



# KEY POINTS

A LEGAL RESEARCH NEWSLETTER FOR STATE  
AND LOCAL GOVERNMENT FROM WEST

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## A Short Leash

*"About half the practice of a decent lawyer  
consists in telling would-be clients that they  
are damned fools and should stop."*

—19th-century attorney Elihu Root

## TAX DECODER

### RIA® can demystify any section of the tax code

So you need to learn about Internal Revenue Code section 501? That sounds time-consuming—the section contains more than 9,800 words. You could spend hours deciphering the section.

Or you could use the RIA Internal Revenue Code database (RIA-IRC). Here are three reasons why you might do just that:

#### No search query is necessary.

When you use the RIA-IRC search template, you don't need to waste time fine-tuning a query. Access the database by typing **ria-irc** in the *Search for a database* text box. Click the **Template** tab, type the section number in the *IRC Section* text box, and click **Search Westlaw**.

#### Related regulations, explanations, and other materials are a mouse-click away.

Nor do you need to waste time searching for materials to help you interpret and apply the section. Links to Treasury regulations, *United States Tax Reporter* (USTR) explanations, USTR annotations, USTR committee reports, and Federal Tax Coordinator summaries are automatically displayed at the bottom of the Links tab. For example, if you are viewing IRC section 1245, you can click **USTR Explanations** to retrieve links to six explanations relating to depreciation recapture. All without touching your keyboard.

#### Related explanations can be read quickly.

Furthermore, those explanations are easy to read, even if the Code section is not. You can quickly skim the list of explanations for topics most relevant to your issue and read one explanation—or several—in a few minutes. In addition, lists of related explanations are typically of a manageable size; e.g., section 501 has links to only 48 explanations, not 4,800.

After all, you aren't writing a dissertation. You just need to get up to speed.



## MANY “BACK DOORS” TO THE RIGHT CFR SECTION

### If you don’t find the right *Code of Federal Regulations* section using one method, try another method.

Thanks to notes of decisions, Westlaw fields, and other editorial enhancements, your first search is likely to retrieve the *Code of Federal Regulations* (CFR) sections you need.

But what if it doesn’t? What if the agency’s terminology doesn’t occur to you on your first try?

Happily, there are many paths to relevant CFR sections, including the following:

#### Browse or search using the Table of Contents service

Access the Code of Federal Regulations database (CFR), and then click **Table of Contents** at the top of the Search page. The publication’s table of contents is displayed. Browse the table of contents by clicking the plus (+) and minus (–) symbols next to the headings.

If you see the name of a potentially relevant section, you can view the full text of the section by clicking the section name. In the alternative, you can select the

check boxes next to potentially relevant chapters, subchapters, or other portions you want to search. Click **Search** at the bottom of the Table of Contents page. At the next page, your selections are listed in the *TOC selection(s)* box. To retrieve only those sections containing specific terms, type a term or terms in the *Add search terms and connectors* text box, and click **Search**.

#### Use the RegulationsPlus® Index

When you need CFR sections governing a topic, e.g., punitive damages, it may be as simple as looking under “P”

At the CFR Search page, click **RegulationsPlus Index**. At the top of the RegulationsPlus Index you will find the alphabetical navigation tool and a text box. To jump to a portion of the index, click a letter of the alphabet. In the alternative, you can scan for a topic via a term search. Regulations cross-referenced under your topic heading can be accessed instantly, i.e., directly from the portion of the index you are viewing. There is no need to jump from topic to topic through the index.

The screenshot displays the 'Table of Contents' service interface. At the top, there are navigation links: 'Search | Find by Citation | RegulationsPlus™ Index'. Below this, the 'Selected Databases' section shows 'Code of Federal Regulations (CFR)'. A link for 'All TOCs' is provided. The main content is a hierarchical tree structure of the CFR. The tree is expanded to show 'PART 101-PRESUMPTION OF LAWFUL ADMISSION', with sub-sections like '§ 101.1 Presumption of lawful admission' and '§ 101.2 Presumption of lawful admission: entry under erroneous name or other errors.' The interface includes search and navigation options at the top and bottom.

