



TAX RESEARCH IN LEXISNEXIS ACADEMIC

The LexisNexis Academic reference database contains numerous sources for tax research:

Primary Sources:

- Federal Tax Court cases
- State court tax cases
- Internal Revenue Code
- IRS Bulletins, Rulings and Decisions
- Treasury Regulations - Final, Temporary, and Proposed
- Attorney General Tax Opinions
- Dept of Labor ERISA Opinion Letters

Secondary Sources:

- Law Review tax articles
- *The Tax Lawyer* (ABA)
- *The Practical Tax Lawyer* (ABA)
- *The Tax Adviser* (AICPA)
- Tax Analysts publications

GETTING STARTED

- Access [LexisNexis Academic](#) via the Murphy Library web site.
- Select U.S. Legal on the left side of the screen.
- Within the Legal category, on the left side of the screen, click on **Tax Law**.



SELECT A SOURCE

You must select the tax law source(s) you wish to search. Recommendations:

Limit To:

<input type="checkbox"/>	i The Tax Lawyer	<input type="checkbox"/>	i Internal Revenue Code (Browse)
<input type="checkbox"/>	i The Practical Tax Lawyer	<input type="checkbox"/>	i Treasury Regulations
<input type="checkbox"/>	i The Tax Advisor	<input type="checkbox"/>	i Attorney General Tax Opinions
<input type="checkbox"/>	i Tax Analysts Publications	<input type="checkbox"/>	i Labor Dept ERISA Opinions
<input type="checkbox"/>	i Law Review Tax Articles	<input type="checkbox"/>	i Federal & State Tax Cases
<input type="checkbox"/>	i IRS Bulletins, Rulings & Decisions		

SPECIFY DATE

Indicate the dates of tax cases or tax law review articles that you wish to search.

Narrow the date range to reduce the search results, or expand to “all available dates” to increase results.

Specify date	All available dates
	All available dates
	Today
	Date is...
	Date is before...
	Date is after...
	Date is between...
	Previous week
	Previous month
	Previous 3 months
	Previous 6 months
	Previous year

ENTER SEARCH TERMS AND PERFORM SEARCH

Search For:

[Add Row](#)

Enter search terms that combine to describe your topic.

Then click the red **Search** button.

SEARCH TIPS:

- Use **AND** to get fewer results by combining separate concepts.
Example: accuracy AND penalties
- Use **OR** to get more results by listing synonyms for a concept.
Example: estate OR inheritance

- Use **!** to truncate or retrieve variations on a word root.
Example: neglig`en!` retrieves negligent and negligence
- You do not need to enclose **phrases** within quotation marks
- **W/n** links search words and phrases to create concepts. The letter **n** stands for a number from 1 to 255. W/n does not specify a word order.
Example: Lucent w/20 merge

MORE SEARCH EXAMPLES:

- Example **Tax Law Review Articles, Combined** (secondary source analysis of major court cases)
search: hitt AND education! AND expense!
- Example **State Courts Tax Cases** (state tax case law) search:
internet AND sales tax
- Example **Internal Revenue Code** (text of actual tax law) search:
education! expense!

On the search results screen, click on a title to view the full text of the document.

FINDING A TAX CASE BY LEGAL CITATION

- Staying within the Legal search category of LexisNexis Academic, click on **Federal & State Cases** on the left side of the screen.

Law Reviews

Federal & State Cases

Shepard's® Citations

- Use the search form to enter one or both party names

Case name	<input type="text"/>	v.	<input type="text"/>
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OR use the search form to enter the case citation

Citation Number	<input type="text"/>
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(See Murphy Library's "Legal Citations" Library Guide for tips on case citations.)

- Click the red **Search** button to perform the search.

Search


On the search results screen, click on a case title to view the full text of the case law.

PRINTING ARTICLES

- Display or mark the article(s) to be printed
- Click the **Print** button at the top of the screen 
- Select the articles to be printed, if necessary
- Click the **Print** button **Print**

Print


E-MAILING ARTICLES

- Display or mark the article(s) to be e-mailed
- Click on the **E-mail** button at the top of the screen 
- Select a format from the pull-down menu
- Select the articles to be emailed, if necessary
- Type in your email address
- Click on the **Send** button **Send**

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Generic
Text
PDF

DOWNLOADING ARTICLES

- Display or mark the article(s) to be downloaded
- Click the **Save** button at the top of the screen 
- Select a format from the pull-down menu
- Select the articles to be saved, if necessary
- Click the Download button **Download**
- Right click on the download link, and use the browser's Save-As function to save the article to a location on your computer

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