



WHAT IS LEXIS ADVANCE® TAX?

Using Lexis Advance® Tax, you can simplify your tax research by conducting a single search across multiple resources, which might include cases, codes, regulations, tax analysis, tax commentary, tax news and other information required to practice tax law.

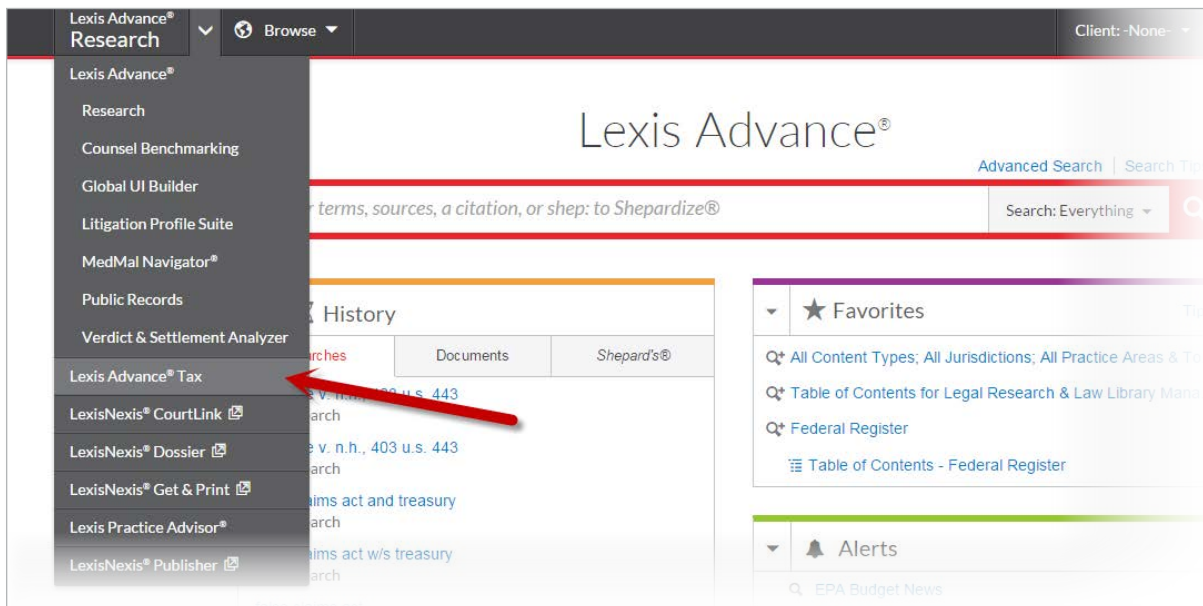
Lexis Advance Tax lets you, among other things:

- Review expert analysis and insight with related federal code sections and tax topics in Lexis® Tax Advisor - Federal Code Reporter
- Examine practical analysis of state tax codes and regulations drafted by the top tax professionals by using LexisNexis® State Tax Practice Insights
- Stay on top of the latest tax news by reviewing headlines from Tax Analysts® Tax Notes Today® or CCH® Federal Tax Weekly
- Review the Matthew Bender® tax treatise collection, which is written by respected authorities in their field and frequently cited by the IRS and tax courts
- Easily determine whether relevant laws and IRS Administrative rulings are still valid by using available *Shepard's Signal*™ indicators

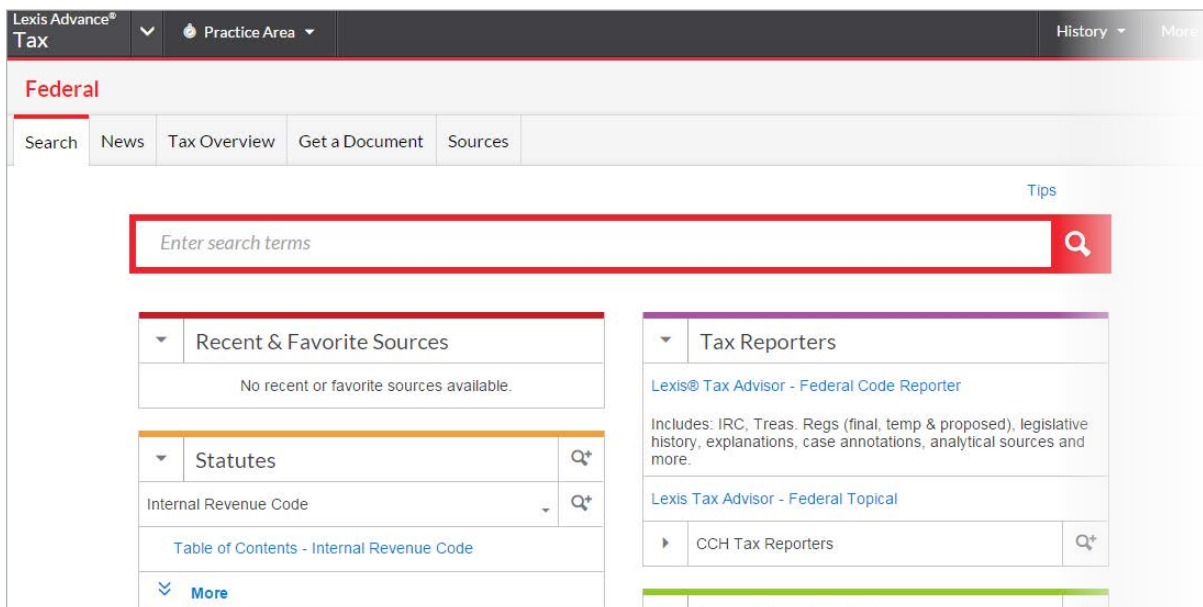
The screenshot displays the Lexis Advance Tax interface. At the top, there's a navigation bar with 'Lexis Advance Tax', a 'Practice Area' dropdown, and links for 'History' and 'More'. Below this, the 'Federal' section is highlighted. A search bar with the placeholder 'Enter search terms' and a magnifying glass icon is prominent. To the left, there are three expandable panels: 'Recent & Favorite Sources' (currently empty), 'Statutes' (showing 'Internal Revenue Code' with a 'Table of Contents - Internal Revenue Code' link and a 'More' link), and 'Regulations' (showing 'Final & Temporary Regulations (CFR)' and 'Proposed Regulations & Treasury Decisions', both with 'More' links). To the right, there are two more expandable panels: 'Tax Reporters' (showing 'Lexis® Tax Advisor - Federal Code Reporter' with a description of its contents, 'Lexis Tax Advisor - Federal Topical', and 'CCH Tax Reporters') and 'Legislative Analysis' (showing 'Matthew Bender's Federal Tax Legislative Analysis' with a 'Table of Contents' link, and 'CCH 2007 through Current Tax Acts: Law, Explanation & Analysis' with a 'Table of Contents' link).

How do I view the Lexis Advance product?

While viewing any Lexis Advance page, choose Lexis Advance Tax from the experience pull-down list (located at the top of the page).



The Lexis Advance Tax page appears.



