

CC-2012-015

August 1, 2012

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

Purpose

This notice clarifies the citation form to be used in legal work, including Tax Court documents, and describes the Tax Court's recently announced uniform method of citing pages in Tax Court memorandum opinions. This Notice supersedes Chief Counsel Notice CC-2012-007, Citation Form in Counsel Documents (March 13, 2012).

Discussion

The Bluebook: A Uniform System of Citation (Columbia Law Review Ass'n et al. eds., 19th ed. 2010, and future editions) is the official source for citation form for the Office of Chief Counsel. See CCDM 33.1.2.2.3.3(3), CCDM 35.7.2.1.3. The Chief Counsel Legal Citation Supplement to the Bluebook referred to in CCDM 35.7.2.1.3 was made obsolete in 2004 and will not be included in the CCDM. The answer to common citation questions, including how to cite federal tax documents, can be found in Tables T1.1 and T1.2 (Federal Judicial, Legislative, Administrative, and Executive Materials), Rule 12.9.1 (Internal Revenue Code), and Bluepages B5.1.5 (Federal Taxation Materials) of the Bluebook. Note that case citations should be to the official reporter listed in Table T1.1 of the Bluebook, such as the United States Reports for U.S. Supreme Court cases and the United States Tax Court Reports for published Tax Court opinions, rather than the document as reprinted in an unofficial publication from a commercial service, such as Commerce Clearing House. If a case is not reported in an official reporter, the citation should be to one of the unofficial reporters listed in Table T1.1, such as T.C.M. (CCH) for Tax Court memorandum opinions or U.S.T.C. (CCH) or A.F.T.R.2d (RIA) for other federal tax cases. Cases available on electronic media or in separately printed slip opinions may be cited as provided in Bluebook Rule 10.8.1.

The Bluebook provides that short form citations to the Internal Revenue Code, other statutes, and Treasury regulations should cite to the section preceded by a section symbol. In Chief Counsel documents, subsequent citations after the first full citation to

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the Internal Revenue Code, other statutes, or regulations should be made only to the section numbers themselves. For example, following the first complete citation, "section 61" should be used when citing to I.R.C. § 61 and "section 1.61-1" should be used in citing to Treas. Reg. § 1.61-1.

In general, citations in Tax Court documents should conform to the Bluebook, except as provided in T.C. Rule 23(f), which requires that citations be underscored. See CCDM 35.7.2.1.3. Documents prepared on computer word processors and printers are considered "typewritten" and not "printed" documents for purposes of Rule 23(f). Chief Counsel documents may also use the following citation forms instead of those in the Bluebook:

Document	Citation
Action on Decision not cited as subsequent history	<u>Norris v. Commissioner</u> , AOD 2011-52, 2011-52 I.R.B. (Dec. 27, 2011)
General Counsel Memorandum	<u>Section 318 Constructive Ownership of Stock</u> , GCM 37162, I-526-76 (June 14, 1977)
IRB Announcement	Ann. 2011-1, 2011-2 I.R.B. 304
IRB News Release	IR-2011-88
IRB Notice	Notice 2011-4, 2011-2 I.R.B. 282
Private Letter Ruling	PLR 201206026 (Nov. 15, 2011)
Technical Advice Memorandum	TAM 201118012 (January 19, 2011)

On June 26, 2012, the Tax Court published a press release describing a uniform method of citing specific pages ("spot citations," also known as pinpoint citations and page citations) in the court's memorandum opinions. Memorandum opinions are not officially published, and unofficial publications such as T.C.M. (CCH) do not retain the pagination of the court's original slip opinions. To facilitate a uniform method of spot citation, the Tax Court will begin embedding official page markers in its memorandum opinions beginning August 1, 2012. The page marker will appear in the text at the beginning of each page starting on page 2 of each memorandum opinion, in bold typeface, and consisting of a bracketed asterisk followed by the page number, e.g., [***2**], [***3**], [***4**], etc. The page markers will appear in the slip opinions posted on the court's website. The court anticipates that both print and electronic publishers will retain these page markers when they reproduce the court's memorandum opinions.

Spot citations of memorandum opinions filed on or after August 1, 2012 should use this citation format, and correspond to the following example: Smith v. Commissioner, T.C. Memo. 20YY-XXX, at *29. When citing specific pages in memorandum opinions issued before August 1, 2012, either the page numbers given in one of the unofficial publications should be used, or if not available, the original slip opinion page numbers should be used, which are available on the court's website (www.ustaxcourt.gov) for opinions dating back to 1995.

Contact

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/

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