Was: New York Law School Journal of International and

Comparative Law (Vol. 1–Vol. 2)

Was: New York Law School International Law Society

Journal (Vol. 1)

New York Law School Law Review

Was: New York Law Forum (Vol. 1-Vol. 21)

★New York State Bar Journal

★New York Times

New York University Annual Survey of American Law

Was: Annual Survey of American Law (Vol. 1-Vol. 21)

New York University Environmental Law Journal

New York University Journal of International Law and Politics

New York University Journal of Legislation and Public Policy

New York University Law Review

Was: New York University Law Quarterly Review (Vol.

7-Vol. 24)

Was: New York University Law Review (Vol. 2–Vol. 6) Was: Annual Review of the Law School of New York

University (Vol. 1)

New York University Review of Law and Social Change

News Media and the Law. The

Supersedes: Press Censorship Newsletter (1973–1976)

NEXUS: A Journal of Opinion

North Carolina Central Law Journal

North Carolina Journal of International Law and Commercial Regulation

Was: Journal of International Law and Commercial Regulation (Vol. 1)

North Carolina Law Review

North Dakota Law Review

Was: North Dakota Bar Briefs: Journal of the State Bar

Association (Vol. 24–Vol. 26) Was: Bar Briefs (Vol. 1–Vol. 24)

Northern Illinois University Law Review

Was: Lewis University Law Review

Northern Kentucky Law Review

Was: Northern Kentucky State Law Forum (Vol. 1–Vol.

3, no. 1)

Abbreviation

N.Y.AL.ASch.AJ.AIntl.A&AComp.AL.

N.Y.AL. ASch. AIntl AL ASoc AL

N.Y.&L.&Sch.&L.&Rev.

N.Y.AL.&Forum

N.Y.&St.&B.J.

N.Y.&Times

N.Y.&U.&Annual&Survey&Am.&L.

Annual Survey Am. L.

N.Y.U. Envtl. L.J.

N.Y.U.AJ.AIntl.AL.A&APol.

N.Y.U.&J.&Legis.&&&Pub.&Policy

N.Y.U.&L.&Rev.

N.Y.U.&L.Q.&Rev.

N.Y.U.&L.&Rev.

Annual&Rev.&L.&Sch.&N.Y.U.

N.Y.U.

Rev.

L.

&

Soc.

Change

News≜Media≜&▲L.

PressaCensorshipaNewsltr.

NEXUS

N.C.C.AL.J.

N.C.&J.&Intl.&L.&&&Com.&Reg.

J. AIntl. AL. A&ACom. AReg.

N.C.▲L.▲Rev.

N.D.&L.&Rev.

N.D.AB.ABrs.

N.AIII.AU.AL.ARev.

Lewis&U.&L.&Rev.

N.&Ky.&L.&Rev.

N. AKy. ASt. AL. AForum

ame Abbreviation orthwestern Journal of International Law and usiness Nw.&J.&Intl.&L.&&&Bus. Nw.&U.&L.&Rev. orthwestern University Law Review /as: Illinois Law Review/Northwestern University (Vol. 3, no. 5-Vol. 46) III.▲L.▲Rev.▲Nw.▲U. /as: Illinois Law Review of Northwestern University (ol. 31, no. 8-Vol. 33, no. 4) III. AL. ARev. ANW. AU. /as: Illinois Law Review/Northwestern University (Vol. -Vol. 31, no. 7) III.AI. ARev ANW AU bsorbed: Illinois Law Quarterly (Dec. 1921-June 924) III.AL.O. otre Dame Journal of Law, Ethics & Public Policy Notre Dame J.L. Ethics & ▲Pub.▲Policy

otre Dame Journal of Legislation—see Journal of eaislation

/as: Notre Dame Lawyer (Vol. 1–Vol. 57) ova Law Review

otre Dame Law Review

/as: Nova Law Journal (Vol. 1-Vol. 10)

U Forum: A Cooperative Law Journal of ortheastern University School of Law

ursing Law & Ethics—see Journal of Law, Medicine & thics, The

cean and Coastal Law Journal /as: Territorial Sea Journal

cean Development and International Law /as: ★Ocean Development and International Law

ournal (Vol. 1, no. 1-Vol. 1, no. 2) hio Northern University Law Review

hio State Journal on Dispute Resolution hio State Law Journal

il & Gas Tax Quarterly klahoma City University Law Review

klahoma Law Review

regon Law Review Orlando Sentinel

Orange County Register

ace Environmental Law Review

Nova&L.&Rev. Nova▲L.J.

Notre▲Dame▲Law.

Notre&Dame&L.&Rev.

Territorial Sea J.

NUAForum.

Ocean&Dev.&&&Intl.&L. Ocean&Dev.&&&Intl.&L.L.

Ocean & & Coastal L.J.

Ohio N.U. L. Rev. Ohio St. J. Aon Dis. ARes.

Ohio St. L.J.

Oil&&&Gas&Tax&O.

Okla. A City A U. A L. A Rev.

Orange&Co.&Register

Okla. A.L. A.Rev.

Or.AL.ARev.

Orlando Sent.

Pace Envtl. L. Rev.

02

Pace International Law Review

Was: Pace Yearbook of International Law (Vol. 1-Vol.

4)

Pace Law Review

Pacific Rim Law & Policy Journal

PAR: Public Administration Review

Patent Law Annual

Was: Patent Law Developments (1964–1965)

Was: Patent Procurement and Exploitation (1963)

Patent Law Review—see Intellectual Property Law

Review

Patent, Trademark, and Copyright Journal of Research and Education—see IDEA: The Journal of Law and

Technology

Penn State Environmental Law Review

Penn State International Law Review

Was: Dickinson Journal of International Law (Vol. 2, no.

2-Vol. 19)

Was: Dickinson International Law Annual (Vol. 1–Vol.

2, no. 1)

Pennsylvania Bar Association Quarterly

Pension and Profit-Sharing Tax Journal—see Journal of

Pension Planning & Compliance

Pepperdine Law Review

Performing Arts Review—see Journal of Arts

Management, Law and Society

Personal Finance Law Quarterly Report—see

Consumer Finance Law Quarterly Report

Perspectives

★Philadelphia Inquirer

*Pittsburgh Post-Gazette

★Plain Dealer (Cleveland, Ohio)

*Portland Oregonian

Potomac Law Review

★Practical Lawyer

★Practical Litigator, The

★Practical Real Estate Lawyer, The

*Practical Tax Lawyer, The

Abbreviation

PaceAIntlAL ARev.

PaceAY B AInti AI

Pace≜L.≜Rev.

P.ARimAL.A&APolicyAJ.

PAR

Pat. AL. Annual

Pat. AL. ADevs.

Pat. Procur. & Exploitation

Penn&St.&Envtl.&L.&Rev.

Penn&St.&Intl.&L.&Rev.

Dick A | AInt A

Dick.AIntl.AL.AAnnual

Pa.AB.AAssn.AO.

Pepp. AL. ARev.

Persps.

Phila. Alnquirer

Pitt. APost-Gaz.

Plain Dealer (Cleveland, Ohio)

Port. A Oregonian

Potomac&L. & Rev.

Prac.Al aw.

Prac. ALitig.

Prac. AReal AEst. ALaw.

Prac.ATax.Al aw.

Practical Tax Strategies

★Preventive Law Reporter

Was: ★Preventive Law Newsletter

Preview of United States Supreme Court Cases

★Probate & Property

Probate Law Journal

★Professional Lawyer, The

★Prosecutor, Journal of the National DistrictAttorneys Association, The

(nonconsecutively paginated starting with Vol. 16) Was: NDAA: Journal of the National District Attorneys Association (Vol. 1–Vol. 3, no. 3)

Prospectus—see University of Michigan Journal of Law Reform

Public Contract Law Journal

★Public Interest Law Reporter

Public Interest Law Review, The

Public Land & Resources Law Review *Was*: Public Land Law Review (Vol. 1–Vol. 16)

Publishing, Entertainment, Advertising and Allied Fields Law Quarterly

OLR

Was: Bridgeport Law Review (Vol. 12, no. 2–Vol. 13) Was: University of Bridgeport Law Review (Vol. 1–Vol. 12, no. 1)

★Quarterly/Christian Legal Society

Was: ★ Christian Legal Society Quarterly (Vol. 1)

Quinnipiac Health Law Journal

Quinnipiac Probate Law Journal

Was: Connecticut Probate Law Journal (Vol. 1-Vol. 10)

Race and Ethnic Ancestry Law Journal—see Washington and Lee Journal of Civil Rights and Social Justice

Real Estate Law Journal

Real Property, Probate and Trust Journal

Regent University Law Review

Research in Law and Economics

Abbreviation

Prac. Tax Strategies

Preventive&L.&Rep.

Preventive L. Newsltr.

Preview&U.S.&S.&Ct.&Cases

Prob. & & Prop.

Prob.▲L.J.

Prof.ALaw.

Prosecutor

NDAA&J.

Pub. ▲ Contract ▲ L.J.

Pub.&Interest&L.&Rptr.

Pub. AInterest AL. ARev.

Pub. ▲ Land ▲ & A Res. ▲ L. ▲ Rev.

Pub. A Land A L. A Rev.

Publg., & Ent., & Advert. & & Allied & Fields & L.O.

OLR

Bridgeport&L.&Rev.

U. A Bridgeport AL. A Rev.

Q./CLS

Christian Leg. Socy. Q.

Quinnipiac Health L.J.

Quinnipiac Prob. L.J.

Conn & Prob &L L

Real Est. L.J.

Real Prop., Prob. & Trust J.

Regenta U. A.L. A.Rev.

Res& Gestae

Res. AL. A& Econs.

★Res Gestae

Restitution Law Review

Review of Litigation

Review of Securities & Commodities Regulation

Revista de Derecho Puertorrigueno

Revista Juridica de la Universidad de Puerto Rico

Revista Juridica de la Universidad Interamericana de Puerto Rico

★Rhode Island Bar Journal

Richmond Journal of Global Law and Business

Richmond Journal of Law & Technology

Risk: Health, Safety, & Environment

Was: Risk: Issues in Health & Safety (Vol. 1-Vol. 4)

Rocky Mountain Law Review/University of Colorado—see University of Colorado Law Review

★Rocky Mountain News

Roger Williams University Law Review

Rutgers Computer and Technology Law Journal

Was: Rutgers Journal of Computers, Technology, and the Law (Vol. 7–Vol. 8, no. 1)

Was: Rutgers Journal of Computers and the Law (Vol. 1–Vol. 6)

Rutgers Conflict Resolution Law Journal

Rutgers Law Journal

Was: Rutgers-Camden Law Journal (Vol. 1–Vol. 11)

Rutgers Law Review

Was: Rutgers University Law Review (Vol. 1-Vol. 2)

Rutgers Race & the Law Review

★Sacramento Bee

Also see "St."

Saint Louis University Law Journal

Saint Louis University Public Law Review

Was: Public Law Forum (Vol. 1-Vol. 5)

Saint Louis-Warsaw Transatlantic Law Journal

★San Antonio Express-News

San Diego Justice Journal—see Thomas Jefferson Law

Review

San Diego Law Review

Abbreviation

Restitution & L. & Rev.

