tax Law Review	TAXLR
Virginia Tax Review	VATXR

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Articles from Law Reviews and Bar Journals

WHEN YOU KNOW THE CITATION

To retrieve the article at 46 Tax. L. Rev. 165

Access: Find

Type: 46 tax l rev 165 in the *Find this document by citation* text box

Tip If you are unsure of a the correct citation format, click **Publications List** in the left frame of the Find a Document page to view a list of publications and abbreviations that you can use with Find. Click the name or abbreviation of a publication in the list to display its Find template.

WHEN YOU KNOW THE NAME OF THE AUTHOR

To retrieve articles written by Lawrence A. Zelenak

Access: Journals and Law Reviews (JLR) and restrict your search to the author field (au)

Type: au(lawrence /3 zelenak)

WHEN YOU KNOW THE TITLE OF AN ARTICLE

To retrieve an article titled "Social Welfare and the Rate Structure: A New Look at Progressive Taxation"

Access: Taxation–Law Reviews, Texts, and Bar Journals (TX-TP) and restrict your search to the title field (ti)

Type: ti("social welfare" /s "rate structure")

Tip If a green C is displayed in the *KeyCite* section of the Links tab or in the document header, you can click the C to view a list of all cases, law review articles, and other documents that have cited the article.

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve articles discussing regulations on parachute payments

Access: Warren Gorham Lamont Tax Journals (WGL-TAXJ)

Type: parachute /s rule regulat!

Tip To narrow your search result, restrict your search to the title field (ti), which contains the article's title. For example, to narrow this search, type ti(parachute /s rule regulat!).

To retrieve articles and texts discussing I.R.C. § 409(p) limitations on employee stock ownership plans (ESOPs)

Access: Taxation–Law Reviews, Texts, and Bar Journals (TX-TP)

Type: 409(p) /p "employee stock ownership plan" e.s.o.p.

9 American Law Reports (ALR), Encyclopedias, and Texts

Key Databases

Database	Identifier
Taxation–Law Reviews, Texts, and Bar Journals	TX-TP
American Law Reports	ALR
Bittker and Eustice: Federal Income Taxation of Corporations and Shareholders	WGL-CORP
BNA Tax Management Portfolios Combined (Multibase)	TM-ALLPORT
Corpus Juris Secundum: Internal Revenue	CJS-FTX
Federal Tax Practice (Casey)	CASEY
Law of Federal Income Taxation (Mertens)	MERTENS
PLI Tax Law Treatise Multibase	PLIREF-TAX
RIA Federal Tax Coordinator 2d	RIA-FTC
RIA United States Tax Reporter	RIA-USTR
West Federal Taxation–Textbook Series	WFT-TEXTS
WG&L Combined Federal Tax Treatises	WGL-TAXTFED

For a complete list of tax databases on Westlaw, see the Westlaw Directory.

Retrieving Documents

WHEN YOU KNOW THE CITATION

To retrieve the American Law Reports (ALR) annotation at 132 A.L.R. Fed. 265

Access: Find

Type: 132 alr fed 265 in the *Find this document by citation* text box

WHEN YOU WANT TO RETRIEVE PARTICULAR CHAPTERS

To retrieve chapters on refunds in the treatise *Federal Tax Practice*

Access: Federal Tax Practice (Casey) (CASEY) and restrict your search to the prelim field (pr)

Type: pr(refund)

Tip You can also retrieve these chapters using the Table of Contents service. After accessing the CASEY database, click **Table of Contents** at the top of the Search page. Select the check boxes next to *Chapter 10. Refunds and Credits* and *Chapter 11. Suits for Refund*. Then click either **Search** or **Retrieve and Print**.

