GUIDE TO TAX COURT POLICY AND PROCEDURE:

Opinion Citation and Style Manual

January 1, 2022

The Opinion Citation and Style Manual provides the citation and style conventions followed by the Court so that the parties to a case, other courts, practitioners, and researchers may find more easily the sources cited in the Court's orders and opinions.

Last modified September 2026

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Document Change History

September 2026 Revisions

Section 220	Updated wording in note
Section 220.05	Updated wording and added footnote 6
Section 230.10	Updated wording
Section 230.10.30	Updated citation
Section 230.10.40	Updated wording
Section 230.20.10	Added note
Section 230.30	Updated wording
Section 230.30.20	Updated heading
Section 230.40	New section
Section 230.40.10	Formerly section 230.40.20
Section 230.50	Formerly section 230.20.40, updated heading and wording
Section 230.50.10	Formerly section 230.20.40.10
Section 235.15	Updated wording
Section 240.10.10	Updated wording
Section 240.10.20	Updated wording
Section 240.10.30	Updated wording
Section 240.15	Updated wording
Section 340.50.20	Updated wording
Appendix D, (d)	Added guidance
Appendix E, Ex. 1	Added example
Appendix E, Ex. 5	Updated wording

September 2025 Revisions

Section 110	Inserted new footnote 2
Section 220.05	Updated wording
Section 220.20	Updated name of Appendix B and Appendix C and added note
Section 230.10.40	Added new section
Section 230.20	Updated name of section
Section 230.30	Separated Section 230.20 into Sections 230.20 and 230.30 and updated wording within new Section 230.30
Section 230.30.10	Formerly Section 220.20.20 and updated wording
Section 230.30.20	Formerly Section 220.20.30 and updated wording and added wording to footnote 9
Section 235.15	New section
Section 235.30	Updated wording of note
Section 240.10.10.10	Added explanation in brackets of second example, updated citation in the fourth example, and added note
Section 250.10	Updated citation of Federal Rules of Civil Procedure
Section 330	Added note
Section 340.40	Updated wording
Section 370.10	Updated wording
Appendix B	Updated name
Appendix C	Updated name
Appendix E, Example 4	Updated wording
Appendix E, Example 5	Added new Example 5
Appendix F, Example 1.a.	Updated wording
Appendix F, Example 1.c.	Updated wording and added example
Appendix F, Example 3.g.	Updated wording
Appendix F, Example 3.i.	Updated wording

See last modified September 2024 version of this Manual for previous changes to the January 2022 edition.

Chapter 1: Overview

Section 110 Purpose

The purpose of this guide is to establish the United States Tax Court's policies and procedures for a system of citation and style used in orders and opinions.[1] Citation and style guidance provides consistency within the Tax Court and with other federal courts.

The Court generally endorses use of the latest edition of *The Bluebook: A Uniform System of Citation* (*Bluebook*) for matters of citation and style, with limited exceptions detailed in this manual.

Section 120 Scope

These policies and procedures serve as guidance for orders and opinions, subject to the discretion of the authoring judge. These policies and procedures also should serve as guidance when issuing any other public-facing documents on behalf of the Court.

Section 130 Authority

Section 130.10 Requirement

The opinion for any proceeding instituted before the Tax Court and a decision thereon "shall be made as quickly as practicable." 26 U.S.C. § 7459(a). The decision made by a judge, when entered, is the decision of the Tax Court. 26 U.S.C. § 7459(a).[3]

Section 130.20 Inclusion of Findings of Fact or Opinion

The Court "shall report in writing all its findings of fact, opinions, and memorandum opinions." 26 U.S.C. § 7459(b).

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[1] In 1924, when Congress established the Court's predecessor, the Board of Tax Appeals, it used nonjudicial terminology in directing the Board of Tax Appeals to issue a "report" (instead of "opinion") as the document explaining the outcome of a Court case and to enter a "decision" (instead of "judgment") as the final decree effectuating that outcome in each case. *See* Revenue Act of 1924, ch. 234, § 900(h), 43 Stat. 253, 337; Internal Revenue Code of 1954, Pub. L. No. 591, ch. 736, 68A Stat. 886. Although the Board of Tax Appeals became the Tax Court of the United States and then the United States Tax Court, the statute continues to use nonjudicial terminology. For purposes of this document, "report" and "opinion" are used interchangeably.

[2] Adoption of any new edition of the *Bluebook* is effective on September 1 of the year the new edition is released.

[3] Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, regulation references are to the Code of Federal Regulations, Title 26 (Treas. Reg.), in effect at all relevant times, and Rule references are to the Tax Court Rules of Practice and Procedure.

Section 140 DAWSON

The Court's case management system is Docket Access Within a Secure Online Network (DAWSON).[4] DAWSON allows the Court and parties to file and manage cases electronically. DAWSON includes a feature that allows the public to search cases, orders, and opinions.

[4] Docket Access Within a Secure Online Network (DAWSON) is named after the late Howard A. Dawson, Jr., a former Chief Judge and the longest serving judge of the Court (1962-2016).

Chapter 2: Citation

Section 210 Purpose

The purpose of this policy is to establish general guidance to assist Court drafters with respect to matters of citation. The use of a consistent system of citation avoids confusion, instills confidence in the quality of orders and opinions, and helps readers to more easily find the authorities cited in Tax Court documents. A judge may deviate from this guidance where the judge finds it necessary to improve clarity and readability.

Section 220 General Rule

The latest edition of the *Bluebook*[5] is ordinarily followed.

In referring to the *Bluebook*, start with the Bluepages, which provide rules for the nonacademic setting.

Note: The small caps rules specific to academic work are not required by the Bluepages and are not used by the Court for citations.

Section 220.01 Typeface for Court Documents

The Court uses italics rather than underscoring for signals, citations, and emphasis. *See Bluebook* Rule B2.

Section 220.05 Body of Opinion and Footnotes Treated as One Stream of Writing

The body of the opinion and footnotes are treated as one stream of writing. Once a full citation is provided, whether in the body of the opinion or a footnote,[6] subsequent citations need only include a short citation form.

Bluebook Rule B10.2 provides the criteria for when to use a short citation for an authority to ensure it is (1) clear which authority is referenced, (2) the full citation is within the same discussion, *and* (3) it is not problematic for the reader to locate the full citation.

See also Bluebook Rules B4, B12.2, B15.2, B16.2, B17.2, B18.2, and 4 regarding short citation forms *id.*, *supra*, *hereinafter* and Section 230.20 Short Form Citations of Tax Court Opinions in Body of Opinion and Footnotes.

Note: When using *id.* in a footnote it should only reference the previous citation within the footnotes of the opinion (i.e., it should not reference a previous citation in the body of the opinion). Similarly, when using *id.* in the body of the opinion it should only reference the previous citation in the body of the opinion.

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[5] Published by the editors of *The Columbia Law Review*, *The Harvard Law Review*, *The University of Pennsylvania Law Review*, and *The Yale Law Journal*.

[6] *Bluebook* Rule B1.1 provides that generally citations appear within the text of nonacademic legal documents (e.g., opinions). In accordance with Rule B1.1 the Court permits citations within footnotes.

Section 220.10 Organization and Structure of Statutes

The nomenclature of Internal Revenue Code (Code) provisions is the same as of other statutes.[7] *See* Appendix A: Structure of a Statute and a Regulation.

Section 401(a)(9)(B)(i)(II), for example, is referred to as "section." When it is necessary to refer to a part of this section in the text of orders and opinions, refer, for example, to "paragraph (9) of section 401(a)."

Section 220.20 Quotations and Indication of Omission

For punctuation within quotations, follow *Bluebook* Rule 5. Specifically, *Bluebook* Rule 5.1(b)(iv) is used in conjunction with *Bluebook* Rule 5.3 for omissions and *Bluebook* Rule 5.3(b)(iii) for ellipsis where the end of a quoted sentence is omitted.

Note: When quoting, retain underscoring and asterisks if those were used in the original (i.e., do not change to italics and ellipsis).

