

**Lexis Advance®
Tax for IRS
User Guide**

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Signing in to Lexis Advance® Tax

ID & Password

IRS employees seeking LexisNexis® IDs must submit their request through the OL5081 system.


- In the Application Name field, type “LexisNexis” and click search
- When the results appear, select the application that applies to your specific organization

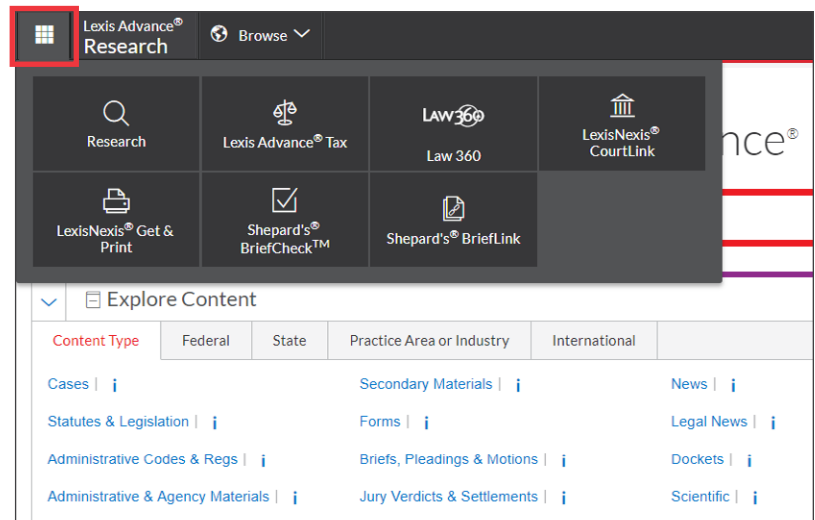
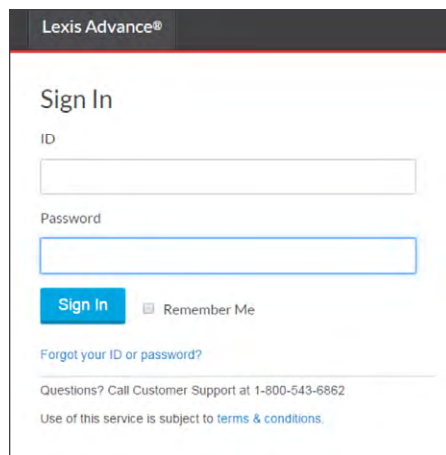
If you are a Criminal Investigations employee, please send an email to HotlineStaff@ci.irs.gov.

To reset a Lexis Advance® Tax password that is missing or not working, contact LexisNexis Customer Support for IRS at **(877) 810-5322**

Web Address

Lexis Advance® Tax is accessible through the Lexis Advance® service. Open a web browser and go to lexisadvance.com. You will be prompted to enter your Lexis Advance® Tax ID and password. If this is the first time you are accessing Lexis Advance, you will go through an initial setup process, including choosing a new password and a security question. If you have questions at any time during this process, contact LexisNexis Customer Support for IRS at **(877) 810-5322**.

- You should be on the Lexis Advance Research page, as noted in the upper left of the screen.
- Click the  to the left of the words Lexis Advance® Research and select Lexis Advance Tax from the options shown.



Toggling between Lexis Advance® and Lexis Advance® Tax

IRS users have access to both Lexis Advance Tax and Lexis Advance®. Lexis Advance is a comprehensive legal research platform whereas Lexis Advance Tax is specially designed for tax research.

- Look to the upper left of the screen to confirm whether you are in Lexis Advance Tax or Lexis Advance Research.
- If you need to switch tools, click the tile icon to the left of those words and choose your desired option from the products listed.

NOTE: These are separate tools. Favorites, and other customizations will not transfer from one tool to the other. However, History and Alerts will carry over from one tool to the other.

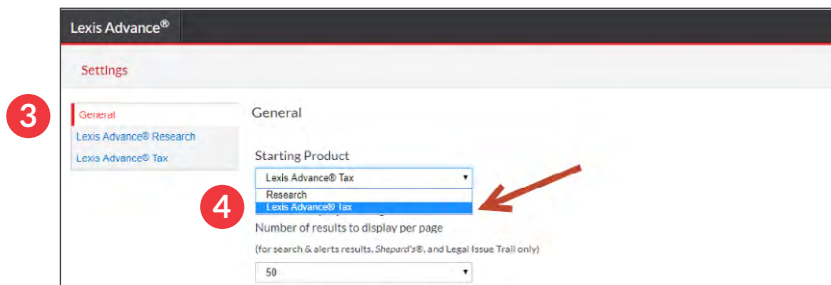
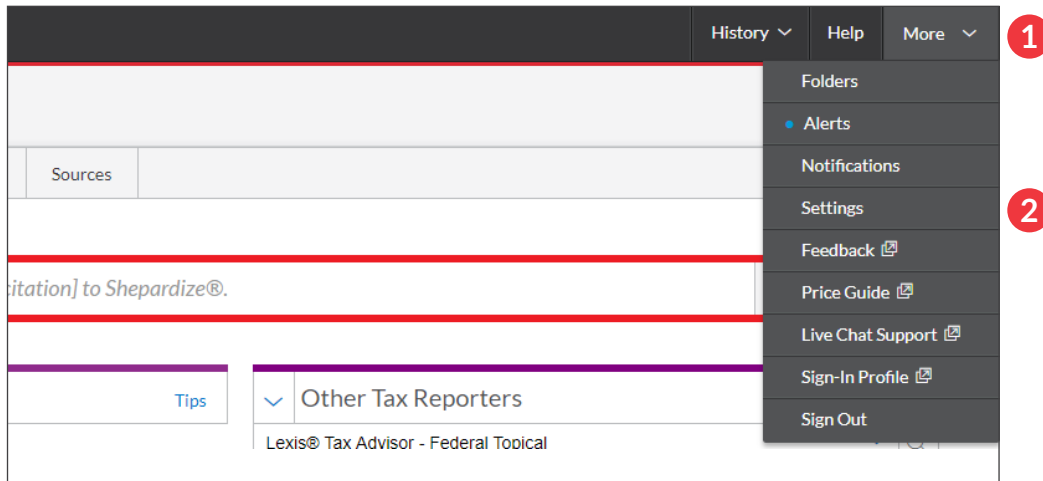
Setting Lexis Advance® Tax as Your Landing Page

You can change your settings from either Lexis Advance Research or Lexis Advance Tax:

- 1 Click More in the upper right of the screen.
- 2 Click settings. "General" should appear in red letters on the left.
- 3 If "General" is blue, click the word "General" to select it.
- 4 Below the words "Starting Product," choose "Lexis Advance® Tax" from the pull-down.

- Scroll to the bottom of the page.
- Click on Save Changes to Settings & Close.
- Click More, then Sign Out. Sign back in to Lexis Advance®.

Your changes should now be in effect.



Home Button

Clicking on Lexis Advance® Tax in the upper left of the screen returns you to your main landing page from any place within Lexis Advance Tax. The default is to the Federal>Search area unless you have customized your Lexis Advance Tax display.

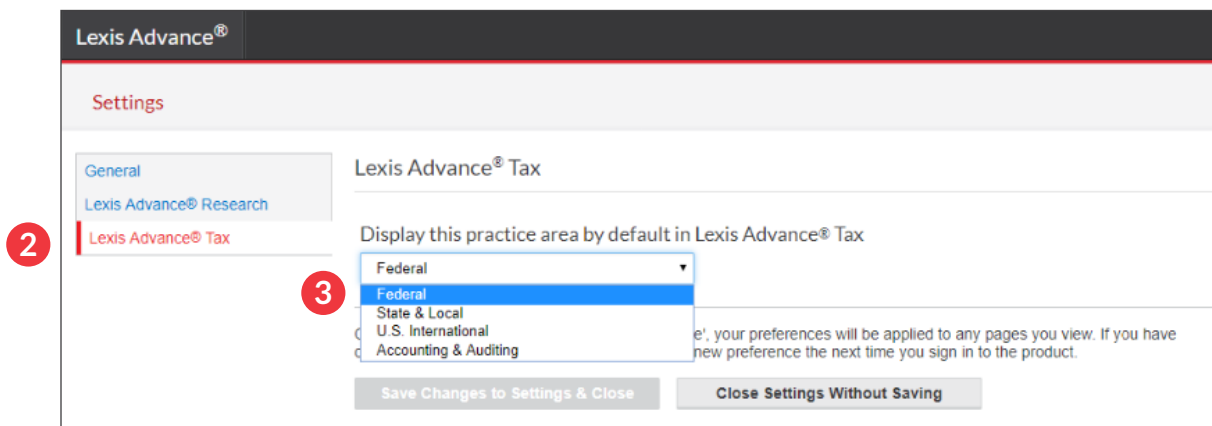
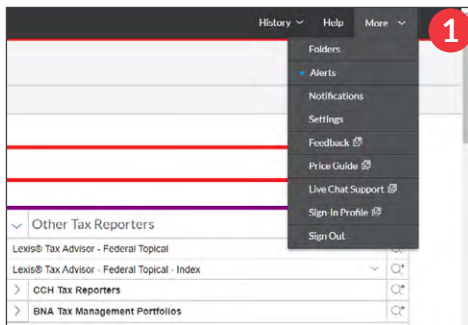
Practice Area Customization

From the Lexis Advance Tax home page, click on Practice Area in the gray bar. From here, you may choose Federal, State & Local, U.S. International or Accounting & Auditing. You may change the default display from Federal.

For example:

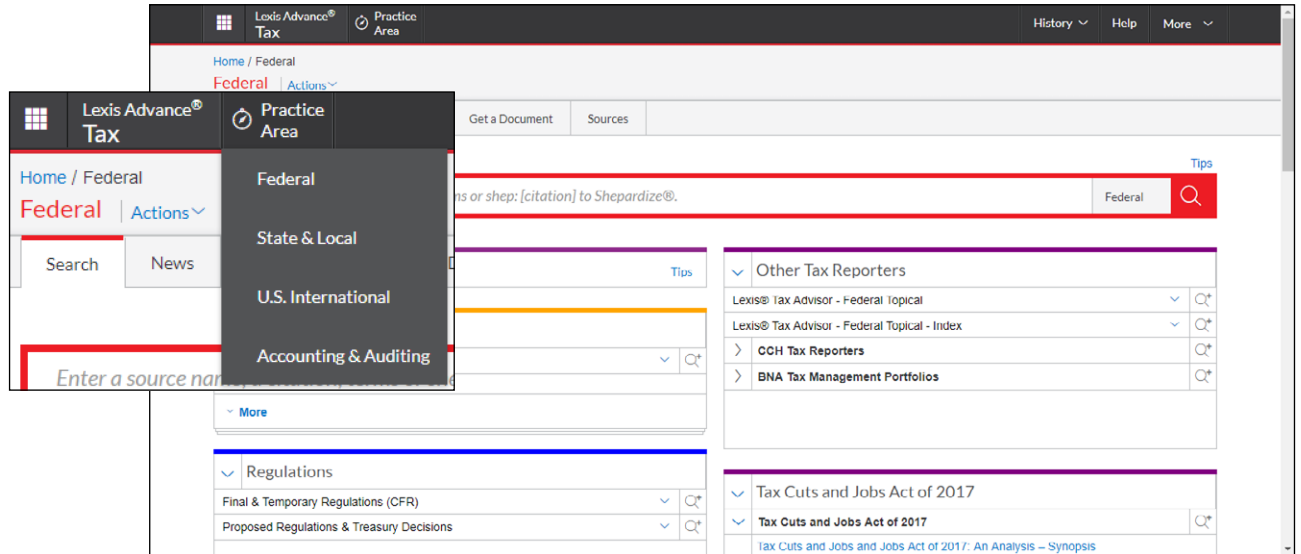
- 1 Click More, then Settings.
 - 2 On the left, select Lexis Advance® Tax.
 - 3 Below “Display this practice area by default in Lexis Advance® Tax,” use the pull-down to select U.S. International.
- Click Save Changes to Settings & Close.
 - Click More, then Sign Out.
 - Sign back in to Lexis Advance.
 - Click the pull-down and choose Lexis Advance® Tax.

Your changes should now be in effect.



The Lexis Advance® Tax Interface

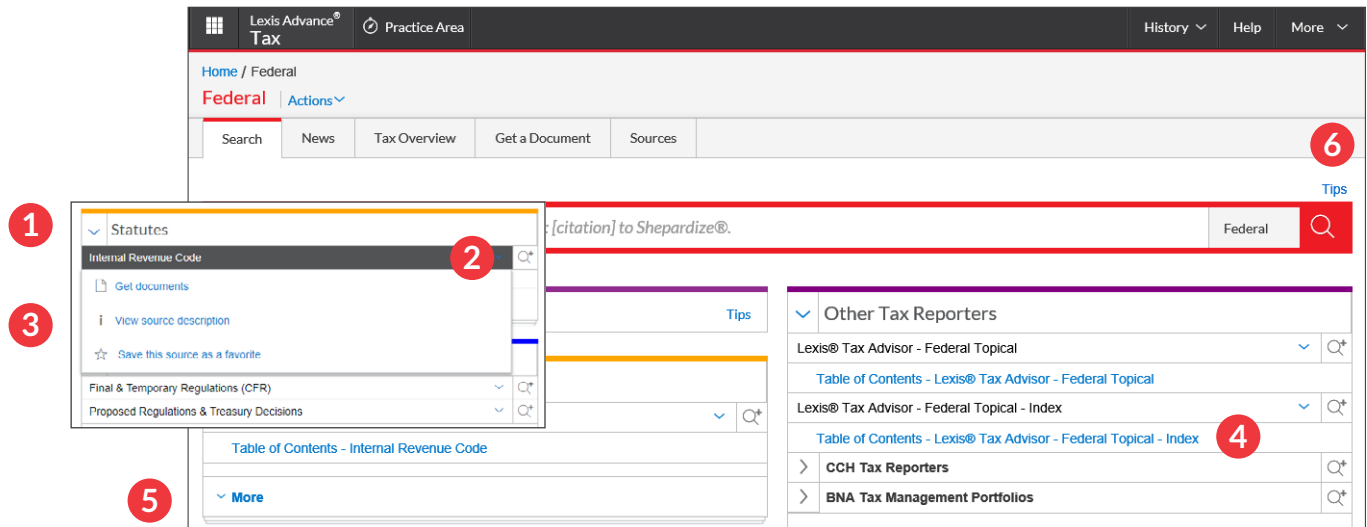
Lexis Advance Tax is a tab-based interface. Content is divided into four main practice areas by jurisdiction: Federal, State & Local, U.S International and Accounting & Auditing.



Each practice area, except Accounting & Auditing, contains tabs for Search, News, Tax Overview, Get a Document and Sources. The content on these subtabs is practice area specific. Recent & Favorite Sources will show all Favorites, regardless of the practice area selected.

The Search Tab

Select your practice area. Check that you are on the Search tab. You may immediately enter search terms in the search box, without selecting a filter or source. Lexis Advance Tax will automatically determine the type of search you are running (terms and connectors, or natural language), and search across all relevant tax sources.



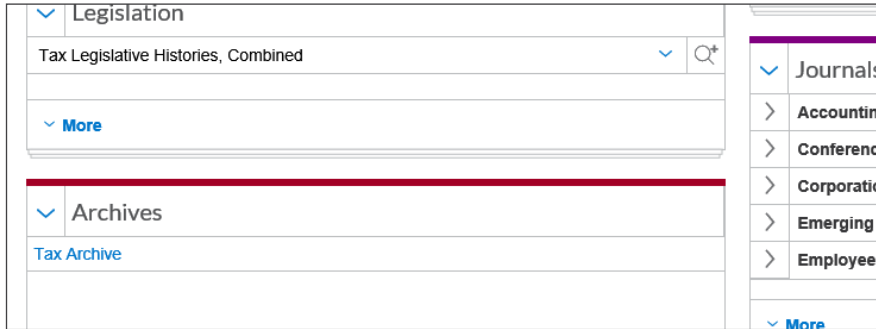
- 1 Pods (Statutes, Regulations, etc.) contain similar content. The order in which pods are displayed may change depending on the device or screen you are using to view Lexis Advance Tax. Pods may be expanded or collapsed using the arrows.
- 2 Clicking on the magnifying glass allows you to search in just this set of content.
- 3 Clicking on words in black letters with an arrow to their right (e.g., Internal Revenue Code) provides additional options including Get documents which accesses all documents for this source. View source description and Save this source as a favorite.
- 4 Clicking on words in blue letters will take you directly to the table of contents for that source.
- 5 Clicking on More allows you to view more options for that category of sources. Clicking on Less collapses the options displayed within a category of sources.
- 6 Tips provides a detailed, searchable index of help articles for Lexis Advance Tax.

NOTE: All content displayed by default on the Search tabs is included in the IRS contract for unlimited access.

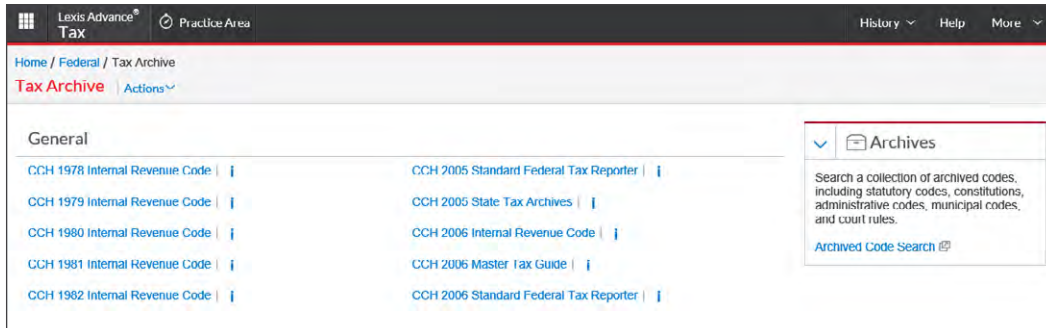
Archived Code Searching

Lexis Advance Tax provides users access to archived versions of the Internal Revenue Code and CCH® materials directly from the Search Tab.

- 1 Locate the Red Archives Pod.



- 2 Click the Tax Archive link to be taken to the archived page.