Rev. & Litia.

Rev. & Secs. & & Commodities & Reg.

Rev. Ade D.P.

Rev. & Juridica & U.P.R.

Rev. & Juridica & U. & Inter. & P.R.

R.I. AB.J.

Rich, & J. & Global & L. & & Bus.

Rich. AJ. L. A& ATech.

Risk

Risk

Rocky_Mt._News

Roger_Williams_U._L._Rev.

Rutgers & Computer & & Tech. & L.J.

Rutgers AJ. Computers, Tech., A&AL.

Rutgers AJ. A Computers A&AL.

Rutgers Conflict Res. L.J.

Rutgers L.J.

Rutgers-Camden L.J.

Rutgers & L. & Rev.

Rutgers U. AL. ARev.

Rutgers_Race_&&_L._Rev.

Sacramento & Bee

St. & Louis & U. & L.J.

St. & Louis & U. & Pub. & L. & Rev.

Pub. L. Forum

St. & Louis-Warsaw & Transatl. & L.J.

San Antonio Exp.-News

S.D. AL. ARev.

★San Diego Union-Tribune

San Fernando Valley Law Review

★San Francisco Attorney

★San Francisco Chronicle

Santa Clara Computer & High Technology Law Journal

Santa Clara Law Review

Was: Santa Clara Lawyer (Vol. 1-Vol. 15)

☆School Law Bulletin

Scribes Journal of Legal Writing, The

★Scrivener

★Search and Seizure Law Report

Seattle University Law Review

Was: University of Puget Sound Law Review (Vol. 1–Vol. 17)

Securities and Federal Corporate Law Report

Securities Law Review

Securities Regulation Law Journal

Seton Hall Circuit Review

Seton Hall Constitutional Law Journal

Seton Hall Journal of Sports and Entertainment

Law

Was: Seton Hall Journal of Sport Law

Seton Hall Law Review

Was: Seton Hall Law Journal (1968–1969)

Seton Hall Legislative Journal

SMU Law Review

Was: Southwestern Law Journal (1948–Spring 1992)

Was: Texas Law and Legislation (1947)

Social Responsibility: Business, Journalism, Law, Medicine

Was: Social Responsibility: Journalism, Law, Medicine (Vol. 1–Vol. 9)

Software Law Journal—see John Marshall Journal of Computer & Information Law, The

South Carolina Environmental Law Journal—see Southeastern Environmental Law Journal

Abbreviation

S.D. & Union-Trib.

San Fernando Valley L. Rev.

S.F. Atty.

S.F. & Chron.

 $Santa_{\mathbb{A}}Clara_{\mathbb{A}}Computer_{\mathbb{A}}$

AHigh ATech. AL.J.

Santa_Clara_L._Rev.

Santa Clara Law.

Sch. & L. & Bull.

Scribes AJ. ALeg. Writing

Scrivener

Search & Seizure L. Rpt.

Seattle U. L. Rev.

U. Puget Sound L. Rev.

Secs. & & Fed. & Corp. & L. & Rpt.

Secs. AL. Rev.

Secs. AReq. AL.J.

Seton Mall Cir. Rev.

Seton Hall Const. L.J.

Seton A Hall A J. A Sports & & Enter. A L.

Seton Hall J. Sport L.

Seton Hall L. Rev.

Seton▲Hall▲L.J.

Seton AHall Legis. AJ.

S.M.U. AL. Rev.

Sw._▲L.J.

Tex. AL. A& Legis.

Soc. AResp.

Soc. Resp.

Name South Carolina Journal of International Law and	Abbreviation
Business	S.C. AJ. AIntl. L. & Bus.
South Carolina Law Review <i>Was:</i> South Carolina Law Quarterly, The (Vol. 1–Vol.	S.C. _{&} L. _{&} Rev.
14)	S.C. <u></u> L.Q.
★ South Carolina Lawyer	S.C. ALaw.
South Dakota Law Review	S.D. L. Rev.
South Texas Law Review Was: South Texas Law Journal (Vol. 1–Vol. 26)	STexLRev. STexL.J.
Southeastern Environmental Law Journal Was: South Carolina Environmental Law Journal (Vol.	S.E. _{&} Envtl. _{&} L.J.
1–Vol. 10)	S.C. Envtl. L.J.
Southern California Interdisciplinary Law Journal	S. _{&} Cal. _{&} Interdisc. _{&} L.J.
Southern California Law Review	S. _{&} Cal. _{&} L. _{&} Rev.
Southern California Review of Law and Women's Studies	S. _{&} Cal. _{&} Rev. _{&} L. _{&} & _{&} Women's _{&} Stud.
Southern Illinois University Law Journal	S. _{&} III. _{&} U. _{&} L.J.
Southern Law Quarterly—see Tulane Law Review	
Southern University Law Review	S.U. L. Rev.
Southwestern Journal of Law and Trade in the Americas	Sw. _{&} J.L. _{&} & _{&} Trade _{&} Ams.
Southwestern Law Journal—see SMU Law Review	
Southwestern Legal Foundation Institute on Oil and Gas Law and Taxation	$Sw{\underline{a}}Leg{\underline{a}}Found{\underline{a}}Inst{\underline{a}}on_{\underline{a}}Oil_{\underline{a}}\& _{\underline{a}}Gas_{\underline{a}}L{\underline{a}}\&_{\underline{a}}Taxn.$
Southwestern University Law Review	Sw. _{&} U. _{&} L. _{&} Rev.
Sports Lawyers Journal, The	Sports _≜ Laws. _≜ J.
Also see "Saint"	
St. John's Journal of Legal Commentary	St. John's J. Leg. Comment.
St. John's Law Review	St. John's L. Rev.
St. Louis Law Review—see Washington University Law Quarterly	
★St. Louis Post-Dispatch	St. _{&} Louis _{&} Post-Dispatch
St. Mary's Law Journal <i>Was:</i> St. Mary's Law Review (Vol. 1–Vol. 24)	St. _{A.} Mary's _{A.} L.J. St. _{A.} Mary's _{A.} L. _{A.} Rev.
★St. Petersburg Times	St. Pete. Times
St. Thomas Law Review <i>Was:</i> St. Thomas Law Forum/Saint Thomas University, School of Law (Vol. 1–Vol. 3)	St. Thomas L. Rev.
	St. Thomas L. Forum

PDESSON AND THE PROPERTY OF TH	
lame tanford Environmental Law Journal	Abbreviation Stan, AEnvtl, AL.J.
/as: Stanford Environmental Law Annual (Vol. 1– ol. 5)	
	Stan. <u>A</u> Envtl. <u>A</u> L. <u>A</u> Annual
tanford Journal of Civil Rights and Civil Liberties	Stan. J.
tanford Journal of International Law Vas: Stanford Journal of International Studies (Vol.	Stan. AJ. AIntl. AL.
-Vol. 15)	Stan. aJ. aIntl. aStud.
tanford Journal of Law, Business & Finance	Stan. &J.L., &Bus. && Fin.
tanford Law & Policy Review	Stan. AL. A& Policy Rev.
tanford Law Review /olumes 5–8 are nonconsecutively paginated)	Stan. ▲L. ▲Rev.
rStar-Ledger∆(Newark, N.J.)	Star-Ledger (Newark, N.J.)
rStar Tribune (Minneapolis)	Star
tetson Law Review	Stetson & L. & Rev.
rStudent Lawyer Vas: ★Student Lawyer Journal (Dec. 1967–June 1972) Vas: ★Student Lawyer of the American Bar ssociation (Sept. 1967–Nov. 1967) Vas: ★Student Lawyer Journal of the American Law tudent Association (Oct. 1955–Aug. 1967)	Student & Law. Student & Law. & J.
	Student_LawABA
	Student & Law. & J. & Am. & L. & Student & Assn.
tudies in Law, Politics, and Society	Stud. aL., aPol., a& aSocy.
Vas: Research in Law, Deviance and Social Control (Vol. –Vol. 9)	Res. AL., ADeviance & Soc. AControl
Vas: Research in Law and Sociology (Vol. 1–Vol. 3)	Res. AL. A& Sociology
uffolk Transnational Law Review Vas: Suffolk Transnational Law Journal (Vol. 1–Vol. 15)	Suffolk Transnatl. A.L. ARev. Suffolk Transnatl. A.L.J.
uffolk University Law Review	SuffolkaU.aL.aRev.
rSun-Sentinel (Ft. Lauderdale, Fla.)	Sun-Sent. △(Ft. △Lauderdale, △Fla.)
upreme Court Economic Review	S. aCt. aEcon. aRev.
upreme Court Historical Society—see Journal of upreme Court History	
upreme Court Review	S. aCt. aRev.
yracuse Journal of International Law and ommerce	Syracuse & J. & Intl. & L. & & & Com.
yracuse Journal of Legislation & Policy	Syracuse AJ. ALegis. A& APolicy
yracuse Science and Technology Law Reporter Vas: Syracuse Law and Technology Journal	Syracuse &Sci. && &Tech. &L. &Rptr.
≥000-2004)	Suracusa at a Tach at

Syracuse AL. ATech. AJ.

Syracuse &L. &Rev.

2000-2004)

yracuse Law Review

Tax Adviser

Tax Executive

Tax Law Review

Tax Lawyer

Was: Bulletin of the Section of Taxation, American Bar Association (Vol. 1–Vol. 20, no. 4)

Tax Management Estates, Gifts and Trusts Journal Was: ★Estates, Gifts and Trusts Journal, The (July/Aug.

1976–Nov./Dec. 1983)

*Tax Management Memorandum

Tax Management Real Estate Journal

Tax Notes

Tax Notes International

Taxation for Lawyers

★Taxes: The Tax Magazine

Temple Environmental Law & Technology Journal

Temple International and Comparative Law

Journal

Temple Law Review

Was: Temple Law Quarterly (Vol. 19, no. 3–Vol. 60) Was: Temple University Law Quarterly (Vol. 13–Vol. 19,

no. 2)

Was: Temple Law Quarterly (Vol. 1–Vol. 12)

Temple Political and Civil Rights Law Review

★Tennessee Bar Journal

Tennessee Law Review

Texas Bar Journal

Texas Hispanic Journal of Law & Policy: The University of Texas School of Law

Was: Hispanic Law Journal: The University of Texas School of Law (Vol. 1–Vol. 3)

Texas Intellectual Property Law Journal

Texas International Law Journal

Was: Texas International Law Forum (Vol. 1, no. 2–Vol. 6, no. 2)

Was: Journal of the University of Texas International Law Society, The (Jan. 1965)

Texas Journal of Women and the Law

Texas Law Review

Abbreviation

Tax_AAdviser

Tax_♠Exec.

Tax_≜L._≜Rev.

Tax & Law.

Bull. Sec. Taxn.

Tax Mgt. Ests., Gifts & Trusts J.

Ests. AGifts & & ATrusts & I.

Tax Mgt. Real Est. J.

Tax_≜Notes

Tax_≜Notes_≜Intl.

Taxn. Afor ALaws.

Taxes

Temp. & Envtl. & L. & & Tech. & J.

Temp. aintl. a& aComp. aL.J.

Temp._▲L.Q.

Temp. AL.Q.
Temp. AL.Q.