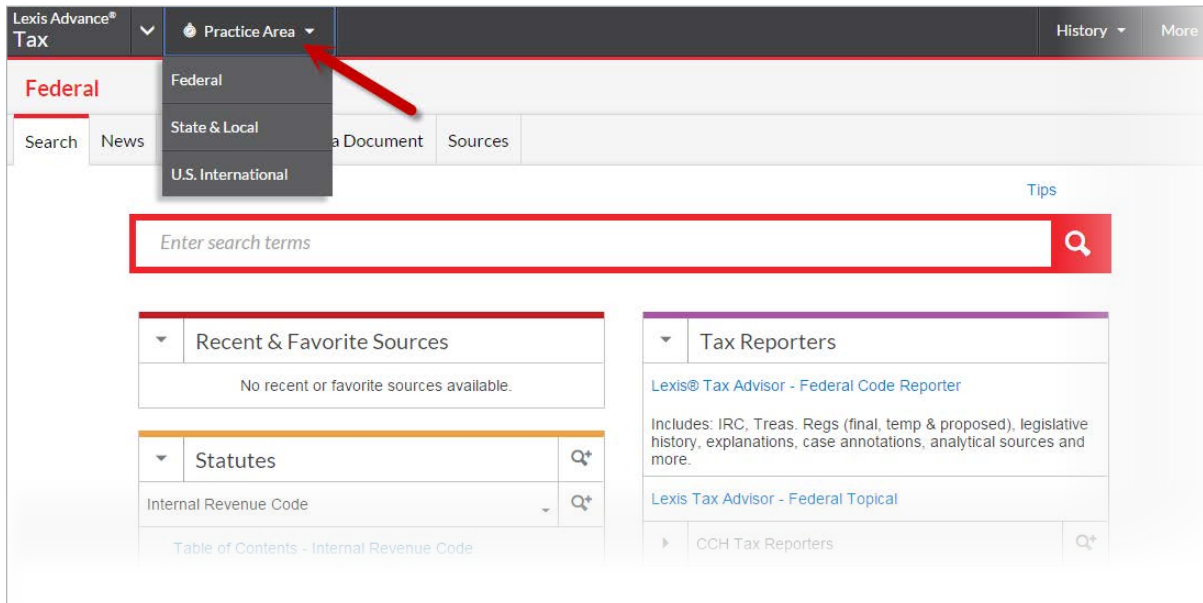
Once you are viewing the tax product, you can perform your search.

How do I choose my tax practice area?

Lexis Advance Tax lets you perform your tax research in one of three practice areas: federal, state & local, and U.S. International. The options and sources available for each practice area vary.

To do this:

1. View the Lexis Advance Tax home page.
2. Click the Practice Area pull-down list and choose the area you want to search in.



Once you are viewing the tax product, you can perform your search.

How do I perform a tax search?

You can use Lexis Advance Tax to search cases, regulations, and other primary and secondary sources, including the entire Internal Revenue Code. In addition, Lexis Advance Tax lets you search in a specialized area of tax law (such as Federal, State, International, etc.) as well as analytical materials (such as treatises and newsletters) in the same area of law.

Your results will include links to related core documents including final, temporary and proposed regulations, committee report excerpts and United States Code Service (USCS) annotations—just to name a few.

To perform your tax research:

1. At the Lexis Advance Tax home page, click the Search tab.
2. Enter your search terms in the search box.
3. Narrow your search by selecting the **Add this source to search filter icon** [**Q***] from any of the source pods below the search box. (To later remove the source, click the Remove from search icon [**x**] next to the source name, or click Clear to remove all filters.)
4. Click Search.

The screenshot shows the Lexis Advance Tax search interface. At the top, there's a navigation bar with 'Lexis Advance Tax', 'Practice Area', 'History', and 'More'. Below this is a 'Federal' section with tabs for 'Search', 'News', 'Tax Overview', 'Get a Document', and 'Sources'. The 'Search' tab is selected and highlighted with a red box and the number '1'. Below the tabs is a search box with the placeholder text 'Enter search terms', highlighted with a red box and the number '2'. To the right of the search box is a search icon, highlighted with a red box and the number '4'. Below the search box are several source pods. The 'Statutes' pod is highlighted with a red box and the number '3'. It contains a list of sources: 'Internal Revenue Code', 'Table of Contents - Internal Revenue Code', and 'More'. The 'Regulations' pod is also highlighted with a red box and the number '3'. It contains a list of sources: 'Final & Temporary Regulations (CFR)', 'Proposed Regulations & Treasury Decisions', and 'More'. The 'Cases' pod is highlighted with a red box and the number '3'. It contains a list of sources: 'Federal courts tax cases' and 'Recent Federal & State Tax Cases (14 days)'. The 'Tax Reporters' pod is highlighted with a red box and the number '3'. It contains a list of sources: 'Lexis® Tax Advisor - Federal Code Reporter', 'Lexis Tax Advisor - Federal Topical', and 'CCH Tax Reporters'. The 'Legislative Analysis' pod is highlighted with a red box and the number '3'. It contains a list of sources: 'Matthew Bender's Federal Tax Legislative Analysis', 'Table of Contents - Matthew Bender's Federal Tax Legislative Analysis', 'CCH 2007 through Current Tax Acts: Law, Explanation & Analysis', 'Table of Contents - CCH 2007 through Current Tax Acts: Law, Explanation & Analysis', 'CCH 2004 through 2008 Tax Acts: Law, Explanation & Analysis', and 'Table of Contents - CCH 2004 through 2008 Tax Acts: Law, Explanation & Analysis'. The 'Treatises & Practice Guides' pod is highlighted with a red box and the number '3'. It contains a list of sources: 'Accounting: GAAP & GAAS'.

Once you've performed your search, you can view your results.

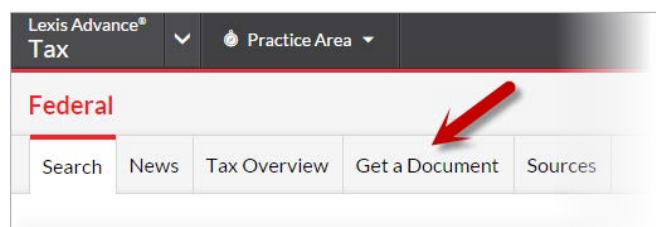
How do I find a tax document?

If you know the citation for the specific case or document you want to view, you can either search directly for that document or *Shepardize*® it to see all related cases. You can search the Federal Code Reporter, statutes, regulations, IRS rulings and releases, U.S. Supreme Court cases, Tax Court cases and the Federal Reporter—just to name a few.

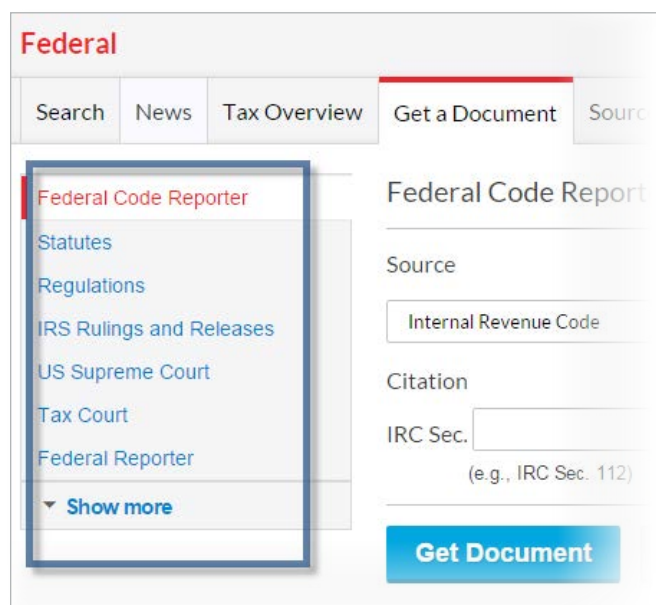
As you are viewing the different sources, you can view a subset of document types within the source. For example, while searching for a regulation, you can specify if the document is final or temporary, or whether the regulation is a treasury decision and so forth. Once you specify the source and its subset, Lexis Advance Tax provides a citation example to help you enter the citation correctly.