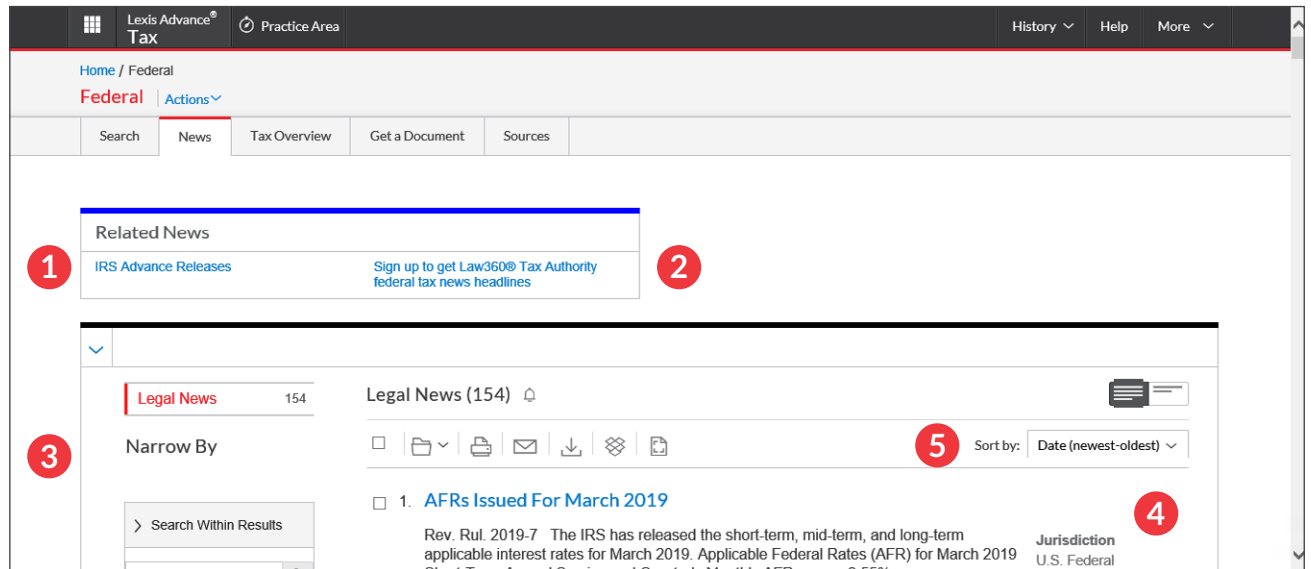


- You have access to archived versions of:
 - ✓ CCH Internal Revenue Code
 - ✓ CCH Standard Federal Tax Reporter
 - ✓ CCH Master Tax Guide
 - ✓ CCH State Tax Archives

The News Tab

Search in News

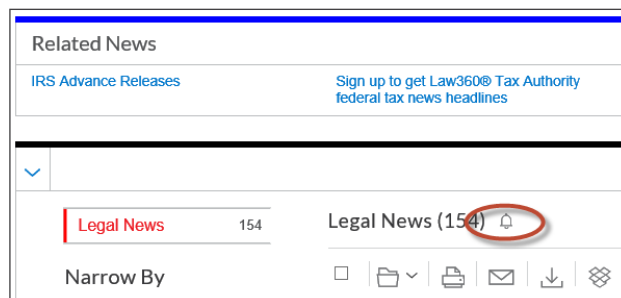
The News tab automatically displays recent news from the last two weeks. The recent news is specific to the chosen practice area.



- 1 IRS Advance Releases are available for the past two weeks.
- 2 The link “Sign up to get Law360® Tax Authority federal tax news headlines” provides a daily alert on Law360 Tax Authority.
- 3 The Narrow By filters allow you to search within the Legal News displayed.
- 4 As a default setting, Legal News is sorted by Date (newest-oldest).
- 5 You may use Sort by to change how the results list is sorted.

Alerts in the News

Users have two choices for news updates: (1) a daily alert on Law360 Tax Authority (as mentioned above); and (2) using the news alert icon (the alarm bell) to set up a customized alert. To set up a customized alert, click on the alarm bell. For more information on setting and managing search alerts, see page 57.



Law360® Tax Authority Daily Headlines

- To set up a daily alert on Law360 Tax Authority, click on the news tab.
- Click on the link “Sign up to get Law360® Tax Authority federal tax news headlines.”
- You will be redirected to a sign-up page. Complete the page to receive Law360 Tax Authority headlines from LexisNexis, which is included in your subscription.

Dear *Law360® Tax Authority* Reader:

LexisNexis® is pleased to offer a FREE daily email to interested readers of Law360® Tax Authority federal tax news, listing headlines in that day's issue, along with links to the full text of the latest stories covering important new legislation, court decisions, Treasury regulations, IRS rulings, and other key developments and trends. In other words, things tax practitioners need to know about.

You may expect to receive only one email per day. We will not bombard you with multiple emails throughout the day—that's a promise.

To sign up, please provide your name and email address below, and check the box giving us permission to send one free daily email.

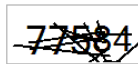
All fields are required unless otherwise noted.

First Name:

Last Name:

Business Email:

Enter the code given below



Having trouble reading the image?
[Try a new image.](#)

The Tax Overview Tab

In each practice area, Lexis Advance Tax provides you with a reference tool to help you better understand the Internal Revenue Code and various tax law concepts.



- Select the Tax Overview tab to access this content. The sources found in this tab will correspond to the practice area the user has selected.

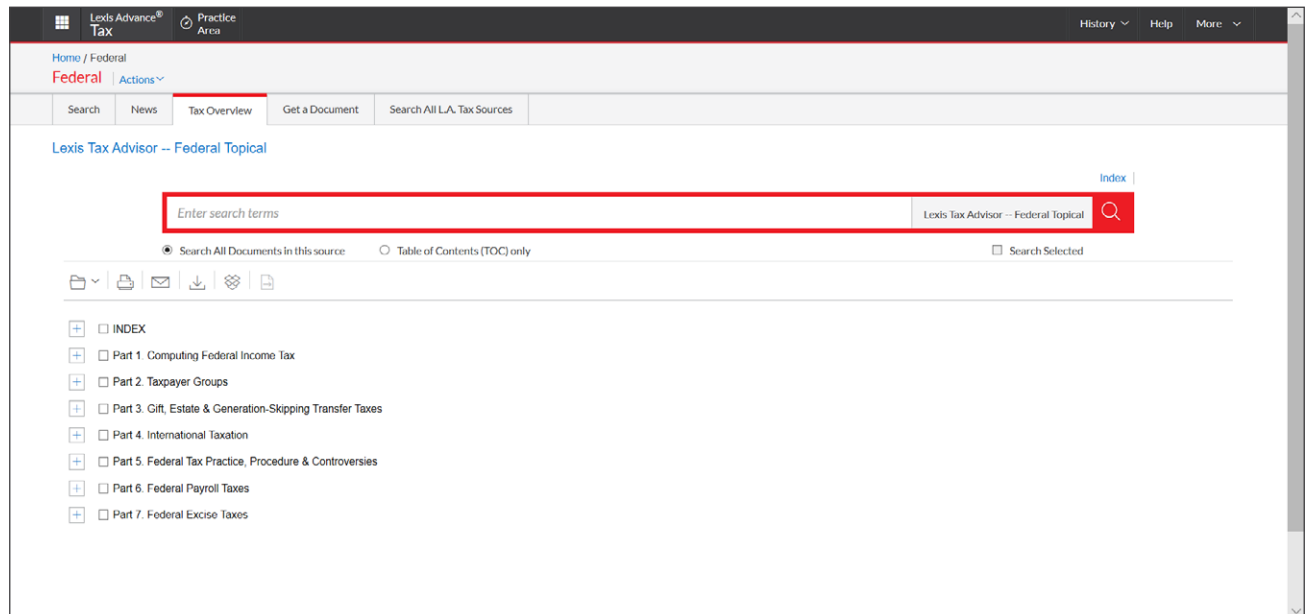
Federal: Lexis® Tax Advisor—Federal Topical

State & Local: Bender's State Taxation

International: Rhoades & Langer U.S. International Taxation

Lexis Tax Advisor—Federal Topical

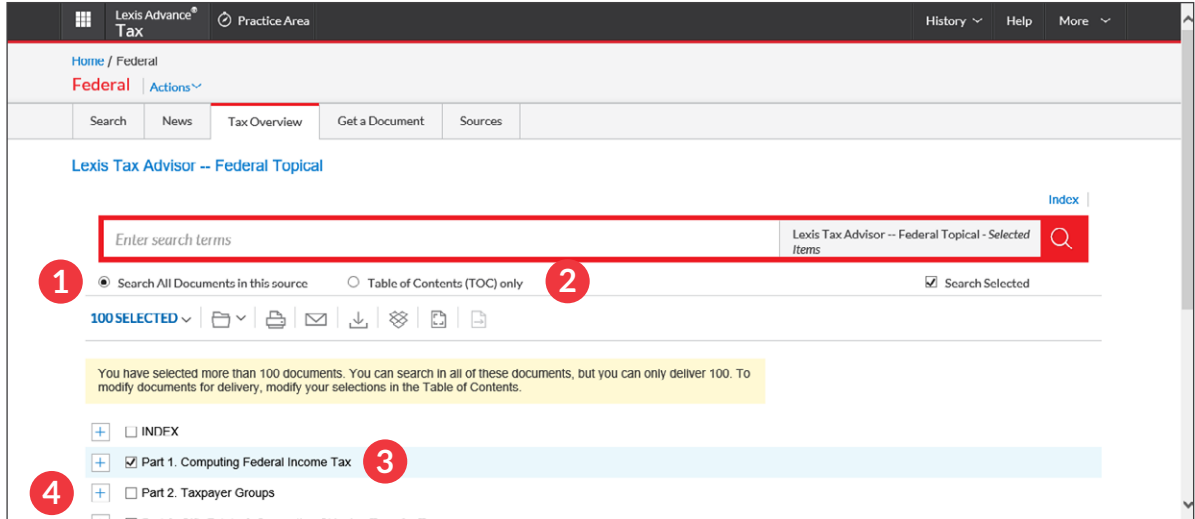
Lexis Tax Advisor—Federal Topical is a 480-chapter treatise on federal income tax, estate & gift tax, international tax and federal tax procedure, drawn from 15 premier Matthew Bender® tax treatises, including *Taxation of Inventories*, Rhoades & Langer *U.S. International Taxation & Tax Treaties*, *Federal Tax Practice and Procedure*, *Tax Controversies*, *Tax Planning for Corporations and Shareholders*, and others, and is updated weekly. Its chapters have been written by more than 140 tax attorneys, professors and CPAs nationwide and contain thousands of hypothetical examples, practice insights, drafting checklists and other helpful tools.



In the Tax Overview tab, you can use an interactive Table of Contents for Lexis Tax Advisor—Federal Topical to browse the following major topics:

- Part 1. Computing Federal Income Tax
- Part 2. Taxpayer Groups
- Part 3. Gift, Estate & Generation-Skipping Transfer Taxes
- Part 4. International Taxation
- Part 5. Federal Tax Practice, Procedure & Controversies
- Part 6. Federal Payroll Taxes
- Part 7. Federal Excise Taxes

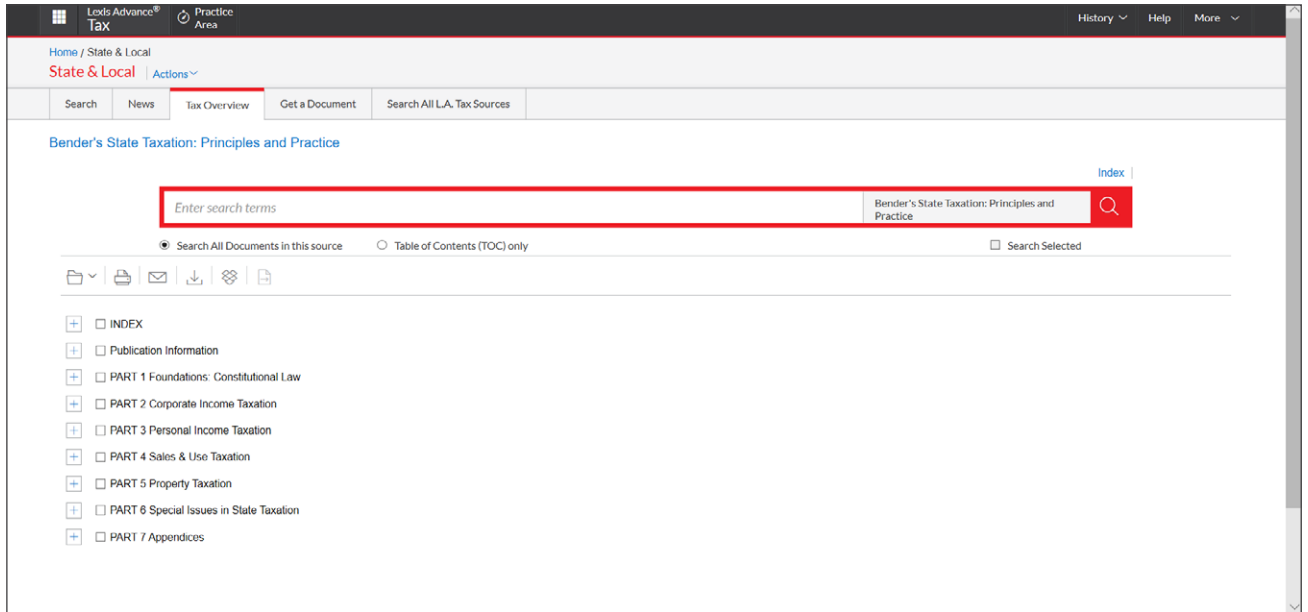
You can retrieve information in the following ways:



- 1 Search for a keyword or phrase in the entire treatise.
- 2 Search for a keyword or phrase in just the headings of the Table of Contents.
- 3 Search for a keyword or phrase in a selected portion of treatise.
- 4 Browse for a document using the Table of Contents.

Bender's State Taxation: Principles and Practice

A comprehensive, practical treatise written for practitioners that covers the entire landscape of state and local tax areas.



In the Tax Overview tab, you can use an interactive Table of Contents for Bender's State Taxation to browse the following major topics:

- Part 1 Foundations: Constitutional Law
- Part 2 Corporate Income Taxation
- Part 3 Personal Income Taxation
- Part 4 Sales & Use Taxation
- Part 5 Property Taxation
- Part 6 Special Issues in State Taxation
- Part 7 Appendices

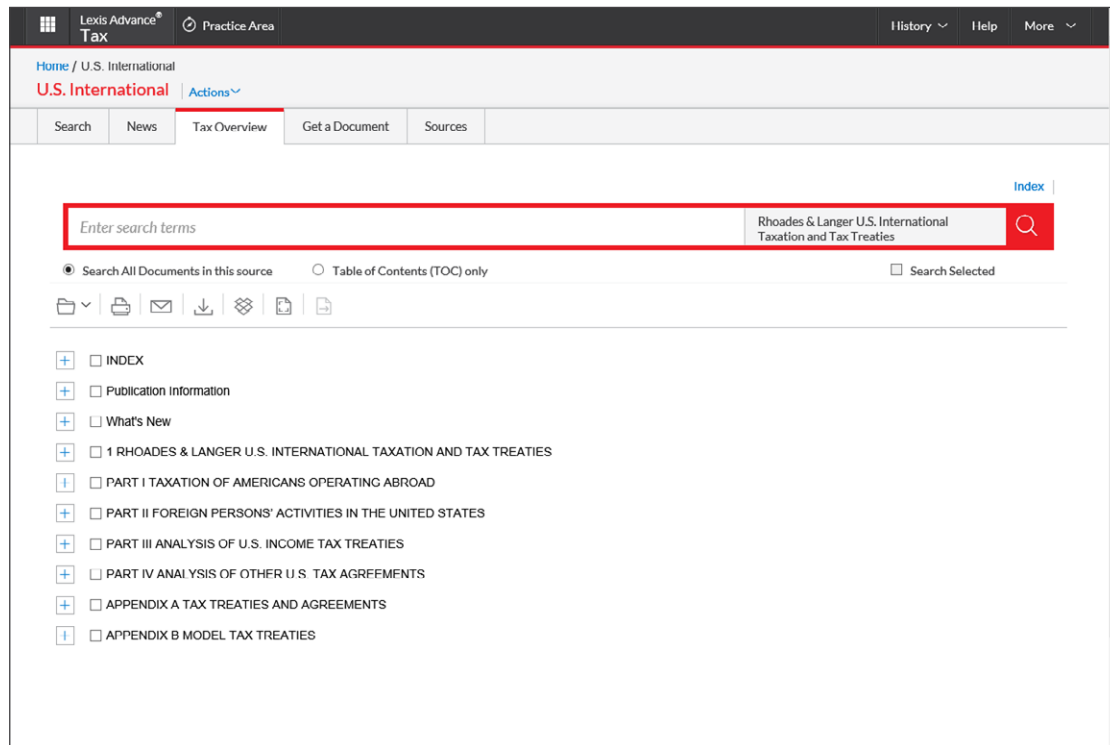
You can retrieve information in the following ways:

The screenshot displays the Lexis Advance Tax interface. At the top, there is a navigation bar with 'Lexis Advance® Tax' and 'Practice Area'. Below this, the breadcrumb trail shows 'Home / State & Local' and 'State & Local'. A secondary navigation bar includes 'Search', 'News', 'Tax Overview', 'Get a Document', and 'Sources'. The main content area is titled 'Bender's State Taxation: Principles and Practice' and includes an 'Index' link. A search bar is present with the placeholder text 'Enter search terms' and a search button. Below the search bar, there are radio buttons for 'Search All Documents in this source' (selected) and 'Table of Contents (TOC) only', along with a 'Search Selected' checkbox. A toolbar shows '48 SELECTED' and various document management icons. A table of contents is listed below, with 'PART 2 Corporate Income Taxation' selected and highlighted in blue. Red circles with numbers 1 through 4 are overlaid on the interface to indicate key features: 1 points to the search bar, 2 points to the search options, 3 points to the selected table of contents item, and 4 points to the table of contents list.

- 1 Search for a keyword or phrase in the entire treatise.
- 2 Search for a keyword or phrase in just the headings of the Table of Contents.
- 3 Search for a keyword or phrase in a selected portion of treatise.
- 4 Browse for a document using the Table of Contents.

Rhoades & Langer *U.S. International Taxation and Tax Treaties*

Rhoades & Langer breaks down the complex web of tax treaties and its relation to federal tax law into easily understandable language for practitioners to get the information they need.



