

Lexis Advance® Tax User Guide

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Using Lexis Advance® Tax

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 Lexis 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.

How do I view the Lexis Advance® product?

While viewing any Lexis Advance® page, choose **Lexis Advance® Tax** from the experience drop-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 and 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** drop-down list and choose the area you want to search in.

Once you've chosen your practice area, 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 Title 26. 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. Optionally, narrow your search by selecting the **Add this source to search filter** icon () from any of the source pods below the search box. (To later remove the source, click the **Remove from search** icon () next to the source name, or click **Clear** to remove all filters.)
4. Click **Search**.

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 practice area in which you want to search.
3. Select a source from the **Source** drop-down list.
4. Enter the citation in the citation field, using the example beneath it as a guide.
5. Click the **Get Document** button. The full document appears.
6. [Use the options available to work with the full document.](#)

To *Shepardize* a citation:

1. At the Lexis Advance® Tax Home page, click the **Get a Document** tab.
2. Select the practice area for which you want to search on the left side of the page.
3. Select a source from the **Source** drop-down list.
4. Enter the citation in the citation field, using the example beneath it as a guide.
5. Select **Shepardize**® **Citation**. A list of related cases appears.
6. Review the results and click the link for the document you want to view. The full document appears.
7. [Use the options available to work with the full document.](#)

How do I view recent tax news?

Tax news sources like Tax Analysts® Tax Notes Today, Tax Analysts State Tax Notes, and Tax Analysts Worldwide Tax Treaties Tax Treaty News 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** drop-down list.
 - Subscribe to receive headlines from the Tax Analysts headlines service published by LexisNexis by clicking the **Alerts** drop-down list and choosing **Sign up to get [PublicationName] headlines from Lexis**.
 - [Create a search alert](#) by clicking the **Alerts** drop-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: Tax Payer Groups
- Part 3: Gift, Estate & Generation-Skipping 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
- Part I Taxation of Americans Operating Abroad
- Part II Foreign Persons' Activities in the United States
- Part III Analysis of U.S. Income Tax Treaties
- Part IV 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 the source 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, regulations, 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 or click the **Sources** link at the top of the Lexis Advance® Tax Home page and locate the source in the list of sources.
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 and 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, 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 ().
 - 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. Click the star () next to the source you want to save as a favorite. The star turns yellow () to indicate that the filter has been saved as a favorite. It is also added to the **Recent & Favorite Sources** pod.
3. To remove the filter from your favorites, select the  next to it.

Favorite filters are saved in the list until you remove them.

How do I search the CCH tax archive?

You can search archives of the CCH Internal Revenue Code (as early as 1978), Standard Federal Tax Reporter (as early as 1986), Master Tax Guide (as early as 1986), and State Tax archives (as early as 1999).

To do this:

1. At the Home page.
2. Locate the **Archives** pod.
3. Expand the pod to view and select the **Archived CCH Search** link. The Archived CCH page appears.
4. Optionally, using the options below the search box, locate a specific archive you want to search and select its **Add this source to search filter** button (). The source is added as a pre-search filter.
5. Enter your search terms in the search box and submit your search.

Note:

To view the source documents for a particular archive, select the drop-down list next to the source name and choose **Get all documents for this source**.

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.
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 for a specific result	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.