To retrieve a cited document:

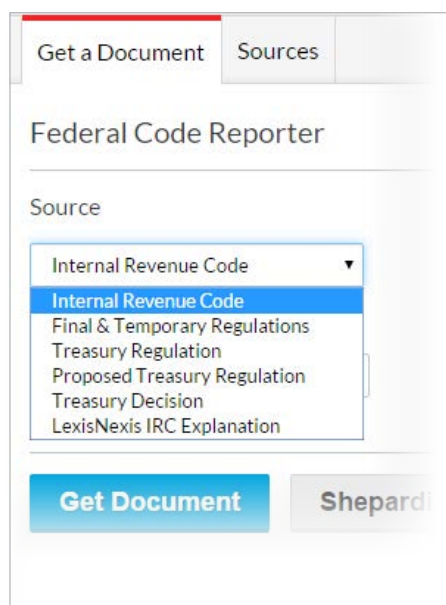
1. At the Lexis Advance Tax home page, click the Get a Document tab.



2. On the left side of the page, select the topic you want to search.



3. Select a source from the Source pull-down list.



4. Enter the citation in the citation field, using the example beneath it as a guide.

Federal Code Reporter

Source

Internal Revenue Code

Citation

IRC Sec. 42

(e.g., IRC Sec. 112)

Get Document

Shepa

5. Click the Get Document button.
The full document appears.

Federal Code Reporter

Source

Internal Revenue Code

Citation

IRC Sec. 42

(e.g., IRC Sec. 112)

Get Document

Shep

6. Use the options available to work with the full document.

Lexis Advance® Tax

Practice Area

History

More

Document: IRC Sec. 42

Actions

Jump To

IRC Sec. 42

Copy Citation

Lexis(R) Tax Advisor - Federal Code Reporter TOC > SUBTITLE A. INCOME TAXES (Sections 1 - 1565) > CHAPTER 1. NORMAL TAXES AND SURTAXES (Sections 1 - 1400u-3) > SUBCHAPTER A. DETERMINATION OF TAX LIABILITY (Sections 1 - 60) > PART IV. CREDITS AGAINST TAX (Sections 21 - 54aa) > SUBPART D. BUSINESS RELATED CREDITS (Sections 38 - 45r) > § 42. Low-income housing credit.

Shepard's®

Pending Legislation

Shepardize® this document

About This Document

Topic Summaries

View reports (1)

To *Shepardize* a citation:

Follow Steps 1-3 as above, then:

1. Enter the citation in the citation field to be Shepardized®, using the example beneath it as a guide.

Federal Code Reporter

Source
Internal Revenue Code ▼

Citation
IRC Sec. 42
(e.g., IRC Sec. 112)

Get Document **Shepardize® Citation**

2. Select *Shepardize® Citation*. You will be directed to a *Shepard's®* Report.

Shepard's® Comprehensive Report: 26 U.S.C. sec. 42 | Actions ▼

[Legislative History](#)
Ⓢ Citing Decisions
[Other Citing Sources](#)

Narrow By

- Analysis
 - Warning 1
 - Suspended in part by 1
 - Caution 3
 - Amended by 2
 - Revised by 1
 - Positive 9
 - Followed by 8
 - Constitutional by 1
 - Neutral 28
 - Interpreted or construed by 18
 - Cited in Dissenting Opinion at 4

Citing Decisions (1776) | List | Grid

Pending Legislation
[Subsection reports by specific court citation](#)

Sort by: Court (highest-lowest) ▼

U.S. Supreme Court

1. **Tex. Dep't of Hous. & Cmty. Affairs v. Inclusive Cmty. Project, Inc.** ▲
135 S. Ct. 2507, 192 L. Ed. 2d 514, 2015 U.S. LEXIS 4249, 83 U.S.L.W. 4555, 25 Fla. L. Weekly Fed. S 441
Cited by: 135 S. Ct. 2507 p.2513 192 L. Ed. 2d 514 p.527
... the question presented, it is necessary to discuss a different federal statute that gives rise to this dispute.
The Federal Government provides low-income housing tax credits that are distributed to developers through designated state agencies. **26 U.S.C.S. § 42**. Congress has directed States to develop plans identifying selection criteria for distributing the credits. **26 U.S.C.S. § 42(m)(1)**. Those plans must include certain criteria, such as public housing waiting lists, § 42(m)(1)(C)
Court U.S.
Date 2015

2. **United States v. Midland-Ross Corp.** ▲

3. Review the report and use the options available to filter the results.

Narrow By

- Analysis
 - Warning 1
 - Suspended in part by 1
 - Caution 3
 - Amended by 2
 - Revised by 1
 - Positive 9**
 - Followed by 8
 - Constitutional by 1
 - Neutral 28
 - Interpreted or construed by 18
 - Cited in Dissenting Opinion at 4

Citing Decisions (1776)

Pending Legislation
[Subsection reports by specific court citation](#)

Sort by: Court (highest-lowest) ▼

U.S. Supreme Court

1. **Tex. Dep't of Hous. & Cmty. Affairs v. Inclusive Cmty. Project, Inc.** ▲
135 S. Ct. 2507, 192 L. Ed. 2d 514, 2015 U.S. LEXIS 4249, 83 U.S.L.W. 4555, 25 Fla. L. Weekly Fed. S 441
Cited by: 135 S. Ct. 2507 p.2513 192 L. Ed. 2d 514 p.527
... the question presented, it is necessary to discuss a different federal statute that gives rise to this dispute.
The Federal Government provides low-income housing tax credits that are distributed to developers through designated state agencies. **26 U.S.C.S. § 42**. Congress has directed States to develop plans identifying selection criteria for distributing the credits. **26 U.S.C.S. § 42(m)(1)**. Those plans must include certain criteria, such as public housing waiting lists, § 42(m)(1)(C)

4. A helpful legend of the Shepard's symbols is also available at the bottom of the results.

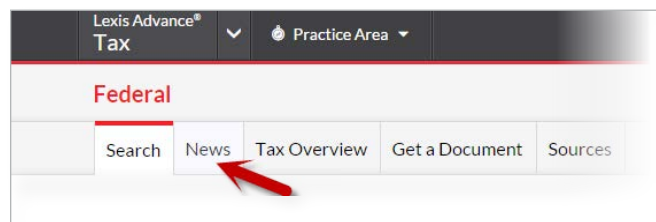
How do I view recent tax news?

Tax news sources like Tax Notes Today, State Tax Notes® and Tax Analysts Worldwide Tax Analysts Worldwide Tax Daily can help you stay up to date with international, federal and state tax laws, regulations and policy developments. Additionally, you can be notified of announcements, special reports and in-depth commentary on taxation issues. This information can be updated daily or weekly, and it can be focused on your specific practice area.