In the Tax Overview tab, you can use an interactive Table of Contents for Rhoades & Langer *U.S. International Taxation and Tax Treaties* to browse the following major topics:

- Part I Taxation of Americans Operating Abroad
- Part II Foreign Persons' Activities in the United States
- Part III Analysis of U.S. Income Tax Treaties
- Part IV Analysis of Other U.S. Tax Agreements

You can retrieve information in the following ways:

The screenshot displays the Lexis Advance Tax interface. At the top, there is a navigation bar with 'Lexis Advance Tax' and 'Practice Area' tabs. Below this, the breadcrumb trail shows 'Home / U.S. International' and 'U.S. International' with an 'Actions' dropdown. A secondary navigation bar includes 'Search', 'News', 'Tax Overview', 'Get a Document', and 'Sources'. The main content area features a search bar with the placeholder 'Enter search terms' and a search button. To the right of the search bar, the source is identified as 'Rhoades & Langer U.S. International Taxation and Tax Treaties - Selected Items'. Below the search bar, there are two radio buttons: 'Search All Documents in this source' (selected) and 'Table of Contents (TOC) only'. A 'Search Selected' checkbox is also present. The interface shows '100 SELECTED' documents with various action icons. A yellow warning box states: 'You have selected more than 100 documents. You can search in all of these documents, but you can only deliver 100. To modify documents for delivery, modify your selections in the Table of Contents.' Below this, a table of contents is displayed with expandable sections: 'INDEX', 'Publication Information', 'What's New', '1 RHOADES & LANGER U.S. INTERNATIONAL TAXATION AND TAX TREATIES', 'PART I TAXATION OF AMERICANS OPERATING ABROAD', and 'PART II FOREIGN PERSONS' ACTIVITIES IN THE UNITED STATES'. Red circles with numbers 1 through 4 highlight the search bar, the 'Table of Contents (TOC) only' option, the selected document in the TOC, and the expandable TOC sections, respectively.

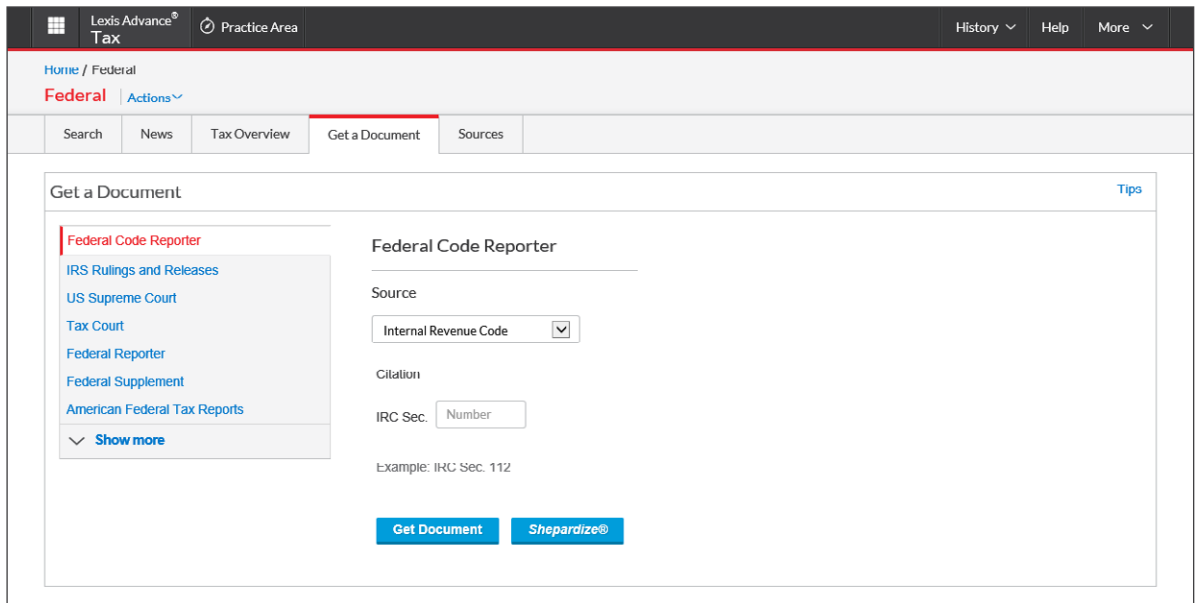
- 1 Search for a keyword or phrase in the entire treatise.
- 2 Search for a keyword or phrase in just the headings of the Table of Contents.
- 3 Search for a keyword or phrase in a selected portion of treatise.
- 4 Browse for a document using the Table of Contents.

The Get a Document Tab



Retrieve a Document by Citation

Get a Document allows you to retrieve or *Shepardize*® a document. The quick-fill templates are also practice area specific.



From the Federal Practice Area, you may retrieve documents from:

- The Internal Revenue Code
- Titles 26 & 29 of the Annotated USCS
- The Federal Register: Proposed, Temporary and Final Regulations
- IRS Rulings and Releases
- U.S. Supreme Court decisions
- Tax Court decisions, including the board of tax appeals
- Federal court cases from several sources
- Specialized court cases
- ERISA Opinion Letters
- Pension & benefits decisions and regulations
- CCH materials

From the **Federal Practice Area**:

- 1 Click on the Get a Document tab.
- 2 Click on the overall type of document, for example, IRS Rulings and Releases.
- 3 Use the pull-down below the word Source to choose the specific type of document, for example, Revenue Procedure.
- 4 Below Citation, fill in the numerical part of the citation, for example, 2016-2.
- 5 Click Get Document.

Home / Federal
Federal Actions

Search News Tax Overview **Get a Document** Sources

Get a Document

Federal Code Reporter
IRS Rulings and Releases
US Supreme Court
Tax Court
Federal Reporter
Federal Supplement
American Federal Tax Reports
Show more

IRS Rulings and Releases

Source
Revenue Procedure

Citation
Rev. Proc. 2016-2

Example: Rev. Proc. 2000-20; Rev. Proc. 99-50

Get Document Shepardize®

From the **State & Local Practice Area**:

- 1 Click on the Get a Document tab.
- 2 On the left, choose the appropriate state.
- 3 You may need to click on Show more to view the state you wish to select.
- 4 Use the Source pull-down to choose the specific content type.
- 5 Content types available vary by state. Use the Citation template to fill in the numerical part of the citation. Click the Get Document button.

Home / State & Local
State & Local Actions

Search News Tax Overview **Get a Document** Sources

Get a Document

Alabama
Alaska
Arizona
Arkansas
California
Colorado
Connecticut
Show more

Alabama

Source
Alabama Administrative Code

Citation
Ala. Admin. Code r. Number

Example: Ala. Admin. Code r. 290-3-1-.01 Ala. Admin. Code r. 1

Get Document Shepardize®

Shepardize® a Document by Citation

When you are looking to validate whether a law is still precedential, you may skip directly to the *Shepard's*® report for the document. Follow the same process as retrieving the text of a document by citation.

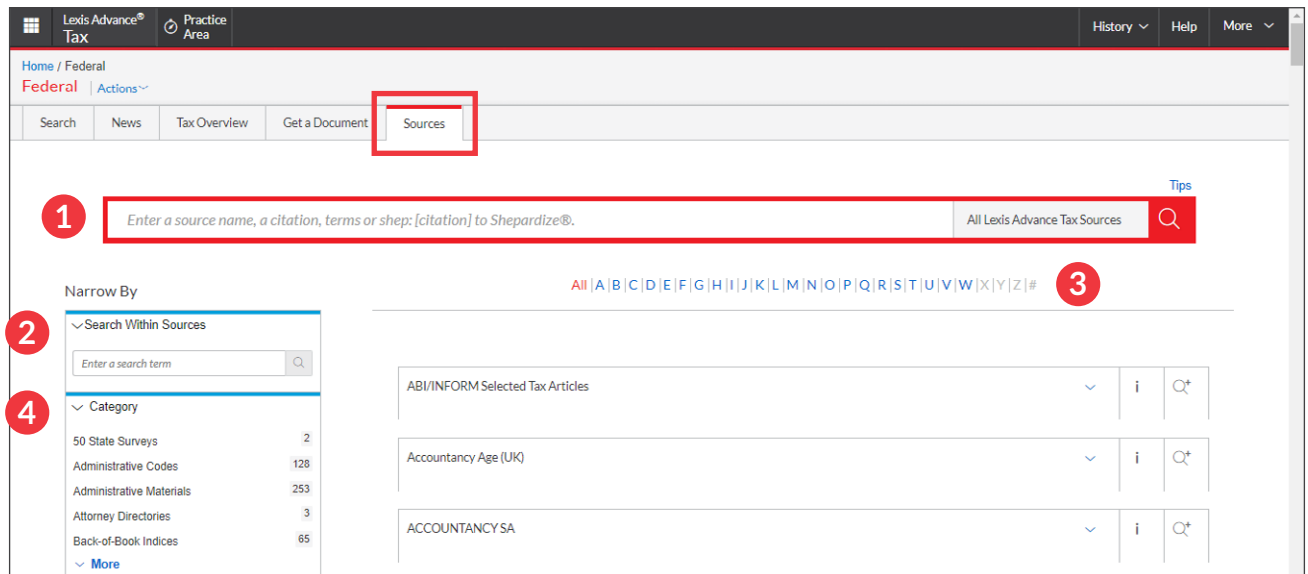
1 Rather than clicking on Get Document, click the *Shepardize*® button.

For more information on navigating a *Shepard's* report, see page 43.

The screenshot shows the Lexis Advance Tax interface. At the top, there is a navigation bar with 'Lexis Advance Tax' and 'Practice Area'. Below this is a breadcrumb trail 'Home / Federal' and a 'Federal' dropdown menu. A secondary navigation bar contains 'Search', 'News', 'Tax Overview', 'Get a Document', and 'Sources'. The 'Get a Document' section is active, displaying a list of sources on the left and a form on the right. The list includes 'Federal Code Reporter', 'IRS Rulings and Releases', 'US Supreme Court', 'Tax Court', 'Federal Reporter', 'Federal Supplement', and 'American Federal Tax Reports'. The 'Federal Code Reporter' is selected. The form on the right has a 'Source' dropdown menu set to 'Internal Revenue Code', a 'Citation' field, and an 'IRC Sec.' input field with 'Number' entered. Below the form is an example: 'Example: IRC Sec. 112'. At the bottom of the form are two buttons: 'Get Document' and 'Shepardize®'. A red circle with the number '1' is placed over the 'Shepardize®' button.

Using the Sources Tab

You can access all sources on Lexis Advance Tax from the Sources tab, regardless of the practice area you are using.

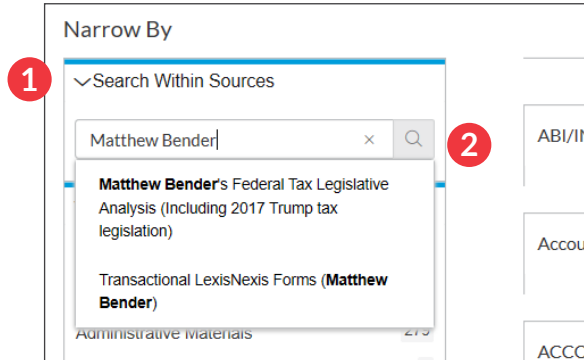


From the Sources tab, you can:

- 1 Search across all content using the search box.
- 2 Search for a specific source.
- 3 Browse the list of sources alphabetically.
- 4 Use Filters to find sources based on Category, Jurisdiction, Practice Area and Publisher.

Searching for Sources

- 1 To locate a source, enter a full or partial name for the source in the box on the left below **Search Within Sources**.
- 2 Click on the magnifying glass to retrieve your results.



- 3 Use the other filters in the Narrow By pane until the source you are seeking appears in the list on the right.



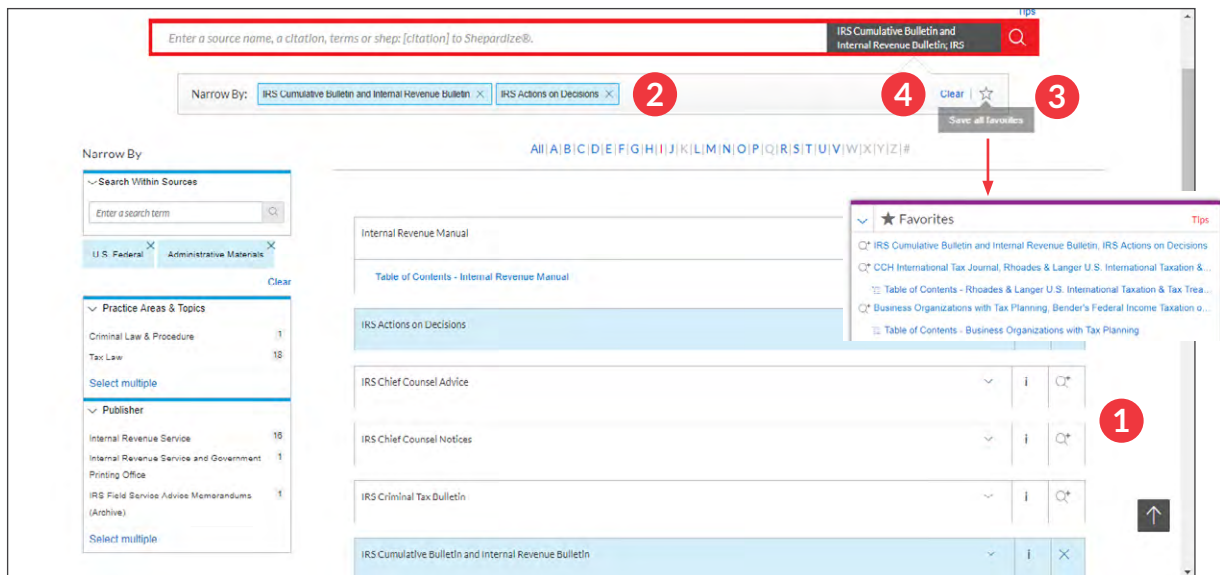
Options for Sources

For each source, you can:



- 1 Add a specific source to your search as a filter to search for documents only within it by selecting the magnifying glass icon.
- 2 View information about the source by clicking on the “i” to the right of the source name. Choosing this option lets you see publisher information, its coverage and a description of its contents.
- 3 View all of the documents related to the source by clicking the source name and selecting “Get All Source Documents.” This will retrieve all documents for that source.
- 4 Save the source as a favorite by clicking on the source name and selecting “Save this source as a favorite.” This source will now be listed in your Recent and Favorite Sources Pod.

Selecting Multiple Sources as Filters



- 1 Select more than one source to save time in running a single search across multiple streams of content.
- 2 Once you click a magnifying glass icon next to a source on the source list, it is added to the search box at the top as a filter. Repeat this process for other sources to create a list of filters.
- 3 Save your source filter grouping as a favorite search for later use. Click the star next to the grouping. The search will be added to the Favorites Pod.
- 4 Select Clear to reset the filters and start over.

Using Lexis® Tax Advisor—Federal Code Reporter

Lexis Tax Advisor—Federal Code Reporter combines the Internal Revenue Code with analytical and other relevant materials to bring context and clarity to the code. It is an invaluable tool for tax research. Lexis Advance Tax has integrated navigation and interface enhancements found in the Lexis Advance service to make the content even more user friendly. You can access this resource directly from the Search tab or by using the Get a Document tab.

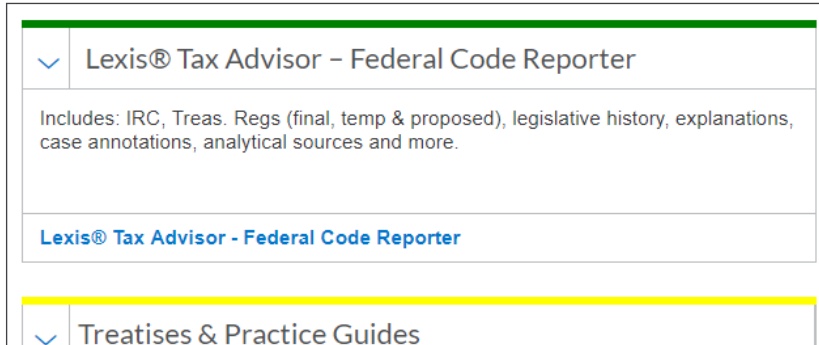
Lexis Tax Advisor—Federal Code Reporter allows you to view an Internal Revenue Code section and:

- Final and Temporary Regulations
- Proposed Regulations & Treasury Decisions
- Legislative History
- IRC Annotations
- LexisNexis® IRC Explanations
- Analytical Materials
- Primary law, including court cases decided within the previous year, that relate to your Code Section

Accessing Lexis® Tax Advisor—Federal Code Reporter

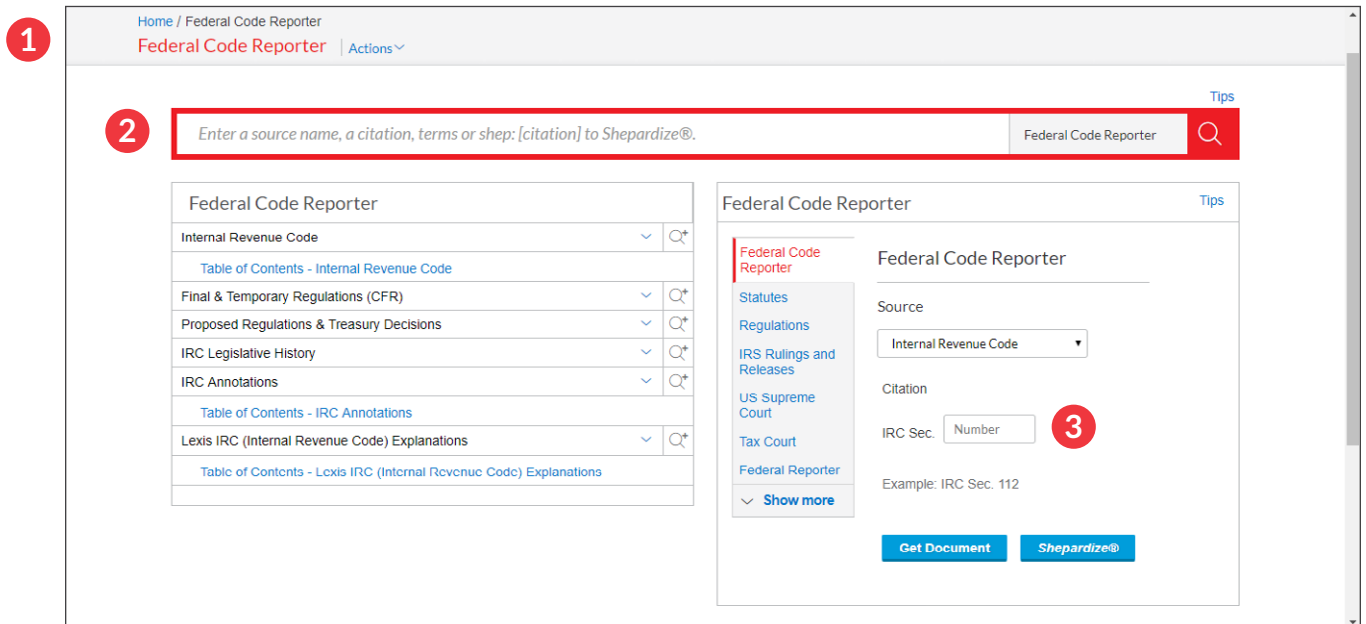
You can access the Reporter in Lexis Advance Tax two ways.

