Locate laws, regulations, explanations and related documents by browsing

- Use the **Browse Tree** to locate the Standard Federal Tax Reporter (Std Fed): Click on +Federal Tax, then +Federal Tax Editorial Content, then +Standard Federal Tax Reporter. The Std Fed is organized by Code Section. Click on the Code Section you want and drill down to the list of documents: Code, Legislative History, Regulations, Explanations, Annotations, Current Developments with recent cases and releases. Example: Open Credits – Secs. 21-54AA. Click on Child care credit – Sec. 21. Click on the first document: **Sec. 21 EXPENSES FOR HOUSEHOLD AND DEPENDENT CARE SERVICES . . .**

- **Legislative History** includes the controlling Committee Reports.
- **Explanations**, written by CCH editorial staff, provide interpretation and analysis of the law and point out trends or conflicts among authorities. Examples use actual calculations to show how a Code section applies to a specific problem, giving concrete illustrations of likely tax consequences.
- **Annotations** are summaries of decisions and rulings back to 1913.
- **Current Developments** contains Proposed Regs, plus full text of cases and rulings pertaining to that Code section.
Library View: An alternate way to display your subscription content is the Library View. When you select Library View, instead of one expandable menu as in the Tree View, each successive menu selection appears by itself on the page with the path links at top.

Practice Aids: Before the Code Sections begin in the Std Fed, there are Practice Aids. They include: SmartCharts, Tax rates and tables, calendar, tax terms, Special tables, depreciation, annuities, savings bonds, AFR, Checklists, Tax Terms • Quick Answers, Tax Planning, Who is the taxpayer, return preparers, and constitutionality, Income tax imposed—Secs. 1-15, Credits—Secs. 21-54AA, Alternative minimum tax, environmental tax—Secs. 55-59B, Income—Secs. 51-90, Exclusions and exemptions—Secs. 101-153.

Code Sections: After the Practice Aids, come the Code Sections. Within each Code Section, the document types included are: Code, Legislative History, Regulations, CCH Explanations, CCH Annotations, Current Developments.

After the Code sections, there are a number of valuable resource databases:
Working with documents

- **Related Information** buttons on Std Fed. documents will open a new tab listing the various documents, laws, regulations, explanations, etc., that are related to the document you were on. For example, on Section 21, click on the Relate button for CCH Explanations to retrieve CCH editorial explanations that are related to this Code section.

- **Document Path** appears in the upper left corner of every document. It shows the location of this document within the subscription content. It lists the menu levels through your subscription to this document. You can click on any level of this path to go directly to that location within the Browse Tree. This is useful in navigating to other documents in the Std Fed. Example: On the Code 21 document you retrieved above, if you want to see where that document is located within the hierarchy of the Browse Tree, use the Document Path links.

- **Read Previous Document** and **Read Next Document** appear at the top of every document. Click Read Previous Document or Read Next Document to view the document that immediately precedes or follows the current document within the publication.

- **Saving and Printing Documents**: On the gray tool bar at the top of every document, there is Send to Tray, Save/Email, and Print. These are basic document management tools to download a document, save it in a temporary tray or a permanent research folder, email or print the document.
Retrieve documents by keyword searching

In General

- Search "all content" to search all content EXCEPT Federal & State Tax Archives. You can use the Browse Tree to target specific publications and/or databases. The Search Scope automatically changes to "selected content" when you check items on the Browse Tree.

- Type your search expression with spaces between terms to search for all terms. You can use Boolean connectors (AND, OR, NOT) and/or proximity connectors (w/#, e.g., w/5 = within 5 words). You can use quotes to force a phrase which turns off the automatic Thesaurus for your search. You can use wildcards: an asterisk (*) to replace any number of characters, e.g., deduct*, or a question mark (?) to replace one character, e.g., invest?. See Help Files (located on the Menu Bar, top right) for more details.

- Optional: Click Advanced Search to enable/disable the Thesaurus and/or include other criteria in your search.

- Click Go to get results.

Example: Target the entire Federal Tax library by checking the box. Type the search phrase incentive stock option in the Search Expression field. Click Go. Results are displayed by document type category, top 3 most relevant documents in each category.