Temp. & Pol. & & Civ. & Rights & L. & Rev.

Tenn. △B.J.

Tenn. &L. &Rev.

Tex._▲B.J.

Tex. AHispanic AJ.L. A& Policy

Hispanic L.J.

Tex. &Intell. &Prop. &L.J.

Tex. △Intl. △L.J.

Tex. aIntl. aL. aForum

J. &U. &Tex. &Intl. &L. &Socy.

Tex. &J. &Women && &L.

Tex. △L. △Rev.

Texas Review of Law and Politics

Texas Southern University Law Review—see Thurgood Marshall Law Review

Texas Tech Journal of Texas Administrative Law

Texas Tech Law Review

Texas Wesleyan Law Review

The Scholar: St. Mary's Law Review on Minority Issues

Thomas Jefferson Law Review

Was: San Diego Justice Journal (Winter 1993–Summer

Was: Criminal Justice Journal (1976–1992)

Thomas M. Cooley Journal of Practical and Clinical Law

Thomas M. Cooley Law Review *Was:* Cooley Law Review (Vol. 1–Vol. 7)

Thurgood Marshall Law Review

Was: Toyor Southern University and Poving (Vol. 2)

Was: Texas Southern University Law Review (Vol. 2–Vol. 6)

Toledo Journal of Great Lakes' Law, Science & Policy, The

Tort Trial and Insurance Practice Law Journal Was: Tort & Insurance Law Journal (Vol. 1–Vol. 37)

Touro Environmental Law Journal

Touro International Law Review

Was: Touro Journal of Transnational Law (Vol. 1–Vol. 4)

Touro Law Review

Trademark Reporter, The

Absorbed: Bulletin of the United States Trademark Association (Before 1911)

Transnational Law & Contemporary Problems

Transnational Lawyer, The

Transportation Law Journal

Transportation Practitioners Journal—see Journal of Transportation Law, Logistics, and Policy

★Trauma
★Trial

Trial Advocate Quarterly

Abbreviation

Tex. ARev. AL. A& APol.

Tex. ATech AJ. ATex. AAdmin. AL.

Tex. & Tech & L. & Rev.

Tex. AWes. AL. ARev.

Scholar

Thomas & Jefferson & L. & Rev.

SanaDiegoaJust.aJ. Crim.aJust.aJ.

ThomasaM.aCooleyaJ.aPrac.a& aClin.aL.

Thomas M. Cooley L. Rev. Cooley L. Rev.

Thurgood Marshall L. Rev.

Tex. & S.U. & L. & Rev.

Toledo AJ. AGreat ALakes' AL., ASci. A& Policy

TortaTr.a&aIns.aPrac.aL.J.

Torta&alns.aL.J.

Touro & Envtl. & L.J.

Touro&Intl.&L.&Rev.

Touro ... Transnatl. ... L.

Touro L. Rev.

Trademark_♠Rep.

Bull. AU.S. A Trademark Assn.

Transnatl. L. & & Contemp. Probs.

Transnatl. A Law.

Transp._▲L.J.

Trauma

Tr.

Tr. Advoc. Q.

Trial Lawyer, The

Was: Trial Diplomacy Journal (Spring 1978-May/June

1998

Trial Lawyer's Guide, The

★Trial Lawyers Quarterly

(nonconsecutively paginated since Volume 118)

Trusts & Estates

Was: Trust Companies (Vol. 1-Vol. 67)

Tulane Environmental Law Journal

Tulane European and Civil Law Forum

Was: ★Tulane Civil Law Forum

Ceased with Volumes 6/7, issued 1991–1992

(Note: Suspended 1977-1987)

Tulane Journal of International and Comparative Law

Tulane Law Review

Was: Southern Law Quarterly (Vol. 1–Vol. 3)

Tulane Maritime Law Journal

Was: Maritime Lawyer, The (Vol. 1–Vol. 11)

Tulsa Journal of Comparative & International Law

Tulsa Law Review

Was: Tulsa Law Journal (Vol. 1-Vol. 34)

U.C. Davis Journal of International Law and Policy

international Law and Poncy

UCLA-Alaska Law Review—see Alaska Law Review

UCLA Bulletin of Law and Technology

UCLA Entertainment Law Review

UCLA Journal of Environmental Law & Policy

UCLA Journal of International Law and Foreign Affairs

UCLA Law Review

UCLA Pacific Basin Law Journal

UCLA Women's Law Journal

UMKC Law Review

Was: University of Missouri at Kansas City Law Review

(Vol. 32-Vol. 34)

Was: University of Kansas City Law Review: A Journal of the University of Kansas City (Vol. 7–Vol. 31)

Was: Kansas City Law Review (Vol. 1-Vol. 6)

Abbreviation

Tr. ALaw.

Tr.aDipl.aJ.

Tr. & Laws. & Guide

Tr. & Laws. & O.

Trusts A& AEsts.

TrustaCos.

Tul. & Envtl. & L.J.

Tul. & Eur. & & & Civ. & L. & Forum

Tul. Civ. AL. Forum

Tul. AJ. AIntl. A& Comp. AL.

Tul. AL. ARev.

S.AL.O.

Tul.∡Mar.∡L.J.

Mar._▲Law.

Tul.aJ.aComp.a&aIntl.aL.

Tulsa L. Rev.

Tulsa L.J.

U.C. Davis J. aIntl. AL. A& Policy

UCLA Bull. AL. A& Tech.

UCLA Ent. L. Rev.

UCLAAJ. & Envtl. & L. & & Policy

UCLA&J.&Intl.&L.&&&For.&Affairs

UCLA_AL._ARev.

UCLA AP. ABasin AL. J.

UCLA & Women's & L.J.

UMKC_AL._ARev.

U.

Mo.

Kan.

City

L.

Rev.

U. AKan. ACity AL. ARev. Kan. ACity AL. ARev.

Name Abbreviation Unbound: Harvard Journal of the Legal Left Unbound **Uniform Commercial Code Law Journal** U.C.C. AL.J. **Uniform Commercial Code Reporter-Digest** U.C.C. ARptr.-Dig. United States Air Force Academy Journal of Legal Studies U.S.A.F. AAcad. AJ. ALeg. AStud. United States Air Force IAG Law Review—see Air Force Law Review United States-Mexico Law Journal U.S.-Mex. AL.J. University of Arkansas at Little Rock Law Review UALRAL, ARev. Was: University of Arkansas at Little Rock Law Journal (1978 - 1998)UALRALJ. University of Baltimore Intellectual Property Law Journal U. &Balt. &Intell. & Prop. &L.J. University of Baltimore Journal of Environmental Law U. ABalt. AJ. AEnvtl. AL. Was: Environmental Perspectives Envtl. APersps. University of Baltimore Law Forum U. ABalt. AL. AForum U. ABalt. AL. ARev. University of Baltimore Law Review University of Bridgeport Law Review—see QLR University of California at Davis Law Review U. ACal. ADavis AL. ARev. University of Chicago Legal Forum U. & Chi. & Leg. & Forum U. & Chi. & L. & Rev. University of Chicago Law Review University of Chicago Law School Roundtable, The U. & Chi. & L. & Sch. & Roundtable University of Cincinnati Law Review U. aCin. aL. aRev. U. aColo. aL. aRev. University of Colorado Law Review Was: Rocky Mountain Law Review/University of Colorado (Vol. 1-Vol. 34) RockvaMt.aL.aRev. University of Dayton Law Review U. ADayton AL. ARev. Was: University of Dayton Intramural Law Review (1976)U. ADayton Alntra. AL. ARev.

Was: University of Detroit Law Journal (Vol. 1–Vol. 43)

University of Denver Water Law Review

University of Detroit Mercy Law Review

Was: Journal of Urban Law (Vol. 44-Vol. 53)

Was: University of Detroit Law Review (Vol. 62–Vol. 68)

Was: University of Detroit Journal of Urban Law (Vol.

U.aDet.aJ.aUrb.aL. J.aUrb.aL. U.aDet.aL.J.

U. ADet. AL. ARev.

U. ADenver AWater AL. ARev.

U. ADet. AMercy AL. ARev.

54-Vol. 61)

University of Florida Journal of Law and Public Policy

University of Hawaii Law Review

University of Illinois Journal of Law, Technology and Policy

University of Illinois Law Review

Was: University of Illinois Law Forum (1949-1980)

University of Kansas Law Review

University of Louisville Journal of Family Law—see Brandeis Law Journal

University of Memphis Law Review

Was: Memphis State University Law Review (Vol. 1–Vol. 24)

University of Miami Business Law Review

University of Miami Entertainment & Sports Law Review

Was: Entertainment & Sports Law Journal (Vol. 1–Vol. 5)

University of Miami Inter-American Law Review, The

Was: Lawyer of the Americas (Vol. 1–Vol. 15)

University of Miami International and Comparative Law Review

Was: University of Miami Yearbook of International Law (Vol. 1–Vol. 6)

University of Miami Law Review

Was: Miami Law Quarterly (Vol. 1-Vol. 11)

University of Michigan Journal of Law Reform

Was: Journal of Law Reform (Vol. 4–Vol. 5)

Was: Prospectus (Vol. 1-Vol. 3)

University of Pennsylvania Journal of Constitutional Law

University of Pennsylvania Journal of International Economic Law

Was: University of Pennsylvania Journal of International Business Law (Vol. 1–Vol. 16)

University of Pennsylvania Journal of Labor and Employment Law

University of Pennsylvania Law Review

Was: University of Pennsylvania Law Review and American Law Register (Vol. 56–Vol. 93) Was: American Law Register, The (Vol. 46–Vol. 55) Abbreviation

U. AFla. AJ. L. A& Pub. APolicy

U. AHaw. AL. ARev.

U. Alll. AJ.L. Tech. & Policy

U.∡III.∡L.∡Rev.

U. Alll. AL. AForum
U. AKan. AL. ARev.

U. Mem. L. Rev.

Mem. aSt. aU. aL. aRev.

U. Miami Bus. L. Rev.

U. Miami Ent. & Sports L. Rev.

Ent. & & Sports & L.J.

U. Miami Inter-Am. L. Rev.

Law. Ams.

U. Miami Intl. & Comp. L. Rev.

U. Miami Y.B. Intl. L.

U. Miami L. Rev.

Miami L.Q.

U. Mich. J.L. Reform

J.L. Reform
Prospectus

U. APa. AJ. AConst. AL.

U. Pa. J. Intl. Econ. L.

U. Pa. J. Intl. Bus. L.

U. APa. AJ. ALab. A& AEmpl. AL.

U. APa. AL. ARev.

U. APa. AL. ARev. A& AM. AL. ARegister Am. AL. ARegister

Was: American Law Register and Review, The (Vol.

Was: American Law Register, The (Vol. 1–Vol. 39)

University of Pittsburgh Law Review

University of Puget Sound Law Review—see Seattle University Law Review

University of Richmond Law Review

Was: University of Richmond Law Notes (Vol. 1–Vol. 2)

University of Saint Thomas Law Journal

University of San Francisco Law Review

University of San Francisco Maritime Law Journal

University of the District of Columbia Law Review, The

Was: District of Columbia Law Review (Vol. 1–Vol. 3)

University of Toledo Law Review

Was: University of Toledo Intramural Law Review (Vol.