Appendix B: Form of Code Section Excerpts and Appendix C: Form of Regulation Excerpts provide examples of quoting code sections and regulations within the body of the order and the opinion with omitted text.

Section 220.20.10 Example of Substitution of Words in Quoted Text

Section 7803(b)(2) provides that the "Chief Counsel shall be the chief law officer for the Internal Revenue Service and shall perform such duties as may be prescribed by the Secretary, including [a list of duties]."

Section 220.30 Order of Authorities Within Each Signal

The Court generally follows *Bluebook* Rule 1.4, which states that the ordering of authorities within a signal should reflect a "logical" order. With respect to the order of Tax Court opinions, however, Tax Court published or memorandum opinions should precede opinions by the federal district courts, the Court of Federal Claims, and the bankruptcy courts, in that order, and Tax Court published opinions precede Tax Court memorandum opinions.

Appendix D: Order of Authorities Within Each Signal (an adaptation of the table from the Twentieth Edition of the *Bluebook*) provides guidance to consider when determining a logical order of authorities within each signal. These examples are illustrative, not mandatory.

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[7] Office of House Legislative Counsel, 104th Cong., House Legislative Counsel's Manual on Drafting Style, HLC 104-1, at 24 (November 1995) at https://legcounsel.house.gov/holc-guide-legislative-drafting#III.

Section 230 Citations of Tax Court Opinions

Section 230.10 Prior and Subsequent History

Citations of Tax Court opinions (i.e., all opinions other than S case opinions), like any other opinions, should include all relevant subsequent history. The judge has discretion to include IRS actions (e.g., acquiescence) as relevant subsequent history. *See Bluebook* Table T1.2, under Department of the Treasury. Citations of a court of appeals opinion affirming or reversing a Tax Court opinion should show the prior Tax Court history.

Note: The Court uses "*Commissioner*" rather than "*Comm'r*" for citations.

Section 230.10.10 Examples of Citations with Prior or Subsequent History

Sundstrand Corp. v. Commissioner, 98 T.C. 518, 520 (1992), *aff'd*, 17 F.3d 965 (7th Cir. 1994).

CWT Farms, Inc. v. Commissioner, 79 T.C. 1054, 1057 (1982), *supplementing* 79 T.C. 86 (1982), *aff'd*, 755 F.2d 790 (11th Cir. 1985).

With parenthetical identifiers:

Kroner v. Commissioner (*Kroner I*), T.C. Memo. 2020-73, *rev'd in part*, *Kroner v. Commissioner* (*Kroner II*), 48 F.4th 1272 (11th Cir. 2022).

Citations thereafter:

Kroner I, T.C. Memo. 2020-73, at *3.

or

Kroner II, 48 F.4th at 1274.

Section 230.10.20 Examples of Citations of a Supreme Court or Court of Appeals Opinion That Originated in the Tax Court

A citation of a Supreme Court case that originated in the Tax Court should indicate that fact.

Initial citation: *Schlude v. Commissioner*, 372 U.S. 128 (1963).
Citations thereafter: *Schlude v. Commissioner*, 372 U.S. at 137.

Initial citation: *Welch v. Helvering*, 290 U.S. 111 (1933).
Citations thereafter: *Welch v. Helvering*, 290 U.S. at 115.

A citation of a court of appeals case that originated in the Tax Court should indicate that fact.

Initial citation: *Edelson v. Commissioner*, 829 F.2d 828 (9th Cir. 1987), *aff'g* T.C. Memo. 1986-223.

Citations thereafter:

Edelson v. Commissioner, 829 F.2d at 830.

or

Edelson, T.C. Memo. 1986-223.

Section 230.10.30 Examples of Citations of a Court of Appeals Opinion That Originated in the Tax Court as a Bench Opinion

Initial citation: *Price v. Commissioner*, 887 F.2d 959 (9th Cir. 1989), *rev'g* Transcript of Bench Opinion, No. 15475-85 (T.C. Dec. 16, 1987).

Citations thereafter: *Price v. Commissioner*, 887 F.2d at 965.

Section 230.10.40 Examples of Citations of a Tax Court Opinion for an Estate

The Court does not abbreviate *Estate of* when giving the name of any Tax Court opinion, whether in a citation sentence or clause or in a text sentence.

Initial citation: *Estate of Griffin v. Commissioner*, T.C. Memo. 2025-47.

Citations thereafter: *Estate of Griffin*, T.C. Memo. 2025-47, at *5.

Section 230.20 Short Form Citations of Tax Court Division Opinions in Body of Opinion and Footnotes

When using short citations of Tax Court opinions, the short citation should contain some reference to the Tax Court so that readers might easily identify previous rulings of this Court. *See Bluebook* Rules B4, B10.2, B12.2, B15.2, B16.2, B17.2, B18.2, 4, 10.8.1(b) and 10.9(a)(iii).

Section 230.20.10 Examples of Short Citation Exception of Tax Court Division Opinions

Initial citation: *Stewart v. Commissioner*, 127 T.C. 109 (2006).

Citations thereafter: *Stewart*, 127 T.C. at 113.

Before a division opinion is published in the Tax Court Reports, use the slip opinion on DAWSON.

Initial citation without spot reference: *Leyh v. Commissioner*, No. 20533-18, 157 T.C. (Oct. 4, 2021).

Initial citation with spot reference: *Leyh v. Commissioner*, No. 20533-18, 157 T.C., slip op. at 6 (Oct. 4, 2021).

Citations thereafter: *Leyh*, 157 T.C., slip op. at 12.

Initial citation without spot reference in a consolidated case: *Gerhardt v. Commissioner*, Nos. 11127-20, et al., 160 T.C. (Apr. 20, 2023).

Citations thereafter: *Gerhardt*, 160 T.C., slip op. at 29.

Note: The Court's published Reports are available as monthly or bimonthly pamphlets that provide the correct citation pages before the semiannual bound volumes are printed. *See* United States Tax Court Reports: Pamphlets.

Section 230.30 Short Form Citations of Tax Court Memorandum Opinions in Body of Opinion and Footnotes

On August 1, 2012, the Court began including star page markers (e.g., [*6]) in memorandum slip opinions to facilitate uniform spot citation of memorandum opinions. Other legal research services have star pages in pre-August 1, 2012, and on or after August 1, 2012, opinions. Use the star pages in slip opinions on DAWSON for spot citations of on or after August 1, 2012, opinions.

Note: Legal research services that publish Tax Court memorandum opinions use star pages formatted differently from DAWSON star pages and the page numbers are not the same.

Section 230.30.10 Examples of Short Citation Exception, Memorandum Opinions Pre-August 1, 2012

Memorandum opinions filed before August 1, 2012, did not include a Tax Court asterisk (star page (*))[8] indicating the page of the original in slip opinions on DAWSON. Thus, because there were no star pages (*) for pre-August 1, 2012, memorandum opinions, use of another source (as in the examples below) is permissible.

Initial citation where a spot citation follows later:

Berry v. Commissioner, T.C. Memo. 2004-11, 2004 WL 50995.
Berry v. Commissioner, T.C. Memo. 2004-11, 2004 Tax Ct. Memo LEXIS 10.
Berry v. Commissioner, T.C. Memo. 2004-11, 87 T.C.M. (CCH) 812.
Berry v. Commissioner, T.C. Memo. 2004-11.

Spot citations thereafter:

Berry v. Commissioner, 2004 WL 50995, at *2.
Berry, 2004 Tax Ct. Memo LEXIS 10, at *4.
Berry, 87 T.C.M. (CCH) at 813.
Berry, T.C. Memo. 2004-11, slip op. at 4.

Note: When referencing the pre-August 1, 2012, slip opinion page numbers on DAWSON, there are no asterisks because there were no asterisks (star pages (*)).

Note: Bloomberg Law provides CCH citations of pre-August 1, 2012, memorandum opinions.

Note: The Westlaw short form citation *supra* includes "*v. Commissioner*" to indicate that the case is a Tax Court case.