5. Reduce your search results by:
   - Searching within the results: change Search Scope to "within results" and type new search term(s) in the search field, e.g., "holding period" and click Go.
   OR
   - Using the filters on the left to narrow your results by Document Type, by Library, by court, by jurisdiction.
Retrieve documents by keyword searching

Searching for a Code Section plus all the primary source documents referencing that specific Code Section

1. Target Federal Tax Primary Sources.
2. Type code sec 832(b)* in the Search Expression Field and click GO.
3. The Code Section will appear at the top of the list in the “Citations” category and all the primary source documents referencing that code section will be displayed by Document Type category (if using Categorized View) or in an “All results” category (if in Relevance order). Note that the Code Section was truncated with an asterisk meaning results will include all subsections, i.e., section 832(b)(5). You can filter the list by Document Type or by Library to retrieve Regulations, Cases, Rulings, Legislative Documents, etc.—see the left panel of filters.

Searching Cases:

1. Target the case database(s) under Federal Tax Primary Sources (cases go back to 1913):

   2. Type your key words and click GO. Optional: Use Advanced Search to apply a date restriction or other criteria.
3. Search Results will display top three most relevant items per document type by default. You can uncheck the Sort by Document type to view all results by Relevancy or click Most Recent to re-sort the Search Results list into reverse chronological order.
4. Use the “by Court” filter to reduce the results and display cases from one court.

   - Searching for a case name in the Citator (see page 12) will provide the linkable citation to the case plus links to the cases citing that case.
   - If you do not subscribe to Cases Archive, you can search through the Std Fed and then filter for the Annotations.
Searching Revenue Rulings, Revenue Procedures, Letter Rulings and IRS Positions

- **IRS Administrative Rulings** include IRS notices and requests for comments, Treasury news releases, White House and Congressional news releases, General Accounting Office reports, National Taxpayer Advocate reports, and other miscellaneous documents back to 1953. On the Browse Tree, under Federal Tax Primary Sources, the IRS Administrative Rulings are organized by document type. Target the desired database(s) and keyword search for the number, e.g., 141901-05.

- **Letter Rulings and IRS Positions** include full text of IRS responses to inquiries concerning the application of the tax rules to specific situations plus private letter rulings, Technical Advice Memoranda, Field Service Advice, and Chief Counsel Advice. IRS Positions includes: General Counsel Memoranda, Actions on Decisions, Litigation Guideline Memoranda, Service Center Advice, Industry Specialization Programs, and Market Segment Specialization Programs.

You can search Letter Rulings by referenced code section. The **Uniform Issue List** is an index of issues based on code sections. Letter Rulings indicate the UIL code section and you can search for it. Example: Target Letter Rulings. Search for *0992* w/2 UIL retrieves a list of Letter Rulings and Technical Advice Memoranda all of which address Code Section 992 and any of its subsections.

- **Date Restriction**: Use Advanced Search to apply a date restriction if desired.
Locating Preambles to Federal Tax Regulations

- **Browse**: Proposed Amendments of Regulations are located in the Std Fed. You can Browse to them by opening the Std Fed, opening the applicable Code Section, and scrolling down to the last entry for Current Developments. Example: Code section 72, Proposed Amendment to Reg. 141901-05:

- **Search**: You can also search for a Proposed Amendment. Target the Standard Federal Tax Reporter or the entire Federal Tax Library. Type the regulation number in the Search Expression field, e.g., 141901-05, and click GO.

- **Document Path**: The document Path will tell you where this document is located in the hierarchy of information on the Browse Tree:

- **IRS Administrative Rulings**: The Preambles are also located under Federal Tax> Federal Tax Primary Sources> IRS Administrative Rulings.
Locating Archived Resources

**Federal Tax Archives—Internal Revenue Code**

- **Last 1954 Internal Revenue Code** reproduces the text of the Internal Revenue Code immediately prior to the enactment of the Tax Reform Act of 1986. Also included are amendment notes applicable to the 1954 Code which show effective dates and details on all law changes made to each Code Section.

- **Last 1939 Internal Revenue Code** contains the text of the Internal Revenue Code immediately prior to the enactment of the 1954 Code by Public Law 591 (83rd Congress). Amendment notes follow the text of each Code Section which detail the specific law changes made to that section.

- **1939-1 CB Committee Reporters** contains Congressional Committee Reports related to tax laws enacted from 1913 to 1938. These reports describe the legislative intent for the revenue acts that preceded the enactment of the 1939 Internal Revenue Code. Some subscriptions may not contain this information.

- **1913 Income Tax Law** contains the text of the income tax law enacted on October 3, 1913, following the ratification of the 16th Amendment in PDF Format.

