Navigating the Stacks of Tax Law Research on the Internet

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Tax Law Research : Federal and Ohio

https://fclawlib.libguides.com/taxlawresearch
Federal Tax Research
Primary Sources

U.S. Constitution
Internal Revenue Code
Legislative History
Treasury Regulations
Case Law
I.R.S. Decisions & Guidance
US Constitution

Available at https://www.law.cornell.edu/constitution

General Welfare Clause

Origination Clause – Tax Legislation must start in House

16th Amendment – Income Tax 1913

Commerce Clause
Internal Revenue Code

Title 26 of the U.S. Code

Cite as 26 I.R.C. §____ or I.R.C. §____.

Cornell’s Legal Information Institute at
https://www.law.cornell.edu/uscode/text/26
Federal Legislative History

Congress.gov at https://www.congress.gov/

Congressional Record from 1873 at https://www.govinfo.gov/app/collection/crecb_gpo/_crecb
New Tax Law

Congress.gov at [https://www.congress.gov/](https://www.congress.gov/) as H.R. 1

New - shareholders can deduct 20% of income from their pass-through entities (LLC’s) on their individual tax returns.

Limits deductibility of state and local income and property taxes to $10,000.

Repeals deduction for paying alimony.
"On the Internet, nobody knows you're a dog."
Treasury Regulations

Title 26 of the Code of Federal Regulations (CFR)
  ◦ Also called Treasury Decisions (TD)

Proposed regulations are in the Federal Register (FR)
CFR & FR

CFR Title 26 at https://www.law.cornell.edu/cfr/text/26

Federal Register at https://www.federalregister.gov/
Numbering System for Treasury Regulations

Reg. § 1.195-2

26 CFR Part
   Examples:
   1— Income Tax
   20—Estate Tax
   25—Gift Tax

IRC Section

Series number
(This is the second regulation related to IRC Section 195.)
US Tax Court


Pacer.gov

- Unreported Federal District Court decisions
- Dockets
- No Tax Court opinions
- [https://www.courtlistener.com/](https://www.courtlistener.com/) for easier searching
Guidance from the I.R.S.

• Types:
  • Public
  • Taxpayer Specific
  • Internal
Internal Revenue Bulletin

- Revenue Rulings
- Revenue Procedures
- Notices and Announcements
- Actions on Decisions
Where:

Current Internal Revenue Bulletins available at
https://apps.irs.gov/app/picklist/list/internalRevenueBulletins.html
Revenue Rulings

Searchable at

Actions on Decisions

IRS signals whether it will follow court decision

Taxpayer Specific Guidance

- Private Letter Rulings
- IRS Determination Letters
- Information Letters
- Technical Advise Memorandums
Where:

http://www.legalbitstream.com/
https://apps.irs.gov/app/picklist/list/writtenDeterminations.html
Internal Revenue Manual

https://www.irs.gov/irm
Tax Forms

https://www.irs.gov/forms-instructions
Ohio Tax Research
FCLL LibGuides

https://fclawlib.libguides.com/

- Tax Research: Ohio and Federal
- Limited Liability Companies in Ohio
- Ohio Tax Liens
Primary Sources

Ohio Constitution
Ohio Revised Code & Legislative History
Ohio Administrative Code
Ohio Board of Tax Appeals Cases
Ohio Department of Taxation Guidance
Ohio Constitution

Ohio General Assembly Website

https://www.legislature.ohio.gov/
Ohio Revised Code Title 3

Chapter 23

- Collection of property taxes, including sale of tax liens
Ohio Tax Statutes - Title 57, Chapters:

5713
  ◦ Assessing Real Property

5721
  ◦ Procedure for Collecting Delinquent Property Taxes

5739
  ◦ Sales Tax

5747
  ◦ Income Tax

5751
  ◦ Commercial Activity Tax

5753
  ◦ Casino Tax
Legislative History

Ohio General Assembly’s website

https://www.legislature.ohio.gov/
Ohio
Administrative Code

• [http://codes.ohio.gov/](http://codes.ohio.gov/)
Ohio Administrative Code

- Chapter 5703
  - 5703-3 Property Tax
  - 5703-7 Income Tax
  - 5703-25 Equalizations and Appraisals
  - 5703-29 Commercial Activity Tax
Franklin County Property Taxes

Board of Revision -
https://www.franklincountyauditor.com/real-estate/board-revision

Treasurer-
https://treasurer.franklincountyohio.gov/Delinquent-Taxes
Contesting Property Valuation

1. Auditor determines taxable value of property
2. Board of Revision
3. Board of Tax Appeals
4. District Court of Appeals
5. Supreme Court
Case Law

Ohio Board of Tax Appeals - https://ohio-bta.modria.com/list?id=8
Ohio Board of Tax Appeals Rules

- Ohio Administrative Code
  - Chapter 5717

http://bta.ohio.gov/Rules
Guidance from the Ohio Dept. of Taxation

Information Releases at
http://www.tax.ohio.gov/communications/information_releases.aspx

Tax Commissioner Opinions at http://www.tax.ohio.gov/legal/tc_opinions.aspx

Ohio Business Gateway at http://business.ohio.gov/
“I can’t afford to pay taxes on my cows and pigs, so I’m trying to pass them off as my employees.”
Tax Crimes

Federal
- 26 U.S.C. §§ 7201-7217

Ohio
- O.R.C. § 5747.15

Both require willful violation.
Questions?

Call 614-525-4971

Email FCLL-Info@franklincountyohio.gov

Website - https://lawlibrary.franklincountyohio.gov/