- A** From the Lexis Tax Advisor—Federal Code Reporter Pod on the landing page:



Click the link for Lexis® Tax Advisor—Federal Code Reporter.

- 1** You will be redirected to the Federal Code Reporter home page.



From the home page:

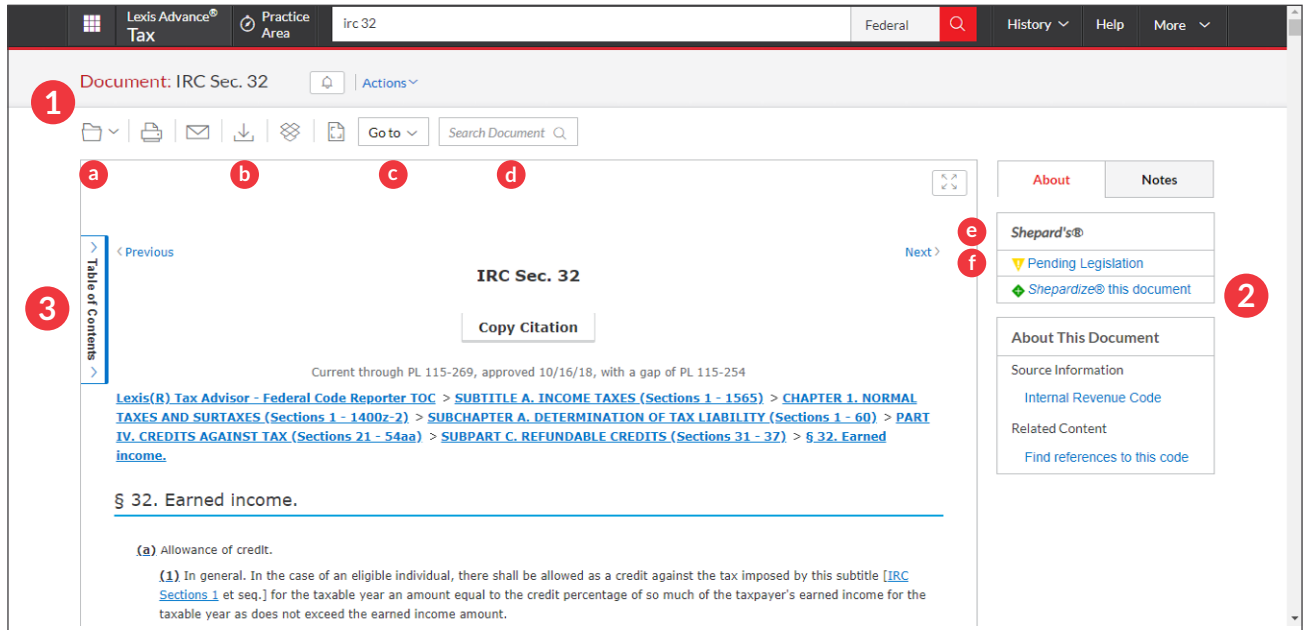
- 2** Search within the Reporter using the search box.
- 3** Enter the Code Section number in the box to choose a specific section of the Reporter.

B OR By using the Get a Document tab:

The screenshot displays the Lexis Advance Tax 'Get a Document' page. At the top, the navigation bar includes 'Home / Federal', 'Federal', and 'Actions'. Below this, a secondary navigation bar contains 'Search', 'News', 'Tax Overview', 'Get a Document' (highlighted with a red circle 1), and 'Sources'. The main content area is titled 'Get a Document' and features a sidebar on the left with a list of sources: 'Federal Code Reporter' (highlighted with a red circle 2), 'IRS Rulings and Releases', 'US Supreme Court', 'Tax Court', 'Federal Reporter', 'Federal Supplement', and 'American Federal Tax Reports'. The main form area is titled 'Federal Code Reporter' and includes a 'Source' dropdown menu set to 'Internal Revenue Code', a 'Citation' field containing the number '32' (highlighted with a red circle 3), and an 'Example: IRC Sec. 112'. At the bottom of the form are two buttons: 'Get Document' (highlighted with a red circle 4) and 'Shepardize®'.

- 1 At the Lexis Advance Tax home page, click the Get a Document tab.
- 2 Lexis Tax Advisor—Federal Code Reporter is the default source.
- 3 Enter the citation in the citation field, using the example beneath it as a guide.
- 4 Click the Get Document button. The Code Reporter Section will appear.

Navigating Lexis® Tax Advisor—Federal Code Reporter



Users have access to numerous tools in Document view to guide their code research.

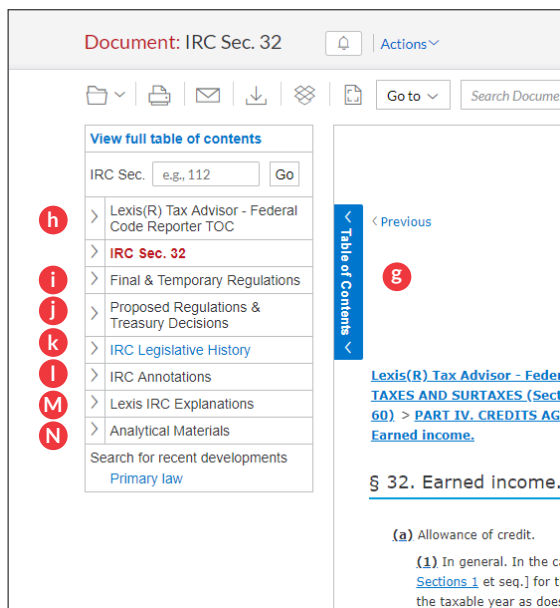
1 Navigation

- a Save a reporter section to a Folder
- b Options for print, email, download, Dropbox, and printer-friendly view.
- c Navigate within the section
- d Search the document

2 Analytical Tools

- e Shepard's Reports
- f View Pending Legislation

3 Reporter Navigation



- g Access the integrated content of the Reporter by expanding the Table of Contents tab

From this menu, you can access:

- h An expandable Table of Contents of the Reporter
- i Final & Temporary Regulations
- j Proposed Regulations & Treasury Decisions
- k IRC Legislative History
- l IRC Annotations
- m Lexis IRC Explanations—the Code in plain English
- n Analytical Materials

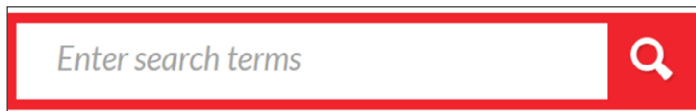
Search Techniques

Natural Language

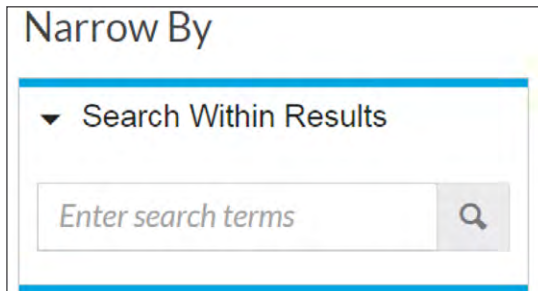
Natural Language allows you to rely on the sophisticated algorithms within Lexis Advance Tax to search for relevant information based on a word, phrase or sentence in plain English. Natural Language will eliminate noise words to determine key terms and surface results. By default, a Natural Language search will also look for legal phrase equivalents. For example, a search for *spousal support* will also return documents referencing *alimony*.

All of the following are Natural Language searches:

- Sequestration
- Sole proprietor
- Is there a limit on how corporations use earnings stripping as a tax avoidance strategy?
- ✓ Natural Language searching can be used from any of the Search boxes with a red outline.

A search box with a red border and a magnifying glass icon on the right. The text "Enter search terms" is inside the box.

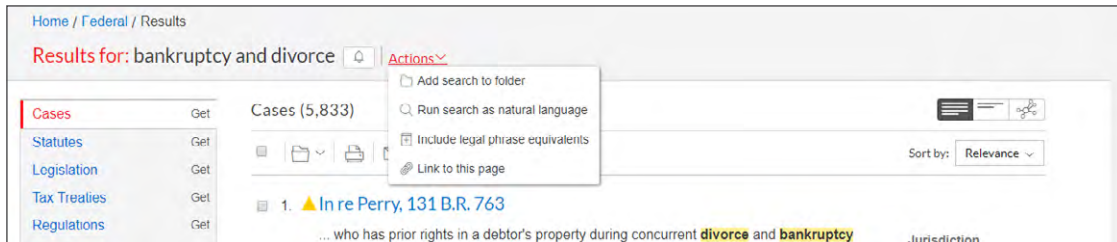
✘ Natural Language cannot be used in Search Within Results.

A "Narrow By" dropdown menu with "Search Within Results" selected. Below it is a search box with the text "Enter search terms" and a magnifying glass icon.

Terms & Connectors

Lexis Advance Tax allows you to use advanced search commands to develop Boolean searches where you break your search into specific words or phrases (terms) and designate their proximity to one another (connectors). Terms & Connectors searching is often used to uncover exact phrasing and allow you to retain control of the search. Terms & Connectors is required for all of the Search Within Results boxes.

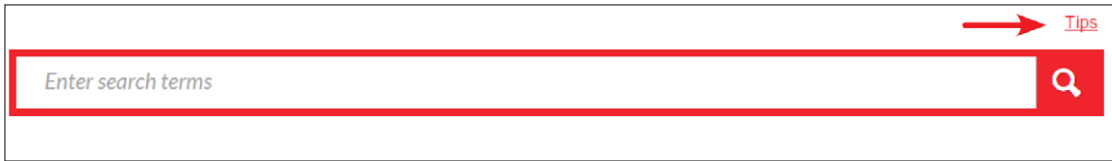
Lexis Advance Tax will automatically detect and interpret search commands. To ensure that Lexis Advance Tax has run a Terms & Connectors search, click on Actions at the top of the Results list. Lexis Advance will offer to “Run search as natural language” if the results displayed are those of a Terms & Connectors search.



Commonly used connectors include:

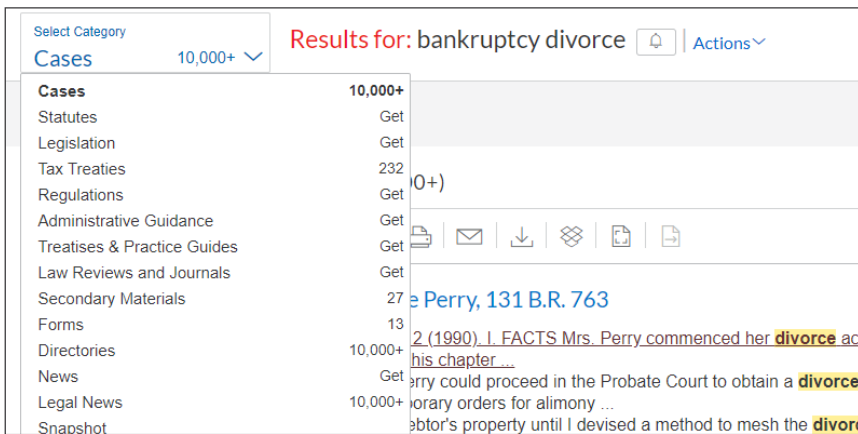
AND	both terms appear somewhere within the document	bankruptcy AND divorce
OR	at least one of the terms appear within the document	proprietor OR owner
AND NOT	one term but not the other	“Michael Jordan” AND NOT basketball
w/p	both terms appear within the same paragraph	tax w/p refund
w/s	both terms appear within the same sentence	extension w/s filing
w/N	one term appears within N words of the other	John w/3 Smith

For a complete listing of Terms & Connectors and examples for each, click on Tips above the search box, scroll to Search using Segments and Terms & Connectors, then click on View a full list of connectors.

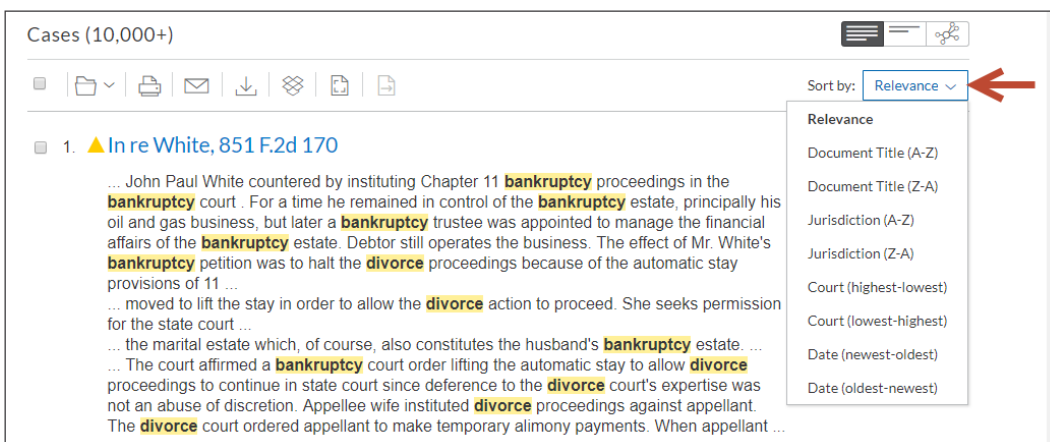


Lexis Advance Tax automatically recognizes plurals (child, children) and many common legal phrases (limited liability partnership, summary judgment). If you want to be sure that any phrase you're searching is recognized, enclose it in quotation marks, for example, "cease and desist" or "taxpayer liability."

Note that when multiple sources are displayed in a results list in Lexis Advance Tax, you can select a source (like Cases or Statutes) from the source list located to the left of the results to access a more detailed results view.



Also note that by default results are sorted by Relevance. To change the results list display to sort by Date (newest to oldest) or another option, use the Sort by pull-down.



Source Filters

In Lexis Advance Tax, a search may be “prefiltered” to limit the results to a particular source or group of sources.

From a Search tab:

- 1 Click on the magnifying glass next to the content you would like to search. This may be a broad group of content (Regulations) or a single source (Matthew Bender’s Federal Tax Legislative Analysis).
- 2 You may search multiple sources simultaneously by clicking on the magnifying glass next to each source (Internal Revenue Code and Lexis Tax Advisor—Federal Topical). The results will be limited to the contents of your selected source(s).
- 3 Select Clear to clear the filters and start over.
- 4 Select the Star to favorite the source(s) for quick access in the Recent & Favorite Sources Pod.

The screenshot displays the Lexis Advance Tax search interface. At the top, there are navigation tabs: Search, News, Tax Overview, Get a Document, and Sources. The Search tab is active. Below the navigation is a search bar with the placeholder text "Enter a source name, a citation, terms or shep: [citation] to Shepardize®." To the right of the search bar is a "Tips" link and a magnifying glass icon. Below the search bar is a "Narrow By:" section with two selected filters: "Lexis® Tax Advisor - Federal Topical" and "Federal courts tax cases". To the right of the filters are "Clear" and "Star" icons. Below the search bar are two panels: "Favorites" and "Other Tax Reporters". The "Favorites" panel shows a list of sources: "Cases", "Federal courts tax cases", and "Recent Federal & State Tax Cases (14 days)". The "Other Tax Reporters" panel shows a list of sources: "Lexis® Tax Advisor - Federal Topical", "Table of Contents - Lexis® Tax Advisor - Federal Topical", "Lexis® Tax Advisor - Federal Topical - Index", "Table of Contents - Lexis® Tax Advisor - Federal Topical - Index", "CCH Tax Reporters", and "BNA Tax Management Portfolios". Red circles with numbers 1, 2, 3, and 4 are overlaid on the interface to indicate the steps described in the text.

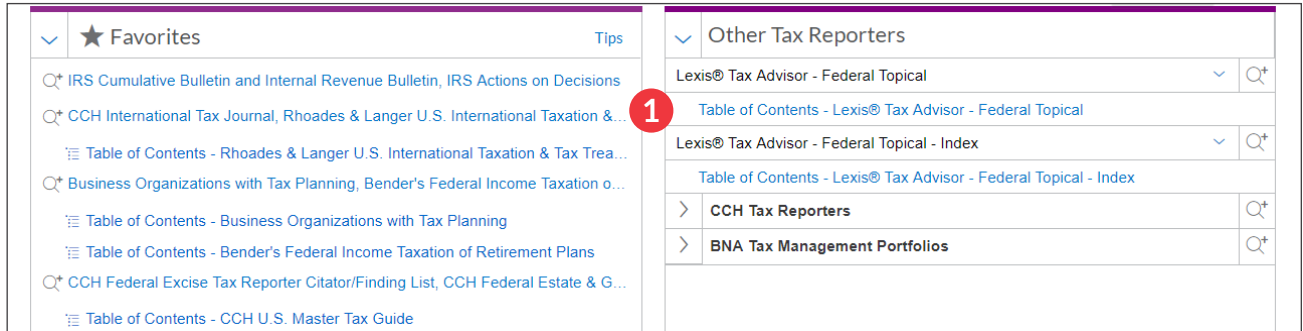
Sources can also be located by using the word wheel in the Red Search Box. For example, you type in “tax legis” in the Red Search Box, and options for Sources and Documents will show up in a pull-down menu. Select the appropriate source by clicking on either the name of the source or the magnifying glass to the right of the source name. Other options that are displayed within the word wheel are Legal Phrases and Questions.

The screenshot displays the Lexis Advance Tax search interface with the search term "tax legis" entered in the search bar. The search results are displayed in a pull-down menu. The results are categorized into "Sources" and "Documents". The "Sources" category includes: "Tax Legislative Histories, Combined", "Matthew Bender's Federal Tax Legislative Analysis (Including 2017 Trump tax legislation)", and "Tax Analysts Worldwide Tax Treaties U.S. Legislative Histories". The "Documents" category includes: "2004-4 Federal Tax Legislative Analysis III", "§ 212.06. Sales, storage, use tax; collectible from dealers; 'dealer' defined; dealers to collect from purchasers; legislative intent as to scope of tax.", "2017-17 Federal Tax Legislative Analysis § 3.01", "1-17 Federal Tax Legislative Analysis § 1.05", "1-17 Federal Tax Legislative Analysis § 1.01", "1-17 Federal Tax Legislative Analysis § 1.04", and "1-17 Federal Tax Legislative Analysis § 1.03". A "Federal" filter is visible on the right side of the search results. Red circles with numbers 1, 2, 3, and 4 are overlaid on the interface to indicate the steps described in the text.

