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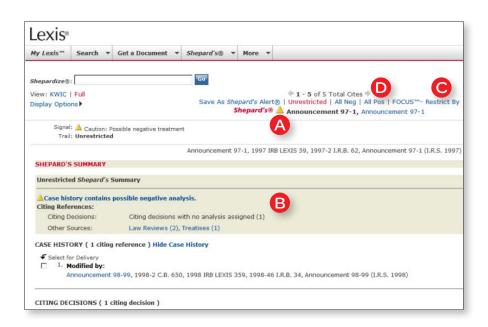
LexisNexis Tax Center streamlines your research across multiple publishers with a single search to help ensure you don't miss critical information. You attain a higher level of confidence that you and your firm are providing more insight to your clients in an increasingly complex regulatory environment.

Now, in addition to case law, Tax Center provides *Shepard's*® Citations Service on 20 IRS sources, including the following:

- · Revenue Rulings
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- · 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
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As the premier citation service, *Shepard's* assists you in determining whether a case, agency decision or ruling, statute or regulation is "good law." *Shepard's* is also an exceptional tool for finding additional cases, articles, rulings, etc., that deal with the same or similar legal issue as the item *Shepardized* $^{\text{IM}}$.

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- A Check the editorial analysis found in a report at a glance.
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- © Retrieve the authorities that address the factual pattern or issue of interest to you.
- Move easily to analysis and/or jurisdictions of citing references.



Shepard's Signal™ indicators provide a quick view of treatment analysis

Shepard's Signal indicators display at the top of the page or next to citations in the Cite format and indicate how other legal authorities have treated your case or IRS document. You can tell at a glance if you can be confident in the current status of your authority or if there is a potential problem with it.

Only Shepard's:

- Identifies cases that were Followed By a subsequent court—over 2.8 million instances to help you easily find additional on-point authority and identify potential splits of authority
- Displays the unique orange Questioned By Shepard's Signal indicator—over 84,000 cases to warn you of subtle, yet potentially serious, negative treatment that may warrant further investigation
- Allows you to truly Shepardize® a case ... exclusively on the LexisNexis® services.

Warning: Negative treatment is indicated

The red Shepard's Signal 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: Negative treatment is indicated for statute

The red exclamation point Shepard's Signal indicates that citing references in the Shepard's® Citations Service contain strong negative treatment of the Shepardized™ section (for example, the section may have been found to be unconstitutional or void).

Questioned: Validity questioned by citing refs.

The orange Shepard's Signal 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 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).

Positive treatment indicated

The green Shepard's Signal indicates that citing references in the Shepard's Citations Service contain history or treatment that has a positive impact on your case (for example, affirmed or followed by).

Citing refs. with analysis available

The blue "A" Shepard's Signal indicates that citing references in the Shepard's Citations Service contain treatment of your case that is neither positive nor negative (for example, explained).

Citation information available

The blue "I" Shepard's Signal indicates that citing references are available in the Shepard's Citations Service for your case, but the references do not have history or treatment analysis (for example, the references are law review citations).

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