**Archived Content in the Current Internal Revenue Code**

- **Related Tax Statutes** contains numerous Acts from the Middle Class Tax Relief and Job Creation act of 2012 back to the Public Salary Tax Act of 1939.
Archived Tax Legislation

- **Historical Law, Explanation and Analysis Books**
  CCH Law, Explanation and Analysis books provide extensive analysis of significant tax legislation back to Revenue Reconciliation Act of 1989 (RRA ’89) (P.L. 101-239). Each publication contains detailed explanations of the new law; affected sections of the Internal Revenue Code, as added, amended or repealed; relevant committee reports; and tables and other aids to assist in the understanding of the new law.

- **Major Tax Acts and Reports (1986-2012)**
  Major Tax Acts and Reports includes the text of all significant enacted tax legislation, as well as the accompanying committee report text, since the Tax Reform Act of 1986. Links are provided from the law text to the related committee reports and vice versa. Find Committee Report numbers for a P.L. that amended the Tax Code by going to “Laws that Amended the Tax Code” in this section.

- **Historical Legislative Documents (1954-2012)**
  Historical Legislative Documents (1954-2012) contains comprehensive legislative documents, including Committee Reports for enacted and pending legislation, tax bill introductions, Joint Committee on Taxation documents (other than Blue Books), proposed legislation, bill floor debate, public laws, and miscellaneous legislative documents, from 1954 through 2012.

- **JCT Blue Books**
  Joint Committee on Taxation (JCT) Blue Books reproduce the text of the JCT’s explanations of enacted tax legislation prepared at the end of each Congressional session. The JCT Blue Books are a critical aid to research, and they are included back to 1976.

Archived Content in the Standard Federal Tax Reporter—Tax Rates

- Prior income tax rates section includes:
  Income and Credits for individual citizens and residents 1913-1978; Income and Credits for nonresident aliens 1913-1969; Tax and Surtaxes on individuals 1913-1964; Rate tables for unmarried individuals 1965-2010; Rate Tables for Married filing jointly 1965-2010; Rate Tables for estates 1977-2010; Income tax on corporations 1909-present; Tax Surcharge 1968-1970; Capital Gains Tax Rates 1913-2011.
Retrieve a document by citation

Three ways to retrieve specific document(s) within IntelliConnect using a citation reference:
— Citations Template
— Citations Search Scope
— Search for the citation (see Searching Primary Sources in the Key Word Searching section)

■ Using the Citations Template to retrieve a document by citation:
  1. Click Citations on the tool bar.
  2. Click + to expand a library within the Find by Citation panel on left, e.g., Federal Tax.
  3. Click either Federal Tax Editorial Content (for Reporters) or Federal Tax Primary Sources.
  4. Enter the citation in the appropriate field on the template on the right. e.g., NPRM REG 165898-04; Revenue Ruling 96-14; Treasury Decision 8517. For Letter Rulings, click Letter Rulings & IRS Positions under Primary Sources, enter the citation, e.g., LTR or TAM No 199901001.
  5. Click the Go button on the line with the citation.

Example: Retrieve Code Section 422. Note: If you enter the code in the IRC field under the Std Fed, you will retrieve the Code from the Reporter; if you enter the code on the Primary Sources template, you receive the code plus the History Notes for each subsection that has changed over time.

■ Retrieving other document types using the Citation template:
  Rulings and other documents

  [Image: A screenshot showing how to retrieve a Code Section 422 using the Citation template.]

  [Image: A screenshot showing how to retrieve a Treasury Decision 8517 using the Citation template.]

  Cases

  [Image: A screenshot showing how to retrieve a case from the US Supreme Court.]

  Public Laws (found under Federal Tax Legislation)

  [Image: A screenshot showing how to retrieve a Public Law from the Federal Tax Legislation section.]
Using the Citations Search Scope to retrieve documents:
Change the Search Scope to “citations.” Type the citation in the search field. This approach works primarily for federal primary source materials: laws, regulations and cases.

