

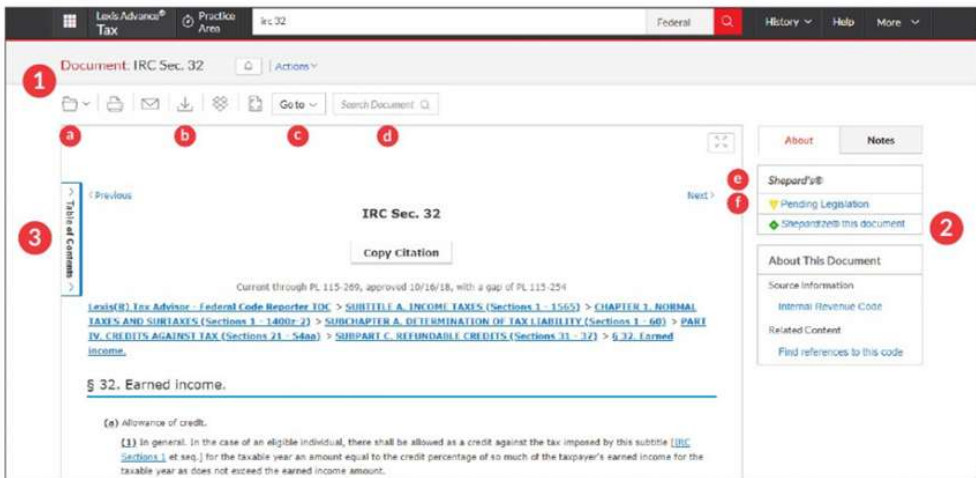
Using Lexis® Tax Advisor – Federal Code Reporter

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.

Navigating Lexis® Tax Advisor – Federal Code Reporter



The screenshot displays the Lexis Advance Tax interface for the Federal Code Reporter. The document viewer shows the text of IRC Sec. 32, which includes the allowance of credit for eligible individuals. The interface features a search bar, navigation buttons, and a sidebar with 'About' and 'Notes' tabs. Red callouts (1-6) highlight key interface elements: 1. Document title and search bar; 2. Sidebar navigation; 3. Document content area; 4. Navigation buttons; 5. 'About' tab; 6. 'Notes' tab.

Document: IRC Sec. 32

IRC Sec. 32

Copy Citation

Current through PL 115-269, approved 10/16/18, with a gap of PL 115-254

[Lexis® Tax Advisor – Federal Code Reporter TOC](#) > [SUBTITLE A. INCOME TAXES \(Sections 1 – 1505\)](#) > [CHAPTER 1. NORMAL TAXES AND SURTAXES \(Sections 1 – 1400r-2\)](#) > [SUBCHAPTER A. DETERMINATION OF TAX LIABILITY \(Sections 1 – 60\)](#) > [PART IV. CREDITS AGAINST TAX \(Sections 21 – 54aa\)](#) > [SUBPART C. REFUNDABLE CREDITS \(Sections 31 – 32\)](#) > [§ 32. Earned income.](#)

§ 32. Earned income.

(e) Allowance of credit.

(1) In general. In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by this subtitle [IRC Sections] et seq.] for the taxable year an amount equal to the credit percentage of so much of the taxpayer's earned income for the taxable year as does not exceed the earned income amount.

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

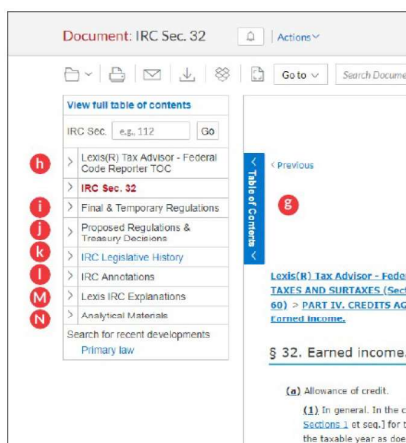
1. Navigation

- 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

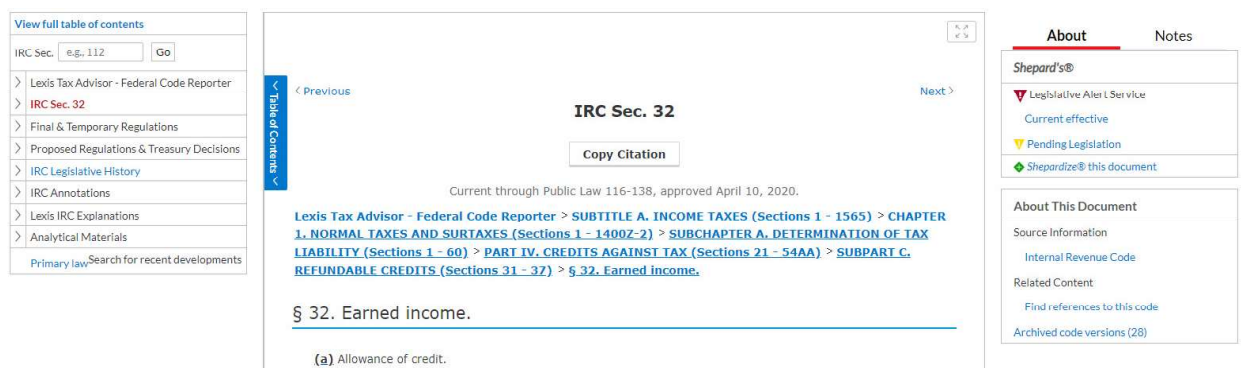
3. Reporter Navigation



- 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



4. Archival access to versions of the Internal Revenue Code without leaving Lexis Tax Advisor – Federal Code Reporter.

You can stay inside the popular Lexis Tax Advisor – Federal Code Reporter and easily access past versions of the IRC section you're examining. A button in the right-hand margin allows you to quickly pull up past versions of that section. This new functionality will help save valuable research time when you are handling an issue that requires knowledge of past law.