

Shepard's® for Tax Professionals

on LexisNexis® Tax Center—available on the LexisNexis® services at www.lexis.com

Ensure you're relying on the most current law

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
- 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

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*™.

If you have not used *Shepard's* online, you will find several features designed to make *Shepardizing*™ quick, easy and reliable:

The screenshot displays the LexisNexis website interface for the Shepard's Citations Service. At the top, there's a navigation bar with 'My Lexis™', 'Search', 'Get a Document', 'Shepard's®', and 'More'. Below this is a search bar with 'Shepardize®:' and a 'GO' button. To the right of the search bar, there are links for 'View: KWIC | Full', 'Display Options', and 'Save As Shepard's Alert® | Unrestricted | All Neg | All Pos | FOCUS™ - Restrict By'. A red circle 'D' is placed over the 'Save As Shepard's Alert®' link. Below the search bar, there's a section for 'Signal: ⚠ Caution: Possible negative treatment' and 'Trail: Unrestricted', with a red circle 'A' over the 'Signal' link. The main content area is titled 'SHEPARD'S SUMMARY' and includes a section for 'Unrestricted Shepard's Summary'. A red circle 'B' is placed over the 'Case history contains possible negative analysis.' link. Below this, there's a 'Citing References' section with 'Citing Decisions' and 'Other Sources'. A red circle 'C' is placed over the 'Citing Decisions' link. At the bottom, there's a 'CASE HISTORY (1 citing reference) Hide Case History' section with a 'Select for Delivery' checkbox and a 'Modified by:' link. A red circle 'A' is placed over the 'Modified by:' link. At the very bottom, there's a 'CITING DECISIONS (1 citing decision)' section.

A Check the editorial analysis found in a report at a glance.

B Surface the most important information in the report for easy review.

C Retrieve the authorities that address the factual pattern or issue of interest to you.

D 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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Bender®**

LexisNexis®
for codes, regulations, cases
and news

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-OR-

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