<table>
<thead>
<tr>
<th>Reference Type</th>
<th>Examples of Citations</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRC</td>
<td>To retrieve from Standard Federal Tax Reporter: fed S1031 or fed sec 1031 To retrieve from Current Internal Revenue: IRC1031; IRC s1031; s1031; 26 U.S.C. § 509(a)</td>
</tr>
<tr>
<td>Regulation</td>
<td>From the Std Fed: fed reg § 1.1001-1; From the Regs: reg 1.1401-1</td>
</tr>
<tr>
<td>Revenue Rulings</td>
<td>rr2008-8; Revrul 2008-8; rev rul 2009-17</td>
</tr>
<tr>
<td>Revenue Procedure</td>
<td>rp2008-8; revproc 2008-8; rev proc 2009-32</td>
</tr>
<tr>
<td>Tax Court Memorandum</td>
<td>70 tcm 216,</td>
</tr>
<tr>
<td>Cases/Tax Court decisions</td>
<td>2007-2 ustc p 50,796; 80 FedCl 122; cch dec 45018; 2001-2 ustc p 50,476</td>
</tr>
<tr>
<td>Action on Decision</td>
<td>aod 2005-02</td>
</tr>
<tr>
<td>Advance Release Document</td>
<td>2003 ARD 003-4</td>
</tr>
<tr>
<td>Commissioner Delegation Order</td>
<td>cdo 114</td>
</tr>
<tr>
<td>Cumulative Bulletin Notice</td>
<td>1989-2 cb 5</td>
</tr>
<tr>
<td>Executive Order</td>
<td>eo 2005-1</td>
</tr>
<tr>
<td>General Counsel Memo</td>
<td>gcm 39877</td>
</tr>
<tr>
<td>IRS News Release</td>
<td>ir-2004-61</td>
</tr>
<tr>
<td>Private Letter Ruling</td>
<td>p.l.r. 7848063; lr 7848063; letter ruling 7848063</td>
</tr>
<tr>
<td>Revenue Procedure</td>
<td>rev proc 2009-32</td>
</tr>
<tr>
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<td>Tax Court Decision</td>
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</tr>
<tr>
<td>Technical Advisory Memorandum</td>
<td>tam 200602034</td>
</tr>
<tr>
<td>Treasury Decision</td>
<td>td 8256</td>
</tr>
<tr>
<td>Treasury Department Order</td>
<td>tdo 150-96</td>
</tr>
<tr>
<td>Treasury Dept. News Release</td>
<td>tdnr tg-168</td>
</tr>
</tbody>
</table>

These citations can also be used to retrieve documents on mobile devices through the IC Mobile app or CCH Mobile app.
Use the CCH Citator to find the history of Cases and Rulings

The CCH Citator tracks the history of cases and rulings through the legal process. You can use the CCH Citator to:

— Determine whether a case or ruling is still current or has been modified.
— Determine whether there are any other cases or rulings on the same point of law that should be considered.

The CCH Citator follows the history of individual cases under one case name. If a case begins in the Tax Court, is appealed to the Circuit Court, and is ultimately decided in the Supreme Court, those three decisions are located under one case name. The CCH Citator also lists court cases and rulings that significantly comment on a cited case or ruling. It shows all paragraphs in the Std Fed where a cited case or ruling is annotated. It also provides citations to cases and rulings that may have been superseded by or may supersede your case or ruling.

To find a citator listing using the Citator:

1. Click the **Citator** on the Tool Bar.
2. Click the “+” to expand a library in left navigation pane.
3. Click the title of a template in the left navigation pane so the correct template appears in the right pane.
4. Scroll down the template to find the specific document type you wish to retrieve.
5. Enter the needed information for the citation at the top, e.g., *soliman*. If you know the case name, you can type it in the appropriate field at the top.

6. Click **Go**. The system displays a Citator listing for all documents associated with the citation you entered on the template in a new results tab. Click the link you want and the document will display in the preview pane.
Use the CCH Citator to find the history of Cases and Rulings

The CCH Citator listing has several distinct sections, each of which provides different information about the targeted case or ruling:

— **Case or ruling name:** The name of the case or ruling the Citator is tracking. This name is always the bold entry listing.

— **Annotated at:** A reference to a paragraph in a CCH publication that summarizes the issues of the case or ruling the Citator is tracking.

— **Parallel citation section:** Provides parallel citations for the case or ruling. If the document is a case that has affirmed or reversed a lower court decision, that information is also indicated.

— **Other case or rulings:** Lists other cases and rulings (along with their parallel citations) in which the targeted case or ruling has been cited.

**Example of a Federal Tax Case** indicating parallel citations, annotation links, and history of the case and the cases citing it:

![Federal Tax Citator, 2012FED, Main Citator Table, Soliman, Nader E.](image)

- **Where this case is referenced in the current Std Fed**
- **The last court for this case, parallel cites, and the cases that cite it.**
- **Appeals court with treatment code and cases that cite it.**
- **The court where this case started and the cases that cite it.**

**Example of a Revenue Ruling** that is annotated in the current Standard Federal Tax Reporter and was cited in another ruling and then later revoked by a ruling:

![Federal Tax Citator, 2012FED, Main Citator Table, Rev. Rul. 73-51](image)

- **Links to full text.**
- **Treatment Codes: amplifying, cited in, clarifying, corrected by, modified by, revoked by, superseded by, superseding.**

*Note: The Treatment Codes from the Federal Citator along with links to associated rulings also appear on the text of rulings issued from 2002-present.*
**Staying Current with News and Trackers**

**News on the Browse Tree:** Open Tax News, Journals and Newsletters and Federal Tax. Tax News contains a variety of newsletters, Report Letters, Journals based on your subscription.