Table of Contents Navigation

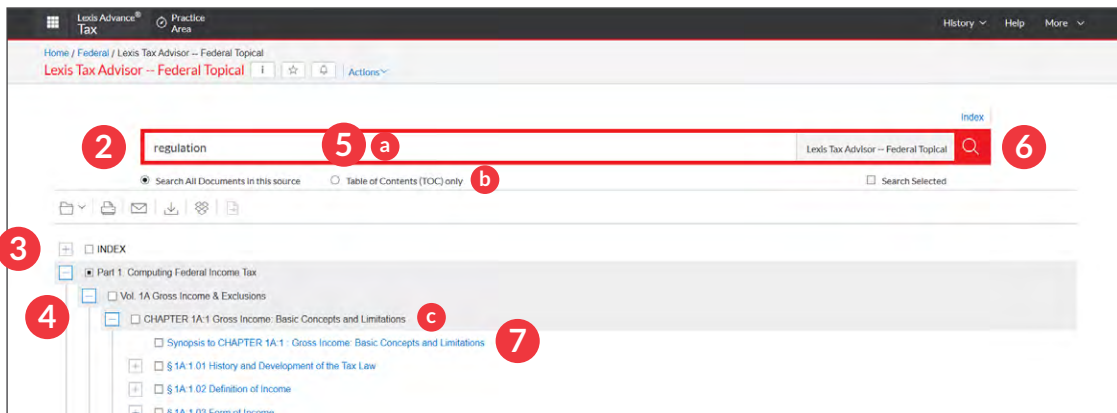
Tables of Contents are available for many sources in Lexis Advance Tax. In addition to browsing the Tables of Contents, users can also select specific portions of the TOC and perform searches, resulting in a very precise search result. Tables of Contents are clearly marked, appearing as a blue link below a source as shown:

- 1 Click on the blue Table of Contents text to access the Table of Contents for a source.



- 2 You can search the Table of Contents in the following ways:

- a Type search terms in the Red Search Box to search full documents (including headings).
- b Select Table of Contents to search headings only.
- c Select a chapter or section to restrict search to that portion of the source.



To view subheadings within a Table of Contents:

- 3 Click the plus sign next to the heading to open it.
- 4 To search only part of a source, check the box to the left of the sections you wish to search.
- 5 Complete search by entering terms in the search box.
- 6 Then, click the magnifying glass with the red background. From the results list, click on a blue heading to be directed into the text that follows the heading.
- 7 To view the text that follows a particular heading in the Table of Contents, click on the text of the heading to be directed into the document.

- 8 When you are in a specific document, you can click on “View full table of contents” to return to the initial table of contents view.

The screenshot shows a document interface for "Document: IRC prec Sec. 1". At the top, there is a header with the document title, a notification bell icon, and an "Actions" dropdown menu. Below the header is a toolbar with icons for folder, print, email, download, share, and document, followed by a "Go to" dropdown. The main content area is divided into two columns. The left column contains a "View full table of contents" button with a red circle containing the number 8, a search box for "IRC Sec." with the placeholder "e.g., 112" and a "Go" button, a breadcrumb trail "> Lexis(R) Tax Advisor - Federal Code Reporter TOC", a section header "IRC prec Sec. 1", and a link "Search for recent developments Primary law". The right column is a vertical sidebar with a blue bar containing the text "Table of Contents" and a downward arrow.

Using the Results List

The results of a search are displayed in categories of like information. The search has already run in each of these categories, but the results are divided for easier viewing.

The screenshot shows a search results interface. At the top, a dropdown menu is set to 'Cases' with 1,265 results. The search results are for '(horse or equestrian or equine or pony) and tax /3 deduct!'. A sidebar on the left lists various categories with their respective counts: Cases (1,265), Statutes, Legislation, Tax Treaties, Regulations, Administrative Guidance (946), Treatises & Practice Guides (310), Law Reviews and Journals (31), Secondary Materials (25), Forms (7), Directories (24), News (22), Legal News (1), and Snapshot (302). The main results area shows a list of cases, with the first result being 'Trupp v. Comm'r, T.C. Memo 2012-108'. The snippet for this case discusses industry legal fees and equestrian-related expenses. Metadata for the case includes Jurisdiction (U.S. Federal Court), Publication Date (Apr 12, 2012), and Publication Type (US Tax Court Memorandum Decisions).

Categories

Depending on your chosen practice area and whether you have used pre-filters, the following categories may display:

- Cases (state, federal and tribal)
- Statutes (federal only in the Federal/U.S. International Practice Areas, federal and state in the State & Local Practice Area)
- Legislation (Congressional Record, Bill Tracking, Legislative Histories, etc.)
- Municipal Codes (only in State & Local Practice Area)
- Tax Treaties (sources vary by practice prea)
- Regulations (CFR, Federal Register, etc.)
- Administrative Guidance (agency decisions, letter rulings, memos, etc.)
- Treatises & Practice Guides (Matthew Bender, CCH®, etc.)
- Lexis State Tax Practice Insights (expert commentary, in State & Local Practice Area only)
- Law Reviews and Journals
- Secondary Materials (restatements, emerging issues, state encyclopedias, etc.)
- Forms (including checklists)
- Directories (attorneys, government officials)
- News
- Legal News (Law360 Tax Authority, CCH)

Post-search Filters

Within each category of information, you may narrow to a smaller set of information using post-search filters.

- 1 To view all post-search filters, scroll down on the left.
- 2 Clicking on the arrow to the left of a heading, such as Court, will provide more detailed options.

NOTE: Search Within Results uses a **Terms & Connectors** search to search the full text of all results in the list. For details on Terms & Connectors searching, see page 30.

Category	Count
Federal	22,346
Tax Court	5,517
9th Circuit	1,034
2nd Circuit	803
6th Circuit	703
8th Circuit	644
State	14,194
New York	1,043
California	980
Pennsylvania	955

3. **Reading Earned Income Tax Case, 1969 Pa. Dist. & Cnty. Dec. LEXIS 291**

... HN4 The Local **Tax** Enabling Act (Pennsylvania) authorizes collection of an **earned income tax** from salaries and other **earned income** of residents of the **taxing** municipality wherever performed or **earned** but only authorizes collection of the **tax** from nonresidents when **earned** within the municipality. "The Local **Tax** Enabling Act" authorizes collection of the **earned income** ...

... of an ordinance of the city which has established an "**earned income**" **tax** applicable to both residents and nonresidents. After hearing and argument, ...

... matter is before us for decision. Appellants contend that the **tax** is invalid and assign six reasons: (1) The notice of ...

... of intention to adopt the ordinance anticipated revenue from the **tax** of \$ 900,000, while the 1969 budget anticipates ...

... intention to adopt the ordinance did not state that the **tax** would apply to salaries, etc. of resident taxpayers; (3) the **tax** ordinance was not advertised "forthwith"; (4) the **taxes** proposed to be collected ...

Jurisdiction
Pennsylvania
Court
Common Pleas Court of Berks County, Pennsylvania
Date
Apr 09, 1969
Publication
PA County Decisions - Trial Orders

Filters become more granular as you narrow: For example:

- 1 From Cases, click on Court, then 9th Circuit.
- 2 You will now have options for the 9th Circuit Court of Appeals and each of the federal district courts within the 9th Circuit.
- 3 Any post-search filters that you have applied will appear at the top of the page.
- 4 To remove a filter, click on the X to its right.

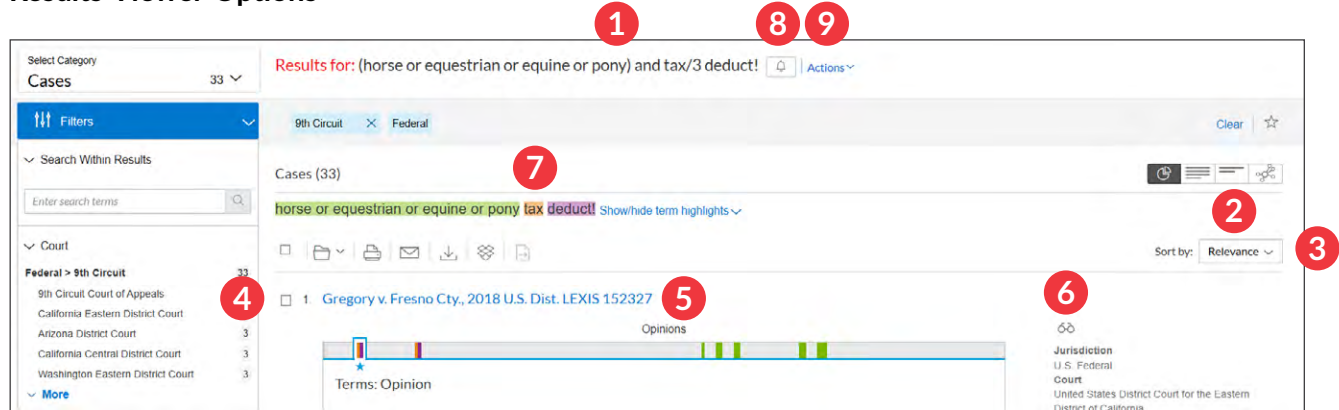
The diagram illustrates the 'Narrow By' filter panel in two states. On the left, the 'Federal' filter is selected, and the 'Court' section lists various federal courts. On the right, the '9th Circuit' filter is selected, and the 'Court' section lists specific courts within the 9th Circuit. Red circles and an arrow indicate the transition and the removal of the 'Federal' filter.

Narrow By	
Federal	
Clear ☆	
Search Within Results	
Enter search terms	
Court	
Federal	22,346
Tax Court	5,517
9th Circuit	1,034
2nd Circuit	803
6th Circuit	703
8th Circuit	644
More	
Select multiple	

→

Narrow By	
Federal	
9th Circuit X	
Clear ☆	
Search Within Results	
Enter search terms	
Court	
Federal > 9th Circuit	1,034
9th Circuit Court of Appeals	334
California Northern District Court	107
California Central District Court	83
Nevada District Court	83
California Eastern District Court	55
More	
Select multiple	

Results Viewer Options



- 1 The default view for a results list is full view. This displays the title of a document, selected text from the document where your search terms are highlighted, information about the source and date, and/or a link to a table of contents.
- 2 You may switch to title view by clicking on the icon in the upper right that looks like a page with fewer lines on it. This does not increase the number of results displayed on the page. It only affects the view of each result.
- 3 The default sort for results in Lexis Advance Tax is Relevance. Click on the pull-down by Sort by to change how the results are sorted. Options vary by category.
- 4 Results may be selected for foldering or delivery from the results screen. Checking the box next to a result selects that result. Clicking on the folder or delivery option allows you to decide where to store or move that result.
- 5 Clicking on the title of a document (in blue) will take you to the top of the document. Clicking on the selected text will take you momentarily to the top of the document, then to that section of the text within the document.
- 6 A pair of eyeglasses will display next to any recently viewed documents. Rolling your cursor over the eyeglasses will reveal the date you last viewed the document.
- 7 Search terms will be displayed in bold with yellow highlighting. Any terms from Search Within Results will also appear in bold with yellow highlighting.
- 8 An alarm bell at the top of the results list allows you to set an alert so this search will run again on an automated basis. If you plan to apply post-search filters from the Narrow by area, it is preferable to do this before setting the alert for more tailored results from the automated search.
- 9 Actions allows you to add search to folder, switch between Terms & Connectors and Natural Language, include or exclude legal phrase equivalents, choose to view an expanded list of results and create a permalink to the specific results page you are viewing.

... 34. False statements about the **tax** benefits of the trust arrangements which are promoted, organized and ...
... the following: (a) Self-employed persons can reduce or eliminate their **income** and self-employment **taxes** by placing their business into a business trust and by ...
... 12,000 (which results in the understatement of that individual's federal **tax** liability, and qualifies him or her, in several cases, for **Earned Income Tax Credits** or **income tax** refunds); (b) The taxpayer's personal property and assets can be exchanged, **tax-free**, for "Capital Units" of the trust(s) created by Ratfield; ...
... the "A.J. Madison Group Investment Trust" reported taxable **income** of less than \$ 15,000 in 1998 and in 1999, and received **Earned Income Tax Credits** for those years (as well as **tax** refunds) based on federal **tax** returns prepared by Ratfield despite the fact that the trust purchaser received taxable **income** of \$ 80,000 from the operation of his business. 128. ...

Jurisdiction
U.S. Federal
Court
United States District
Court for the Southern
District of Florida
Date
Nov 30, 2004
Publication
11th Circuit - US
District Court Cases



- 1 At the bottom of the page are arrows that allow you to move through the entire results list.
- 2 The Back to Top button that appears in the lower-right corner of the page will return you to the top.

Viewing a Case

Case Enhancements

Cases in Lexis Advance Tax are enhanced for faster research. The following graphic guides you to many of these enhancements:

The screenshot shows the Lexis Advance Tax interface for the case *Sorenson v. Secretary of Treasury*, 475 U.S. 851. The page is annotated with red circles and numbers 1 through 11, highlighting various features. 1: Folder icon in the top left. 2: Print, email, download, and Dropbox icons. 3: Go to dropdown menu. 4: Page dropdown menu. 5: All terms dropdown menu. 6: Search Document input field. 7: Copy Citation button. 8: Core Terms section. 9: Case Summary section. 10: Shepard's summary sidebar. 11: Blue hyperlinks in the reporter information.

- 1 Folder—Save an entire document to a research folder.
- 2 Multiple delivery options: print, email, download and Dropbox.
- 3 Go to—Jump directly to a particular portion of the enhanced case, such as Opinion By.
- 4 Page—Jump to a particular page in the case (numbering based on the cite in red letters).
- 5 All terms—Jump to each mention of a specific term from your search.
- 6 Search Document—Search within the document for a new term.
- 7 Copy Citation—Creates a citation, which may be pasted into another document.
- 8 Core Terms—Key terms help you decide what a case is most about.
- 9 Case Summary—Summarizes the facts and the law.
- 10 *Shepard's* summary—A quick view as to whether the case is still valid with a link to either the specific “Reason for *Shepard's* Signal™?” or the full *Shepard's* report (click *Shepardize*® this document).
- 11 Blue words—take you directly to those referenced documents.

- 12 Headnotes—Call out each legal issue presented, with a trail to how the issue fits into an outline of all U.S. law.
- 13 Related Documents—Briefs and pleadings relating to the case.
- 14 Topic Summaries—One-page overview of a topic’s definition, elements, burden of proof, standard of review and key law to review.
- 15 Legal Issue Trail™—Lists cases that cite to the case you are viewing as well as cases your case has cited—for a specific legal issue or point of law.

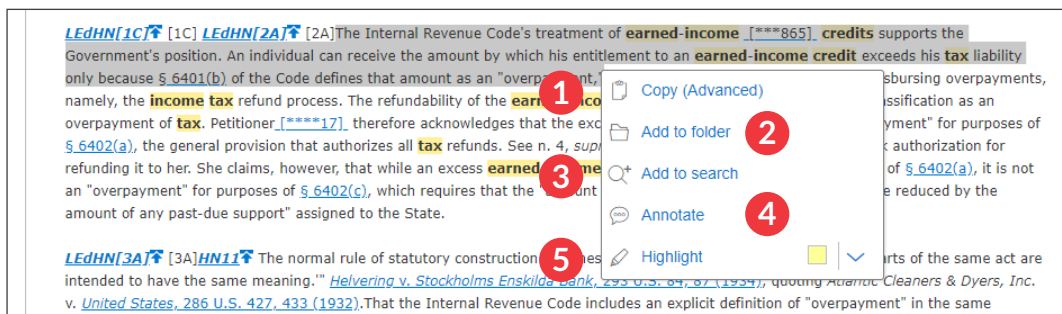
Note that statutes, regulations and agency decisions are also enhanced documents in Lexis Advance Tax.

Annotations and Quotations

Any language within a case (or other document) can be highlighted in Lexis Advance Tax. Click and drag your mouse to view the options for the highlighted text. These include:

- 1 Copying (with a pinpoint citation)
- 2 Adding to a folder
- 3 Using as the basis for a new Natural Language search
- 4 Annotating
- 5 Highlighting

Highlighting and annotations may be saved on foldered documents.



Using Shepard's® Reports

Locating a Shepard's® Report for a Document

Shepard's Citations Service allows you to validate and expand your tax research. You can use Shepard's to determine whether a tax case, IRC section or treasury regulation is still valid or good law. Moreover, Shepard's Citations Service can be used to find additional relevant documents to expand your research.

You can Shepardize:

- Revenue Rulings
- Revenue Procedures
- Notices
- Announcements
- Private Letter Rulings
- Technical Advice Memorandums
- Treasury Decisions
- Actions on Decisions
- Chief Counsel Notices
- Chief Counsel Advice Memorandums
- General Counsel Memorandums
- Field Service Advice Memorandums
- Service Center Advice Memorandums
- Litigation Guideline Memorandums
- Tax Litigation Bulletins
- Criminal Tax Bulletins
- General Litigation Bulletins
- Disclosure Litigation Bulletins
- Technical Memorandums
- Information Releases

Access Shepard's information on Lexis Advance Tax using several methods:

- 1 Clicking a "Shepardize®" link found within Document View for cases, regulations, statutes and law review articles

Document: Sorenson v. Secretary of Treasury, 475 U.S. 851 | Actions

Go to Page Page# Search Document

Sorenson v. Secretary of Treasury, 475 U.S. 851

Copy Citation

Supreme Court of the United States

January 15, 1986, Argued ; April 22, 1986, Decided

No. 84-1686

Reporter
475 U.S. 851 * | 106 S. Ct. 1600 *** | 89 L. Ed. 2d 855 ***** | 1986 U.S. LEXIS 103 ***** | 54 U.S.L.W. 4391 | 86-1 U.S. Tax Cas. (CCH) p9340 | 57 A.F.T.R.2d (RIA) 1189

Shepard's®

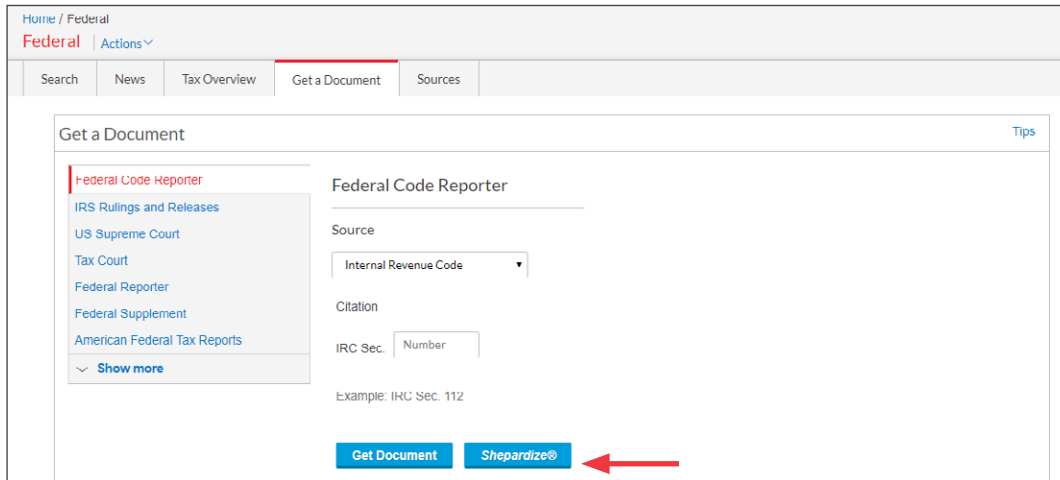
Reason for Shepard's Signal™?
View the top citing reference

No subsequent appellate history. Prior history available.