University of Washington Law Review—see

Washington Law Review

Urban Law Annual—see Washington University Journal of Law & Policy

Urban Lawyer, The

★USA Today

₩Utah Bar Journal

Utah Law Review

UWLA Law Review: University of West Los Angeles School of Law

Was: University of West Los Angeles Law Review (Vol.

1-Vol. 13)

Valparaiso University Law Review

Vanderbilt Journal of Entertainment Law & Practice

Vanderbilt Journal of Transnational Law

Vanderbilt Law Review

₩VBA News Journal

Was: ★Virginia Bar Association Journal (Jan.

1975-Spring 1998)

Vermont Law Review

Abbreviation

Am. al. aRegister a& aRev. Am. al. aRegister

U. APitt. AL. ARev.

U. ARich. AL. ARev.

U. ARich. AL. ANotes

U. St. Thomas L.J.

U.S.F. & L. & Rev.

U.S.F. Mar. AL.J.

U.D.C.&L.&Rev. D.C.&L.&Rev.

DICIMELIMATICY.

U.aToledoalntra.al.aRev.

Urb.⊾Law.

USA A Today

Utah_≜B.J.

Utah AL. ARev.

UWLA&L.&Rev.

U.W.L.A. AL. ARev.

Val. AU. AL. ARev.

Vand. AJ. AEnt. AL. A& APrac.

Vand. AJ. ATransnatl. AL.

Vand. AL. ARev.

VBA_News_J.

Va. AB. Assn. AJ.

Vt._▲L._▲Rev.

Villanova Environmental Law Journal

Villanova Information Law Chronicle, The

Villanova Journal of Law and Investment Management

Villanova Law Review

Villanova Sports & Entertainment Law Journal

Was: Villanova Sports & Entertainment Law Forum (Vol. 1–Vol. 2)

Virginia Environmental Law Journal

Was: Virginia Journal of Natural Resources Law (Vol. 1–Vol. 8, no. 1)

Virginia Journal of International Law

Was: Journal of the John Bassett Moore Society of International Law (Vol. 1–Vol. 2)

Virginia Journal of Law and Technology

Virginia Journal of Social Policy & the Law, The

Virginia Law Review

Virginia Sports and Entertainment Law Journal

Was: Virginia Journal of Sports and the Law (Vol. 1–Vol. 3, no. 1)

Virginia Tax Review

Wake Forest Law Review

★Wall Street Journal

Washburn Law Journal

Washington and Lee Journal of Civil Rights and Social Justice

Was: Washington and Lee Race and Ethnic Ancestry

Law Journal (2000–2004)

Was: Race and Ethnic Ancestry Law Journal

(1998 - 1999)

Was: Race Ethnic Law Digest (1995–1997)

Washington and Lee Law Review

Washington Law Review

Was: University of Washington Law Review (Vol. 41,

no. 2-Vol. 42)

★Washington Lawyer, The

Was: ★District Lawyer (1976–July/Aug. 1985)

Was: ★D.C. Bar Journal (Nov. 1966–1973)

Was: ★Journal of the Bar Association of the District of

Columbia (1934–Oct. 1966)

★Washington Monthly

Abbreviation

Vill. Envtl. L.J.

Vill. & Info. & L. & Chron.

Vill. AJ.L. A& Alnv. AMgt.

Vill. L. Rev.

Vill. Sports & Ent. L.J.

Vill. & Sports & & Ent. & L. & Forum

Va. & Envtl. & L.J.

Va. AJ. A Nat. A Resources AL.

Va. AJ. AIntl. AL.

J. AJohn ABassett AMoore ASocy. AIntl. AL.

Va. & J. L. & & A Tech.

Va. AJ. ASoc. APolicy & & L.

Va. & L. & Rev.

Va. Sports & Enter. L.J.

Va. AJ. ASports A&AL.

Va. ATax ARev.

Wake Forest L. Rev.

Wall_≜St._≜J.

Washburn & L.J.

Wash. & Lee & J. & Civ. & Rights & & & Soc. & Just.

Wash. A& Lee ARace & Ethnic Ancestry L.J.

Race & Ethnic Ancestry L.J.

Race Ethnic L. Dig.

Wash. & & Lee & L. & Rev.

Wash. L. Rev.

U. AWash. AL. ARev.

Wash. Law.

Dist. Law.

D.C.▲B.J.

J.B. Assn. D.C.

Wash. Mthly.

APPENDIX 5: ABBREVIATIONS FOR LEGAL PERIODICALS lame Abbreviation rWashington Post Wash. A Post rWashington State Bar News Wash. St. B. News Vashington University Journal of Law & Policy Wash. AU. AJ. L. A& Policy Vas: Washington University Journal of Urban nd Contemporary Law (Vol. 1-Vol. 55 (1999)) Wash. AU. AJ. AUrb. A& Contemp. AL. Vas: Urban Law Annual (Vol. 1 (1968)-Vol. 23 (1982)) Urban AL. Annual Vashington University Law Quarterly Wash. AU. AL.Q. Vas: St. Louis Law Review (Vol. 1-Vol. 21) St. & Louis & L. & Rev. Vayne Law Review Wayne L. Rev. Vest Virginia Law Review W. AVa. AL. ARev. Vas: West Virginia Law Quarterly and the Bar (Vol. 5-Vol. 51) W.AVa.AL.Q.A&AB. Vas: ★Bar, The (Vol. 3–Vol. 24) B. A(W. AVa.) Vas: West Va. Bar, The (Vol. 1–Vol. 2) W. AVa. AB. Vas: West Virginia Bar, The (1894–1895) W. AVa. AB. Vestern Legal History W. ALeg. AHist. Vestern New England Law Review W. ANew A Eng. AL. ARev. Vestern Reserve Law Review—see Case Western eserve Law Review **Vestern State University Law Review** W. & St. & U. & L. & Rev. Vas: Western State Law Review (Vol. 1, no. 2-Vol. 2, W.aSt.al.aRev. 0.1)Vas: Law Review (Anaheim) (Vol. 1, no. 1) AnaheimaL. ARev. Vhittier Journal of Child & Family Advocacy WhittieraJ.aChilda&aFam.aAdvoc. Vhittier Law Review Whittier&L. & Rev. Videner Law Journal Widener AL.J. Vas: Widener Journal of Public Law WideneraJ.aPub.aL. Widener L. ARev. Vas: Widener Law Symposium Journal (Vol. 1, no. -Vol. 9, no. 2) Wideneral.aSymposiumaJ.

Videner Law Review

Villamette Journal of International Law & ispute Resolution

/as: Willamette Bulletin of International Law & Policy

(ol. 1-Vol. 4)

/illamette Law Review /as: Willamette Law Journal (Vol. 1-Vol. 14)

/illiam & Mary Bill of Rights Journal

/illiam and Mary Environmental Law and Policy

eview /as: William and Mary Journal of Environmental Law 'ol. 15-Vol. 18)

/as: ★Environmental Practice News (Vol. 1--Vol. 14)

Willamette AJ. AIntl. AL. A& ADis. ARes.

Willamette & Bull. & Intl. & L. & & & Policy

Willamette L. Rev.

Willamette L.J.

Wm. & & Mary & Bill & Rights & J.

Wm. & & Mary & Envtl. & L. & & APolicyARev.

Wm. & & Mary & J. & Envtl. & L.

Envtl. APrac. ANews

William & Mary Journal of Women and the Law

William and Mary Law Review

Was: William and Mary Review of Virginia Law (Vol. 1–Vol. 2)

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William Mitchell Law Review

Wisconsin Environmental Law Journal

Wisconsin International Law Journal

Wisconsin Law Review

★Wisconsin Lawyer, The

Was: ★Wisconsin Bar Bulletin, The (Vol. 22–Vol. 61)
Was: Bulletin of the Wisconsin Bar Association (Vol. 21,

no. 3-Vol. 21, no. 4)

Was: Bulletin of the State Bar Association of Wisconsin

(Vol. 1–Vol. 21, no. 2)

Wisconsin Women's Law Journal

Women & Criminal Justice

★Women's Rights Law Reporter

(nonconsecutively paginated since Volume 3)

Wyoming Law Journal—see Wyoming Law Review

Wyoming Law Review

Was: Land and Water Law Review (1966–2000) Absorbed: Wyoming Law Journal (Dec. 1946–Fall

1965)

Yale Human Rights & Development Law Journal

Yale Journal of International Law

Was: Yale Journal of World Public Order, The (Vol.

7-Vol. 9)

Was: Yale Studies in World Public Order, The (Vol.

1-Vol. 6)

Yale Journal of Law and Feminism

Yale Journal of Law and Liberation

Yale Journal of Law and the Humanities

Yale Journal on Regulation

Yale Law & Policy Review

Yale Law Journal

★Young Lawyer

Was: ★Barrister (Feb. 1974–Fall 1996)

Zoning and Planning Law Report

Abbreviation

Wm. A& Mary AJ. AWomen AL.

Wm. & & Mary & L. & Rev.

Wm. & & Mary & Rev. & Va. & L.

Wm. A Mitchell AL. A Rev.

Wis. & Envtl. & L.J.

Wis. AIntl. AL.J.

Wis AL ARev

Wis. ALaw.

Wis. AB. ABull.

Bull. Wis. B. Assn.

Bull. ASt. AB. ASSN. AWIS.

Wis. & Women's & L.J.

Women&&&Crim.&Just.

Women's A Rights AL. A Rep.

Wyo.AL.ARev.

Landa&aWateraL.aRev.

Wyo.AL.J.

Yale & Hum. & Rights & & Dev. & L.J.

Yale AJ. AIntl. AL.

YaleaJ.aWorldaPub.aOr.

YaleaStud.aWorldaPub.aOr.

Yale AJ.L. A& AFeminism

Yale AJ.L. A& ALiberation

Yale AJ.L. A& AHumanities

Yale AJ. Aon AReg.

Yale AL. A& APolicy ARev.

Yale&L.J.

Young ALaw.

Barrister

Zoning&&&Plan.&L.&Rep.



APPENDIX 6 LEGAL MEMORANDUM EXAMPLE

Below is a *condensed* student-written office memorandum that demonstrates how citations will look in a document. Because underlining is an acceptable way to denote italics, and some law professors require students to underline citations, that typeface has been used throughout this memo. Italics also would be acceptable.

MEMORANDUM

TO: Kelly Foster

FROM: Jeffrey P. Rosato

DATE: October 25, 2005

RE: Julia Bergan: Analysis of Credible Threat Element of the Colorado

Harassment by Stalking Statute (our file 05/1278)

Issue

Under the Colorado harassment by stalking statute, did Patrick Bergan make a credible threat with the intent to annoy, harass, or alarm his estranged wife, Julia Bergan, when she received faxes originating from his place of business that contained statements such as "Do you think anyone would notice if you disappeared?"

Brief Answer

Yes. Patrick Bergan made a credible threat against Julia Bergan. Mrs. Bergan received a fax that originated from her ex-husband's workplace; it was signed with the initial "P," the same as Mr. Bergan's first initial; and the fax alluded to her possible disappearance. This fax, combined with the fact that others spotted his car outside her new residence, would be sufficient to meet the "credible threat" prong of the Colorado harassment statute.