- **Federal Tax Day - Current**
- **ADVANCE RELEASE Documents**
- **CCH Federal Tax Weekly - Current**
- **CCH Federal Tax Weekly - Archives**
- **CCH Tax Briefings**
- **CCH Legislation Newswire**
- **Practical Tax Bulletin**
- **Federal Excise Tax Report Letter**
- **Federal Tax Course Letter**
- **Tax-Exempt Advisor Newsletter**
- **S Corporations Guide Report Letter**

Daily updates of new developments with links to full text of authority documents (~1 year).

Newsletters covering specialty areas and Report Letters updating specific publications.

**Tracker News:** Click the link on the tool bar. Tracker News helps you keep on top of current developments two ways: with E-Newsletters/Report Letters and with Trackers.

- **E-Newsletters/Report Letters:** Click [Sign up for E-Newsletters/Report Letters](#)

Many of the Newsletters and the Report Letters you see on the Browse Tree under Tax News, Journals and Newsletters can be emailed to you in full text. Select the one(s) you want. Click Add. Check the box: “Deliver my Newsletters & Report Letters to the Email address above.” Click Apply Changes. Each item is emailed separately. You can also set up an RSS feed if you wish.
Staying Current with News and Trackers

You can sign up for customized “Trackers” specific to your areas of interest and access results within IntelliConnect or have them delivered to you via email or RSS feed. The results are in abstract format. Results for all Trackers are sent in a single email early each morning.

Select the item desired and click Add. You can click the target icon to customize a tracker search.

Edit Tracker Title for easier identification of customized Trackers.

Deselect all, then select topic(s), document type(s), or enter a search term and click OK.

Click Delivery Options and select Email and Content options.

Within IntelliConnect, you can see today’s News or change the dates to see previous News.

You can also receive the News on mobile devices through CCH Mobile app.
Using Practice Tools for quick answers

**Practice Tools** can be accessed by clicking Tools/Smart Charts from the gray Tool Bar (above the Browse Tree menu), from the menu item +Federal Tax > +Federal Tax Practice Tools, by clicking Tools/Smart Charts at the bottom of the Browse Tree and sometimes within publications. Practice Tools include such items as Smart Charts, Calculators, Interactive Research Aids, and Toolkits. Most Tools open in a new window where you input information and then the Tool provides a calculated or text answer or a chart. There are also some additional Tools under Federal/State Taxes.

- **Client Letter Toolkit**
  The CCH Client Letter Toolkit contains a wide variety of sample letters that you can print and send to your clients, such as pensions, audits, divorce, charitable giving, etc. Example: Click Client Letter Toolkit on the Practice Tools list. In the new window, type incentive stock options in the Keywords field and click Apply. Click View in the results list to see a letter.

- **Depreciation Toolkit**
  For any asset and the depreciation treatment you choose, the Depreciation Toolkit allows you to create a complete depreciation schedule, calculate any recovery year, and provides you with the applicable references/charts pertaining to the depreciation. Example: Click Depreciation Toolkit on the Practice Tools list. Make selections on the template and click Calculate. On the subsequent chart, click on References and then a link to see detailed information and tables.
Using Practice Tools for quick answers

- **Federal Tax Legislative Development Charts**
  These charts provide easy access to federal tax law changes that have been enacted by Congress and signed into law. The Federal Tax Legislative Developments Charts include summaries of all legislative provisions with access to in-depth explanations and analysis, affected IRC sections, full text of laws and committee reports, and relevant client letters based on the legislation. Charts based on effective date of law changes as well as by expiration date are also provided.