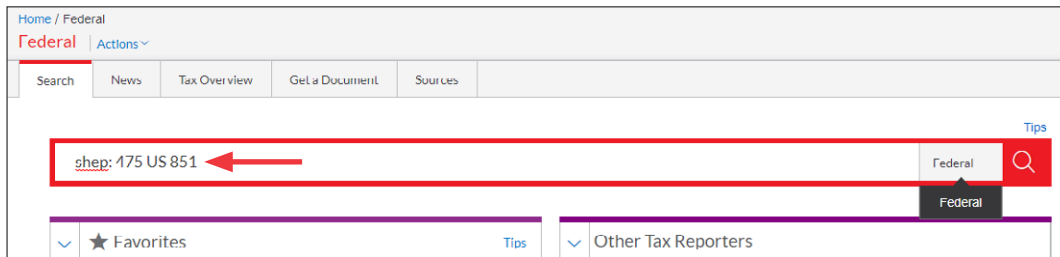
Citing Decisions (303)

- Warning (1)
- Caution (6)
- Positive (29)
- Neutral (22)
- Cited By (295)

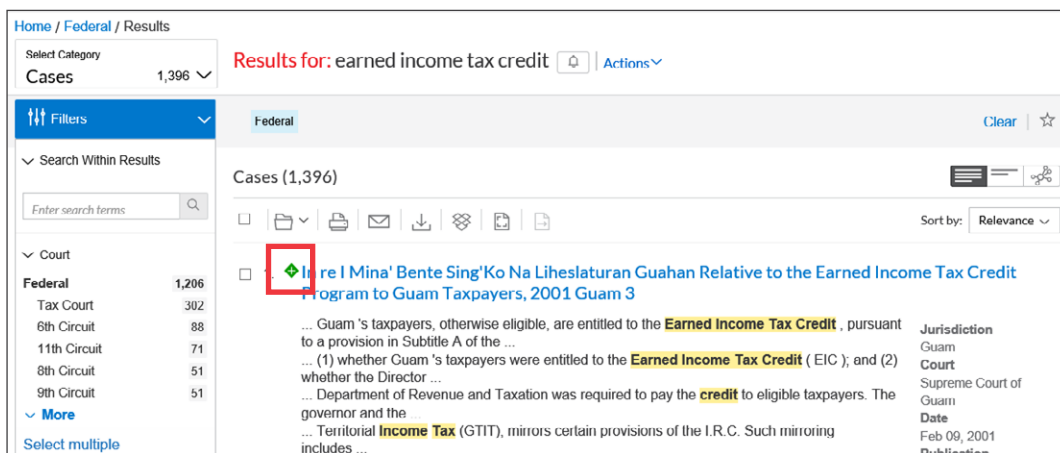
- Clicking the *Shepardize*® button found in the Get a Document tab



- Directly from the Red Search Box by typing "shep:" before a citation



- Clicking the *Shepard's* Signal indicator located adjacent to a document



Navigating a Shepard's® Report

Shepard's® Comprehensive Report: 26 U.S.C. sec. 5000A

History

Citing Decisions

Other Citing Sources

Narrow By

Analysis

Warning	3
Unconstitutional by	2
Unconstitutional in part by	1
Caution	1
Amended by	1
Positive	8
Constitutional by	8
Neutral	22
Interpreted or construed by	13
Cited in Dissenting Opinion at	10
Cited in Concurring Opinion at	3
Interpreted in a concurring	

Citing Decisions (225)

Pending Legislation

Subsection reports by specific court citation

Sort by: Court (highest-lowest)

U.S. Supreme Court

1. King v. Burwell, 135 S. Ct. 2480, 192 L. Ed. 2d 483, 2015 U.S. LEXIS 4248, 83 U.S.L.W. 4541, 25 Fla. L. Weekly Fed. S 430, 115 A.F.T.R.2d (RIA) 2015-2203, 2015-1 U.S. Tax Cas. (CCH) P50356

Cited in Dissenting Opinion at: 135 S. Ct. 2480 p.2502 135 S. Ct. 2480 p.2503 135 S. Ct. 2480 p.2506 192 L. Ed. 2d 483 p.508 192 L. Ed. 2d 483 p.509 192 L. Ed. 2d 483 p.513

Cited by: 135 S. Ct. 2480 p.2486 135 S. Ct. 2480 p.2487 192 L. Ed. 2d 483 p.491 192 L. Ed. 2d 483 p.492

... Similarly, the Department of Health and Human Services originally interpreted the Act to impose guaranteed-issue

Court
U.S.
Date
June 25, 2015

From the report, you are able to:

- 1 View legislative history (if a code section or regulation)
- 2 View appellate history (if a case)
- 3 View Other Citing Sources
- 4 Create a Shepard's Alert
- 5 Save selected cases to Folders
- 6 Choose delivery options for the Shepard's report (print, email, download and Dropbox)
- 7 Sort results (Date, Court, Analysis)
- 8 View subsection reports (if a code section or regulation)
- 9 Toggle between full, list and grid views
- 10 Filter results

Filtering a Shepard's® Report

Narrow By

- Analysis
 - Warning 3
 - Unconstitutional by 2
 - Unconstitutional in part by 1
 - Positive 8
 - Constitutional by 8
 - Neutral 21
 - Interpreted or construed by 13
 - Cited in Dissenting Opinion at 9
 - Cited in Concurring Opinion at 3
 - Interpreted in a concurring opinion at 1
 - "Cited by" 145

Select multiple

- Court
 - Federal Courts 151
 - IRS Agency Materials 56
 - D.C. Circuit 17
 - 3rd Circuit 11
 - 5th Circuit 11
 - 4th Circuit 10
 - More

Users can further refine a *Shepard's* report using filters found in the Narrow By pane.

A user can filter by:

- Level or type of analysis
- Court
- Level of discussion (if a case)
- Headnote (if a case)
- Date, using the timeline feature

Subsection Reports (Statutes and Regulations Only)

Shepard's® Comprehensive Report: [26 U.S.C. sec. 5000A](#) 🔔 | Actions

History | Citing Decisions (225) | Pending Legislation

[Subsection reports by specific court citation](#) **1**

Other Citing Sources

Shepard's®: 26 U.S.C. sec. 5000A

Subsection Reports

Cited by the court in...

1	26 U.S.C. sec. 5000A et sec.	Total Cites 1
2	26 U.S.C. sec. 5000A (c) (2) (A)	Total Cites 1
3	26 U.S.C. sec. 5000A (c) (2) (B) (1 to 3)	Total Cites 1
4	26 U.S.C. sec. 5000A (c) (1) (C) (1)	Total Cites 1
5	26 U.S.C. sec. 5000A (c) (1) (B) (2)	Total Cites 5
6	26 U.S.C. sec. 5000A (e) (4) (B) (1)	Total Cites 1

- 1** Click this link to view a *Shepard's* report for specific subsections of the subject statute or regulation.
- 2** Each Subsection has its own *Shepard's* report.
- 3** *Shepard's* Signal indicators reflect the treatment of one or more citing cases in each report.

Pending Legislation (Statutes and Regulations Only)

Shepard's® Comprehensive Report: [26 U.S.C. sec. 5000A](#)  Actions

History

Citing Decisions (225)

Citing Decisions

Other Citing Sources

Pending Legislation








Subsection reports by specific court citation **1**

- 1** Click this link to view a list of current legislation being considered by Congress that may impact the subject statute or regulation.

Shepard's®: [26 U.S.C. sec. 5000A](#) | Actions

Pending Legislation (55)

From the current session, the following bills propose to **amend, repeal or enact** a change to [26 U.S.C. sec. 5000A](#)

2	<input type="checkbox"/> 1. 2018 H.R. 6 , 115th Congress, 2nd Session	Status AS ENROLLED Date 2017-01-06
	<input type="checkbox"/> 2. 2018 H.R. 6 , 115th Congress, 2nd Session	Status ENACTED Date 2017-01-06

- 2** This results list contains any bills that may amend, repeal or enact a change to the statute or regulation in question.

Note: You can create a legislative alert to monitor for any new bills automatically. Consult page 61 for a detailed explanation.

Shepard's® Maps (Cases Only)

Shepard's®: [King v. Burwell, 135 S. Ct. 2480](#) Parallel Citations Actions

Appellate History (8)

No subsequent appellate history. [Prior history](#) available.

Prior

1. [King v. Sebelius, 2013 U.S. Dist. LEXIS 193590](#) [Show in map](#) **1**
Court: E.D. Va.
Date: November 20, 2013
2. [Motion granted by King v. Sebelius, 2013 U.S. Dist. LEXIS 193589](#) [Show in map](#)
Court: E.D. Va.

Shepard's Maps provide an interactive graphical representation of the procedural history of a case.

1 While viewing Appellate History, click on the link to “Show in map.”

Legend Display Options

U.S. SUPREME COURT

FEDERAL INTERMEDIATE COURT OF APPEALS

FEDERAL TRIAL COURT

2013 2014 2015

King v. Sebelius, 2013 U.S. Dist. LEXIS 193590 (November 20, 2013) E.D. Va.

Actions

- [Open Document](#)
- [Show in list](#)

Dismissed by Mot... Criticized in Affirmed by Mot... Affirmed by

2 You will now view the history of this case in an easy-to-read interactive map.

Shepard's® Grid View

From the *Shepard's* Report, click on Citing Decisions on the left.

1 On the right, click on the grid toggle.





The Analysis by Court grid displays the treatment of a case or code by commenting courts in each federal, circuit and state, as well as treatment by the IRS on its agency materials. This provides a single view of the overall posture courts have taken regarding the *Shepardized* document.




Category	U.S. Supreme Court (1)	1st Circuit (2)	2nd Circuit (7)	3rd Circuit (15)	4th Circuit (15)	5th Circuit (13)	6th Circuit (11)	7th Circuit (7)	8th Circuit (8)	9th Circuit (8)	10th Circuit (5)	11th Circuit (10)	D.C. Circuit (29)	Claims Court (5)	IRS Agency Materials (65)	U.S. Tax Court (1)	California (2)	Owyo (1)	Idaho (1)	Indiana (1)	Maine (2)	Montana (1)	Ohio (2)	Pennsylvania (1)	Tennessee (1)	Texas (1)	Vermont (2)	
Warning (3)	1			1																								
Questioned (0)																												
Caution (1)																												
Positive (8)	1			1																								
Neutral (22)	2			2			2					1	7			6												
Cited By (212)	6	2	7	13	12	13	8	7	8	6	5	8	19	5	78	1	2	1	1	1	2	1	2	1	1	1	1	

In the example above, the color-coding shows the split of authority between circuits, as well as the split of authority where the U.S. Supreme Court upheld one point of law but not another. To determine what led to a particular treatment by a jurisdiction, click on the square for that jurisdiction and treatment to view a *Shepard's* report filtered to those decisions.

Shepard's Signal™ Indicators

The *Shepard's* Signal indicators are integrated into case law documents and provide an indication of the subsequent history and treatment of a particular case. The LexisNexis research service displays one of the following signals:

Shepard's Signal Indicators	Common Analysis Phrases
<p> Positive treatment indicated The green signal indicates that citing references in the <i>Shepard's</i> Citations Service contain history or treatment that has a positive impact on your case (for example, affirmed or followed by).</p>	<p>Followed by—The citing opinion relies on the case you are <i>Shepardizing</i>™ as controlling or persuasive authority.</p>
<p> Warning: Negative treatment is indicated for statute The red exclamation point signal indicates that citing references in the <i>Shepard's</i> Citations Service contain strong negative treatment of the <i>Shepardized</i>™ section (for example, the section may have been found to be unconstitutional or void).</p>	<p>Unconstitutional by—The citing case declares unconstitutional the statute, rule or regulation you are <i>Shepardizing</i>.</p> <p>Void or invalid by—The citing case declares void or invalid the statute, rule, regulation or order you are <i>Shepardizing</i> because it conflicts with an authority that takes priority.</p>
<p> Warning: Negative treatment is indicated The red signal indicates that citing references in the <i>Shepard's</i> Citations Service contain strong negative history or treatment of your case (for example, overruled by or reversed).</p>	<p>Overruled by—The citing case expressly overrules or disapproves all or part of the case you are <i>Shepardizing</i>.</p> <p>Abrogated by—The citing case effectively, but not explicitly, overrules or departs from the case you are <i>Shepardizing</i>.</p> <p>Superseded by—The citing reference—typically a session law, other record of legislative action or a record of administrative action—supersedes the statute, regulation or order you are <i>Shepardizing</i>.</p>
<p> Questioned: Validity questioned by citing references The orange signal indicates that the citing references in the <i>Shepard's</i> Citations Service contain treatment that questions the continuing validity or precedential value of your case because of intervening circumstances, including judicial or legislative overruling.</p>	<p>Questioned by—The citing opinion questions the continuing validity or precedential value of the case you are <i>Shepardizing</i> because of intervening circumstances, including judicial or legislative overruling.</p>

<p> Caution: Possible negative treatment indicated The yellow signal indicates that citing references in the <i>Shepard's</i> Citations Service contain history or treatment that may have a significant negative impact on your case (for example, limited or criticized by).</p>	<p>Criticized by—The citing opinion disagrees with the reasoning/ result of the case you are <i>Shepardizing</i>, although the citing court may not have the authority to materially affect its precedential value.</p> <p>Distinguished by—The citing case differs from the case you are <i>Shepardizing</i>, either involving dissimilar facts or requiring a different application of the law.</p>
<p> Neutral: Citing references with analysis available The blue "A" signal indicates that citing references in the <i>Shepard's</i> Citations Service contain treatment of your case that is neither positive nor negative (for example, explained).</p>	<p>Explained by—The citing opinion interprets or clarifies the case you are <i>Shepardizing</i> in a significant way.</p> <p>Cited in Dissenting Opinion at—A dissenting opinion cites the case you are <i>Shepardizing</i>.</p> <p>Interpreted or construed by—The citing opinion interprets the statute, rule or regulation you are <i>Shepardizing</i> in some significant way, often including a discussion of the statute's legislative history.</p>
<p> Cited by: Citation information available The blue "I" signal indicates that citing references are available in the <i>Shepard's</i> Citations Service for your case, but the references do not have history or treatment analysis (for example, the references are law review citations).</p>	<p>Cited by—The citing document references the <i>Shepardized</i> cite.</p>

When a signal is generated from the subsequent appellate history, the system looks at the subsequent appellate history as a chain of interconnected events. Thus, the phrase generating the signal may be assigned to a decision in that chain that does not apply directly to your case, but may be several links in the chain away from your case.

Viewing definitions:

- Hover over any symbol with your mouse to reveal a quick definition.

U.S. Supreme Court

Sort by: Court (high)

1. [King v. Burwell](#), 135 S. Ct. 2480, 192 L. Ed. 2d 483, 2015 U.S. LEXIS 4248, 83 U.S.L.W. 4541, 25 Fla. L. Weekly Fed. S 430, 115 A.F.T.R.2d 2203, 2015-1 U.S. Tax Cas. (CCH) P50356 ▲

■ [Cited in Dissenting Opinion at:](#) 135 S. Ct. 2480 p.2502 135 S. Ct. 2480 p.2503 135 S. Ct. 2480 p.2506 192 L. Ed. 2d 483 p.508 192 L. Ed. 2d 483 p.509 192 L. Ed. 2d 483 p.513

■ [Cited by:](#) 135 S. Ct. 2480 p.2486 135 S. Ct. 2480 p.2487 192 L. Ed. 2d 483 p.491 192 L. Ed. 2d 483 p.492

... Similarly, the Department of Health and Human Services originally interpreted the Act to impose guaranteed-issue and community-rating requirements in the Federal Territories, even though the Act plainly does not make the individual mandate applicable there. *Ibid.*; see 26 U. S. C. §5000A(f)(4); 42 U. S. C. §201(f). "This combination, predictably, [threw] individual insurance markets in the territories into turmoil." Halbig, *supra*, at 410. Responding to complaints from the Territories, ...

Court U. S.
Date June 25, 2015

OR

- Use the Legend button found at the bottom of every report to access a full list of *Shepard's* Signal indicators.

50. [In re Trump Entm't Resorts Unite Here Local 54](#), 810 F.3d 161, 2016 U.S. App. LEXIS 672, 62 Bankr. Ct. Dec. (LRP) 3, Bankr. L. Rep. (CCH) P82909, 74 Collier Bankr. Cas. 2d (MB) 1656, 205 L.R.R.M. (BNA) 3201, 166 Lab. Cas. (CCH) P10842 ▲

■ [Cited by:](#) 810 F.3d 161 p.168

... Statutory context can suggest the natural reading of a provision that in isolation might yield contestable interpretations "Statutory context can suggest the natural reading of a provision that in isolation might yield contestable interpretations"; see [King](#), 135 S. Ct. at 2495 ("But while the meaning of the phrase . . . may seem plain 'when viewed in isolation,' such a reading turns out to be 'untenable in light of [the statute] as a whole.' . . . In this instance, the context and structure ...

Court 3d Cir. Del.
Date January 15, 2016

Legend

Depth of Discussion

- *Shepard's* Reports for cases have additional analysis and filters that allow users to view the level of discussion of the target case in the documents found in the *Shepard's* Report.
- An explanation of these filters can also be found in the Legend, which is reproduced below.

Legend

Shepard's Signal™ Indicator

- Warning: Negative treatment is indicated.**
The red *Shepard's* Signal™ indicator indicates that citing references in the *Shepard's* Citations Service contain strong negative history or treatment of your case (for example, overruled by or reversed).
- Warning**
The red *Shepard's* Signal™ indicator indicates that citing references in the *Shepard's* Citations Service contain strong negative treatment of the section (for example, the section may have been found to be unconstitutional or void).
- Questioned: Validity questioned by citing reference.**
The orange *Shepard's* Signal™ indicator indicates that the citing references in the *Shepard's* Citations Service contain treatment that questions the continuing validity or precedential value of your case because of intervening circumstances, including judicial or legislative overruling.
- Caution: Possible negative treatment indicated**
The yellow *Shepard's* Signal™ indicator indicates that citing references in the *Shepard's* Citations Service contain history or treatment that may have a significant negative impact on your case (for example, limited or criticized by).

