

CC-2012-007

March 13, 2012

**Subject:** Citation Form in Counsel Documents **Cancel Date:** Upon incorporation into the CCDM

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## Purpose

This notice clarifies the citation form to be used in legal work, including Tax Court documents.

## Discussion

The Bluebook: A Uniform System of Citation is the source for citation form for the Office of Chief Counsel. See CCDM 33.1.2.2.3.3(3), CCDM 35.7.2.1.1. The supplement to the Bluebook referred to in CCDM 35.7.2.1.1 was made obsolete in 2004 and will not be included in the CCDM. The answer to common citation issues, including how to cite federal tax documents, can be found in T1, rule 12.9.1, and the bluepages at B5.1.5 of the Bluebook. Note that case citations should be to the official reporter that is listed in T1 of the Bluebook, such as the United States Reporter or to the United States Tax Court Reports, rather than the document reprinted in a commercial service, such as Commerce Clearing House or Prentice Hall. If a case is not reported in an official reporter, the citation should be to the slip opinion. In addition to citing to the slip opinion, a parallel citation may be included to Westlaw or Lexis.

The Bluebook provides that short form citations to the Code, statutes, and Treasury regulations should cite to the section preceded by a section symbol. In Counsel documents, subsequent citations after the first full citation to the Internal Revenue Code and to the applicable regulations should instead be made to section numbers. For example, "section 61" may be used in citing to I.R.C. § 61 and "section 1.61-1" may be used in citing to Treas. Reg. §1.61-1.

Counsel documents may also use the following citation forms, instead of those in the Bluebook:

Document	Citation
Actions on Decision not cited as subsequent history	<i>William and Sharon Norris v. Commissioner</i> , 2011-52 I.R.B. (Dec. 9, 2011)
General Counsel Memoranda	<i>General Ins. Co.</i> , GCM 39,898, I-250-86 (Oct. 15, 1986)

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<b>Document</b>	<b>Citation</b>
IRB Announcements	Ann. 2011-1, 2011-2 I.R.B. 304
IRB News Releases	IR- 2011-88
IRB Notices	Notice 2011-4, 2011-2 I.R.B. 282
Private Letter Rulings	PLR 201206026 (Feb. 10, 2012)
Technical Advice Memorandum	TAM 201118012 (January 19, 2011)

In general, citations in Tax Court documents should conform to the Bluebook form, except as provided in T.C. Rule 23(f), which requires that citations be underscored. See CCDM 35.7.2.1.1. Attorneys, however, may use the citation form for Tax Court memorandum opinions that is used by the Tax Court. Those opinions may be cited by case name and decision number, which identifies the court and year of decision. For example, Jackson v. Commissioner, T.C. Memo. 2012-58.

Questions regarding this notice may be directed to Branches 6 and 7, Office of the Associate Chief Counsel (Procedure and Administration), at (202)622-7950 or (202)622-4570.

        /s/          
Deborah A. Butler  
Associate Chief Counsel  
(Procedure & Administration)