- **Mortgage Comparison Calculator**
  With the CCH Mortgage Comparison Calculator you can calculate the cost of two mortgage options and determine which is the less expensive option. If one is most expensive at the beginning of the loan but least expensive by the end of the loan, the break even point will be calculated. Comparative amortization schedules may be generated on either an annual or monthly basis.
Locate specific publications using Titles A-Z

At the top of the Browse Tree, click Titles A-Z. Type tax court in the open Title Finder field to view a list of all the titles in your subscription containing the words tax court. When you click on a title, it will be located and expanded within the Browse Tree. Example: Select Tax Court Memoranda (Current) on the list on the right, and the Browse Tree moves to that publication and opens it to display the first level of the contents. You can also type an author’s name, e.g., Ginsburg, or a word in a Reporter, e.g., Estate.

Use Topic Navigator to locate material in multiple publications

Access the Topic Navigator from Tools/Smart Charts on the Tool Bar or from the Browse Tree under +Federal Tax, +Federal Tax Practice Tools. Within Topic Navigator, scroll on the left menu and expand Topics and subtopics using the "+." Click the final subtopic so a listing of publications appears in the right window. Expand a publication (clicking the "+") to see links to pertinent documents. (Note: The lack of a green check mark next to the link indicates the material is outside the scope of your subscription and unavailable.) You can also search through the Topics.

Locate information via Indexes & Tables

Use the "Topical Indexes" menu item within Federal Tax Editorial Content, Federal Tax Primary Sources, Federal Tax Legislation, and each individual year of Federal Tax Archives to locate specific items within selected publications. Click Browse on Tool Bar. Open Federal Taxes > Federal Tax Editorial Content > Topical Indexes > Standard Federal Tax Reporter Topical Index > Topical Index. Then choose the letter of the topic you wish. Example: select the "I" document, then scroll (or search) through the document on the right to INCENTIVE STOCK OPTIONS to see links to explanations in the Std Fed for main and subtopics.
The Tax Research Consultant™ (TRC), written by experienced CCH editorial staff and leading tax practitioners, is part of +Federal Tax Editorial Content: The TRC provides a practical, real-world focus on income, estate, gift, excise and Social Security tax laws and the important issues faced everyday, e.g., net operating losses, corporate reorganizations, consolidated groups and social security taxes. It includes a variety of interactive research aids, practical examples, sample calculations, compliance pointers, comments, planning notes, state tax consequences, and other features to effectively illustrate how critical tax principles apply. The TRC is arranged by topic. Browse or search through the TRC to a specific document. Related Information buttons are also available.

- Interactive Research Aids for Tax Research Consultant
  The Interactive Research Aids for Tax Research Consultant are easy-to-use, interactive web applications that help you reach tax research conclusions quickly. They guide you through complex tax rules using Decision Trees, Interactive Examples, and Interactive Charts. Over 140 Interactive Research Aids cover a broad range of tax topics on Individuals, Entities, Business, Employers, Sales, Accounting, International and Procedure. They can be accessed directly from the Browse Tree under +Federal Tax, +Federal Tax Editorial Content. Here is an example:

  - Click Launch on a document.

  - Decision Trees ask a series of questions. You input data or make selections, then get a final analysis.
### Quick Reference

**Where can I find:**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Laws and Regulations</td>
<td><strong>Laws and Regulations</strong></td>
</tr>
<tr>
<td>Commentary on the laws and regulations</td>
<td><strong>Commentary on the laws and regulations</strong></td>
</tr>
<tr>
<td>JCT Blue Books</td>
<td><strong>JCT Blue Books</strong></td>
</tr>
<tr>
<td>Tax implications of Healthcare Reform Act</td>
<td><strong>Tax implications of Healthcare Reform Act</strong></td>
</tr>
<tr>
<td>Committee Reports pertaining to specific Code Sections</td>
<td><strong>Committee Reports pertaining to specific Code Sections</strong></td>
</tr>
<tr>
<td>Legislation</td>
<td><strong>Legislation</strong></td>
</tr>
<tr>
<td>Public Laws that amended the Tax Code</td>
<td><strong>Public Laws that amended the Tax Code</strong></td>
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<td><strong>Letter Rulings</strong></td>
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<td><strong>Practice Tools: Smart Charts, calculators, Interactive Research Aids, toolkits, and referral links to other subscription services.</strong></td>
</tr>
<tr>
<td>TAXES–The Tax Magazine*</td>
<td><strong>TAXES–The Tax Magazine</strong></td>
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<tr>
<td>Key Word Searching Rules</td>
<td><strong>Key Word Searching Rules</strong></td>
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</table>

**Customer Support**—http://Support.CCH.com

**Call 800 449-6435**—#2 for Product Support—#3 for Technical Support

For additional reference material on using IntelliConnect, access our Training Resources for Legal Professionals website http://business.cch.com/training—click on IntelliConnect platform