Section 230.30.20 Example of Short Citation Exception, Memorandum Opinions On or After August 1, 2012

Memorandum opinions filed on or after August 1, 2012, include a Tax Court asterisk (star page (*))[9] indicating the page of the original in slip opinions on DAWSON.

Initial citation: *Rogers v. Commissioner*, T.C. Memo. 2018-53.

Citations thereafter: *Rogers*, T.C. Memo. 2018-53, at *111–12.

Note: Use only the Tax Court star pages on DAWSON when citing August 1, 2012, or later memorandum opinions. Do not use the star pages of other legal research services when citing August 1, 2012, or later memorandum opinions.

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[8] *See Bluebook* Rule 10.8.1(a).

[9] *Id.* The first opinion with Tax Court star pages (*) was *Bernard v. Commissioner*, T.C. Memo. 2012-221, filed on August 1, 2012.

Section 230.40 Short Form Citations of Tax Court Summary Opinions in Body of Opinion and Footnotes

The Court's decision in a small tax case "shall not be reviewed in any other court." 26 U.S.C. § 7463(b). Thus, summary opinions are not cited as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or another similar doctrine.

When using short citations of Tax Court opinions, the short citation should contain some reference to the Tax Court so that readers might easily identify previous rulings of this Court. *See Bluebook* Rules B4, B10.2, B12.2, B15.2, B16.2, B17.2, B18.2, 4, 10.8.1(b) and 10.9(a)(iii).

Section 230.40.10 Example of Citation of Summary Opinion

Initial citation:

Salzer v. Commissioner, T.C. Summary Opinion 2014-59.

Citations thereafter:

Salzer, T.C. Summary Op. 2014-59, slip op. at 5.

Section 230.50 Short Form Citations of Tax Court Bench Opinions in Body of Opinion and Footnotes

Bench opinions are recorded in the transcript at the trial session. The pages of the transcript containing the findings of fact or opinion are served on the parties. The date used in the citation is the date the bench opinion was rendered at the trial session. The page numbers used in the citation are in bench opinions on DAWSON.

Citations of a bench opinion follow *Bluebook* Rules 10.5(c) and 10.8.3 for citations of transcripts as modified in Section 230.50.10.

Generally, bench opinions are not cited as precedent. Rule 152(c) provides that opinions stated orally shall not be relied upon as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or another similar doctrine.

Decisions in bench opinions in regular cases (not S cases) can be appealed. For citations of subsequent history of bench opinions see Section 230.10 Prior and Subsequent History and Section 230.10.30 Examples of Citations of a Court of Appeals Opinion That Originated in the Tax Court as a Bench Opinion.

Section 230.50.10 Example of Citation of Bench Opinion

Initial citation:
Transcript of Bench Opinion, *Elliott v. Commissioner*, No. 3693-20, (T.C. Apr. 10, 2023).

Citations thereafter:
Transcript of Bench Opinion at 5, *Elliott v. Commissioner*, No. 3693-20.

Note: Use the date the bench opinion was rendered.

Section 235 Code and Regulation Section References

Section 235.10 Relevant Timeframe

Orders and opinions should include a standard footnote or sentence that provides the relevant timeframe for the Code and Treasury regulation citations. Citations in orders and opinions of the Code and Treasury regulations therefore do not require the inclusion of a year, as would otherwise be required by the *Bluebook*. *See* Appendix E: Code and Regulation Citation and Sentence Examples.

Section 235.15 Session (Public) Laws

The Court generally follows *Bluebook* Rule B12.1.1 and Rule 12.4 for session (public) laws. The citation for session (public) laws depends on the year of the law. *See Bluebook* T1.1. *See* Appendix E: Code and Regulation Citation and Sentence Examples.

Section 235.20 Code Section References in Citations and Text

The Court follows the use of the section symbol (§) for code section citations. *Bluebook* Rule B12.1.1 and Rule 3.3. The Court endorses the Bluebook option to use "I.R.C." in place of "26 U.S.C." *Bluebook* Rule 12.9.1. The chosen form of citation (i.e., I.R.C. or 26 U.S.C.) should be used consistently throughout the opinion.

Bluebook Rule 6.2(c) and Rule 12.10(c) establish that the word "section" is used for code section references within a text sentence (e.g., "Section 170 permits . . . ." or "Respondent asserts that section 6015(b) does not apply in this case.").

See Appendix E: Code and Regulation Citation and Sentence Examples.

Note: When a standard footnote or sentence is used, as provided in Section 235.10 Relevant Timeframe, citations of the Code sections may omit either "I.R.C." or "26 U.S.C." and use only the section symbol (§)."

Section 235.30 Regulation Section References in Citations and Text

The Court follows the *Bluebook, see, e.g.*, *Bluebook* T1.2, regarding use of the section symbol (§) for citations of regulation sections. The Court also follows the use of the term "Treas. Reg." in citation sentences when referring to sections of 26 C.F.R.

Note: Consistent with the *Bluebook*, "Treasury Regulation" or "Temporary Treasury Regulation" is spelled out within a text sentence and use of the section symbol (§) is permitted (e.g., "Treasury Regulation § 1.165-1 provides . . . ."). Thereafter, an abbreviation, using a defined term for "Treasury Regulation" (e.g., "Treas. Reg. § 1.165-1 provides . . . ."), is permitted for a subsequent reference within a text sentence.

See Appendix E: Section and Regulation Citation and Sentence Examples.

Section 235.30.10 Exception for the Statement of Procedural Rules

An exception to the general rule applies to citations of 26 C.F.R. part 601 because part 601 does not put forth regulations.

Section 235.30.10.10 Example of Exception for the Statement of Procedural Rules

Statement of Procedural Rules, 26 C.F.R. § 601.202(a)(1)(iii).

Section 240 Federal Tax Materials

Section 240.10 Treasury Determinations

Section 240.10.10 Revenue Procedure in Citations and Text

The short form for references to Revenue Procedures varies according to the level or specificity of the citation.

See Bluebook Table T1.2 under Department of the Treasury. A judge may spell out "Revenue Procedure" or may use "Rev. Proc." in a text sentence. The style used is at the judge's discretion and should be used consistently throughout the opinion.

Section 240.10.10.10 Examples of Revenue Procedure, Including Pinpoint Citation

Rev. Proc. 2013-34, 2013-43 I.R.B. 397.
[First citation with no pincite.]

Rev. Proc. 2013-34, § 4.01, 2013-43 I.R.B. 397, 399–400.
[First citation with pincite. Give only opening page of section unless a quotation carries over.]

Rev. Proc. 2013-34.
[Repeat citation.]

Rev. Proc. 2013-34, § 3.10, 2013-43 I.R.B. at 398–99.
[Repeat citation with pincite when pincite not included previously.]

Rev. Proc. 2013-34, § 4.01.
[Repeat citation with pincite when pincite previously given.]

Id. § 4.03(2), 2013-43 I.R.B. at 400.
[Repeat of previous section, but with different page.]

Id. § 4.01.
[Repeat of previous citation, page already given.]

Note: The same format may be used when citing Revenue Rulings.

Note: Publication of the *Cumulative Bulletin* (C.B.) stopped in 2008. Citing the C.B. follows the same format as citing the *Internal Revenue Bulletin* (I.R.B).

Section 240.10.20 Private Letter Rulings, Technical Advice Memoranda, and General Counsel Memoranda

The *Bluebook* sets forth two different forms of citation for Private Letter Rulings, Technical Advice Memoranda, and General Counsel Memoranda. *See Bluebook* Rule B12.1.4 and Table T1.2. For clarity, the Court's preferred convention is *Bluebook* Table T1.2 under Department of the Treasury (e.g., Priv. Ltr. Rul., Tech. Adv. Mem., and Gen. Couns. Mem.).

Section 240.10.30 Internal Revenue Manual

Citations of the Internal Revenue Manual (IRM) are used for citations of the IRM itself as well as for other Treasury materials contained therein (e.g., Internal Revenue Service (IRS) Delegation Orders). "IRM" is used for citations. *Bluebook* Table T1.2. A judge may spell out "Internal Revenue Manual" followed by "(IRM)" in the first citation. Citations thereafter should use "IRM" in accordance with the *Bluebook*.