Facts

Our client, Julia Bergan, has accused her estranged husband, Patrick Bergan, of stalking her. On August 24, 2005, Julia and Patrick Bergan were legally separated pending a

divorce that will be final in a few weeks. Mrs. Bergan alleged that, over a five-year period, Patrick Bergan abused her emotionally and verbally, but not physically. Mrs. Bergan's family and friends witnessed the alleged abuse.

After the separation, Mrs. Bergan moved thirty-five miles away to her sister and brother-in-law's home. Over a six-month period, Mrs. Bergan and her sister saw Patrick Bergan's vehicle parked across the street from their residence almost daily. On several occasions, neighbors saw a man who fit Mr. Bergan's description in the driver's seat watching Mrs. Bergan's house with binoculars.

Mrs. Bergan has also received several faxes sent from Mr. Bergan's place of employment. These faxes were unsigned. One fax stated:

I am watching you. I know your every move and am one step behind you all the way. I will never leave you alone. If I can't have you, no one can. Do you think anyone would notice if you disappeared? Neither the judge, nor your family can protect you. I'll be seeing you. Forever, *P.*

After she received this fax, Mrs. Bergan called the police, who then arrested Patrick Bergan for stalking.

Discussion

The Colorado harassment by stalking statute provides that

[a] person commits stalking if . . . such person knowingly: (I) Makes a credible threat to another person and, in connection with such threat, repeatedly follows, approaches, contacts, or places under surveillance that person . . . ; or (II) Makes a credible threat to another person and, in connection with such threat, repeatedly makes any form of communication with that person . . . regardless of whether a conversation ensues

Colo. Rev. Stat. § 18-9-111(4)(b) (Lexis 2004). Therefore, Patrick Bergan can be convicted of harassment by stalking if he (a) made an explicit credible threat against Julia Bergan with (b) the intent to harass, annoy, or alarm her. As requested, the memorandum will focus solely on credible threat.

"Credible threat' means a threat or physical action that would cause a reasonable person to be in fear for the person's life or safety or the safety of his or her immediate family."

Id. at § 4(c)(II); see generally People v. Baer, 973 P.2d 1225, 1228–1230, 1234 (Colo. 1999) (analyzing the credible threat portion of the statute and holding that the element is constitutional and not void for vagueness). In addition, the Colorado Supreme Court has defined "threat" as "a statement of purpose or intent to cause injury or harm to the person, property or rights of another." People v. Hines, 780 P.2d 556, 559 (Colo. 1989).

Colorado requires that stalkers make an explicit threat against their victims. See Jennifer L. Bradfield, Anti-Stalking Laws: Do They Adequately Protect Stalking Victims? 21 Harv. Women's L.J. 229, 249 (1998). Thus, "[a] stalker can engage in conduct that he knows will terrify his victim and which he intends to be a threat, such as repeatedly watching and following her, but without an explicit threat, his conduct remains lawful." Id. The

"credible threat" need not be separate from the harassing conduct, and it need not be verbal. People v. Cross, 114 P.3d 1, 5 (Colo. App. Div. V 2004) (defendant stared at and watched the victim at her workplace for hours each day over a several-week period, even though the victim changed her schedule; the defendant also appeared at the victim's church and stared at her), cert. granted in part, 2005 WL 1323263 (Colo. June 6, 2005).

People v. Czemerynski, 786 P.2d 1100 (Colo. 1990), contains an example of a statement that constitutes an explicit credible threat under the Colorado harassment statute. In Czemerynski, the defendant made sexually explicit phone calls and said to a girl, "[I]f you don't help me, I'm around the corner and I know where you live and I am going to get you." Id. at 1103. The defendant did not always request sex, but most conversations contained vague threats to "get" the victim. Id. The court found that such communications met the harassment statute's credible threat requirement because the calls were "intended to harass or threaten bodily injury." Id. at 1110. Thus, in Czemerynski, the threat was a stated intent to actually harm and not merely to frighten the victim. Id.; see D.L.D. v. State, 815 So. 2d 746, 747 (Fla. 5th Dist. App. 2002) (holding that the defendant's statement that he would "get" the victim satisfied Florida's statute).

Courts in some jurisdictions have ruled that the circumstances behind the alleged threat must be considered to determine its alleged credibility. E.g. People v. Falck, 60 Cal. Rptr. 2d 624 (App. 1st Dist. 1997). In Falck, the court examined the entire factual context, including surrounding events and the alleged effect the threats had on the listener. Id. at 626. Because the alleged threats caused the recipient to change her phone number, the Falck court considered the threat more credible. Id. Most courts, however, do not require ability or actual intent to carry out the alleged threats. E.g. Smith v. State, 532 So. 2d 50, 52 (Fla. 2d Dist. App. 1988) (ruling that the defendant's claim that his threatening letters were a hoax was irrelevant); State v. Lasley, 130 S.W.3d 15, 17 (Mo. App. E. Dist. 2004) (finding that the tone of the defendant's denial that he intended to kill the victim lent credence that he made a credible threat).

Based on the definitions, the <u>Czemerynski</u> case, and cases from other jurisdictions, the faxes do constitute a credible threat. Statements such as "I know your every move and am one step behind you all the way," "Do you think anyone would notice if you disappeared?," and "If I can't have you, no one can," are explicit credible threats. Further, when the underlying circumstances of the bad marriage and the prior history of verbal abuse are combined with this language, the threat becomes even more credible. Thus, given the harshness of the language and the abuse Mrs. Bergan suffered during the marriage, she was reasonable to fear for her physical safety from Patrick Bergan.

Conclusion

The facts and law show that Mr. Bergan did make a credible threat against Julia Bergan. The language of the faxes Mr. Bergan allegedly sent her contained statements that are explicit threats to Mrs. Bergan. Because courts have considered factors outside of the threats, the Bergans' failed marriage and Mr. Bergan's long history of verbal abuse toward Mrs. Bergan also make the threat more credible. Accordingly, it is likely that Mr. Bergan will be convicted of harassment by stalking.



APPENDIX 7

FEDERAL TAXATION MATERIALS

This appendix is limited to statutory, judicial, and administrative sources. Cite tax treaties and secondary sources relating to taxation—such as treatises, books, legal periodicals, and looseleaf services—using the general rules for those sources in the *Manual*.

This appendix is divided into the following sections:

- A. Statutory Compilations
- B. Courts and Reporters
 - 1. Trial Courts Where Federal Tax Cases Are Heard
 - 2. Appellate Courts for Federal Tax Cases
 - 3. Unreported Opinions
- C. Administrative Materials
 - 1. Administrative Announcements
 - 2. I.R.S. Compilations
 - 3. Officially Published I.R.S. Pronouncements
 - 4. Publicly Released I.R.S. Pronouncements
 - 5. Taxpayer Forms and Publications

A. Statutory Compilations

Although the Internal Revenue Code is located in Title 26 of the United States Code, tax courts and practitioners typically cite the separate Internal Revenue Code (I.R.C.).

When citing material within the Internal Revenue Code, include the abbreviation "I.R.C.," a section symbol followed by one space, and the section number; and enclose the date in parentheses. See Sidebar A7-1 for additional information on the date. Practitioners sometimes do not include the year if citing the current version of the I.R.C.; however, a date is encouraged.

If citing an unofficial version of I.R.C., such as the I.R.C. that appears within the United States Code Annotated or the United States Code Service, include the publisher's name before the date.

If citing a portion of the I.R.C. that no longer is in effect, follow Rule 14.3, except enclose in a separate parenthetical the year of the version of the I.R.C. under which the section was promulgated. For additional information on citing federal statutes, consult Rule 14.

Examples

Official version: I.R.C. § 165(g) (2000). **Unofficial version:** I.R.C. § 212 (West 2004).

Repealed section: I.R.C. § 275(c) (1939) (repealed 1954).

SIDEBAR A7.4

VERSIONS OF THE INTERNAL REVENUE CODE

The current Internal Revenue Code (I.R.C.) was enacted in 1986 and applies to transactions occurring after October 22, 1986. Other versions since 1900 were the I.R.C. of 1939 (which applies to most transactions that occurred between January 1, 1939 until August 16, 1954), and the I.R.C. of 1954 (which applied to income tax transactions that occurred on or after January 1, 1954, to estate tax matters that occurred after August 16, 1954, and to gift tax transactions that occurred on or after January 1, 1955; it applied until the 1986 I.R.C. was enacted).

B. Tax Courts and Reporters

1. Trial Courts Where Federal Tax Cases Are Heard

United States District Courts

The official reporters are the Federal Reporter (F., F.2d) through 1931 and the Federal Supplement (F. Supp., F. Supp. 2d) after 1931. Cite the official reporter when available. See Rule 12.6(a) for proper citation format.

Unofficial reports are American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases (U.S.T.C.). Cite A.F.T.R. cases by initial and pinpoint page numbers (Rule 5); cite U.S.T.C. cases by paragraph number and pinpoint page number. Consult Rule 12.21 for short citation formats.

Examples of unofficial reporter citations

Estate of Smith v. U.S., 93 A.F.T.R.2d 2004-556 (S.D. Tex. 2004), aff'd, 94 A.F.T.R.2d 2004-5501 (5th Cir. 2004).

U.S. v. Luongo, 2000-1 U.S.T.C. ¶ 50,416 at 84,318 (N.D. Tex. 2000).

Bell A. Corp. v. U.S., 99-1 U.S.T.C. ¶ 50,119 at 87,041 (E.D. Pa. 1998), aff'd, 224 F.3d 200 (3d Cir. 2000).

United States Tax Court (1942 to present)

The official reporter, United States Tax Court Reports (T.C.), publishes regular decisions that generally concern novel and important tax issues. From 1942–1968, the court was called the Tax Court of the United States and the reporter was titled Tax Court of the United States Reports (T.C.). Cite the official reporter when possible.

PATE LADICES

Follow the guidelines in Rule 12.1 regarding case citations: provide the italicized case name, the volume number, the reporter abbreviation, the initial page, the pinpoint page, and the year enclosed in parentheses. If the pinpoint page is not yet available, include number information as illustrated in the 2005 example. Consult Rule 12.21 for short citation formats.

Examples Robinette v. Commr., 123 T.C. 85 (2004). Smith v. Commr., 124 T.C. No. 3 (2005).

Tax Court regular decisions also are available in the following unofficial reporters. Use the examples below to develop citations. Regarding the date, material in looseleaf reporters typically requires an exact date; material in bound volumes requires only a year. Consult Rule 28 for additional information on citing looseleaf reporters.

Tax Court Reporter (Tax Ct. Rep. (CCH))

Examples

Citation to looseleaf material: Landry v. Commr., [Current Regular Decisions] Tax

Ct. Rep. (CCH) Dec. 54,224 (Jan. 30, 2001).

Citation to transfer binder: Suzy's Zoo v. Commr., [2000 Transfer Binder] Tax

Ct. Rep. (CCH) Dec. 53,701 at 3911 (Jan. 6, 2000).

Tax Court Reported Decisions (Tax Ct. Dec. (RIA)), after April 15, 1991. The RIA volume and paragraph numbers correspond to the volume in which the case appears or will appear in the United States Tax Court Reports.