Analysis

- Red** Warning
- Orange** Questioned
- Yellow** Caution
- Green** Positive
- Blue** Neutral
- Light Blue** No phrase exists

Depth of Discussion

- Analyzed**
- Discussed**
- Mentioned**
- Cited**

Refer to the [Help](#) section for more information

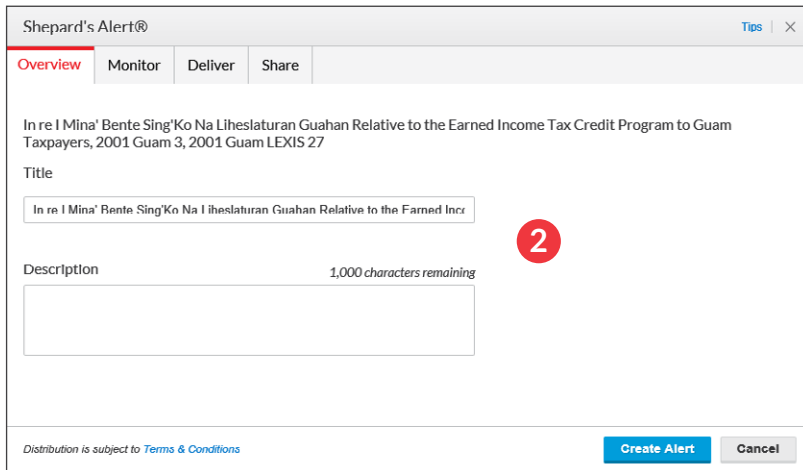
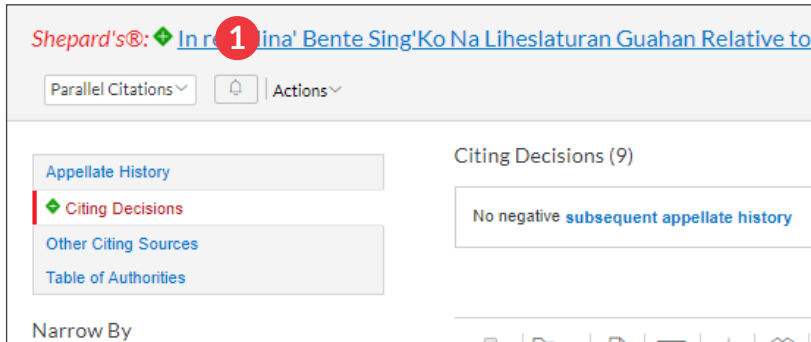
Close

Setting a Shepard's Alert®

A Shepard's Alert notifies you of updates to a Shepard's report. Alerts allow you to track cases, codes, regulations and agency decisions as they continue to be evaluated in the courts.

To set up a Shepard's Alert:

- 1 Within a Shepard's Report, click on the alarm bell.
- 2 Review your options for what you want the alert to monitor, how you would like it delivered and who you want to share in notification of results.



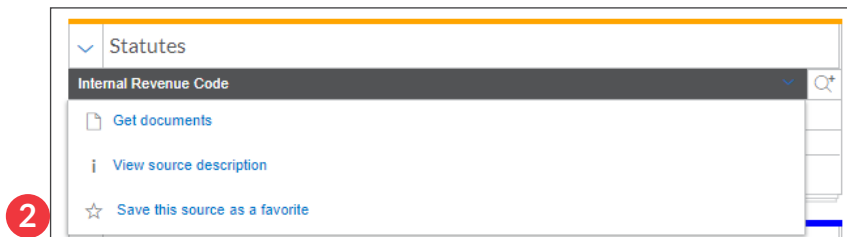
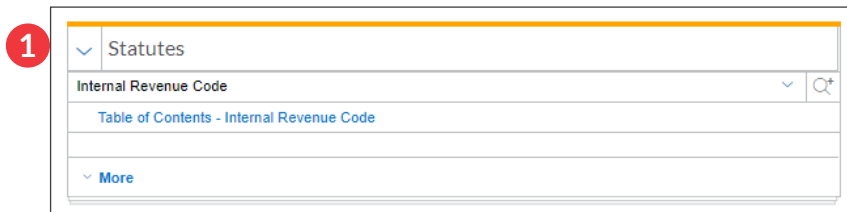
Favorites

Lexis Advance Tax lets you customize the interface by allowing you to save favorite sources to the main Search tab in the Favorites pod. This pod is present on every practice area page and can contain favorite sources from anywhere on the site.



To favorite a source:

- 1 While viewing a source within the Search or Sources tabs, click on the down arrow.
- 2 Choose "Save this source as a favorite."



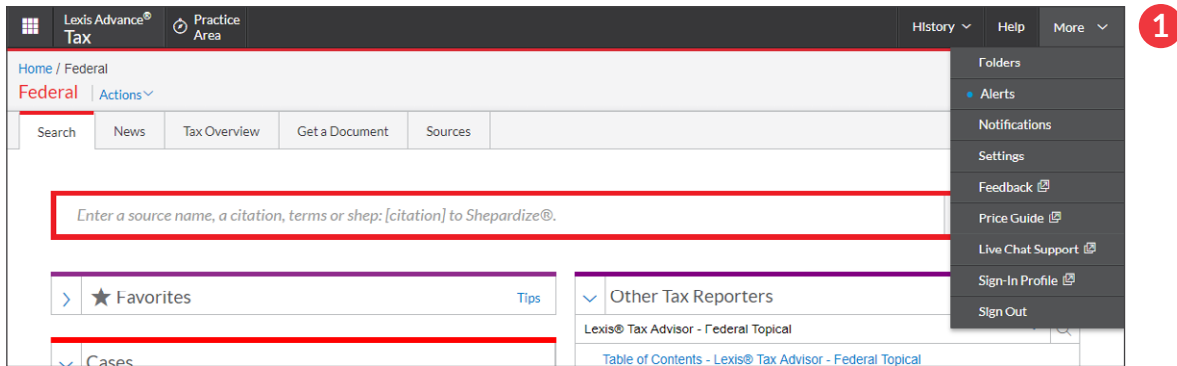
Folders

Lexis Advance Tax allows users to save and edit content directly in the system. Users can freely share their research with colleagues, keeping the full functionality of the content intact.

Accessing Folders

1 First select the More tab from the Experience Bar at the top of the screen.

- Select “Folders,” the first option in the pull-down menu.



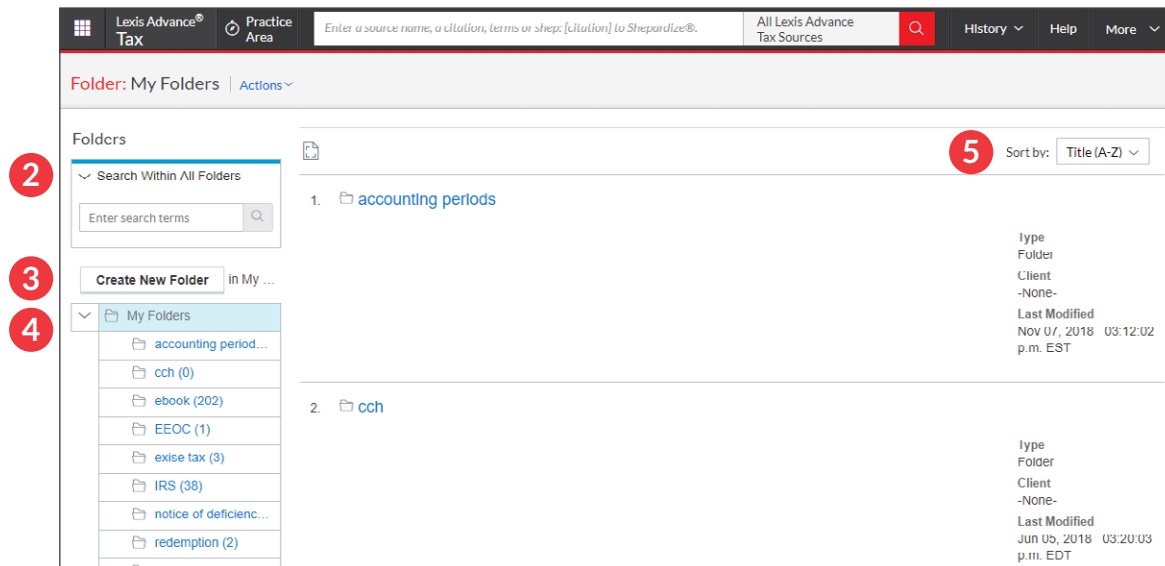
- From the My Folders page, the user can perform the following actions:

2 Search within all folders for relevant content.

3 Create new folders.

4 Access shared and personal folders.

5 Sort folders.



Using Folders

Select a folder to access additional options and settings.

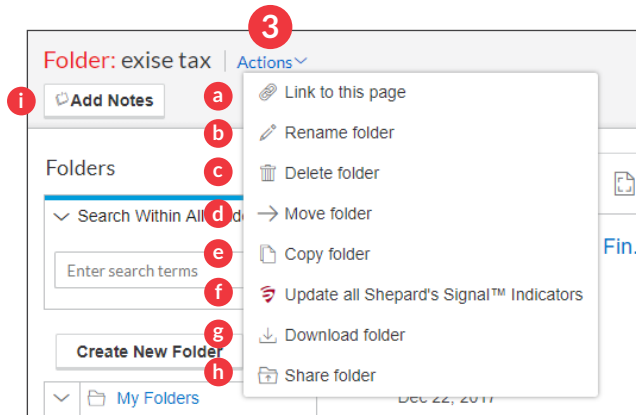
The screenshot shows the Lexis Advance Tax interface. At the top, there is a navigation bar with 'Lexis Advance® Tax', 'Practice Area', a search bar, 'All Lexis Advance Tax Sources', and 'History', 'Help', 'More' options. Below the navigation bar, the current folder is 'ebook'. A red circle '2' highlights the 'Add Notes' button. On the left, there is a 'Folders' sidebar with a search box and a list of folders under 'My Folders', including 'ebook (202)'. The main area displays a list of documents. A red circle '1' highlights the first document, '2017-17 Federal Tax Legislative Analysis.syn'. The document details include 'Jurisdiction: U.S. Federal', 'Type: Document', 'Client: -None-', and 'Last Modified: Sep 06, 2018 01:30:48 p.m. EDT'. The second document is 'Willson v. Comm'r, T.C. Summary Opinion 2011-132', with details including 'Jurisdiction: U.S. Federal', 'Date: Nov 23, 2011', and 'Shepard's Signal™ indicator: As of Jul 10, 2018 Update Shepard's Signal™ Indicator'.

1 Select any of the documents listed to return to that research

2 Select the checkbox next to the document to print, email, download and dropbox

Using Folders (continued)

3 Next to the Folder name, select the Actions pull-down to:



- a Create a hyperlink to the page for other users to access
- b Rename the folder
- c Delete the folder
- d Move the folder
- e Copy the folder
- f Update all *Shepard's Signal* indicators
- g Download the entire folder
- h Share the folder with other Lexis Advance Tax users
- i Select Add Notes to add a description or note to the folder

Alerts

Lexis Advance Tax allows users to create alerts to keep up to date on research and to increase efficiency, as the system is capable of automating complex research queries. You can create alerts for many different tasks. This section of the guide will show users how to create, manage and modify alerts across Lexis Advance Tax.

Users can create four different types of alerts in Lexis Advance Tax:

Search Alerts: The system will notify you of any new results to a given search.

News Alerts: The system will notify you of any updates to a selected news source.

Shepard's Alerts: The system will notify you of any changes or additions to a *Shepard's* report.

Legislative Alerts: The system will notify you of any new legislation that may affect a statute or regulation.

Search Alerts

After running any search, you have the option to create an alert based on the search.

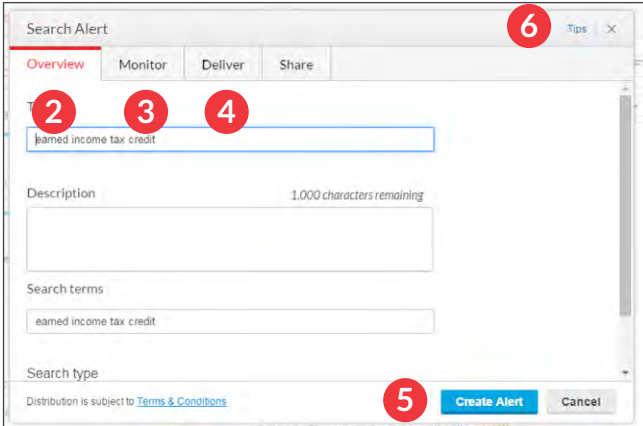
- 1 At the top of the Results page, click on the alarm bell icon next to the search string to save the search as an alert.

The screenshot shows the Lexis Advance Tax interface. At the top, there is a search bar with the text "earned income tax credit" and a "Federal" filter. A red circle with the number "1" highlights the alarm bell icon next to the search string. Below the search bar, the breadcrumb "Home / Federal / Results" is visible. The main content area shows "Results for: earned income tax credit" with a bell icon and an "Actions" dropdown. On the left, there is a sidebar with categories: "Cases" (1,402), "Statutes" (Get), "Legislation" (Get), "Tax Treaties" (Get), and "Regulations" (Get). The main results area displays "Cases (1,402)" with a "Sort by: Relevance" dropdown. The first result is "1. In re I Mina' Bente Sing'Ko Na Liheslaturan Guahan Relative to the Earned Income Tax Credit Program to Guam Taxpayers, 2001 Guam 3".

- Note that if you have added any post-search filters, they will be included in the alert parameters.

Search Alerts (continued)

1 The Search Alert dialogue box will appear. Select the options available to create an alert.



The screenshot shows a 'Search Alert' dialog box with the following elements and callouts:

- 1**: Points to the 'Overview' tab in the top navigation bar.
- 2**: Points to the search input field containing the text 'earned income tax credit'.
- 3**: Points to the 'Monitor' tab in the top navigation bar.
- 4**: Points to the 'Deliver' tab in the top navigation bar.
- 5**: Points to the 'Create Alert' button at the bottom right.
- 6**: Points to the 'Tips' link at the top right of the dialog box.

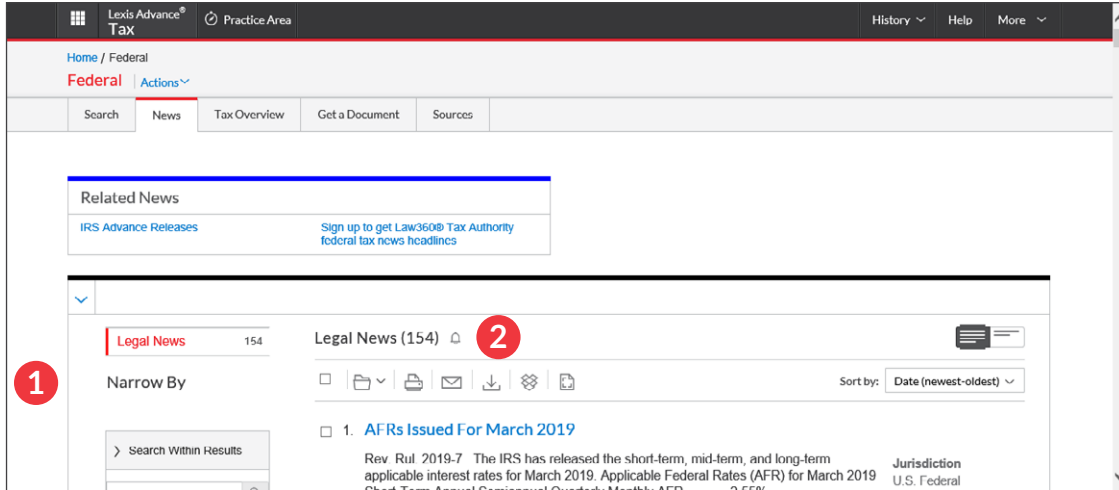
The dialog box contains the following fields and sections:

- Search terms**: A text input field containing 'earned income tax credit'.
- Description**: A text area with a '1,000 characters remaining' indicator.
- Search type**: A dropdown menu.
- Footer**: A link to 'Terms & Conditions' and a 'Cancel' button.

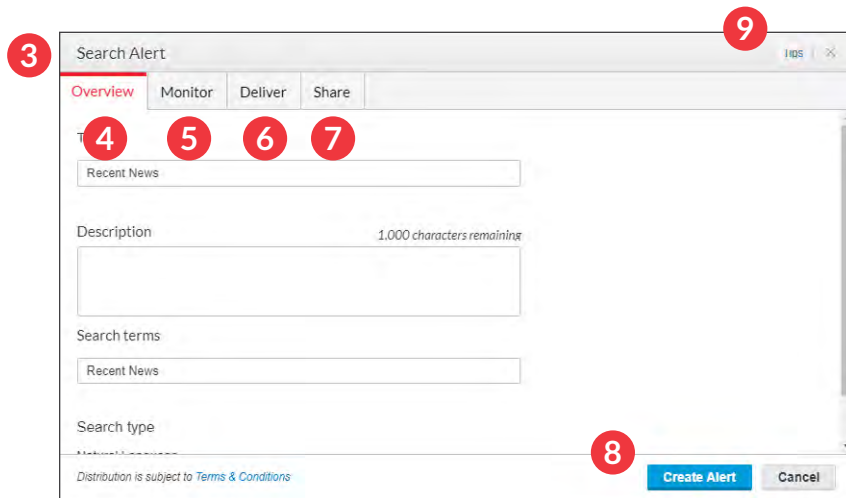
- 2 Overview Tab:** Here you can create a description of the alert and rename it. By default, the name is the search string.
- 3 Monitor Tab:** Select what categories of sources you wish to be searched. Notice that any post-search filters are included.
- 4 Deliver Tab:** Customize the duration of the alert, the delivery format, the frequency, as well as the email address you want it delivered to.
- 5** Once you have selected your options, select Create Alert at the bottom right of the dialogue box.
- 6** Click the Tips link at the top of the Search Alert dialogue box for additional help.

News Alerts

- 1 From the News tab, select the sources you would like updates for from the Narrow By pane on the left.
- 2 At the top of the Results page, select the alarm bell icon.



- 3 The Search Alert dialogue box will appear. Select the options to create an alert.



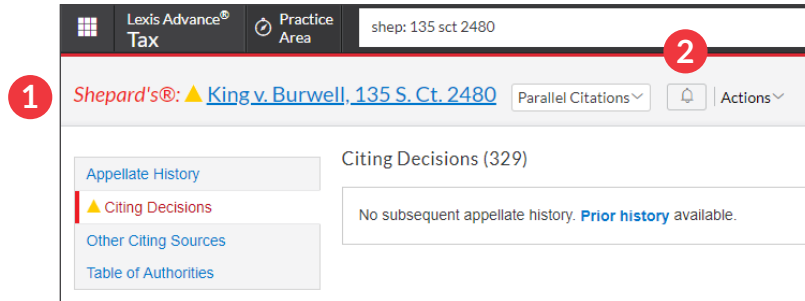
- 4 **Overview Tab:** Here you can create a description of the alert and rename it. By default, the name is the search string.
- 5 **Monitor Tab:** Select what categories of sources you wish to be searched. Notice that any post-search filters are included.
- 6 **Deliver Tab:** Customize the duration of the alert, the delivery format, the frequency, as well as the email address you want it delivered to.
- 7 **Share Tab:** Add other Lexis Advance Tax users' email addresses to share the alert with.
- 8 Once you have selected your options, select Create Alert at the bottom right of the dialog box.
- 9 Click the Tips link at the top of the Search Alert dialog box for additional help.