WHEN YOU ARE RESEARCHING AN ISSUE

To retrieve sections of the treatise *Law of Federal Income Taxation* that discuss when a personal service corporation materially participates in an activity under the passive activity loss rule

Access: Law of Federal Income Taxation (Mertens) (MERTENS) and add a prelim (pr) and title (ti) field restriction to your query

Type: pr,ti("passive activity loss") & material! /3 participat! /p "personal service corporation"

WHEN YOU WANT TREATISES AND FORMS THAT CITE A PARTICULAR STATUTE

To retrieve treatises, encyclopedias, ALR annotations, practice guides, and forms that cite 26 U.S.C.A. § 6320

Access: Find

Type: 26 usca 6320 in the *Find this document by citation* text box

Then complete these steps:

1. When section 6320 is displayed, click **Treatises and Forms** on the Links tab. Citations and links to treatises and forms that cite section 6320 are displayed in the right frame.
2. To view the full text of a document, click its link.

WHEN YOU WANT USTR EXPLANATIONS OF A PARTICULAR IRC SECTION

To retrieve easy-to-read explanations from *United States Tax Reporter* (USTR) of various aspects of I.R.C. § 501

Access: Find

Type: ria irc 501 in the *Find this document by citation* text box

Then complete these steps:

1. When section 501 is displayed, click **USTR Explanations** on the Links tab. Citations and links to explanations of various aspects of section 501 are displayed in the right frame.
2. To view the full text of an explanation, click its link.

Tip When viewing a document retrieved from RIA Internal Revenue Code (RIA-IRC), RIA United States Tax Reporter (RIA-USTR), or RIA Federal Tax Regulations (RIA-REGS), you can click **Federal Tax Coordinator** on the Links tab to view related documents from *Federal Tax Coordinator 2d*. You can also click links in the ResultsPlus list to view related ALR annotations and analytical materials.

10 Using WestClip

Use the WestClip clipping service to monitor sources of tax law information on Westlaw and stay up-to-date on news and developments that could affect your clients. WestClip will run your Terms and Connectors queries on a regular basis and deliver the results to you automatically.

Access WestClip in one of two ways:

- Click **Alert Center** at the top of any page to display the Alert Center Directory and then click **Create** in the *WestClip* section.
- Click **Add Search to WestClip** at the top of a result list, or while viewing a displayed document, choose **Add Search to WestClip** from the *Result Options* drop-down list on the Result List tab.

After you access WestClip in one of the ways described above, the WestClip: Create Entry page is displayed (Figure 2).

The screenshot shows the 'WestClip: Create Entry' page. The 'Entry Details' section contains the following information:
- Name of clip: [Empty text box]
- Client ID: TAX
- Database(s): MERTENS (with a dropdown arrow and a 'Find a Database' link)
- Query: Terms and Connectors
- A text box containing the query: PR, TI ("PASSIVE ACTIVITY LOSS") & MATERIAL / 3 PARTICIPATI / P "PERSONAL SERVICE CORPORATION"
- A 'Full Search Editor' link
- A 'Limit Your News Search using SmartTerms' link with a help icon
- 'Save' and 'Cancel' buttons
The 'Delivery Settings' section contains the following information:
- Frequency: Daily
- Destination: Notify at sign on
- Limits: Maximum documents per result: 25
- Result format: List of All Citations
- Results: Inform me of no results
- Date created: 10/23/2009
- Last run date: [Empty]
- End date: No end date
An 'Edit' link is located next to the 'Delivery Settings' header.

Figure 2. WestClip: Create Entry page

To create a WestClip entry, follow these steps:

1. Type a name for the entry (maximum of 40 characters) in the *Name of clip* text box, if desired.
2. The client identifier for the current research session is displayed in the *Client ID* text box. Type a new client identifier to assign this entry to another client.
3. Specify a database in which you want your search to be run by typing the database identifier in the *Database(s)* text box. If you accessed WestClip from a search result, the database identifier is entered for you.
4. Type a Terms and Connectors query in the *Query* text box. If you accessed WestClip from a search result, the query is entered for you.
5. Click **Edit** next to *Delivery Settings* to display the WestClip: Edit Delivery Settings page. Change your delivery settings, such as the frequency, destination, and result format. When you are finished making changes, click **Save** to save the delivery settings and return to the WestClip: Create Entry page.
6. When you are finished setting up your entry, click **Save**.