While viewing these news stories, you can filter your list of news stories or create alerts so you can be notified of further news. Ultimately, you can view the full news documents associated with the results that interest you most.

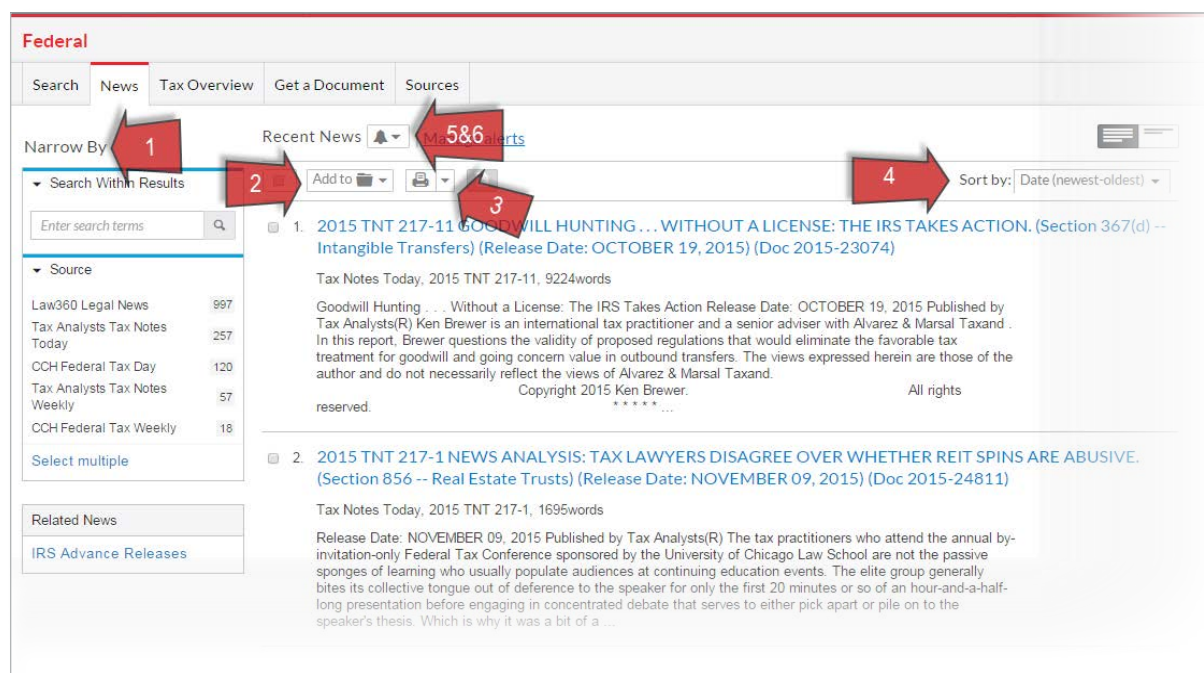
To do this:

1. At the Lexis Advance Tax home page, click the News tab at the top of the page.



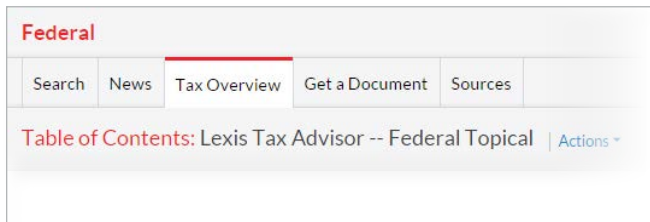
2. Review the news stories, performing any of the following optional tasks:

- Filter the list of news stories by choosing an option from the Narrow By pane.
- Add documents in the list to a work folder.
- Print, download or email either the results list or specific articles from the list.
- Sort the list of news stories by selecting your preference from the Sort by pull-down list.
- Subscribe to receive headlines from the Tax Analysts headlines service published by LexisNexis by clicking the Alerts pull-down list and choosing Sign up to get [Publication Name] headlines from LexisNexis.
- Create a search alert by clicking the Alerts pull-down list and choosing Create a search alert.



How do I view the contents of Lexis Tax Advisor--Federal Topical?

You can use the Tax Overview tab of Lexis Advance® Tax to review the contents of Lexis Tax Advisor--Federal Topical, which is an online multi-volume analytical product that covers federal income, estate, gift and foreign tax.

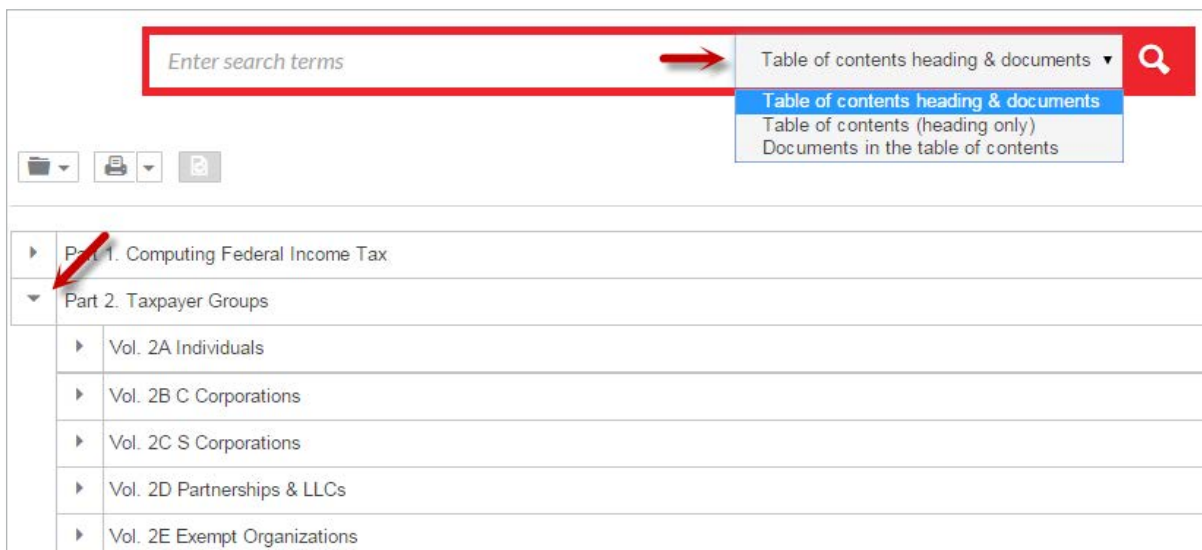


It is divided into the following major topics:

▶	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:

- Search for a keyword or phrase in just the headings of the table of contents
- Search for a keyword in both the table of content's headings and documents
- Search for a keyword in documents only
- Browse the document using its Table of Contents navigation tool



To search Lexis Tax Advisor--Federal Topical:

1. At the Lexis Advance Tax home page, while viewing the Federal practice area, select the Tax Overview tab. The Lexis Tax Advisor--Federal Topical page appears.
2. Complete one of the following steps:

To...	Do This
To search for a specific keyword or phrase	Locate the Search the Table of Contents box in the Narrow By pane, enter your search terms in the search box, and choose which parts of the document you want to search from the drop-down list.
To browse through the Table of Contents	Select the right-facing arrow to expand the related section. Repeat this step until you locate the section or part of the document you want to view, and then click its link to view it.
To add a specific section of Federal Topical to your search	Click the Add Source to Search icon () next to the section name.
To add a section to a work folder	Select it and click the Add to Folder icon (). See How do I save a document from my results to a folder? for details.
To download, print, or email a section	Select it and click either the Email icon (), the Download icon () or the Print icon (). See Deliver Your Results for details.