Generally, Court references to the Internal Revenue Manual are in ordinary roman typeface, not italics. This general rule is an exception to the *Bluebook* (see Table T1.2) and provides consistency with other federal courts pursuant to Section 110 Purpose. The judge, however, has discretion to italicize "Internal Revenue Manual."

Section 240.10.30.10 Example of Citation of Internal Revenue Manual

Initial citation: Internal Revenue Manual (IRM) 4.19.6.3.1 (Nov. 1, 2007).

Citations thereafter (with either initial citation form):

IRM 4.19.6.3.1.

Section 240.15 Code of Federal Regulations

Generally, Court references to the Code of Federal Regulations are in ordinary roman typeface, not italics. This general rule is an exception to the *Bluebook* (see Rule 14.2 and Table T1.2) and provides consistency with other federal courts pursuant to Section 110 Purpose. The judge, however, has discretion to italicize "Code of Federal Regulations."

Section 240.20 Joint Committee on Taxation

After a significant tax act, the staff of the Joint Committee on Taxation often prepares a general explanation of the enacted legislation and the committee reports (known colloquially as the Bluebook).

Section 240.20.10 Example of Joint Committee on Taxation General Explanation Citation

Staff of J. Comm. on Tax'n, 100th Cong., General Explanation of the Tax Reform Act of 1986, JCS-10-87, at 42 (J. Comm. Print 1987).

Section 250 Rules of Evidence and Procedure

Bluebook Rule 12.9.3 provides guidance for citations of rules of evidence or procedure. The name of the rules of evidence or procedure is spelled out within a text sentence. Thereafter, an abbreviation, using a defined term, for those rules of evidence or procedure is permitted.

Section 250.10 Examples of Rule of Evidence or Procedure Within a Text Sentence

Mr. Jackson argues that these exhibits qualify for the business-records exception to the hearsay bar, as set forth in Rule 803(6) of the Federal Rules of Evidence.

Ms. Simpson contends that the Court should interpret the term by reference to Rule 60(b)(2) of the Federal Rules of Civil Procedure (Fed. R. Civ. P.). The Commissioner contends that the standard reflected in Fed. R. Civ. P. 60(b)(2) is inappropriate here.

The court made its order pursuant to Rule 6(e)(3) of the Federal Rules of Criminal Procedure (Fed. R. Crim. P.). Fed. R. Crim. P. 60(e)(2)(A) and (B) governs the secrecy of grand jury proceedings.

Chapter 3: Style

Section 310 Purpose

Guidance on style provides for general uniformity and consistency within the Tax Court and with other federal courts.

Section 320 Style Manuals and Guides

For matters of style that are not answered by the *Bluebook*, including punctuation, various resources provide guidance. Opinion drafters may need to consult multiple resources to address discrete drafting questions. Guides include, but are not limited to, the current edition of the *United States Government Publishing Office Style Manual (GPO Style Manual)*, *The Elements of Style* by Strunk & White (Strunk & White), *The Chicago Manual of Style (Chicago Manual of Style),* the *Oxford Style Manual*, and *Garner's Modern American Usage* and *A Dictionary of Modern Legal Usage* and *The Redbook: A Manual on Legal Style* by Bryan A. Garner.

Section 330 References to Courts of Appeals

In orders and opinions, the first reference to each federal court of appeals (whether that reference appears in the text or a footnote) includes the court's name, e.g., "U.S. Court of Appeals for the Tenth Circuit." References to the court thereafter may use a short version of the name, e.g., "the Tenth Circuit."

Note: Similarly, the first reference to a federal district court should include the court's name, e.g., "U.S. District Court for the District of Maryland." Thereafter use a short form: "the district court." If more than one is mentioned by name in the opinion, use, e.g., "the district court of Maryland."

Section 340 Punctuation

Section 340.10 Overview

The *GPO Style Manual*, chapter 8, provides general punctuation guidance and states: "A rigid design or pattern of punctuation cannot be laid down, except in broad terms. The adopted style, however, must be consistent and based on sentence structure."

This section provides general guidance for common punctuation matters and relevant references to the most prominent style manual for government drafting. A judge may use punctuation that reflects the judge's preferences, promotes readability, and provides clarity.

Section 340.20 Apostrophes and Possessives

Apostrophes are generally used in text to indicate possession. *GPO Style Manual* Rules 8.3 through 8.18 provide several examples. *See* Appendix F: Punctuation, Example 1: Preferred Use of Apostrophes and Possessives.

Section 340.30 Colon

The colon is used after an independent clause to introduce something that follows. The colon is also used to introduce a series of bullet points even if the word, phrase, or sentence before the series of bullet points is not an independent clause. Ordinarily, one space follows a colon. *See* Appendix F: Punctuation, Example 2: Colon.

Section 340.40 Comma

The *GPO Style Manual* Rules 8.38 through 8.63 provide guidance regarding the use and omission of a comma. The use of a serial comma (also called the Oxford comma) and the use of a comma after introductory participial phrases and adverbial clauses is preferred. *See* Appendix F: Punctuation, Example 3: Comma.

Section 340.50 Hyphens, En Dashes, and Em Dashes

Section 340.50.10 Hyphens

Section 340.50.10.10 Citations

A hyphen (-), not an en dash (–), is used in citations (e.g., Treasury Regulation § 1.165-1; T.C. Memo. 2004-11; Rev. Proc. 2013-34; Pub. L. No. 99-514; H.R. Rep. No. 99-253). *Bluebook* Rule B12.1.4, for Treasury regulations and determinations, and *Bluebook* Rule B13, for legislative bills and reports, provide examples.

Section 340.50.10.20 Compound Words

A hyphen (-) is used for certain compound words. "The hyphen is a mark of punctuation that not only unites but also separates the component words; it facilitates understanding, aids readability, and ensures correct pronunciation. . . . The rules, therefore, are somewhat flexible. Exceptions must necessarily be allowed." *GPO Style Manual* Rule 6.1.

A hyphen is generally not used for words beginning with the prefixes "non," "multi," or "sub." *GPO Style Manual* Rules 6.29 through 6.35 provide additional examples of prefixes, suffixes, and combining forms.

A hyphen is not used for the nouns "carryover," "carryback," and "rollover." *See GPO Style Manual* Chapter 7 for additional compounding examples.

GPO Style Manual Rules 8.90 through 8.94 provide further guidance on the use of hyphens.

Section 340.50.20 En Dashes

An en dash (–) is used to indicate continuity and range. En dashes, rather than hyphens, are also used to link letters and numerals, as in the frequent references to forms and schedules, and in headnotes. For example, an en dash is used to indicate a span of years (e.g., 2015–18), in forms (e.g., Form W–2, Form SSA–1099), in headnotes (e.g., P–H), to indicate a span of page numbers (e.g., *Stewart v. Commissioner*, 127 T.C. 109, 112–13 (2006)), and in COVID–19. *GPO Style Manual* Rules 8.76 through 8.79 provide guidance on the use of dashes.

Section 340.50.30 Em Dashes

An em dash (—) is used to mark a sudden break or abrupt change in thought. *GPO Style Manual* Rules 8.64 through 8.75 provide guidance on the use of dashes.

Section 340.60 Semicolon

The *GPO Style Manual* Rules 8.148 through 8.151 provide guidance regarding the use of a semicolon. *See* Appendix F: Punctuation, Example 4: Semicolon.

Section 350 Abbreviations

Bluebook Rule 6 provides guidance regarding certain common abbreviations. *See* Appendix G: Preferred and Commonly Used Abbreviations.

Section 360 Spelling and Word Choice

GPO Style Manual chapter 5 provides helpful guidance regarding both spelling and word choice. *See* Appendix H: Preferred Spellings and Use of Certain Words. Other resources for spelling matters include *Webster's Third New International Dictionary of the English Language, unabridged,* and its chief abridgment, *Merriam-Webster's Collegiate Dictionary*, and the web-based version of the dictionary (www.merriam-webster.com).