Table of Contents service



### Use the Links tab to jump from a statute to related regulations

A search that comes up empty in the CFR database might very well score a bull's-eye in the United States Code Annotated database (USCA).

If you start with a relevant USCA® section, links to regulations that interpret or administer the section may be displayed on the Links tab in the left frame. Click **Administrative Code** on the Links tab; a list of related federal and state regulations is displayed in the right frame.

### Follow links from a related case or secondary source

Cases and secondary sources (such as law review articles, *American Law Reports* annotations, and treatises) are full of citations to federal regulations. If you retrieve a case or secondary source addressing your issue, you may be able to retrieve related regulations simply by clicking citations in the document.

**RegulationsPlus™ Index**

**Selected Databases**

Code of Federal Regulations (CFR) ⓘ

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

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**PUNITIVE DAMAGES**

- [-] **Exemplary damages, damages,**
  - [-] Aerospace vehicles, fraud, [14 C.F.R. § 1264.102](#) [14 C.F.R. § 1264.130](#)
  - [-] Education, fraud, [34 C.F.R. § 33.3](#) [34 C.F.R. § 33.31](#)
  - [-] Environmental protection,
  - [-] Foreign assistance, fraud, [22 C.F.R. § 224.3](#) [22 C.F.R. § 224.31](#)
  - [-] Fraud,
  - [-] General services administration,
  - [-] Handicapped persons, public accommodations, discrimination, [28 C.F.R. § 36.504](#)
  - [-] Highways and roads, claims, federal aid, public contracts, [23 C.F.R. § 635.124](#)
  - [-] Homeland security department, fraud, [6 C.F.R. § 13.3](#) [6 C.F.R. § 13.31](#)
  - [-] Income tax--federal, gross income, [26 C.F.R. § 1.61-14](#)
  - [-] Indians,
  - [-] Justice department, fraud, [28 C.F.R. § 71.3](#) [28 C.F.R. § 71.31](#)
  - [-] Lead paint, disclosure, deeds and conveyances, [40 C.F.R. § 745.118](#)
  - [-] Nuclear energy, fraud, [10 C.F.R. § 13.3](#) [10 C.F.R. § 13.31](#)

RegulationsPlus Index

The screenshot shows the Westlaw interface. At the top, there are navigation links: FIND & PRINT, KEYCITE, DIRECTORY, KEY NUMBERS, COURT DOCS, FORMFINDER, SITE MAP, HELP, and SIGN OFF. Below this is a search bar and a 'Federal Government' tab. The main content area displays the search result for '39 U.S.C.A. § 3003' with a snippet: '§ 3003. Mail bearing a fictitious name or address Effective: [See Text Amendments]'. Below the snippet, there is a section titled 'Administrative Code' which lists 'CODE OF FEDERAL REGULATIONS' and 'Domestic Mail Manual, contents, etc., see 39 CFR § 111.1'. A second section, 'Administrative Codes from KeyCite', lists various CFR sections with their corresponding KeyCite numbers (e.g., C 1, C 2, C 3, etc.) and brief descriptions of the regulations.

Links from USCA document to administrative code sections



## Advanced SEARCH TIP

### Agency decisions—the searchless method

To gather federal agency decisions that cite a relevant CFR section, one little link is all you need.

Suppose you find a CFR section that squarely addresses your issue, and you want to retrieve Internal Revenue Service decisions that discuss the CFR section in detail. One way is to run a search (e.g., using the CFR citation as a search term) in various federal administrative databases.

But why bother?

Instead, click the Links tab of the CFR section you are viewing. Then click a link, if available, under *Agency Opinions and Decisions* on the Links tab. A list of agency decisions citing the CFR section is displayed in the right frame.

KeyCite® depth of treatment stars are available for the decisions of many agencies. Depth of treatment stars are displayed at the end of the citation and indicate the extent to which a citing decision discusses the regulation, with four stars indicating extended discussion and one star indicating a brief reference. This way, you can spot the “must reads” at a glance.

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