Examples

Citation to looseleaf material: Katz v. Commr., 116 Tax. Ct. Rep. Dec. (RIA) ¶

116.2 at 116-5 (Jan. 2, 1997).

Citation to bound material: Suzy's Zoo v. Commr., 114 Tax Ct. Rep. Dec. (RIA)

¶ 114.1 (Jan. 6, 2000).

Tax Court Reported Decisions (Tax Ct. Dec. (PH)), before April 15, 1991. *Note:* The 1990–1991 volume was published by Maxwell Macmillan (MM); use the same citation format, but use (MM) in place of (PH).

Example Commr. v. Todd, 89 Tax Ct. Dec. (PH) ¶ 89.63 (Oct. 26, 1987).

Tax Court Memorandum Decisions (T.C.M.) are Tax Court opinions that typically concern fact-based cases with well-settled legal issues. Unofficial versions are published by CCH, PH (before April 15, 1991), and RIA (after April 15, 1991). *Note*: The 1990–1991 volume was published by Maxwell Macmillan (MM); use the same citation format, but use (MM) in place of (PH).

Examples

IA bound version:

:CH looseleaf version: Braden v. Commr., [Current Memo Decisions] Tax

Ct. Rep. (CCH) Dec. 54,283(M) at 1383 (Mar. 22,

2001).

:CH bound version: Seagate Tech., Inc. v. Commr., 80 T.C.M. (CCH)

912, 913-914 (2000).

IA looseleaf version: Bello v. Commr., 2001 T.C.M. (RIA) ¶ 2001-395 at

2001-401 (Mar. 9, 2001). Peterson v. Commr., 97 T.C.M. (R.I.A.) ¶ 97,018

(Jan. 8, 1997).

Sidell v. Commr., 99 T.C.M. (RIA) ¶ 99,301 at 99-1929.

H looseleaf version: Noonan v. Commr., T.C.M. (PH) ¶ 86,449 (Sept.

17, 1996).

H bound version: Young v. Commr., 48 T.C.M. (PH) ¶ 79,242 at 79,923 to 79,925 (1979).

ax Court Summary Opinions (T.C. Summ. Op.) are from the small case division; the expayer can elect this division for controversies of \$50,000 or less. These decisions cannot e used as precedent or appealed. Provide a parallel citation to an electronic database, Web te, or looseleaf service.

:xample Wentland v. Commr., T.C. Summ. Op. 2004-134 (Sept. 27, 2004), 2004 Tax Ct. Summary LEXIS 81.

oard of Tax Appeals (1924-1942)

he Board of Tax Appeals was the original Tax Court and is the predecessor to the United

tates Tax Court. The official reporter is United States Board of Tax Appeals Reports 3.T.A.). Consult Rule 12.21 for short citation formats.

Examples Am. Cigar Co. v. Commr., 21 B.T.A. 464 (1930).

Standard Oil Co. v. Commr., 43 B.T.A. 973, 998 (1941), aff'd, 129 F.2d 363 (7th Cir. 1942).

he unofficial Board of Tax Appeals Memorandum Decisions (B.T.A. Memo. Dec.) was ublished by Prentice-Hall (PH) from 1928-1942. Commerce Clearing House also pubshed an unofficial reporter titled Board of Tax Appeals Service (B.T.A. Serv. (CCH)).

xample Kilpatrick's Estate v. Commr., 11 B.T.A. Memo. Dec. (PH) ¶ 42,335 (1942).

nited States Court of Federal Claims (Oct. 29, 1992 to present)

ne official reporter is the Federal Claims Reporter (Fed. Cl.). Unofficial reporters for the ourt are American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases

SIDEBARA7.2

CASE NAMES IN OLDER TAX AUTHORITIES

Some older tax authorities use the administrative style of the case—the plaintiff's full name in place of the adversarial case name. In these situations, it is preferable to convert the case name to an adversarial style, such as the hypothetical *Plaintiff v. Commr.*

(U.S.T.C.), examples of which appear above under United States District Courts. Cite the official reporter when possible. Consult Rule 12.21 for short citation formats.

Examples

Official version:Honeywell, Inc. v. U.S., 64 Fed. Cl. 188, 195 (2005).Unofficial version:BP Exploration & Oil, Inc. v. U.S., 2000-1 U.S.T.C.

¶ 50,460 at 84,493 (Fed. Cl. 2000).

United States Claims Court (1982-Oct. 28, 1992)

The United States Claims Court is the predecessor to the United States Court of Federal Claims. The official reporter is the United States Claims Court Reporter (Cl. Ct.). Unofficial reporters for the court are American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases (U.S.T.C.), examples of which appear above under United States District Courts. Cite the official reporter when possible. Consult Rule 12.21 for short citation formats.

Examples

Official version: Shook v. U.S., 26 Cl. Ct. 1477 (1992).

Unofficial version: *Kircher v. U.S.*, 61 A.F.T.R.2d 88-1182, 88-1183 (Cl.

Ct. 1988).

Court of Claims (1856-1982)

This court of original jurisdiction preceded the United States Claims Court. The official reporter for the Court of Claims is Court of Claims Reports (Ct. Cl.). These cases also can be found in the appropriate Federal Reporter (F., F.2d) or Federal Supplement (F. Supp.). The unofficial reporter is the United States Tax Cases (U.S.T.C.), an example of which is reprinted under United States District Courts above. Cite the official reporter when possible. Consult Rule 12.21 for short citation formats.

Examples

Official version: *McCann v. U.S.*, 202 Ct. Cl. 611 (1981).

Unofficial version: A.P. Green Export Co. v. U.S., 6 A.F.T.R.2d 5951,

5955 (Ct. Cl. 1960).

2. Appellate Courts for Federal Tax Cases

Decisions of United States District Courts and the United States Tax Court are appealed to the appropriate U.S. Court of Appeal—which cases are reported in the Federal Reporter (F., F.2d, F.3d)—and ultimately to the United States Supreme Court (U.S.). See Rule 12.1 for information about how to cite these cases. In addition, both circuit courts of appeal and U.S. Supreme Court cases are unofficially reported by American Federal Tax Reports (A.F.T.R., A.F.T.R.2d) and United States Tax Cases (U.S.T.C.). United States Supreme Court cases are also published by the I.R.S. in its semiannual Cumulative Bulletin (C.B.) and its weekly Internal Revenue Bulletin (I.R.B.), which are described below in 7, Part C. Cite the official reporter when possible. Consult Rule 12.21 for short citation formats.

Examples of unofficial reporter citations

Grogan v. Garner, 70 A.F.T.R.2d 92-5639, 92-5640 (U.S. 1991).

Crisp v. U.S., 2002-2 U.S.T.C. ¶ 50,765 at 85,791 (9th Cir. 2000).

Venture Funding, Ltd. v. Commr., 99-2 U.S.T.C. ¶ 50,972 (6th Cir. 1999).

3. Unreported Opinions

Slip opinions: To cite unreported opinions available only in a separately paginated slip opinion, refer to Rules 12.18 and 12.21(e).

Electronic Databases: Use Rule 38 to cite a case that is unreported but available on an electronic database like LexisNexis or Westlaw.

C. Administrative Waterials

1. Administrative Announcements

Treasury Regulations (Treas. Reg.): Include the source abbreviation, section symbol followed by one space, and a section number; enclose the year of promulgation in parentheses.

The numbering scheme for final Treasury Regulations has three parts: the first number, which precedes the decimal point, represents the type of tax—for example: "1" for income tax regulations (see Sidebar A7-3 for additional information)—the second number, which follows the decimal point, corresponds to the Internal Revenue Code section; and the third number, which follows a hyphen, corresponds to the order of codification. Treasury Regulations also may be cited to title 26 of the Code of Federal Regulations, which is discussed in Rule 19.1.

Examples Treas. Reg. § 1.263(a)-4 (2004).

26 C.F.R. § 1.701-1 (2005).

Proposed Treasury Regulations (Prop. Treas. Reg.): Add "Prop." to the designation for Treasury Regulations; whenever possible, provide a parallel citation to the Federal Register, which is discussed in Rule 19.3. Use an exact date for proposed regulations.

ALLENDINES

Example Prop. Treas. Reg. § 1.494-36, 70 Fed. Reg. 43811 (July 29, 2005).

Temporary Treasury Regulations (Treas. Reg.): Cite like a final Treasury Regulation, but include a "T" after the section number (but before any subsection); whenever possible, provide a parallel citation to the Federal Register, which is discussed in Rule 19.3.

Example Treas. Reg. § 1.409(p)-1T (issued July 18, 2003).

2. I.R.S. Compilations

Cumulative Bulletin (C.B): The Cumulative Bulletin is published semiannually and serves as a compilation of Internal Revenue Bulletins, which are described below. The Cumulative Bulletin also contains notices of disbarment of individuals practicing before the I.R.S., as well as listings of I.R.S. acquiescence or nonacquiescence to court decisions. Additional volumes are published in years when major tax legislation is passed. When choosing between I.R.B. and C.B., cite C.B. when possible.

SIDEBAR A7.3

CATEGORIES OF TAX REGULATIONS

Below are the following categories of Treasury Regulations under the LR.C. of 1986:

Income tax regulations	1.xxx
Practice before the I.R.S.	10.xxx
Disbarments and suspensions	19.xxx
Estate tax regulations	20.xxx
Gift tax regulations	25.xxx
Generation-skipping transfer tax	26.xxx
Employment tax regulations	31.xxx through 35.xxx
Contract Coverage of Employees of Foreign Subsidiaries	36.xxx
Manufacturers and Retailers Excise Tax	48.xxx
Excise taxes (miscellaneous)	51.xxx through 56.xxx
Alcohol, tobacco, and other excise taxes	156.xxx
Procedure and Administration	301.xxx
Disposition of Seized Personal Property	403.xxx
I.R.S. procedural rules	601.xxx

From 1919–1921, citations to C.B. are to the volume number and also include the source abbreviation, an initial page number, a pinpoint page number when appropriate, and the year enclosed in parentheses.

Example 1 C.B. 25 (1919).

From 1921–1936, citations to C.B. are to the volume and part. Also include the source abbreviation, initial page number, pinpoint page number when appropriate, and the year enclosed in parentheses.

Example 6-1 C.B. 13 (1927).

Since 1937, Cumulative Bulletins have been numbered by year and volume, separated by a hyphen. Internal Revenue Bulletins 1 through 26 are republished in the first Cumulative Bulletin (Vol. 1) each year, and Internal Revenue Bulletins 26 through 52 are republished in the second Cumulative Bulletin (Vol. 2) each year. Also include the source abbreviation, initial page number, and pinpoint page number when appropriate.

Example 2003-1 C.B. 599.

Internal Revenue Bulletin (I.R.B.): The Internal Revenue Bulletin is published weekly by the I.R.S. and contains I.R.S. pronouncements such as Revenue Rulings, Revenue Procedures, Treasury Decisions, Notices, and Announcements. It is the advance sheet for the Cumulative Bulletin. It is numbered sequentially by year and week of issue, separated by a hyphen. Also include the source abbreviation, initial page number, and pinpoint page number when appropriate.

Example 2004-6 I.R.B. 1.