Section 370 Capitalization

Bluebook Rule 8 provides guidance regarding capitalization. For capitalization of text not discussed in the rule, *Bluebook* Rule 8(c) suggests consulting a style manual such as the *Chicago Manual of Style* or the *GPO Style Manual*.

Bluebook Rule 8(c)(ii) lists exceptions to the capitalization rules in *Bluebook* Rule 8(c)(i). These words are capitalized according to rules specific to the word or type of word. Two words listed as exceptions that are commonly used by the Court are federal and government. *See* Appendix I: Preferred Capitalization for examples of the rules for these excepted words.

"It is impossible to give rules that will cover every conceivable problem in capitalization, but, by considering the purpose to be served and the underlying principles, it is possible to attain a considerable degree of uniformity." *GPO Style Manual*, Rule 3.1.

Proper names of IRS forms, schedules, letters, and notices (e.g., Form 1040, U.S. Individual Income Tax Return; thereafter, Form 1040) are capitalized. Otherwise, a judge may use capitalization that reflects the judge's preferences, promotes readability, and provides clarity. *See* Appendix I: Preferred Capitalization for text commonly used by the Court.

Section 370.10 Exception for References to Parties

Do not capitalize party designations such as "petitioner" and "respondent" when referring to parties in the counsel listing or the decision line of an opinion. Capitalization of party designation in the body of the opinion is permissible. If a judge chooses to capitalize party designation in the body of the opinion, the Court encourages the use of a defined term.

The use of a petitioner's name (full name, last name, or title and last name) is encouraged (e.g., Jung Pak, Pak, or Mr. Pak).

Note: No article precedes "Petitioner" or "petitioner."

Section 370.10.10 Example of Reference to Party Using Defined Term

Conor Bascom (Petitioner) timely filed his federal income tax return on April 6, 2019. . . . On June 13, 2021, the Internal Revenue Service (Respondent) issued to Petitioner a Notice of Deficiency.

but, without defined term:

The Internal Revenue Service Appeals Office held the collection due process hearing with petitioner, Conor Bascom, and his representative, Natalie Gower.

Section 380 Numerals

The *Bluebook* is ordinarily followed for rules regarding numerals, except that numbers one through ten are spelled out and Arabic numerals are used for numbers greater than ten. The specific circumstances within the order or the opinion may require deviation.

If percentages or other numerals appear frequently in an opinion, then consistent use throughout the opinion is preferred. *See Bluebook* Rules 6.2(a)(iii), (v).

A minus sign or the word "negative" may appear in text to indicate a negative number (e.g., −$357,291 or negative $357,291). Parentheses may appear in a table to indicate a negative number.

Note: The minus sign (−) is in the Symbols feature. It is not the hyphen (-) on the keyboard.

Appendix A: Structure of a Statute and a Regulation

Citation Form Chart: Statute Style

§ 401(a)(9)(B)(i)(II)

section 401
subsection . . . .(a)
paragraph . . . . (9)
subparagraph . . . .(B)
clause . . . .(i)
subclause . . . .(II)

Citation Form Chart: Regulation Style

§ 1.401(a)-1(a)(1)(i)(A)*(1)(i)*

section . . . . .1.401(a)-1
paragraph . . . . (a)
subparagraph . . . .(1)
subdivision . . . . (i)(A)*(1)(i)*

[Link to Section 220.10 Organization and Structure of Statutes.]

Appendix B: Form of Code Section Excerpts

For all code section excerpts (i.e., quotations) of fifty or more words, the excerpt is indented 0.5 inch from each margin (i.e., a block quote). Progressive indentation of 0.5 inch on the left is used thereafter (i.e., in the excerpt below, paragraphs are indented further on the left than subsections; subparagraphs are indented further on the left than paragraphs, and so on). A section symbol is not used in the heading of code section excerpts for text.

Note: The *United States Code* is prepared by the Office of the Law Revision Counsel of the United States House of Representatives. The punctuation used (or not used) in an excerpt of the *United States Code* with respect to the section number and name follows this official version. Specifically, a period does follow the section number but does not follow the name of the section.

Example 1: With Heading

> Sec. 162. Trade or business expenses
>
> (a) In general.—There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including—
>
> . . . .
>
> (2) traveling expenses (including amounts expended for meals and lodging other than amounts which are lavish or extravagant under the circumstances) while away from home in the pursuit of a trade or business; and
>
> (3) rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

> Sec. 274. Disallowance of certain entertainment, etc., expenses
>
> (a) Entertainment, amusement, recreation, or qualified transportation fringes.—
>
> (1) In general.—No deduction otherwise allowable under this chapter shall be allowed for any item—
>
> (A) Activity.—With respect to an activity which is of a type generally considered to constitute entertainment, amusement, or recreation, . . .
>
> . . . .
>
> (d) Substantiation required.—No deduction or credit shall be allowed—
>
> (1) under section 162 or 212 for any traveling expense (including meals and lodging while away from home),
>
> (2) for any expense for gifts, or
>
> (3) with respect to any listed property (as defined in section 280F(d)(4)),

unless the taxpayer substantiates by adequate records or by sufficient evidence . . . (A) the amount of such expense or other item, (B) the time and place of the travel or the date and description of the gift, (C) the business purpose of the expense or other item, and (D) the business relationship to the taxpayer of the person receiving the benefit.

5 U.S.C. § 8433. Benefits and election of benefits

(a) An employee or Member who separates from Government employment is entitled to the amount of the balance in the employee's or Member's account (except for the portion of such amount forfeited under section 8432(g) of this title, if any) as provided in this section.

(b) Subject to section 8435 of this title, any employee or Member who separates from Government employment is entitled and may elect to withdraw from the Thrift Savings Fund the balance of the employee's or Member's account as—

(1) an annuity;

(2) a single payment;

(3) 2 or more substantially equal payments to be made not less frequently than annually; or

(4) any combination of payments as provided under paragraphs (1) through (3) as the Executive Director may prescribe by regulation.

Example 2: Main Heading Omitted

Sec. 72(t). 10-percent additional tax on early distributions from qualified retirement plans.—

. . . .

(2) Subsection not to apply to certain distributions.—Except as provided. . . [the imposition of additional tax] shall not apply to any of the following distributions:

(A) . . . Distributions which are—

(i) made on or after the date on which the employee attains age 59 1/2.

Example 3: Subsections and Paragraphs Omitted

Note that an ellipsis is needed to indicate omission before paragraph (2) but not before subsection (c). *See generally Bluebook* Rule 5.1(a)(iii).

Sec. 165. Losses

(c) Limitation on losses of individuals.—In the case of an individual, the deduction under subsection (a) shall be limited to—

. . . .

(2) losses incurred in any transaction entered into for profit, though not connected with a trade or business; and

(3) . . . if such losses arise from fire, storm, shipwreck, or other casualty, or from theft.

Link to Section 220.20 Quotations and Indication of Omission.

Appendix C: Form of Regulation Excerpts

For a regulation excerpt (quotation) of fifty or more words, the excerpt is indented 0.5 inch from each margin (i.e., a block quote). Progressive indentation of 0.5 inch on the left is used thereafter (i.e., in the excerpt below, paragraphs are indented further on the left than sections; subparagraphs are indented further on the left than paragraphs, and so on). A section symbol is used in the heading for regulation excerpts. **Note:** Executive Branch regulations are officially published by the Office of the Federal Register. The punctuation used (or not used) in the excerpt of an Executive Branch regulation with respect to the regulation number and name follows this official version. For example, a period does not follow the regulation number but does follow the name of the regulation.

