

SOURCES OF TAX LAW AND NEW LEGISLATION (321-1)

Obj 1-1. **INCOME TAX REPORTING SERVICES** offer updated information in loose-leaf formats.

Reporting services provide a combination of

1. the Internal Revenue Code (**IRC**),
2. the Internal Revenue Service (**IRS**) regulations,
3. case citations, *and*
4. explanatory notes.

The two most popular reporting services are

1. *Federal Tax Coordinator, 2nd*, published by The Research Institute of America (**RIA**) *and*
2. *Standard Federal Tax Reporter*, published by Commerce Clearing House (**CCH**).

Obj 1-2. **PERIODICALS** offer various tax-related articles.

Here are six suggested sources:

1. *Federal Tax Articles*,
2. *Journal of Taxation*,
3. *Taxes--The Tax Magazine*,
4. *Tax Notes*,
5. *Monthly Digest of Tax Articles*, *and*
6. *Journal of the American Society of CLU + ChFC*.

Obj 1-3. **NEW TAX LEGISLATION** is given verbatim and in summary form by the RIA, the CCH, government web sites, The Bureau of National Affairs (**BNA**), *and* accounting firms.

Related materials are found on the Internet, in the LEXIS and WestLaw database services, *and* in other library reference materials.