Sources Not Yet Published in C.B. or I.R.B.: If a source will be published in C.B. or I.R.B., but has not yet been so published, it is appropriate to cite to an electronic database, a Web site, or another commonly available source, such as a major tax looseleaf service.

Example 2005-9 I.R.B. 630, 2005 IRB LEXIS 68.

3. Officially Published I.R.S. Pronouncements (in alphabetical order)

Announcements (I.R.S. Ann.): Cite by year and sequential and number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). It is appropriate to include an italicized title before the citation.

Examples I.R.S. Ann. 2004-54, 2004-1 C.B. 1061.

I.R.S. Ann. 2005-50, 2005-30 I.R.B. 152.

Mutual Agreement on U.K. Pension Arrangements, I.R.S. Ann. 2005-30, 2005-18 I.R.B. 988.

Acquiescence: The I.R.S. reviews tax decisions made by the courts and issues its own opinion in the Cumulative Bulletin (C.B.) and Internal Revenue Bulletin (I.R.B.) about whether it agrees with the decision. The opinion is published as either an acquiescence (acq.,), which means that the I.R.S. will not contest the point in later cases; a nonacquiescence (nonacq.,), which means that the I.R.S. will not appeal but will not follow the decision with other taxpayers; or an acquiescence in result (acq. in result,), in which the I.R.S. agrees with the result of the decision, but disagrees with one or more stated reasons.

Examples Lemmen v. Commr., 77 T.C. 1326, 1348 (1981), acq., 1983-1 C.B. 1.

Dean v. Commr., 35 T.C. 1083 (1961), nonacq., 1973-2 C.B. 4.

Golden Belt Tel. Assn., Inc. v. Commr., 108 T.C. 498 (1997), acq. in result in part, 1998-18 I.R.B. 4 (May 4, 1998).

Delegation Orders (Deleg. Or. or D.O.): Cite by order number and, when available, revision number (Rev.). Provide a parallel citation to the Cumulative Bulletin (C.B.), the Internal Revenue Bulletin (I.R.B.), or the Federal Register (Fed. Reg.). Federal Register citations are discussed in Rule 19.3.

Examples Deleg. Order No. 42 (Rev. 12), 1979-2 C.B. 482.

D.O. No. 5 (Rev. 18), 2000-51 I.R.B. 587.

D.O. No. 97 (Rev. 19), 47 Fed. Reg. 19842 (May 7, 1982).

Executive Orders (I.R.S. Exec. Or. or I.R.S. E.O.): Cite by number and provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples I.R.S. Exec. Or. 12,477, 1991-1 C.B. 31.

I.R.S. E.O. 12,403, 1983-12 I.R.B. 17.

Notices (I.R.S. Notice): Cite by year and sequential number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). It is appropriate to include an italicized title before the citation.

Examples I.R.S. Notice 99-7, 1999-1 C.B. 351.

I.R.S. Notice 2004-78, 2004-48 I.R.B. 879.

Weighted Average Interest Rate Update, I.R.S. Notice 99-7, 1999-1 C.B. 351.

Revenue Procedures (Rev. Proc.): Cite by year and sequential number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples Rev. Proc. 99-25, 1999-1 C.B. 1117.

Rev. Proc. 2005-38, 2005-28 I.R.B. 81.

Revenue Rulings (Rev. Rul.): Cite by year and sequential number of issue, separated by a hyphen. Provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). Before 1953, rulings had different designations depending on the type of tax involved, for example, I.T. for income tax rulings and E.T. for employment tax rulings. An example of this early citation form appears below.

Examples Rev. Rul. 2004-52, 2004-1 C.B. 973.

Rev. Rul. 99-56, 1999-1 C.B. 676, *revoking* Rev. Rul. 66-9, 1966-1 C.B. 39.

Rev. Rul. 2005-46, 2005-30 I.R.B. 120.

I.T. 3278, 1939-1 C.B. 76.

Treasury Decisions (T.D.): Proposed and final treasury regulations pertaining to tax matters are issued by the Secretary of Treasury as Treasury Decisions (T.D.). Proposed regulations are identified by a REG prefix followed by a project number. Provide a parallel citation to the weekly Internal Revenue Bulletin (I.R.B.), the semiannual Cumulative Bulletin (C.B.), Treasury Decisions under Internal Revenue Laws (Treas. Dec. Int. Rev.), or the Federal Register (Fed. Reg.). Treasury Decisions are codified in, and may be cited to, Title 26 of the Code of Federal Regulations (C.F.R.).

Examples REG-255786-97, 1997-11 I.R.B. 19.

T.D. 9154, 2004-40 I.R.B. 560.

T.D. 8346, 1991-1 C.B. 150, 151.

T.D. 4723, 34 Treas. Dec. Int. Rev. 4 (1937).

Treasury Department Directives (Treas. Dept. Directive or T.D.D.): Cite by number and provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples T.D.D. 15-42, 1995-2 C.B. 459.

Treas. Dept. Directive 15-42, 1995-41 I.R.B. 32.

Treasury Department Orders (Treas. Dept. Or. or T.D.O.): Cite by order number and prove a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.).

Examples T.D.O. No. 150-02, 1994-1 C.B. 721.

Treas. Dept. Or. No. 150-01, 1995-44 I.R.B. 23.

Other sources: For other officially published sources, include the type of document and document number. Also provide a parallel citation to the Cumulative Bulletin (C.B.) or the Internal Revenue Bulletin (I.R.B.). Analogize to the most similar source listed above.

Example for a Treasury Department Circular

Treas. Dept. Circular No. 848 (Rev. 2), 1958-2 C.B. 1086.

Example for a Mimeograph

Mim. 6583, 1951-1 C.B. 97.

4. Publicly Released I.R.S.Pronouncements (listed alphabetically)

Actions on Decisions (Action on Decision or A.O.D.): Cite by year and three-digit sequential order of issuance, separated by a hyphen; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. It is also appropriate to cite an action on decision as subsequent history to a court decision (Rules 12.8 and 12.10).

Examples A.O.D. 84-022 (Feb. 2, 1984).

Action on Decision 2005-01 (June 7, 2005), 2005 WL 1331108.

A.O.D. 2000-008 (Oct. 30, 2000), 2000 AOD LEXIS 8.

Action on Decision 2000-20, Daily Tax Rep. (BNA) L3 (Apr. 28, 2000).

Keller v. Commr., 79 T.C. 7 (1982), Action on Decision 84-037 (Apr. 23, 1984).

Chief Counsel Advice Memoranda (Chief Couns. Advice or C.C.A.): Cite by year followed by a hyphen, week of issue followed by a hyphen, and three-digit sequential number of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Chief Couns. Advice 2005-29-007 (June 7, 2005).

C.C.A. 2001-19-054 (May 11, 2001), 2001 WL 499979.

C.C.A. 2001-17-034 (Apr. 27, 2001), 2001 IRS CCA LEXIS 23.

SIDEBAR A7.4

DOCUMENT NUMBERS BEFORE AND AFTER 2000

Before 2000, many tax sources are numbered using two initial digits, such as 87- or 99-. After 2000, many tax sources are numbered using four digits, such as 2000- or 2001-.

hief Counsel Memoranda (Chief Couns. Mem. or C.C.M.): Cite these memoranda using 1e examples for General Counsel Memoranda below.

hief Counsel Notices (Chief Couns. Notice or C.C.N.): Cite by number and enclose the kact date of issue in parentheses. The current numbering system consists of the letters in Council Counci

Examples Chief Couns. Notice CC-2001-001 (Dec. 19, 2000), 2000 IRS Chief Counsel Notice LEXIS 53.

C.C.N. CC-2002-021 (Mar. 15, 2002), 2002 IRS Chief Counsel Notice LEXIS 5.

sollection, Bankruptcy, and Summonses Bulletins (C.B.S.): Cite by year followed by a yphen, week of issue followed by a hyphen, and a three-digit sequential identifier number. Iternatively, C.B.S. may be cited by bulletin number. If citing by bulletin number, enclose ne date of issue in parentheses. It is appropriate to provide a parallel citation to an ectronic database, Web site, or looseleaf service. C.B.S. started in July 2000 with No. 78; before this time they were referred to as General Litigation Bulletins (see below). L.B.S. was discontinued in January 2002.

Examples C.B.S. 2001-17-035, 2001 WL 429799 (IRS LB).

C.B.S. No. 480 (Sept. 2000).

C.B.S. No. 483 (Jan. 2001), available at http://www.irs.gov/news/efoia/ccbull.html.

riminal Tax Bulletin (Crim. Tax Bull. or C.T.B.): Cite by year followed by a hyphen, ne week of issue followed by a hyphen, and the three-digit sequential identifier number. is appropriate to provide a parallel citation to an electronic database, Web site, or poseleaf service.

:xamples C.T.B. 2000-07-033, 2001 WL 128984.

Crim. Tax Bull. 2000-07-002, 1999 IRS CTB LEXIS 1.

isclosure Litigation Bulletin (Disclosure Litig. Bull. or D.L.B.): Cite by year and number, parated by a hyphen; enclose the month and year of issue in parentheses. It is appropriate provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples D.L.B. No. 97-3 (July 1997), 1997 IRS DLB LEXIS 3.

Disclosure Litig. Bull. No. 2000-3, available at http://www.irs.gov/news/efoia/ccbull.html.

leld Service Advice (Field Service Advice or F.S.A.): Cite by year followed by a hyphen, eek of issue followed by a hyphen, and three-digit sequential number of issue; enclose

the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Field Service Advice 2001-19-001 (May 11, 2001).

F.S.A. 2004-09-001 (Feb. 27, 2004), 2004 WL 363847.

F.S.A. 2002-38-045 (Sept. 20, 2002), 2002 FSA LEXIS 74.

General Counsel Memoranda (Gen. Couns. Mem. or G.C.M.): These memoranda are numbered sequentially but without reference to the year of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Gen. Couns. Mem. 39,892 (Nov. 26, 2002), 2002 IRS GCM LEXIS 1

G.C.M. 39,719 (Mar. 30, 1988), 1988 WL 567295.

General Litigation Bulletin (Gen. Litig. Bull. or G.L.B.): Cite by sequential number and enclose the date in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service. These bulletins end in July 2000 with No. 477; they are now called Collection, Bankruptcy, and Summonses Bulletins (see above).

Examples G.L.B. No. 458 (Nov. 1998).

Gen. Litig. Bull. No. 463 (July 23, 1999), 1999 GLB LEXIS 6.

Information Letters (Info. Ltr.): Include the year and sequential number of issue, separated by a hyphen; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Example Info. Ltr. 2005-0063 (June 30, 2005), 2005 WL 1564559.

Internal Revenue Manual (I.R.M.): The I.R.M. is cited in decimal format. The first digit is the part number, the second number is the chapter number, the third number is the section number, and the fourth number is the subsection number. Sub-subsections are set off by an additional decimal. If citing the official version published by the I.R.S., enclose the year of issue in parentheses. If citing an unofficial version, include the publisher and the year of publication. Use Rule 42 to cite a CD-ROM version; use Rule 35 to cite a microfiche version.

Examples I.R.M. 5.7.5 (1996) (CD-ROM).

I.R.M. 5.7.5.4 (RIA 2001).