Example 1: With Heading

> Treas. Reg. § 1.165-1 Losses.
>
> (a) Allowance of deduction. Section 165(a) provides that, in computing taxable income under section 63, any loss actually sustained during the taxable year and not made good by insurance or some other form of compensation shall be allowed as a deduction . . . .
>
> (b) Nature of loss allowable. To be allowable as a deduction under section 165(a), a loss must be evidenced by closed and completed transactions, fixed by identifiable events, and, except as otherwise provided . . . , relating to disaster losses, actually sustained during the taxable year. Only a bona fide loss is allowable. Substance and not mere form shall govern in determining a deductible loss.
>
> (c) Amount deductible. (1) The amount of loss allowable as a deduction under section 165(a) . . . must be properly adjusted as prescribed by § 1.1011-1 for such items as expenditures, receipts, or losses . . . in order to determine the amount of loss allowable as a deduction.
>
> . . . .
>
> > (4) In determining the amount of loss actually sustained for purposes of section 165(a), proper adjustment shall be made for any salvage value and for any insurance or other compensation received.

Example 2: Main Heading Omitted

> Treas. Reg. § 1.67-1T(c) Allocation of expenses. If a taxpayer incurs expenses that relate to both a trade or business activity (within the meaning of section 162) and a production of income or tax preparation activity (within the meaning of section 212), the taxpayer shall allocate such expenses between the activities on a reasonable basis.

Link to Section 220.20 Quotations and Indication of Omission.

Appendix D: Order of Authorities Within Each Signal

Examples of Logical Order

Authority	Logical Order
(a) Constitutions and other foundational documents	(1) federal (2) state (alphabetically by state) (3) foreign (alphabetically by jurisdiction) (4) foundational documents of the United Nations, the League of Nations, and the European Union, in that order
(b) Statutes	Federal: (1) statutes in U.S.C. (2) statutes currently in force but not in U.S.C. (by reverse chronological order of enactment) (3) rules of evidence and procedure (4) repealed statutes (by reverse chronological order of enactment) State (alphabetically by state): (5) statutes in the current codification (6) statutes currently in force but not in the current codification (7) rules of evidence and procedure (8) repealed statutes Foreign (alphabetically by jurisdiction): (9) codes or statutes in the current codification (by order in the codification) (10) statutes currently in force but not in codes or the current codification (by reverse chronological order of enactment) (11) repealed statutes (by reverse chronological order of enactment)
(c) Treaties and other international agreements	Reverse chronological order
(d) Cases	Cases are arranged in reverse chronological order by jurisdiction unless another logical order is apparent (e.g., by relevance). Federal: (1) Supreme Court (2) courts of appeals (3) United States Tax Court (previously the Board of Tax Appeals and Tax Court of the United States) (4) Court of Claims, Court of Customs and Patent Appeals, and bankruptcy appellate panels (5) district courts (6) district bankruptcy courts (7) Court of Federal Claims (previously the trial division for the Court of Claims), Court of Appeals for the Armed Forces (previously the Court of Military Appeals) (8) administrative agencies State: (9) courts (alphabetically by state and then rank within each state) (10) agencies (alphabetically by state and then alphabetically by agency within each state) Foreign: (11) courts (alphabetically by jurisdiction and then rank within each jurisdiction) (12) agencies (alphabetically by jurisdiction and then alphabetically by agency within each jurisdiction)

	International: (13) International Court of Justice, Permanent Court of International Justice (14) Other international tribunals and arbitral panels (alphabetically by name)
(e) Legislative materials	(1) bills and resolutions (2) committee hearings (3) reports, documents, and committee prints (4) floor debates
(f) Administrative and executive materials	Federal: (1) Executive Orders (2) current Treasury Regulations, proposed Treasury Regulations (3) all other regulations currently in force (by progressive order of C.F.R. title) (4) proposed rules not yet in force (by progressive order of future C.F.R. title, if any, otherwise by reverse chronological order of proposal) (5) all materials repealed (by reverse chronological order of promulgation) State: (6) alphabetically by state, currently in force, then repealed Foreign (7) alphabetically by jurisdiction, currently in force, then repealed
(g) Resolutions, decisions, and regulations of intergovernmental organizations	(1) United Nations and League of Nations, in reverse chronological order by issuing body (General Assembly, then Security Council) (2) other organizations (alphabetically by name of organization)
(h) Records, briefs, and petitions	Briefs within the same case and court: plaintiff/petitioner, defendant/respondent, and then amicus curiae in alphabetical order by first word of the amicus party's name
(i) Secondary materials	(1) uniform codes, model codes, and restatements (2) books, pamphlets, and shorter works in a collection of a single author's works (alphabetically by last name of author, if none, by first word of title) (3) works in journals (not magazines or newspapers), including forthcoming works and shorter works in a collection of various authors' works (alphabetically by last name of author) (4) book reviews (5) student-written law reviews including book reviews (alphabetically by last name of author, if none, by first word of title, if none, by periodical as abbreviated in citation) (6) annotations (in reverse chronological order) (7) magazine and newspaper articles (alphabetically by last name of author, if none, by first word of title) (8) working papers ((alphabetically by last name of author, if none, by first word of title) (9) unpublished materials not forthcoming (alphabetically by last name of author, if none, by first word of title) (10) electronic sources, including Internet sources (alphabetically by last name of author, if none, by first word of title)
(j) Cross-references	to the author's own text or footnotes

Link to Section 220.30 Order of Authorities Within Each Signal.

Appendix E: Code and Regulation Citation and Sentence Examples

Note: Use of the standard sentence or footnote is presumed for examples with citations not preceded by "I.R.C." or "26 U.S.C."

Example 1: As a Citation Sentence

Consecutive Subsections and Paragraphs

§ 162(a)(1) and (2).

I.R.C. § 162(a)(1) and (2).

26 U.S.C. § 162(a)(1) and (2).

Temp. Treas. Reg. § 1.67-1T(a) and (b).

§ 162(c)(1), (2), and (3).

§ 6662(b)(1)–(3).

Consecutive Sections

§§ 702, 703, and 704.

I.R.C. §§ 702, 703, and 704.

Treas. Reg. §§ 1.274-1 and -2.

§§ 6321–6327.

Nonconsecutive Sections or Subsections

I.R.C. §§ 702, 703, 706.

Treas. Reg. §§ 1.162-1, 1.274-1 and -2.

TEFRA required the IRS to send notice to each partner owning at least a 1% share of the partnership; it left the burden of providing notice to partners owning less than a 1% share (i.e., small-share partners) on the TMP. *See* 26 U.S.C. § 6223(a), (b), (g).

Example 2: As a Citation Clause

A citation clause, which supports only part of a sentence, is set off by commas. *See Bluebook* Rule B1.1.

> The U.S. Court of Appeals for the Fifth Circuit, the court to which an appeal of this case would presumably lie absent a stipulation to the contrary, *see* § 7482(b)(2), has already considered this issue. Therefore, the doctrine of *Golsen v. Commissioner*, 54 T.C. 742, 757 (1970), *aff'd*, 445 F.2d 985 (10th Cir. 1971), does not give us reason to depart from precedent adopted by the Fifth Circuit.
>
> If a petition is filed, all partners with interests in the outcome are treated as parties, *see* § 6226(c), (d)(1)(B), and the court in which the petition is filed has jurisdiction to readjust all "partnership items" to which the FPAA relates, *see* § 6226(f).

Example 3: Reference Within a Sentence

Note: When a *specific* regulation, temporary regulation, or proposed regulation is referenced in a sentence in the text or a footnote, it is capitalized (e.g., "Regulation," "Temporary Regulation," or "Proposed Regulation"). References to regulations in *general* are not capitalized.

Consecutive Sections

> Sections 702, 703, and 704 were . . . .
>
> Temporary Treasury Regulation §§ 1.67-1T(a) and 1.67-2T(b) provide that . . . .
>
> Petitioner relies on Treasury Regulation §§ 1.162-1 and 1.162-2 (Treas. Reg.). Treas. Reg. § 1.162-1 . . . .

Nonconsecutive Sections and Paragraphs

> Sections 702, 703, and 706 were . . . .
>
> Treasury Regulation §§ 1.162-1 and 1.274-1 provide . . . .
>
> Under section 6223(a), (b), and (g), and the regulations thereunder, TEFRA requires the IRS to send notice to each partner owning at least a 1% share of the partnership; it left the burden of providing notice to partners owning less than a 1% share (i.e., small-share partners) on the TMP.

