

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

On the main LexisAdvance Tax landing page, simply type in the code section in the Red Search Box:

The screenshot shows the Lexis Advance Tax interface. At the top, there's a navigation bar with "Lexis Advance® Tax" and "Practice Area". Below this is a breadcrumb trail: "Home / Federal" and "Federal | Actions". A main navigation bar includes "Search", "News", "Tax Overview", "Get a Document", and "Search All Lexis Advance® Tax Sources". The "Search" tab is active. A prominent red search box contains the text "IRC 32". To the right of the search box is a "Federal" dropdown and a magnifying glass icon. Below the search box, there are two panels: "Favorites" on the left and a list of results on the right, with the top result being "Tax Cuts and Jobs Act of 2017".

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

Table of Contents tab.

From this menu, you can access:

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

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

Now, 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, going back to 1992. This new functionality will help save valuable research time and effort when you're handling a client tax matter that requires knowledge of past law.

The screenshot displays the Lexis Advance Tax interface. The top navigation bar includes the Lexis Advance Tax logo, a Practice Area dropdown, a search bar with the text "Enter a source name, a citation, terms or shep: [citation] to Shepard's", and buttons for "Federal", "Client: dsfasfd", "History", "Help", and "More". Below the navigation bar, the document title is "Document: IRC Sec. 401" with an "Actions" dropdown. The main content area shows the title "IRC Sec. 401" with a "Copy Citation" button. Below this, it states "Current through PL 116-19, approved May 31, 2019". The text of the section is displayed, starting with "INTERNAL REVENUE CODE > INTERNAL REVENUE CODE > SUBTITLE A. INCOME TAXES > CHAPTER 1. NORMAL TAXES AND SURTAXES > SUBCHAPTER D. DEFERRED COMPENSATION, ETC. > PART 1. PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. > SUBPART A. GENERAL RULES. > § 401. Qualified pension, profit-sharing, and stock bonus plans." The section title "§ 401. Qualified pension, profit-sharing, and stock bonus plans." is underlined. The right-hand margin contains a sidebar with "About" and "Notes" tabs. Under the "About" tab, there is a "Shepard's®" section with "Pending Legislation" and "Shepardize® this document". Below this is an "About This Document" section with "Source Information" (linking to "Internal Revenue Code"), "Related Content" (linking to "Find references to this code"), "Archived code versions (27)" (highlighted with a red arrow), "Topic Summaries", and "View reports (3)".

Account Team

The IRS has a dedicated account team to provide custom and on site training.

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