Find a Code or IRS Reg Section by Citation

Current Code:
Example: 401(a)(5)

Final, Temporary & Proposed Regulations:
Example: 1.1031(a)-1

Preambles to Final Regulations (TD):
Example: 8661
Preambles to Proposed Regulations:
Example: 1.221-1(e)(1)

Find Pending Legislation That Would Amend a Code Section

Internal Revenue Code:
Example: 401(a)(12)

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  AFTR 2d 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: [ ] [ ] [ ] Search

**Tax Court Memorandum Decisions**
Example: TC Memo 2006-17

Example: 97 AFTR 2d 2006-1626
AFTR volume number [ ] AFTR Citation Part 2 [ ] AFTR 2d [ ] page

Example: Fickling
Case Name: [ ] [ ] [ ] Search

**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

Example: Swallows Holding, Ltd.
Case Name: [ ] [ ] [ ] Search

**Tax Court Memorandum Decisions**
Example: TC Memo 2006-17

Example: Motsko
Case Name: [ ] [ ] [ ] Search

**Tax Court Summary Opinions**
Example: TC Summary Opinion 2001-129

[ ] [ ] Search
RULINGS/IRB

Find a Ruling by Citation

Revenue Rulings:
Example: 99-7 or 2000-4 or 00-4

Revenue Procedures:
Example: 99-10 or 2000-4 or 00-4

Notices:
Example: 99-12 or 2000-4 or 00-4

Announcements:
Example: 99-11 or 2000-4 or 00-4

PLRs/TAMs/FSAs and other FOIA Documents:
Example: 200601001

General Counsel Memo:
Example: 34820

Internal Revenue Bulletin (1996-present):
Example: 2003-13 (bulletin) or 2003 (year)

IRS PUBLICATIONS AND OTHER TAX DOCUMENTS
Find IRS Pubs and Other Tax Documents by Citation

IRS Publications:
Example: 17

Search

Tax Court Rule:
Example: 31(a)

Search

Treasury Dept. Circular 230:
Example: 10.50

Search

IR News Releases:
Example: 1999-11

Search

CITATOR 2ND
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
Find Cases by Citation

Source Selection: (Required) Cited / Cit ing: (Required)

- Cited
- Citing

Citation Style Selection:

- 65 AFTR 2d 90-1210
- 494 US 596
- 48 AFTR 1814
- 95 S Ct 2501
- 103 TC 605
- 129 F3d 321
- 109 TC No. 17 (Example is for illustration only)
- 227 F2d 724
- 1981 PH TC Memo 81,620 or 1996 RIA TC Memo 96,216
- 231 F 110
- or (for all post-'99 memos) 2000 RIA TC Memo 2000-007
- NOTE: This citation style equals "TC Memo 1996-216"
- 519 F Supp 178
Find Rulings 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.

**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:


Find by Keywords

Source Selection:  (Required)

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:


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)
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)
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) Schedule: (Optional)
   Example: 9b or 32 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
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)

INDEXES

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      Federal Editorial Materials
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         ▼ 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