Example 4: State Code Citations

Bluebook Rule B12.1.2 states that citations of state codes include the abbreviated name of the code found in table T1.3.

Initial citation: Cal. Civ. Proc. Code § 377.30 (West 2022).

Citations thereafter:

Cal. Civ. Proc. Code § 377.30.

Id. § 378.20.

Citations of state codes in text may include the abbreviated name of the code found in *Bluebook* table T1.3. Alternatively, the citation in text may include the full name of the state code.

Initial citation in text:

Cal. Civ. Proc. Code § 377.33 (West 2022) authorizes the appointment of a decedent's successor in interest as a special administrator for purposes of proceeding in Court when in the interest of justice.

A subsequent text reference:

Petitioner relies on Cal. Civ. Proc. Code § 377.33 as the basis for her position.

or

Initial citation in text:

California Civil Procedure Code § 377.33 (West 2022) authorizes the appointment of a decedent's successor in interest as a special administrator for purposes of proceeding in Court when in the interest of justice.

A subsequent text reference:

Petitioner relies on California Civil Procedure Code § 377.33 as the basis for her position.

Example 5: Federal Session (Public) Law Citations

Citations of federal session (public) laws give the name of the statute and the public law (beginning in 1957) or chapter number (before 1957). *See Bluebook* Rule B12.1.1, Rule 12.4, and T1.1.

Initial citation: Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), Pub. L. No. 97-248, 96 Stat. 324.

Citation thereafter:

TEFRA § 401, 96 Stat. at 648.

Citation thereafter when page of section already given:

TEFRA § 401.

Link to Section 235 Code and Regulation Section References.

Appendix F: Punctuation

Example 1: Preferred Use of Apostrophes and Possessives

1.a. Possessive Case of a Singular or Plural Proper Noun

Form the possessive singular of proper nouns by adding apostrophe *s*. Follow this rule whatever the final consonant. Thus, the possessive of a proper noun that ends in *s* includes an apostrophe *s*. *See* Strunk & White Rule 1*; see also Chicago Manual of Style* § 7.16; *Oxford Style Manual* § 5.2.1.

Name	Smit
Singular Possessive	Smit's
Plural Name	Smits
Plural Possessive	Smits'

Name	Smits
Singular Possessive	Smits's
Plural Name	Smitses
Plural Possessive	Smitses'

The limited exceptions for universally recognized ancient names are no longer considered exceptions in legal writing. *See Chicago Manual of Style* § 7.17; *Redbook* § 7.11(d). For example, the singular possessive form of Jesus follows the general rule above and includes an apostrophe *s*.

Name	Jesus
Singular Possessive	Jesus's

Consistent with current legal practice, the singular possessive form of IRS and Congress follow the general rule above and include an apostrophe *s*. *See Chicago Manual of Style* § 7.17; *Redbook* § 7.11.

Name	IRS
Singular Possessive	IRS's

Name	Congress
Singular Possessive	Congress's

1.b. Possessive Case of a Singular or Plural Noun (Not a Proper Noun)

"The possessive case of a singular or plural noun not ending in *s* is formed by adding an apostrophe and *s*. The possessive case of a singular or plural noun ending in *s* or with an *s* sound is formed by adding an apostrophe only. Some irregular plurals require both an apostrophe and an *s*." *GPO Style Manual* Rule 8.3.

boss', bosses'
child's, children's
citizen's, citizens'
Co.'s, Cos.'
criterion's, criteria's
erratum's, errata's
hostess', hostesses'
lady's, ladies'
man's, men's
medium's, media's
people's, peoples'

1.c. No Apostrophe After Names of Countries and Organized Bodies Ending in S

"Generally, the apostrophe should not be used after names of countries and other organized bodies ending in *s*, or after words more descriptive than possessive (not indicating personal possession), except when plural does not end in s." *GPO Style Manual* Rule 8.7.

United States control	House of Representatives session
United Nations meeting	editors handbook
Southern States industries	syrup producers manual
Massachusetts laws	technicians guide
Bureau of Ships report	
shareholders meeting	

If a possessive form is needed for a compound that is singular, not a personal name, but ends with a plural form, add an apostrophe after the *s*.

Good Foods' new store
Happy Socks' new product
Natural Aggregates' tax return
Office of Appeals' new name

Note: Sometimes it depends on whether a definite or indefinite article is used. For example:

A United Nations delegate has diplomatic immunity.
The United Nations' reputation fluctuates.

1.d. Singular Possessive Case

"The singular possessive case is used in such general terms as the following:" *GPO Style Manual* Rule 8.10.

arm's length	fuller's earth
attorney's fees	miner's inch
author's alterations	printer's ink
confectioner's sugar	traveler's checks

[Link to Section 340.20 Apostrophes and Possessives.]

Example 2: Colon

2.a. Colon in a Listing

Section 167(a) of the 1954 Code allows a deduction for depreciation: (1) of property used in a trade or business or (2) of property held for the production of income.

[A colon is used in a listing if the words before the colon are a complete sentence.]

2.b. Colon Not in a Listing

Section 167(a) of the 1954 Code allows (1) a deduction for depreciation of property used in a trade or business or (2) a deduction for depreciation of property held for the production of income.

[A colon is not used if the words before the colon do not constitute a sentence.]

2.c. Colon in an Amplification

It is clear from the facts that the first part of subparagraph D has been met: There was a transfer by a corporation to its shareholders.

[Where the amplification is a sentence.]

2.d. Colon in a Quotation

In that case the Court pointed out: "As a general rule a decision of this Court, in the absence of an appeal, becomes final 90 days after it is entered."

[Where "that" precedes a quotation, the colon is *not* used.]

[Link to Section 340.30 Colon.]

Example 3: Comma

3.a. Comma to Separate Two Words or Figures That Might Otherwise Be Misunderstood

GPO Style Manual Rule 8.38 provides examples.

Instead of hundreds, thousands came.
Instead of 20, 50 came.
December 7, 1941.
In 2003, 400 employees were dismissed.
In their Petition, petitioners denied receiving interest income.

3.b. Comma After Each of a Series of Coordinate Qualifying Words

GPO Style Manual Rule 8.41 provides the following examples:

short, swift streams

but: short tributary streams

3.c. Comma to Set Off Parenthetic Words, Phrases, or Clauses

Petitioners filed a joint Form 1040, U.S. Individual Income Tax Return, for 2006.

3.d. Comma After Introductory Clause

In October 2010 when the IRS began the examination of petitioner's 2008 tax return, petitioner provided the examiner with documentation to substantiate the claimed deductions.

Even though the examiner acknowledged receipt of petitioner's documentation, the record reflects that the examiner did not review it.

3.e. Comma Use or Omission with Additions of Titles to Names

GPO Style Manual Rule 8.43 provides the following examples:

Henry Smith, Jr., chairman
Peter Johns, F.R.S., London
Google, Inc., technology
Brown, A.H., Jr. (not Brown, Jr., A.H.)
Milan, Italy, vacation
University of California, Santa Cruz, mascot

but:
John Smith 2d (or II); Smith, John, II
Mr. Smith, Junior, also spoke (where only last name is used)

3.f. Comma Use or Omission with U.S. States, Cities, and Territories

See GPO Style Manual Rule 8.43 and 8.55.

Washington, DC, schools

but:

Washington, DC 20217-0001, for the U.S. Tax Court
[omit comma before ZIP (Zone Improvement Plan) Code postal-delivery number]

Alexandria, VA's waterfront
[omit final comma in possessive]

Note: The above examples use the United States Postal Service state abbreviations. For state abbreviations within citations, use *Bluebook* Table T10.1.

3.g. Comma Use or Omission After the Year in Complete Dates

After the year in complete dates (month, day, year) within a sentence. *GPO Style Manual* Rule 8.53 provides the following examples:

The dates of September 11, 1993, to June 12, 1994, were erroneous.

