Chapter 5

Locating Appropriate Authority

In chapter 4, “Identifying Appropriate Authority,” we discussed primary sources of the tax law, including statutory, administrative, and judicial sources. We also discussed numerous secondary sources of the tax law, such as tax research services, that may be used by tax researchers to understand the tax law and to discover relevant primary sources.

Traditionally, the process of locating tax authority required the researcher to pore through multiple volumes of printed material located in a tax or law library. However, in recent years commercial providers have made the same materials accessible by computer through the Internet.

Using commercial online services to locate tax authority offers numerous advantages over using primary and secondary tax law sources in print. For example, online services allow researchers to conduct powerful keyword searches in addition to using a table of contents or an index. Also, once they locate a source document, researchers may cut and paste material into a research file or memorandum, as well as quickly access related documents by selecting hypertext links embedded
within the original document. Moreover, new tax authority is incorporated into online commercial services almost instantaneously. Conversely, there is typically a lag from the time new authority is released until it appears in print. Finally, online services free researchers to search for tax authority anywhere they have access to the Internet—at a client’s office, from a hotel room, or from home. Together, these advantages have generally made the process of locating relevant tax authority more efficient.

### Online Services

A number of commercial firms currently offer online tax subscription services. (See exhibit 5-1, “Commercial Subscription Services,” and appendix A, “Tax and Business Websites for Researchers, Advisers, and Students,” for a list of some of these firms along with their Web addresses.) Typically, the services differ by content and cost; the cost is typically proportionate to the level of content provided. In this chapter, we profile two of the more popular services: CCH’s *IntelliConnect* and Thomson Reuters’ *Checkpoint*.

The major difference between the services lies in the content that each provides. Although they all provide the legislative, statutory, administrative, and judicial authority discussed in chapter 4, they differ in the type and amount of editorial and analytical information available. For example, CCH’s *IntelliConnect* provides its annotated service, *Standard Federal Tax Reporter*, and the topical service, *Tax Research Consultant*. Similarly, Thompson Reuters’ annotated service, *United States Tax Reporter*, and topical service, *Federal Tax Coordinator*, are available on *Checkpoint*. Both services also contain treatises, tax journals, and tax newsletters. The differences in content between *IntelliConnect* and *Checkpoint* are summarized in exhibit 5-2, “Online Services Content Summary.”

### Exhibit 5-1: Commercial Subscription Services

<table>
<thead>
<tr>
<th>Service</th>
<th>Publisher</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bloomberg BNA Tax and Accounting Center</td>
<td>Bloomberg BNA</td>
<td><a href="http://www.bnatax.com">www.bnatax.com</a></td>
</tr>
<tr>
<td>IntelliConnect</td>
<td>Wolters Kluwer, CCH</td>
<td><a href="http://www.cchgroup.com">www.cchgroup.com</a></td>
</tr>
<tr>
<td>LexisNexis</td>
<td>LexisNexis, a member of Reed Elsevier Inc.</td>
<td><a href="http://www.lexisnexis.com">www.lexisnexis.com</a></td>
</tr>
<tr>
<td>Checkpoint</td>
<td>Thomson Reuters</td>
<td><a href="http://www.checkpoint.riag.com">www.checkpoint.riag.com</a></td>
</tr>
</tbody>
</table>

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### Exhibit 5-2: Online Services Content Summary

<table>
<thead>
<tr>
<th>Content</th>
<th>Checkpoint</th>
<th>IntelliConnect</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary tax law sources</td>
<td>All primary sources</td>
<td>All primary sources</td>
</tr>
<tr>
<td>Annotated services</td>
<td>United States Tax Reporter</td>
<td>Standard Federal Tax Reporter</td>
</tr>
<tr>
<td>Topical services</td>
<td>Federal Tax Coordinator 2d</td>
<td>Tax Research Consultant</td>
</tr>
<tr>
<td>Treatises and journals</td>
<td>Numerous treatises, Warren, Gorham &amp; Lamont tax journals</td>
<td>Several treatises, Taxes—The Tax Magazine</td>
</tr>
<tr>
<td>Newsletters</td>
<td>Federal Taxes Weekly Alert, RIA Tax Watch, other specialized newsletters</td>
<td>Federal Tax Day, other specialized newsletters</td>
</tr>
</tbody>
</table>