How do I view the contents of Bender's State Taxation: Principles and Practice?

You can use the Tax Overview tab of Lexis Advance® Tax to review the contents of Bender's State Taxation: Principles and Practice, which is divided into 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

You can retrieve information in the following ways:

- Search for a keyword or phrase in just the headings of the table of contents.
- Search for a keyword in both the table of content's headings and documents.
- Search for a keyword in documents only.
- Browse the document using its Table of Contents navigation tool.

To search Bender's State Taxation:

1. On the Lexis Advance® Tax Home page, while viewing the State & Local practice area, select the Tax Overview tab. The Bender's State Taxation: Principles and Practice page appears.
2. Complete one of the following steps:

To...	Do This
To search for a specific keyword or phrase	Locate the Search the Table of Contents box in the Narrow By pane, enter your search terms in the search box, and choose which parts of the document you want to search from the drop-down list.
To browse through the Table of Contents	Select the right-facing arrow to expand the related section. Repeat this step until you locate the section or part of the document you want to view, and then click its link to view it.
To add a specific section of Federal Topical to your search	Click the Add Source to Search icon () next to the section name.
To add a section to a work folder	Select it and click the Add to Folder icon (). See How do I save a document from my results to a folder? for details.
To download, print, or email a section	Select it and click either the Email icon (), the Download icon () or the Print icon (). See Deliver Your Results for details.

How do I view the contents of *Rhoades & Langer U.S. International Taxation and Tax Treaties*?

You can use the Tax Overview tab of Lexis Advance® Tax to review the contents of *Rhoades & Langer U.S. International Taxation and Tax Treaties*, which features in-depth analysis of all relevant Internal Revenue Code provisions and Treasury Regulations and Rulings, annotated text of every U.S. income tax treaty, as well as key features such as practical examples, diagrams, summary status sheets to identify all treaties and agreements currently in force, concise general rules, and examples and tables to speed and simplify your work. It is divided into the following major topics:

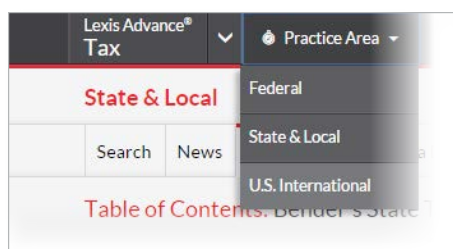
- Publication Information
- What's New
- Taxation of Americans Operating Abroad
- Foreign Persons' Activities in the United States
- Analysis of U.S. Income Tax Treaties
- Analysis of Other U.S. Tax Agreements
- Appendix A Tax Treaties and Agreements
- Appendix B Model Tax Treaties

You can retrieve information in the following ways:

- Search for a keyword or phrase in just the headings of the table of contents
- Search for a keyword in both the table of content's headings and documents
- Search for a keyword in documents only
- Browse the document using its Table of Contents navigation tool






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

1. At the Lexis Advance Tax home page, while viewing the U.S. International practice area, select the Tax Overview tab.



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

2. Complete one of the following steps:

To...	Do This
To search for a specific keyword or phrase	Locate the Search the Table of Contents box in the Narrow By pane, enter your search terms in the search box, and choose which parts of the document you want to search from the drop-down list.
To browse through the Table of Contents	Select the right-facing arrow to expand the related section. Repeat this step until you locate the section or part of the document you want to view, and then click its link to view it.
To add a specific section of Federal Topical to your search	Click the Add Source to Search icon () next to the section name.
To add a section to a work folder	Select it and click the Add to Folder icon (). See How do I save a document from my results to a folder? for details.
To download, print, or email a section	Select it and click either the Email icon (), the Download icon () or the Print icon (). See Deliver Your Results for details.

How do I work with the different tax sources?

Lexis Advance Tax includes several primary and secondary sources that can aid you in your research. These sources contain cases, codes, regulation and analytical content, to name a few.

As you view these sources:

- You can view information about the source. Choosing this option lets you see who published the source, its coverage, a description of its contents, and so forth.
- You can add a specific source to your search so that you can review specific results for it. You can include multiple sources in your search. Any results will be retrieved from just the sources you specify.
- You can view all of the documents related to the source.

To work with a source:

1. At the Lexis Advance Tax home page, either locate the pod that contains the source type you are interested in viewing...

Recent & Favorite Sources

FL - Florida Constitution, FL - LexisNexis Florida Annotated Statutes, CCH Florida ...	Q*	☆	🗑
Internal Revenue Code	Q*	☆	🗑
CCH Last 1954 Internal Revenue Code Before 1986	Q*	☆	🗑
Internal Revenue Code, CCH Estate & Gift Tax Reporter, CCH Federal Excise ...	Q*	☆	🗑

Statutes

Internal Revenue Code

Table of Contents - Internal Revenue Code

More

Tax Reporters

Lexis® Tax Advisor - Federal Code Reporter

Includes: IRC, Treas. Regs (final, temp & proposed), legislative history, explanations, case annotations, analytical sources and more.

Lexis Tax Advisor - Federal Topical

CCH Tax Reporters

Legislative Analysis

Matthew Bender's Federal Tax Legislative Analysis

Table of Contents - Matthew Bender's Federal Tax Legislative Analysis

CCH 2007 through Current Tax Acts: Law, Explanation & Analysis

Or click the Sources link at the top of the Lexis Advance Tax home page and locate the source in the list of sources.

Lexis Advance® Tax

Practice Area

Federal

Search

News




Tax Overview

Get a Document

Sources

Enter search terms

2. Once you have located the source you want to view, do one of the following:

Option	Description
To view information about a source, such as its publisher, coverage, etc.	Click the View source description icon () next to the source name. A pop-up window appears, showing the information about the source. (Click X to close the pop-up window.)
To add a source to a search	Click the Add to Search icon (). The source is added as a filter to the search box. (Complete your search by typing your search terms in the box and clicking the Search button.)
To view all documents associated with a source	Click the drop-down arrow next to the source name and choose Get all source documents from the list of options. The list of documents appears for you to review.
To save a source as a favorite so you can quickly access it at a later time	Click the drop-down arrow next to the source name and choose Save this source as a favorite () from the list of options. See How do I save a tax source as a favorite? for details.

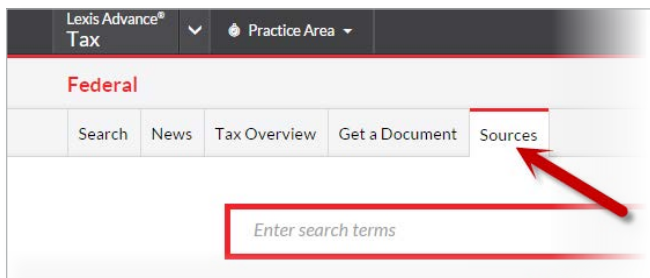
How do I restrict my tax search to specific sources?