This error was reflected in the June 13, 2007, report.

alternative construction:

This error was reflected in the report dated June 13, 2007.

Note: The commas around the year are bracketing commas (i.e., the commas are a pair). The purpose is to help make the numerals easier to read.

"If a full month-day-year date is used, then a comma is considered necessary both before and after the year. . . . But this construction is awkward . . . the construction is best avoided." *See Chicago Manual*, § 5.82.

3.h. Commas to Set Off Words or Phrases in Apposition or Contrast

Louise Page, counsel for petitioner, entered an appearance.
["counsel for petitioner" is in apposition (i.e., refers to the same person) with "Louise Page"]

The relief provision, section 6015, was last amended in 2000.
[The relief provision and section 6015 are the same thing; this is not a citation clause.]

Petitioner, Saul Barnes, resided in Texas.
["Saul Barnes" means "Petitioner" and vice versa; there is no other petitioner in the case.]

but:
Petitioner Eileen Newman did not file a return.
[There is at least one other petitioner in the case.]

3.i. Commas After Each Member Within a Series of Three or More Words, Phrases, Letters, or Figures Used with *and, or,* or *nor*

A court that is orderly, high-minded, and decorous may be an immense influence for good.
[A series of three adjectives.]

Petitioner sealed the envelope, put stamps on it, and placed it in the outgoing mail tray.
[A series of three verb phrases. “Petitioner” is the subject of all three.]

but:
Petitioner knew of the omitted income, benefited from it, and respondent did not abuse his discretion in denying relief.
[Does not contain three parallel elements.]

better:
Petitioner knew of the omitted income and benefited from it, and respondent did not abuse his discretion in denying relief.

compare:
Petitioners, John Evans and Alice Martin, organized a partnership.

Petitioners, John Evans, and Alice Martin organized a partnership.

[The first sentence does not contain a series of three parallel elements. The phrase “John Evans and Alice Martin” is in apposition with “Petitioners” (i.e., it means the same thing). There are two people, John Evans and Alice Martin, and both are petitioners.]

[The second sentence includes a series: Petitioners, John Evans, and Alice Martin. There are at least four people: Petitioners (at least two), John Evans, and Alice Martin.]

Link to Section 340.40 Comma.

Example 4: Semicolons

4.a. Semicolons to Separate Clauses Containing Commas

Yes, sir; he did see it.

No, sir; I do not recall.

Donald A. Peters, Jr., president of the First National Bank, was also a director of New York Central; Harvey D. Jones was a director of Oregon Steel Co. and New York Central; Thomas W. Harrison, chairman of the board of McBride & Co., was also on the board of Oregon Steel Co.

Petitioners submitted Form 656, Offer in Compromise, to the Appeals officer. At the hearing petitioners insisted they owed nothing for 2015, 2016, or 2017; told the Appeals officer he was rude, ill-informed, and uncooperative; and failed to submit supporting documentation for their offer-in-compromise.

[Semicolons more clearly separate phrases already containing commas.]

4.b. Semicolons to Separate Statements That Are Too Closely Related in Meaning to be Written as Separate Sentences, and Also Statements of Contrast

Yes; that is right.

No; we received one-third.

It is true in peace; it is true in war.

War is destructive; peace, constructive.

4.c. Semicolons to Set Off Explanatory Abbreviations or Words That Summarize or Explain Preceding Matter

The industry is related to groups that produce finished goods; i.e., electrical machinery and transportation equipment.

There were three metal producers involved; namely, Jones & Laughlin, Armco, and Kennecott.

Link to Section 340.60 Semicolon.

Appendix G: Preferred and Commonly Used Abbreviations

The Court generally follows the latest edition of the *Bluebook* regarding abbreviations. *See Bluebook* Rule B6, Rule 6.1, and corresponding tables. A judge may prefer to define a term before using the abbreviation within a sentence (whether in the body of the opinion, footnote, or headnote) to promote readability and provide clarity.

Preferred Abbreviation	
Common Word or Name	Abbreviation
certified public accountant	CPA
fiscal year ending	FYE
taxable year ending	TYE
Federal Appendix	F. App'x
Number(s)	No./Nos.

Link to Section 350 Abbreviations.

Appendix H: Preferred Spellings and Use of Certain Words

Preferred Spellings and Use	
Word	Circumstance
adviser	(e.g., generally, when someone gives advice)
advisor	(e.g., what someone is; a job title such as attorney-advisor)
benefited/benefiting	
calculable	
canceled, canceling, cancellation	
collectable	(e.g., rent payments)
collectibility	(e.g., doubt as to collectibility)
collectible	(e.g., antiques)
equaled/equaling	
excludable	
includible	
moneys	
nonrequesting spouse	
protester	
subpoenaed	
substitutes for returns	plural of substitute for return
supersede	
totaled/totaling/totally	
usable	
willful/willfully	

[Link to Section 360 Spelling and Word Choice.]

Appendix I: Preferred Capitalization

The Court ordinarily follows the latest edition of the *Bluebook* regarding capitalizations. *See Bluebook* Rule B8, Rule 8, and corresponding tables.

Example 1: Well-Known Short Form of a Specific Proper Name	
Word, Name, or Term	Circumstance
the Capitol	meaning the National Capitol
the District	meaning the District of Columbia

Example 2: Federal Government Units and Officers	
Word, Name, or Term	Circumstance
the Court	for the Supreme Court of the United States or the United States Tax Court
the Chief Judge	for the Chief Judge of the United States Tax Court
the Clerk	for the Clerk of the United States Tax Court
Commissioner	head of the Internal Revenue Service
Office of Appeals or Appeals Office	when identifying specific government office
Agent Jones or Appeals Officer Smith	Internal Revenue agent or Appeals officer
the Agency	when identifying specific government office
but: agency	when referred to as an institution in general
Congress	when identifying specific government body
Congressional Record	when proper name
but: congressional	when referred to in general
the President	when identifying specific government official or office
but: president	when referred to in general (e.g., The board has not elected a president.)
the Government	when referring to the government as a specific actor or a party to litigation (i.e., when used as a proper name or adjective) e.g., The Government rested its case.
but: government	when referred to as an institution in general (i.e., not simply when used as a noun or

	adjective) e.g., Taxes help fund government services.
Federal	when the word it modifies is capitalized e.g., The Federal Constitution
but: federal	e.g., the federal judiciary or federal spending

Example 3: References to Parts of Publications	
Word, Name, or Term	Circumstance
Exhibit 3-J	referring to United States Tax Court exhibits
Schedule C	referring to Internal Revenue Service tax form
Rule	e.g., referring to Tax Court Rules of Practice and Procedure, Federal Rules of Evidence
subchapter S	when referring to a subchapter in the Code

Example 4: Court Terminology
References to Court
"In addition to capitalizing 'court' when naming any court in full or when referring to the U.S. Supreme Court, also capitalize 'court' in documents when referring to the court that will receive your documents." *Bluebook* Rule B8.
The U.S. Court of Appeals for the District of Columbia Circuit
The court of appeals affirmed the holding of this Court.
The D.C. Circuit affirmed the holding of this Court.

References to Court Documents

"Capitalize the title of a court document only when: (1) the document has been filed in the matter that is the subject of your document; and (2) the reference is to the document's actual title or a shortened form thereof. Do not capitalize references to the generic name of a court document." *Bluebook* Rule B8.

Lowercase	Capitalize
The petition filing date . . .	. . . when they timely filed their Petition.
Tax Court memorandum opinions always precede . . .	In this Memorandum Opinion, the Court must decide . . . .
A docket number is provided . . .	A decision will be entered under Rule 155 in Docket No. 1234-19, ...
When a motion is filed . . .	Respondent filed a Motion for Summary Judgment.

Example 5: References to Forms, Schedules, and Notices
Name
Form W–2, Wage and Tax Statement
Schedule C, Profit or Loss From Business
Notice of Deficiency
Notice of Worker Classification

Link to Section 370 Capitalization.

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