

CCH's Standard Federal Tax Reporter

Standard Federal Tax Reporter, KF6285 C67, includes the following looseleaf binders:

Index - includes "About this Publication;" Topical Index; and miscellaneous practice aids.

Internal Revenue Code (2 volumes) - includes "How to Use the Code Volumes;" Code Topical Index; Source Notes--Finding List; Code Table of Contents; full text of current code and amendment notes; and Related Statutes.

Compilations (18 volumes) - include full text of Internal Revenue Code sections; regulations and proposed regulations; excerpts of committee reports; CCH explanations; and annotations of cases and rulings beginning in 1913.

Volume 19 includes Topical Index to 2002 Developments; Cumulative Index to 2002 Developments; 2002 Finding Lists; 2002 Case Tables; Supreme Court docket; 2002 Legislation; Regulations Status Tables; full text of 2002 Rulings; 2002 Treasury Decision Preambles; digests of selected IRS Letter Rulings; digests of 2002 Tax Court Decisions; CCH Comments; and CCH Tax Focus and Features. **Warning:** you should always update your research using the New Matters volume.

Citator (2 volumes) - includes "How to Use this Citator;" Current Citator Table; main citator; and Finding Lists. **Warning:** you must use both the main citator and the current citator table to be sure your research is complete.

U.S. Tax Cases--Advance Sheets - includes Proposed Regulations; Digests Last 2001 Court Decisions, not received in time to be included in the compilations; and 2002 U.S. Tax Cases.

Warning about Indexes and Finding Lists.

CCH's Standard Federal Tax Reporter has four indexes, the topical index in the Index volume, the topical index in Internal Revenue Code volume I, and the topical index and cumulative index in the New Matters volume (volume 19). Both the indexes in the New Matters volume have two parts, the main index and a latest developments section. To make sure that your research is current, you should use both indexes in the New Matters volume and their new developments section.

Finding Lists typically have several sections, the main Finding List (updated annually), a Current Finding List (updated quarterly), and a Latest Rulings section (updated weekly). To make sure your research is complete, you should use all parts of a finding list. Check the title page of each Finding List to find out how many sections there are.

Related sets

CCH's looseleafs, Federal Estate and Gift Tax Reporter and Federal Excise Tax Reporter cover these specialized areas of tax research, while the Standard Federal Tax Reporter is devoted primarily to income tax research. U.S. Tax Cases older than those contained in the advance sheets can be found in the bound volumes by the same title. Tax Court cases are contained in Tax Court Reporter and Tax Court Memorandum Decisions.

If you know	And you want to find	Use these sources
an Internal Revenue Code section	regulations, cases or rulings	Start with the compilation volumes. Regulations and digests of cases and rulings follow each code section. The case and ruling digests contain citations to full text sources. Update your research using the New Matters volume and the U.S. Tax Cases--Advance Sheets volume.
a subject	code sections, regulations, cases or rulings	Start with the topical index in the Index volume. Also use the topical indexes in the New Matters volume. These will refer you to CCH paragraph numbers in the compilation volumes, New Matters volumes and U.S. Tax Cases--Advance Sheets volume. Update your research as described above.
a case name	the case	Start with the Citator volumes and Case Tables in the New Matters volume, which will refer you to the full text of the case as well as digests within the Compilation volumes. The Citator volumes should also be used to see if the case is still good law. Update your research as described above.
a number	the ruling or other document	Finding Lists in second Citator volume and New Matters volume. Update your research as described above.

Updated 1/02