While searching with Lexis Advance Tax, you can limit your search to a specific set of primary and secondary tax sources within your federal, state & local, or U.S. international practice area. While viewing these sources, you can:

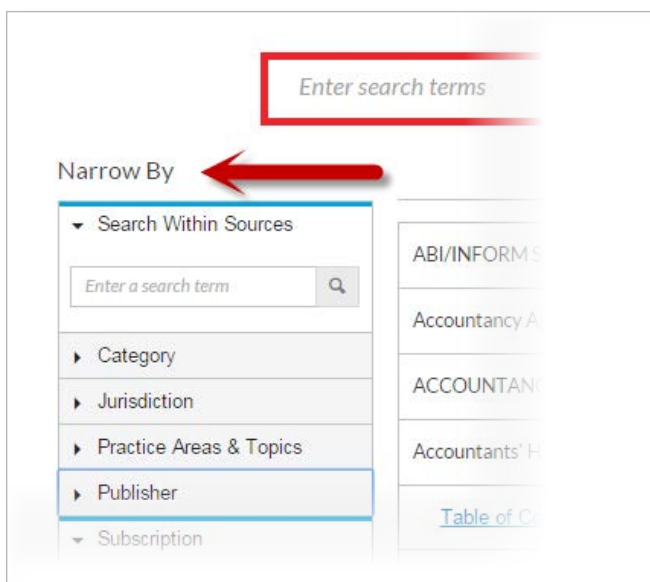
- Add the source to your search
- View information about the source
- Review the table of contents for each source

To complete these different tasks:

1. Click the **Sources** tab at the top of the Lexis Advance Tax page.



2. Optionally, to narrow the list of sources, choose an option from the **Narrow By** list. (For example, you can filter by Jurisdiction, Practice Area, etc.)



3. Complete any of the following steps:

1. Click the **Sources** tab at the top of the Lexis Advance® Tax page.
2. Optionally, to narrow the list of sources, choose an option from the **Narrow By** list. (For example, you can filter by Jurisdiction, Practice Area, and so forth.)
3. Complete any of the following steps:
 - To add a source to your search, locate the source you want to view and click the **Add this source to search** icon (🔍+). The source is added to the search box.
 - To view information about the source, such as its publisher, coverage, and so forth, click the **View source information** icon (i).
 - To view the documents related to the source, click the source name drop-down list and choose **Get all source documents** from the list of options. The list of documents appears for you to review.
 - To save a filter to the Favorites pod of the Lexis Advance Tax Home page, click the source name drop-down list and choose **Save this source as a favorite**.

Tip:
You can also filter your sources at the main Lexis Advance® Tax Home > Search page. To do this, locate the source you want to search in one of the source pods on the page. Then, select the **Add this source to search filter** icon for the source.

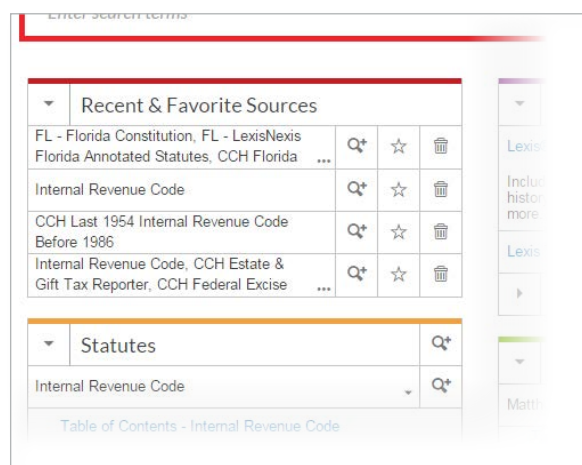
How do I save a tax source as a favorite?

When performing a search using Lexis Advance Tax, you can select any number of sources to limit your search to. This can make it easier to review your results and make the best decision for continuing your research. Sometimes you may find you want to reuse sources you've already applied to a search. You can do this using either of the following methods:

- You can explicitly save these filters as favorites
- You can have Lexis Advance Tax automatically keep a short history of sources you've used in searches you've performed

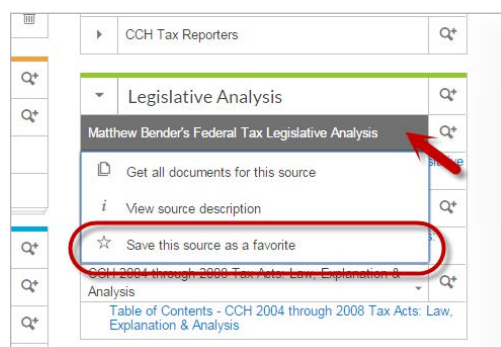
Then, when performing new searches, you can review and use either a favorite source or a recently used source.

You access both your favorite sources and recently used sources from the Recent & Favorite Sources pod of the Lexis Advance Tax home page. While viewing this pod, you can remove sources you no longer want to view or use. Additionally, if you are viewing a recently used source and you want to save it as a favorite, you can select the Favorites icon (★) next to it.



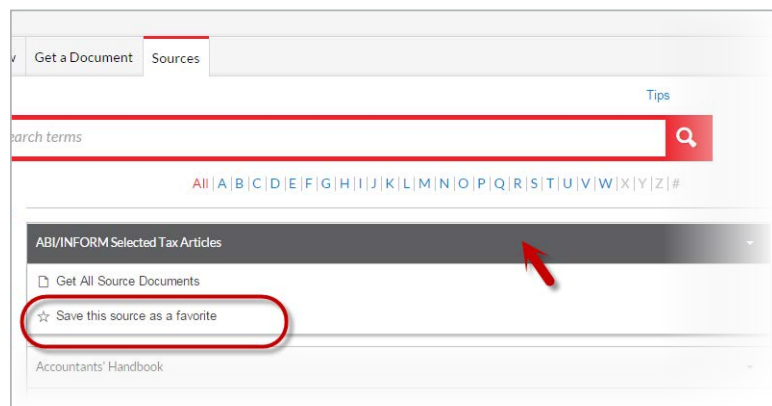
To save a source as a favorite:

1. On the Lexis Advance Tax home page, select the source you want to save from any of the pods located on the page.



2. You may also complete this action from within the Sources tab. Clicking on the source will reveal a pull down menu. Click the "Save this source as a favorite" option and the source will be added to your favorites pod.

3. To remove the filter from your favorites, select the star next to it. Favorite filters are saved in the list until you remove them.



Alternatively, on the Lexis Advance tax Home page, select the source you want to save from any of the pods located on the page. You may also complete this action from within the Sources tab. Clicking on the source will reveal a pull down menu. Click the "Save this source as a favorite" option and the source will be added to your favorites pod.

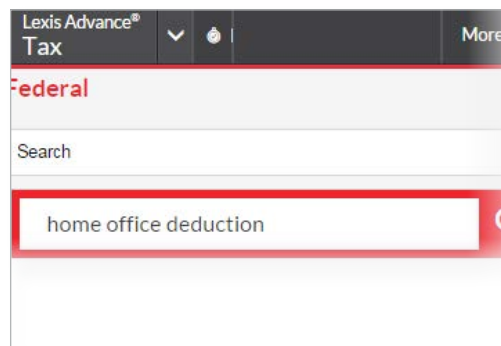
To remove the filter from your favorites, select the star next to it. Favorite filters are saved in the list until you remove them.

How do I work with my Lexis Advance Tax search results?