### Search Strategies

Conceptually, the process involved in locating appropriate tax law authority is essentially the same, no matter which of the online services the researcher uses. However, the actual sequence of steps required may differ somewhat from one service to another. Moreover, each of these providers is constantly upgrading its services. Presumably, the providers are improving their functionality and expanding their sources and offerings so that by the time you read this book, the actual content, as well as the search processes may have already changed. Therefore, we do not attempt to describe in detail how to execute a search in each of the highlighted services. Instead, we demonstrate each of several generic search strategies using examples from *Checkpoint* and *IntelliConnect* to illustrate the process.

### Finding aKnown Primary Authority

Any of the types of primary authority discussed in chapter 4—statutory, administrative, or judicial—as well as a particular statute’s legislative history may be found if
researchers know the appropriate citation. By entering the citation in the appropriate template provided within Checkpoint or IntelliConnect, the desired document may be read, printed, or saved for later use. Exhibits 5-3, “Checkpoint Citations Search Template,” and 5-4, “IntelliConnect Citations Search Template,” show the templates in both services that would be used to locate a case with a citation. Due to the template design used in Checkpoint and IntelliConnect, researchers may locate a particular primary source even when they may not know the exact citation.¹

As an example of how to retrieve a document using this approach, suppose a researcher wants to locate a circuit court of appeals case called ACM but does not know the citation for the case. As long as the researcher knows the case name, the case can be retrieved using any of the online services. Exhibits 5-5–5-8 demonstrate the particular steps a researcher would follow to locate the ACM case using the Checkpoint service.

Exhibit 5-3: Checkpoint Citations Search Template

![Checkpoint Citations Search Template](Image)

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Select specific Find by Citation link in the Search area of Checkpoint.

¹ Chapter 4, “Identifying Appropriate Authority,” illustrates the correct citation formats for various types of statutory, administrative, and judicial tax authorities.
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Exhibit 5-4: IntelliConnect Citations Search Template

Select Citations tab and then Cases folder.

Exhibit 5-5: Step 1—Finding a Case by Case Name

Select Cases link within the Search area of Checkpoint.
Exhibit 5-6: Step 2—Finding a Case by Case Name

Enter ACM as case name before selecting Search button.

Exhibit 5-7: Step 3—Finding a Case by Case Name

Select American Federal Tax Reports link.
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Exhibit 5-8: Step 4—Finding a Case by Case Name

Select the appropriate case.

Using a Table of Contents to Locate Authority

If researchers are unfamiliar with what primary authority might apply to their research question, they might begin by consulting one of the annotated or topical services discussed in chapter 4. Checkpoint and IntelliConnect permit researchers to search their annotated and topical services using a table of contents. To illustrate how a table of contents might be used, let us assume a researcher wants to determine when corporate distributions are treated for tax purposes as dividends. If the researcher knows only that Internal Revenue Code (IRC) Section 301 might apply, he or she could consult the table of contents for an annotated service, such as the Standard Federal Tax Reporter. Because the tables of contents for annotated services are organized by IRC section, he or she could quickly locate an explanation pertaining to Section 301 in IntelliConnect using the steps illustrated in exhibits 5–9–5–17. (Note that the arrow in each exhibit indicates which button must be selected when using the service to move to the next step in the sequence.) Once the appropriate explanation is located, the researcher may then move to related IRC sections, regulations, and annotations by selecting the buttons at the top of the explanation.
Exhibit 5-9: Step 1—Using a Table of Contents to Locate Editorial Information

Exhibit 5-10: Step 2—Using a Table of Contents to Locate Editorial Information

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Exhibit 5-11: Step 3—Using a Table of Contents to Locate Editorial Information

Browsing through your content
All of the content available in your subscription is listed in the tree in the left pane.