Shepard's Alert®

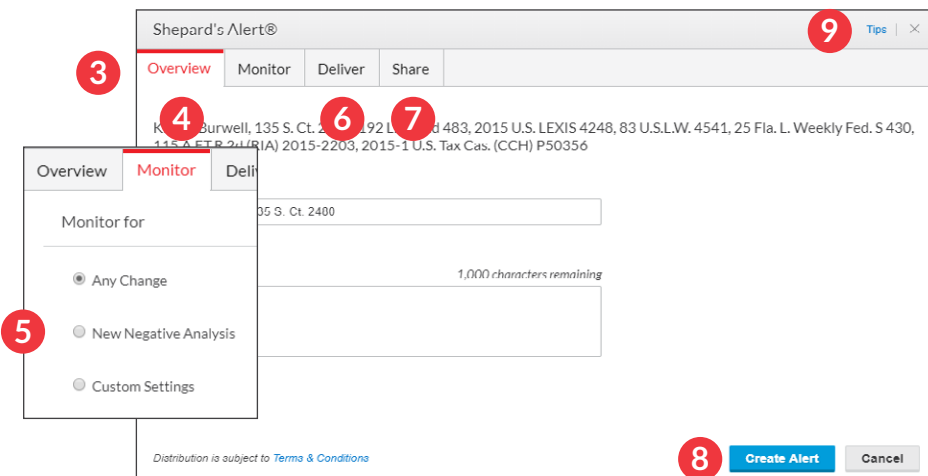
1 Shepardize a document to access the comprehensive *Shepard's* report.

- To learn more about *Shepard's* reports and *Shepardizing*™, consult the *Shepard's* section of the guide on page 43.

2 To create a *Shepard's* Alert, click the alarm bell icon located at the top of the page next to the *Shepard's* report title citation.



3 The *Shepard's* Alert dialogue box will appear. Select the options available to create an alert.



4 **Overview Tab:** Here you can create a description of the alert and rename it. By default, the name is the search string.

5 **Monitor Tab:** Notice that you can select to monitor only new negative treatment for the instant report.

6 **Deliver Tab:** Customize the duration of the alert, the delivery format, the frequency, as well as the email address you want it delivered to.

7 **Share Tab:** Add other Lexis Advance Tax users' email addresses to share the alert with.

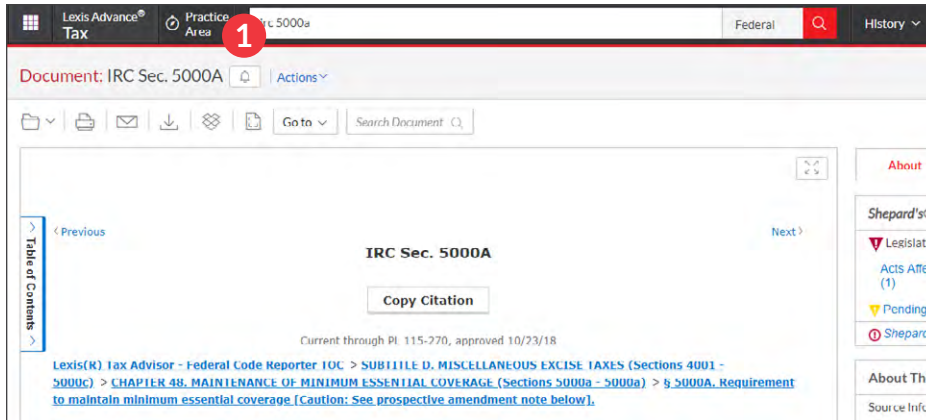
8 Once you have selected your options, select Create Alert at the bottom right of the dialogue box.

9 Click the Tips link at the top of the *Shepard's* Alert dialogue box for additional help.

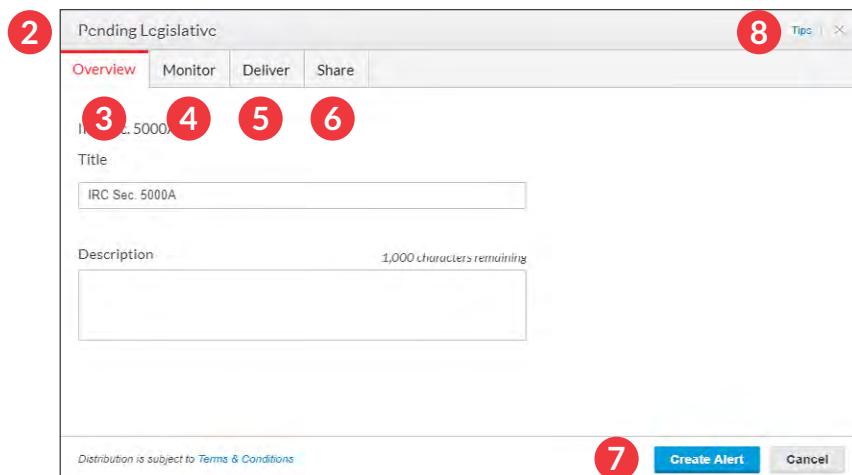
Legislative Alerts

- Search for or retrieve any statute or regulation by citation using the Get a Document tab.
- To learn more about Get a Document or Code/Regulation Searching, consult the Search or Get a Document section of the Guide on pages 8 and 19 respectively.

- 1 Create a Legislative Alert for the legislation by selecting the alarm bell icon located at the top of the document view page.



- 2 The Alert dialogue box will appear. Select the options available to create an alert.



- 3 **Overview Tab:** Here you can create a description of the alert and rename it. By default, the name is the search string.

- 4 **Monitor Tab:** Legislative Alerts are preset to monitor any pending legislation that may amend, repeal or enact a change to the instant document.

- 5 **Deliver Tab:** Customize the duration of the alert, the delivery format, the frequency, as well as the email address you want it delivered to.

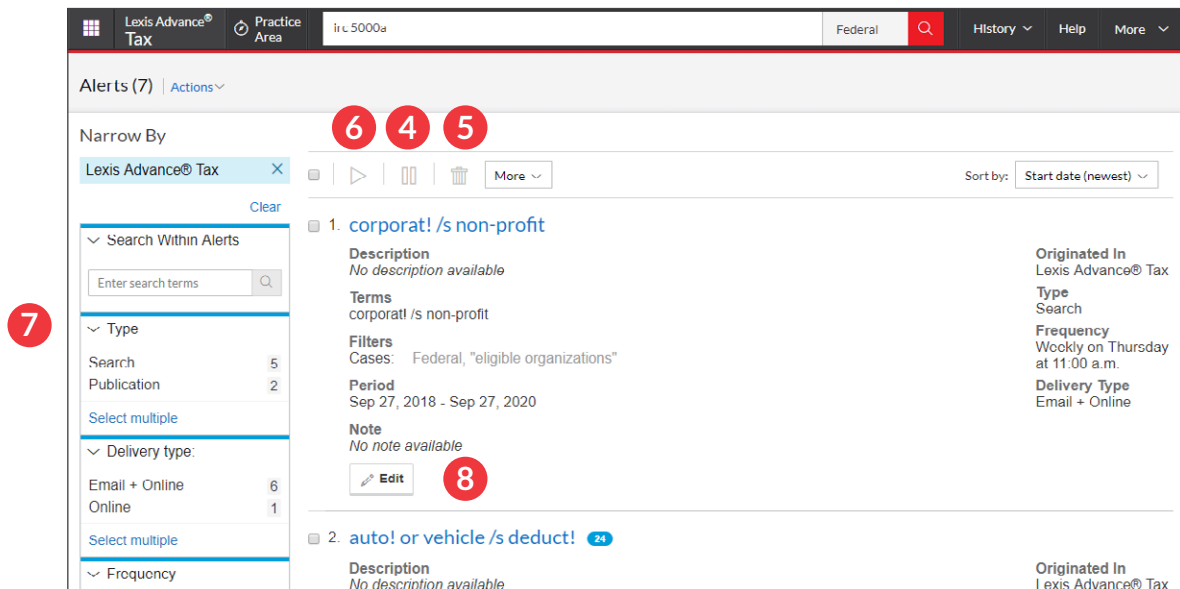
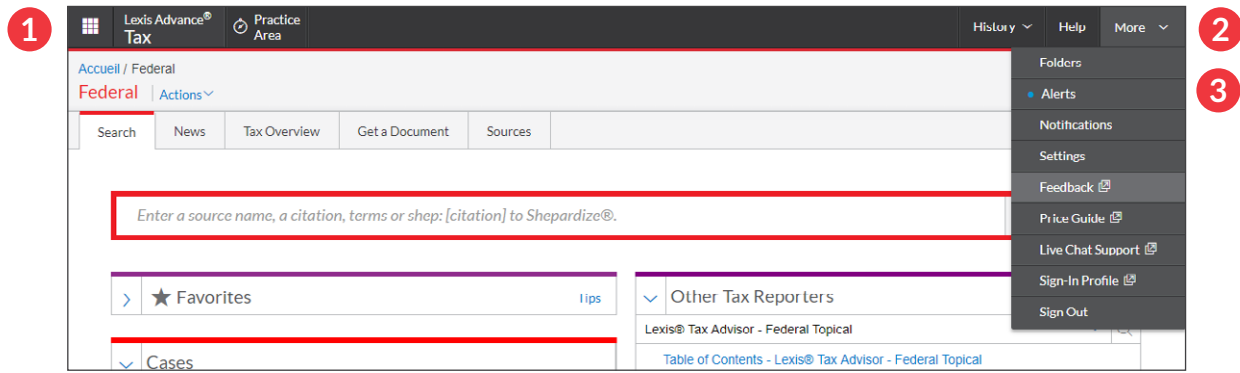
- 6 **Share Tab:** Add other Lexis Advance Tax users' email addresses to share the alert with.

- 7 Once you have selected your options, select Create Alert at the bottom right of the Dialogue Box.

- 8 Click the Tips link at the top of the Alert dialogue box for additional help.

Accessing Alerts

- 1 You may access the main Alerts page at any time in Lexis Advance Tax from the Experience Bar at the top.
- 2 Select the More pull-down located on the right side of the Experience Bar.
- 3 Select Alerts, the second option from the top to access the Alerts page.



From the Alerts Page you may:

- 4 Pause an Alert
- 5 Delete an Alert
- 6 Start or Resume an Alert
- 7 Search within the Alerts
- 8 Edit an Alert

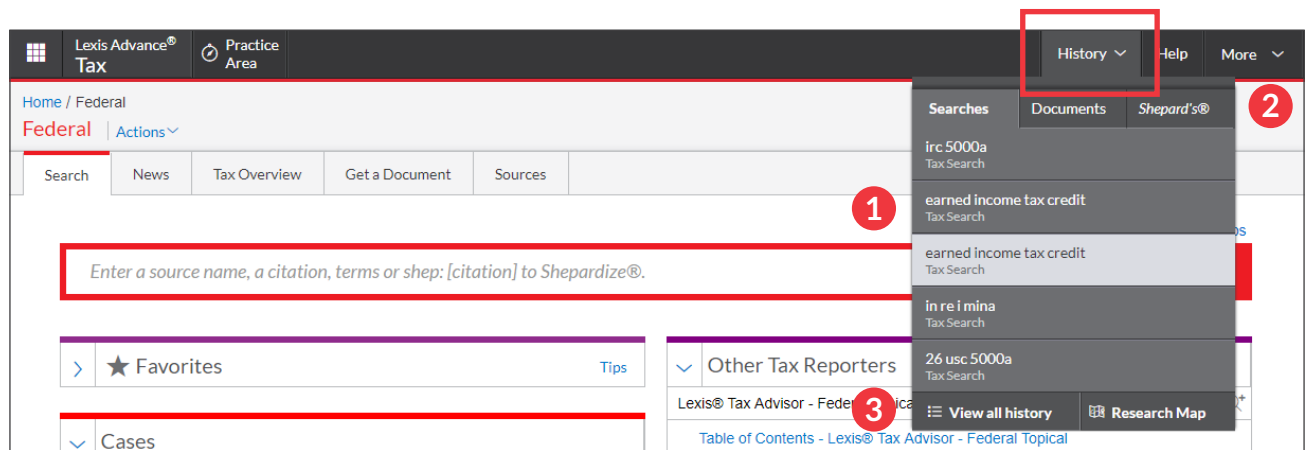
History

Lexis Advance Tax allows users to quickly and easily review their search history. By default, Lexis Advance Tax saves all search results and *Shepard's* reports for 90 days. Users can search their own history using the same filter system used for research. Most importantly, users can now view their history using an interactive visual tool called Research Map, an innovation perfected on Lexis Advance, now available to tax researchers on Lexis Advance Tax.

Accessing History

Your last several searches and documents retrieved are accessible through the History link in the upper right of the screen, as well as on the Search tab within a practice area.

Access the History page from the Experience Bar.



- Select the History pull-down located on the right of the Experience Bar.

- 1 You will immediately see a snapshot view of your history.
- 2 Using the tabs, you can view your most recently accessed documents and most recent *Shepard's* reports.
- 3 Select the View all history, the tab at the bottom to access a more extensive history on the main History page.

Accessing History (continued)

The screenshot shows the Lexis Advance Tax History page. At the top, there is a navigation bar with 'Lexis Advance Tax', 'Practice Area', a search bar, 'All Lexis Advance Tax Sources', and 'History' dropdown. Below the navigation bar, the 'History' page title is shown with an 'Actions' dropdown (callout 4). The main content area is divided into a 'Narrow By' pane (callout 1) on the left and a 'List (2267)' pane (callout 5) on the right. The 'Narrow By' pane includes a search box, a 'Date' filter with a table, and a 'Type' filter. The 'List (2267)' pane shows a list of results, with a 'Sort by' dropdown (callout 2) set to 'Date Saved (Newest)'. A printer icon (callout 3) is visible above the list. The first result is 'Lexis Tax Advisor -- Federal Topical' and the second is 'Retirement Plan Simplification and Enhancement Act of 2017, 115 H.R. 4524'. Metadata for each result is displayed to the right.

Date	Count
Today	4
Yesterday	5
Wednesday	94
Tuesday	1
Monday	1

Type	Count
TOC View	782

From the History page you can:

- 1 Filter your results using the Narrow By pane.
- 2 Sort the History results in either date or alphabetical order.
- 3 Print your results using the printer friendly view.
- 4 Actions: Create a link to this page to share with your coworkers.
- 5 Toggle Research Map/List View.

Research Map

- 1 Use the toggle at the top right of the History page to switch between List and Research Map.
- 2 The Research Map arranges every detail of your search in an easy-to-follow interactive diagram.

The screenshot displays the Lexis Research Map interface. At the top, there is a 'History' header with an 'Actions' dropdown menu. A red circle '1' highlights a toggle switch in the top right corner, which is currently set to 'Research Map'. Below the header, there is a 'Narrow By' sidebar on the left with a search box and various filters. The main area is titled 'Research Map' and contains two search results. The first result is 'irc 5000a' with a date of 'Nov 13, 2018 • 01:52:22 PM'. It features a diagram with a blue magnifying glass icon and a yellow box labeled '0' with a '+1' button. A red circle '2' points to the '+1' button. A red circle '3' points to a blue link labeled 'irc 5000a'. The second result is 'King v. Burwell, 135 S. Ct. 2480' with a date of 'Nov 13, 2018 • 12:52:10 PM'. It features a diagram with a blue magnifying glass icon and a black button labeled '1'. A red circle '4' points to this button. A blue link labeled 'King v. Burwell, 135 S. Ct. 2480' is also present. At the top right of the main area, there are buttons for 'Compare Search Results' and 'Find Similar Documents'.

- 3 Select a blue link to return to any step in the research history.
- 4 Select a black button to view the previously viewed documents.

- All of this information is automatically saved for 90 days in List view. Research Map is automatically saved for seven days (an option which can be extended up to 30 days by changing your settings in the More pull-down menu). You can pick up exactly where you left off and show colleagues how you arrived at a set of results.

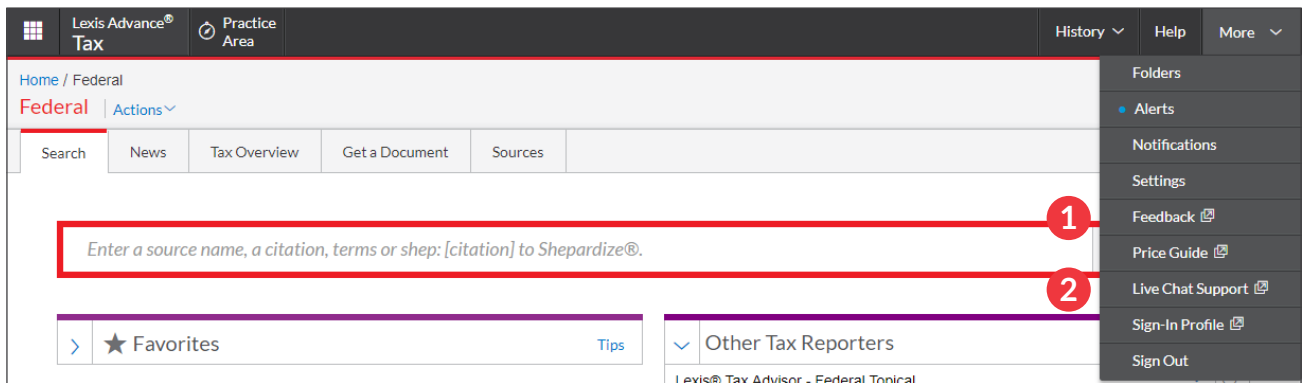
Support

Telephonic Customer Support

The IRS has a dedicated support line available for technical issues and substantive research questions. This service is available 24/7 at no additional charge. The LexisNexis Customer Support for IRS number is toll free: **(877) 810-5322**.

Online Support

In the More pull-down menu you can access:



- 1 Feedback: Submit feedback to LexisNexis. Our users, especially federal government users, drive our enhancements.
- 2 Live Chat Support: Contact LexisNexis Customer Support via an online chat interface.

Account Team

The IRS has a dedicated account team to provide custom and onsite training. Client Manager, Krista Puri (krista.puri@lexisnexis.com), Solutions Consultant, Brenna Clanton (brenna.clanton@lexisnexis.com), or your local Solutions Consultant for additional questions and onsite training needs.