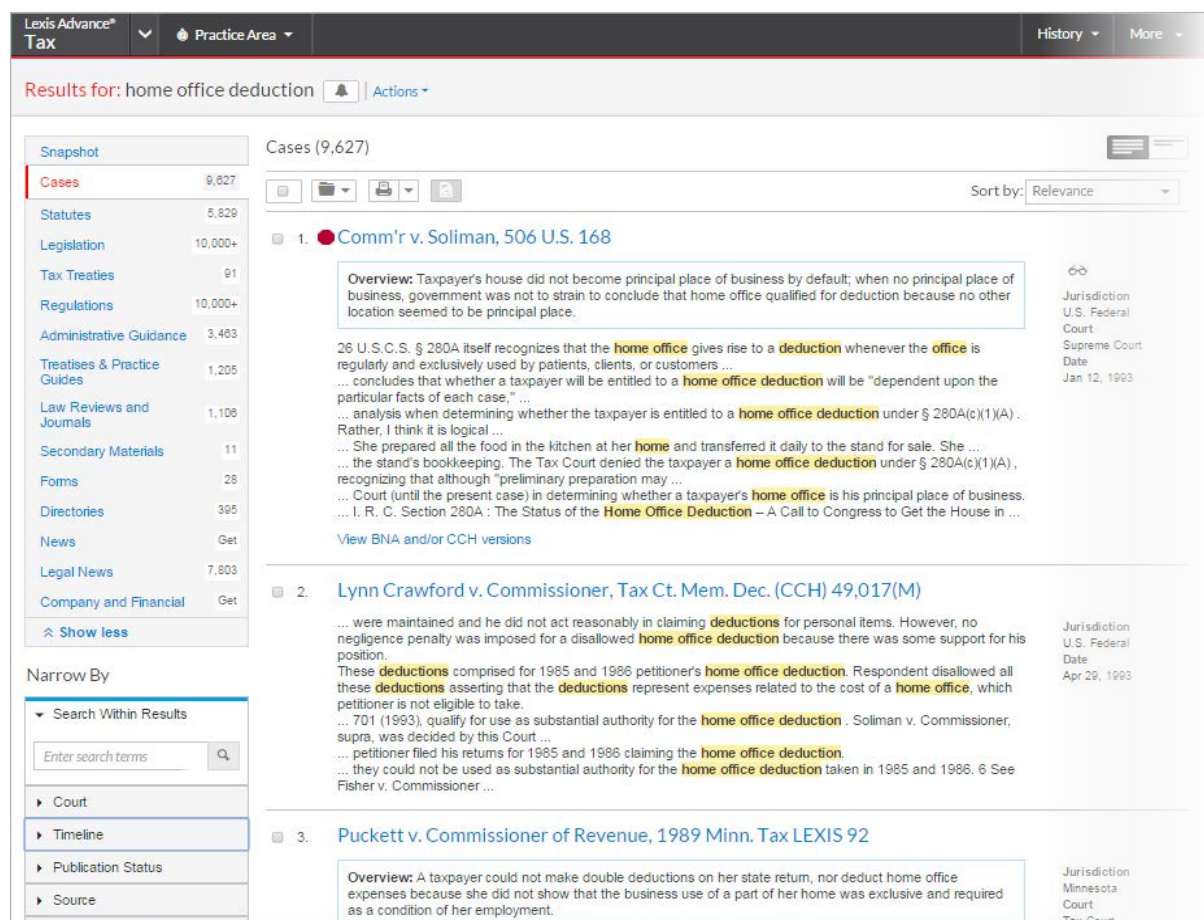
Once you complete your tax-related search, you can review your results and choose which documents provide the information you are looking for. Several tools can help you locate that document, including post-search filters.

To do this:

1. Complete your tax-related search



The following layout will accompany your results:



Results for: home office deduction

Snapshot

Category	Count
Cases	9,627
Statutes	5,829
Legislation	10,000+
Tax Treaties	91
Regulations	10,000+
Administrative Guidance	3,493
Treatises & Practice Guides	1,205
Law Reviews and Journals	1,108
Secondary Materials	11
Forms	28
Directories	395
News	Get
Legal News	7,803
Company and Financial	Get

⌵ Show less

Narrow By

Search Within Results

Enter search terms

Court

Timeline

Publication Status

Source

Cases (9,627)

Sort by: Relevance

1. **Comm'r v. Soliman, 506 U.S. 168**

Overview: Taxpayer's house did not become principal place of business by default; when no principal place of business, government was not to strain to conclude that home office qualified for deduction because no other location seemed to be principal place.

26 U.S.C.S. § 280A itself recognizes that the **home office** gives rise to a **deduction** whenever the **office** is regularly and exclusively used by patients, clients, or customers ... concludes that whether a taxpayer will be entitled to a **home office deduction** will be "dependent upon the particular facts of each case." ... analysis when determining whether the taxpayer is entitled to a **home office deduction** under § 280A(c)(1)(A) ... Rather, I think it is logical ... She prepared all the food in the kitchen at her **home** and transferred it daily to the stand for sale. She ... the stand's bookkeeping. The Tax Court denied the taxpayer a **home office deduction** under § 280A(c)(1)(A), recognizing that although "preliminary preparation may ... Court (until the present case) in determining whether a taxpayer's **home office** is his principal place of business. ... I. R. C. Section 280A : The Status of the **Home Office Deduction** – A Call to Congress to Get the House in ...

View BNA and/or CCH versions

Jurisdiction: U.S. Federal Court
Date: Jan 12, 1993

2. **Lynn Crawford v. Commissioner, Tax Ct. Mem. Dec. (CCH) 49,017(M)**

... were maintained and he did not act reasonably in claiming **deductions** for personal items. However, no negligence penalty was imposed for a disallowed **home office deduction** because there was some support for his position. These **deductions** comprised for 1985 and 1986 petitioner's **home office deduction**. Respondent disallowed all these **deductions** asserting that the **deductions** represent expenses related to the cost of a **home office**, which petitioner is not eligible to take. ... 701 (1993), qualify for use as substantial authority for the **home office deduction** . Soliman v. Commissioner, supra, was decided by this Court ... petitioner filed his returns for 1985 and 1986 claiming the **home office deduction** ... they could not be used as substantial authority for the **home office deduction** taken in 1985 and 1986. 6 See Fisher v. Commissioner ...

Jurisdiction: U.S. Federal Court
Date: Apr 29, 1993

3. **Puckett v. Commissioner of Revenue, 1989 Minn. Tax LEXIS 92**

Overview: A taxpayer could not make double deductions on her state return, nor deduct home office expenses because she did not show that the business use of a part of her home was exclusive and required as a condition of her employment.