Browsing your content:
- Click through the browse tree in the left pane using the + and - icons or clicking on the text until you reach the desired area. You can use the arrow buttons between the windows to move the panes for easier viewing.

Searching content within Browse
You can target specific content to search right within the Browse tree.

Searching specific content:
- Click the checkbox(es) next to the content you want to target to search. You’ll notice that the search scope box will automatically change to “selected content”.
- Type search terms in the search box.
- Click Go to run your search.


Exhibit 5-12: Step 4—Using a Table of Contents to Locate Editorial Information

Browsing through your content
All of the content available in your subscription is listed in the tree in the left pane.

Browsing your content:
- Click through the browse tree in the left pane using the + and - icons or clicking on the text until you reach the desired area. You can use the arrow buttons between the windows to move the panes for easier viewing.

Searching content within Browse
You can target specific content to search right within the Browse tree.

Searching specific content:
- Click the checkbox(es) next to the content you want to target to search. You’ll notice that the search scope box will automatically change to “selected content”.
- Type search terms in the search box.
- Click Go to run your search.

Exhibit 5-13: Step 5—Using a Table of Contents to Locate Editorial Information

Exhibit 5-14: Step 6—Using a Table of Contents to Locate Editorial Information
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Exhibit 5-15: Step 7—Using a Table of Contents to Locate Editorial Information

Exhibit 5-16: Step 8—Using a Table of Contents to Locate Editorial Information

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Searching by table of contents is not limited to editorial information. **Checkpoint** and **IntelliConnect** provide tables of contents for selected sources of statutory and administrative authority. Returning to the prior example, if the researcher wanted to read Section 301 before consulting any editorial information, he or she could locate Section 301 using a table of contents. The arrow in exhibits 5-18–5-30 illustrates the steps he or she would take using the **Checkpoint** service. Once the IRC language is located, the researcher has the option to move to related editorial information, administrative authority, and legislative history by simply selecting one of the shaded boxes.
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Exhibit 5-18: Step 1—Using a Table of Contents to Locate Statutory Authority

Exhibit 5-19: Step 2—Using a Table of Contents to Locate Statutory Authority

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Exhibit 5-20: Step 3—Using a Table of Contents to Locate Statutory Authority

Exhibit 5-21: Step 4—Using a Table of Contents to Locate Statutory Authority

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Exhibit 5-22: Step 5—Using a Table of Contents to Locate Statutory Authority

Exhibit 5-23: Step 6—Using a Table of Contents to Locate Statutory Authority
Exhibit 5-24: Step 7—Using a Table of Contents to Locate Statutory Authority

Exhibit 5-25: Step 8—Using a Table of Contents to Locate Statutory Authority

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Exhibit 5-26: Step 9—Using a Table of Contents to Locate Statutory Authority

Exhibit 5-27: Step 10—Using a Table of Contents to Locate Statutory Authority
Exhibit 5-28: Step 11—Using a Table of Contents to Locate Statutory Authority

Exhibit 5-29: Step 12—Using a Table of Contents to Locate Statutory Authority

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Using an Index to Locate Editorial Information

The annotated and topical services found in Checkpoint and IntelliConnect may also be searched by using a topical index. This would be an appropriate strategy for researchers who may not know which IRC section applies to their research issue. Again, if the research question concerns the taxability of corporate distributions, the researcher might initially consult the Tax Research Consultant in IntelliConnect to help identify the relevant issues and to locate the relevant primary authorities. The steps he or she would take to find information on corporate distributions using the index in IntelliConnect are shown in exhibits 5-31–5-36. From the final screen, the researcher would select one of the hyperlinks to access the related editorial information.