Jurisdiction: Minnesota Court
Tax Court

2. While viewing your results, complete any of the following tasks:

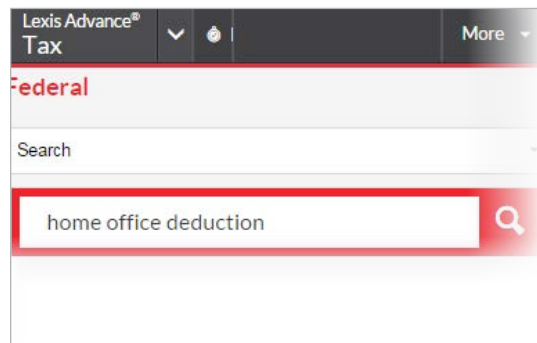
To...	Do This
Filter your search results by category	Click the link for the category in the list on the left side of the page. See How do I narrow or filter my Lexis Advance® Tax search results? for details.
Further refine your results once you have selected a specific category to view (see the previous option)	Select from the options under Narrow By on the left side of the page. For example, enter a keyword or phrase in the Search Within Results box, or use the Timeline option to locate a document from a certain time period.
Save either the results list or the selected documents from the results list to a work folder	Make your selections (or select nothing if you want the full results list) and click the Add to Folder icon. See How do I save a document from my results to a folder? for details.
Print, download, or email either the results list or the selected documents from a results list	Make your selections (or select nothing if you want the full results list) and select the appropriate print, download, or email icon. See Deliver Your Results for details.
Limit your results by excluding legal phrase equivalents	Click the Actions drop-down list and choose Exclude legal phrase equivalents .
Limit your results to include only the documents containing all of your search terms	Click the Actions drop-down list and choose Fewer results . (This option is available only if you ran a Natural Language search. To broaden your results again, choose Expanded results from the Actions drop-down list.)
Sort your results in a different way	Click the Sort by drop-down list and choose the option that best meets your needs.
Create an alert for your search	Click the Create an alert icon and define the alert properties. See How do I create an alert? for details.
To view the full document	Click the link associated with the document title.

How do I narrow or filter my Lexis Advance Tax search results?

By default, when you first view the results of your tax search, Lexis Advance Tax displays your results in Snapshot view, which provides an at-a-glance view of your top results for all the categories you selected to search in. While you are viewing your search results, you can limit your results to specific categories.

To do this:

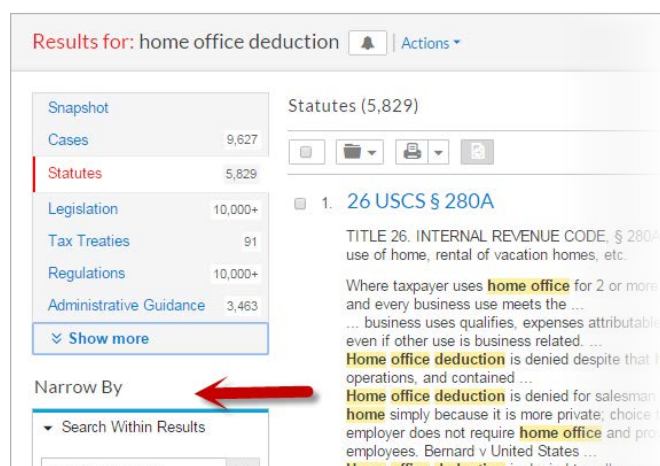
1. Perform your tax search.



2. While viewing your results, select the category link on the left side the page to narrow your results to show just that category.



3. Optionally, once you have selected a specific category to view, you can further refine your results by choosing options from the Narrow By pane.

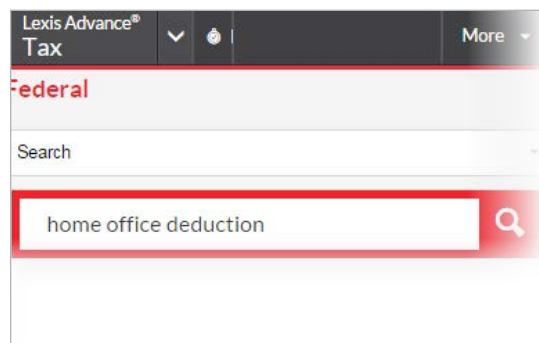


How do I locate and view a tax document?

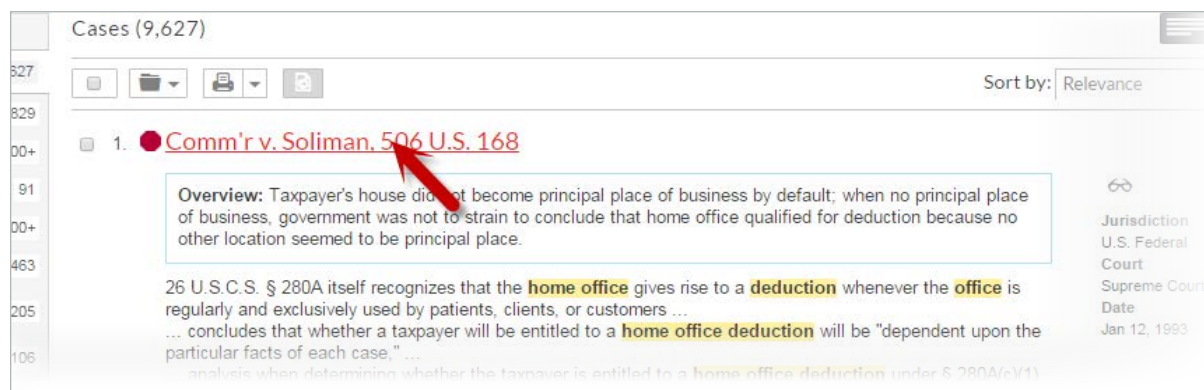
At the core of all tax research is the ability to locate the tax document that contains the information you need. Lexis Advance Tax provides access to a wide range of primary and secondary sources so you can locate documents that support your research.

To do this:

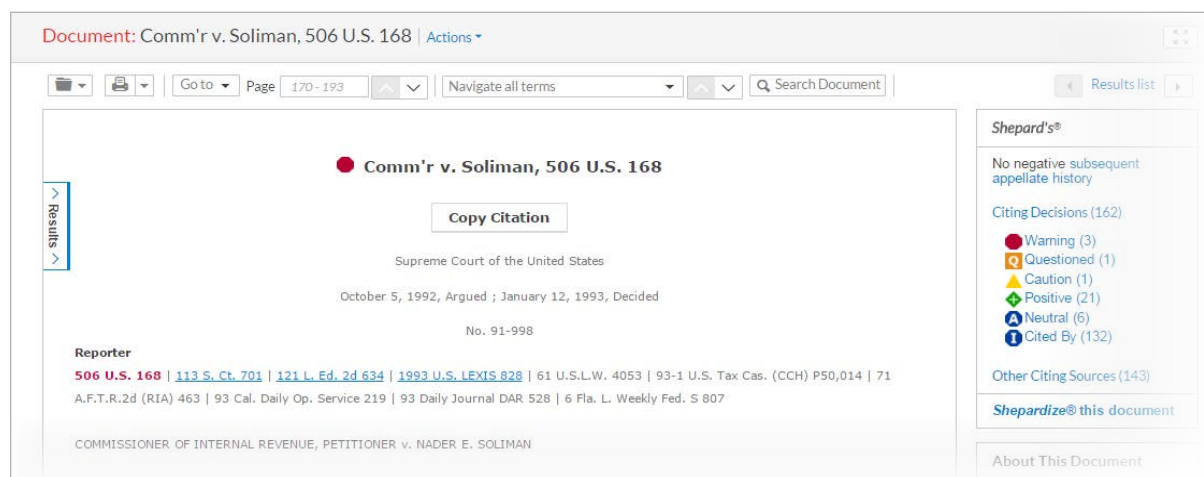
1. Complete your tax-related search.



2. While viewing your results, click the link for the document you want to view.



3. Work with the options available for viewing the document.



For additional information or to
schedule training, please contact
your representative:



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