I.R.M. 3.0.167 (LEXIS current through June 7, 2005).

I.R.M. 9.2.1, available at http://www.irs.treasury.gov/prod/bus_info/tax_prof/irm-part/part09/36231.htm (accessed May 22, 2005).

Litigation Guideline Memoranda (Litig. Guide. Mem. or L.G.M.): Cite by tax litigation (TL) or general litigation (GL) designation and by number, separated by a hyphen; enclose

the exact date in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples L.G.M. TL-104 (Sept. 18, 1998).

Litig. Guide. Mem. GL-36 (Apr. 24, 1998), 1998 WL 1757110.

Litig. Guide. Mem. TL-82 (Jan. 5, 1990), 1990 IRS LGM LEXIS 32.

News Releases (I.R.S. News Rel.): Cite by year and sequential release number, separated by a hyphen; enclose the exact date in parentheses. It is appropriate to include the title of the release in italics and to provide a parallel citation to an electronic database, Web site, or looseleaf service. Before 1976, news releases were called Technical Information Releases (see below).

Examples I.R.S. News Rel. 2005-76 (July 25, 2005).

E-Filing Running at Record Pace, I.R.S. News Rel. 2005-21 (Mar. 2, 2005), 2005 WL 475112.

Private Letter Rulings (Priv. Ltr. Rul. or P.L.R.): Cite by year followed by a hyphen, the week of release followed by a hyphen, and the three-digit sequential item number for the week; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Priv. Ltr. Rul. 90-31-022 (May 7, 1990).

Priv. Ltr. Rul. 2005-29-001 (July 22, 2005), 2005 WL 1707488.

P.L.R. 2002-38-051 (June 28, 2002), 2002 PLR LEXIS 853.

Service Center Advice (Serv. Center Advice or S.C.A.): Cite by year followed by a hyphen, the week of release followed by a hyphen, and the three-digit item number for the week; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Serv. Center Advice 2001-14-033 (Apr. 6, 2001).

S.C.A. 2005-04-033 (Jan. 28, 2005), 2005 WL 190327.

S.C.A. 2002-39-029 (Aug. 23, 2002), 2002 SCA LEXIS 18.

Serv. Center Advice 2001-19-013, available at http://www.irs.gov/news/efoia/sca.html.

Tax Litigation Bulletin (Tax Litig. Bull. or T.L.B.): Cite by year and number, separated by a hyphen; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Tax Litig. Bull. No. 96-5 (Mar. 21, 1996).

T.L.B. 92-11 (Nov. 1992), 1992 IRS TLB LEXIS 23.

Technical Advice Memoranda (Tech. Adv. Mem. or T.A.M.): Cite by year followed by a hyphen, the week of release followed by a hyphen, and the three-digit sequential item

number for the week; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Tech. Adv. Mem. 87-14-008 (Dec. 17, 1986).

T.A.M. 2005-28-026 (July 15, 2005), 2005 WL 1657282.

Technical Information Releases (Tech. Info. Rel. or T.I.R.): See News Releases above for additional information.

Example T.I.R. 55-109, 1955-1 C.B. 139.

Technical Memoranda (Tech. Mem. or T.M.): No numbering system is used for these memoranda, so they should be cited by their Westlaw or LexisNexis unique identifier. If available, enclose the exact date of issue in parentheses.

Examples 2002 TM LEXIS 11 (June 25, 2002).

Tech. Mem., 1980 WL 140722.

Written Determinations (Written Determ.): Cite by year followed by a hyphen, week of issue followed by a hyphen, and three-digit sequential order of issue; enclose the exact date of issue in parentheses. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Example Written Determ. 2001-20-028 (May 18, 2001), available at http://www.irs.gov/news/efoia/determine.html.

Other sources: For other publicly released I.R.S. pronouncements, cite the type of document, using any abbreviations above or in Appendix 3, and the number used on the face of the document. When possible, enclose the exact date in parentheses and provide a parallel citation to an electronic or commonly available source.

5. Taxpayer Forms and Publications

Taxpayer Forms (I.R.S. Form): Cite by number. For forms that are issued or revised annually, enclose the year in parentheses. For forms that are not issued or revised annually, enclose the date of last revision in parentheses, preceded by the term "last rev." It is appropriate to include an italicized title before the citation.

Examples I.R.S. Form 1040 (2006).

I.R.S. Form 1040 sched. R (2006).

I.R.S. Form 1001 (last rev. July 1998).

Cancellation of Debt Statement, IRS Form 1099-C (2005).

Taxpayer Publications (I.R.S. Pub.): Cite by italicized title, I.R.S. publication number, pinpoint page if available, and year. It is appropriate to provide a parallel citation to an electronic database, Web site, or looseleaf service.

Examples Tax Guide for Individuals, I.R.S. Pub. No. 17, at 31 (1998).

Business Expenses, I.R.S. Pub. 535 (2000), 2000 WL 1742834.

CHART A7.1

ABBREVIATIONS FOR LESS FREQUENTLY CITED TAX MATERIALS

Alcohol Tax Unit

Appeals and Review Memoranda

Capital Stock Tax Rulings

Estate Tax Rulings

Excess Profits Tax Council Ruling

General Counsel Orders

Income Tax Unit Rulings

Law Opinions

Mimeographs

Reorganization Orders

Sales Tax Rulings

Social Security Tax Rulings

Treasury Department Circular

A.T.

A.R.M., App. & Rev. Mem.

C.S.T.

E.T.

E.P.C.

G.C.O., Gen. Couns. Or.

I.T.

L.O., Law Op.

Mim.

R.O., Reorg. Or.

S.T.

S.S.T.

D.C., Treas. Dept. Circular

APPENDIX 8 SELECTED OFFICIAL FEDERAL ADMINISTRATIVE PUBLICATIONS

This appendix lists major official federal administrative publications and their abbreviations. For a comprehensive Web site that contains many federal agency decisions, visit Washburn University School of Law, *WashLaw Collection of Agency Decisions*, http://www.washlaw.edu/doclaw/executive5m.html#arms.

Publication	Dates	Abbreviation
Administrative Decisions under Immigration and Nationality Laws	1940–present	I. & N. Dec.
Agriculture Decisions	1942–present	Agric. Dec.
Atomic Energy Commission Reports	19561975	A.E.C.
Civil Aeronautics Board Reports	1940–1984	C.A.B.
Copyright Decisions	1909–1985	Copy. Dec.
Cumulative Bulletin	1919–present	C.B.
Customs Bulletin and Decisions	1967–present	Cust. Bull. & Dec.
Decisions and Orders of the National Labor Relations Board	1935–present	N.L.R.B.
Decisions of the Commissioner of Patents	1869–1968	Dec. Commr. Pats.
Decisions of the Comptroller General	1921–1994	Comptr. Gen.
Decisions of the Department of the Interior	1930–present	Interior Dec.
Decisions of the Employees' Compensation Appeals Board	1947–present	Empl. Comp. App. Bd.
Decisions of the Federal Labor Relations Authority	1979–present	F.L.R.A.
Decisions of the United States Merit Systems Protection Board	1979–present	Merit Sys. Dec.
Determinations of the National Mediation Board	1934–present	Natl. Med. Bd.
Equal Opportunity Employment Commission Decisions	1984–present	E.E.O.C. Dec.
Federal Communications Commission Record	1986-present	F.C.C. Rec.
Federal Energy Guidelines	1977–present	F.E.R.C.
Federal Mine Safety and Health Review Commission	1979–present	F.M.S.H.R.C.
Federal Power Commission Reports	1931–1977	F.P.C.

ublication	Dates	Abbreviation
ederal Reserve Bulletin	1915-present	Fed. Res. Bull.
ederal Trade Commission Decisions	1915–present	F.T.C.
ood and Drug Administration Enforcement eports	1990–present	F.D.A. Enforc. Rpts.
nterstate Commerce Commission Reports	1887–1995	I.C.C., I.C.C.2d
lational Transportation Safety Board Decisions	1967–1977	N.T.S.B.
luclear Regulatory Commission Issuances	1975-present	N.R.C.
)ccupational Safety and Health dministration and Occupational Safety and lealth Review	1971–present	O.S.H.A.
Official Gazette of the United States Patent Office	1892–present	Off. Gaz. Pat. Off.
ecurities and Exchange Commission Decisions nd Reports	1934-present	SEC
ocial Security Rulings, Cumulative Edition	1960-present	S.S.R.

INDEX

Unless otherwise noted, references are to rule numbers.

ABA Model Code of Professional Responsibility, p. 238, 27.3 ABA Model Rules of Professional Conduct, p. 238, 9.3, 27.3 Abbreviations generally, 2.0, 2.1 American Law Reports, 24.1(d) ampersand, 2.2(f) appellate record, 29.5(a) attorney general, 19.7(b) avoiding confusion, 2.2(a) bills, 15.1(a) calendar divisions, App. 3 case names, 2.3, 12.2, App. 3 case reporters, 12.4, Chart 12.1, App. 1A, App. 3 cities, App. 3(B) Code of Federal Regulations, 19.1(b), 19.9(c) commonly known initials, in case names, 12.2(e)(5), 12.2(l) Congressional Record, 15.12(b) consecutive capital letters, 2.2(a)	executive, 19.9(a) Federal Register, 19.3(b), 19.9(c) foreign countries, App. 3(B) geographic abbreviations, spacing, 2.2(b) House of Delegates, 16.1(b) House of Representatives, 15.7(A), 16.1(b), 16.4(b), 16.8(b) institution names, spacing, 2.2(b) judges, Chart 12.2 looseleaf publishers, Chart 28.1 months, App. 3(A) ordinal numbers, 2.2(e), 4.0 ordinal numbers, 2.2(e), 4.0 ordinances, 18.1(a), 18.1(b), 18.2(a) organizations, in case names, 12.2(e) page(s), 5.1(b)(3) paragraph symbol, 2.2(f) periodicals, 23.1(d), App. 3, App. 5 prints, congressional, 15.9(a) publishing terms, App. 3(D) record, 29.5(a) reporters, 12.4, Chart 12.1, App. 3 reports, congressional, 15.9(a)
* *	
9	
	reporters, 12.4, Chart 12.1, App. 3
consecutive capital letters, 2.2(a)	resolutions, 15.1(a)
constitution, 13.2(a)	rules, 17.1(a), App. 3
countries, App. 3(B)	section symbol, 2.2(f)
court names, 12.6, 12.12(a), App. 4 Department of Justice, Office of Legal	senate, 15.7(a), 16.1(b), 16.4(b), 16.8(a), App. 3
Counsel, 19.7(b)(3)	session laws, 14.6(d), App. 1, App. 2
district courts, federal, Sidebar A4.2	spacing, 2.2
documents, legislative and congressional,	state, App. 3(B)
15.9(a), 16.6(b)	state legislative materials, 16.1(b), App. 1,
editor, 22.1(d)(4)	App. 2
encyclopedias, 26.1(b), Chart 26.1	statutes, 14.2(b) App. 1, App. 2

Abbreviations (cont.)	Advance sheets. See Slip opinions; Unre-
Statutes at Large, 14.7(d)	ported opinions
supplement, 8.1	Advertisement, 23.1(l)
tax materials, App. 7, Chart A7.1	Affidavits, p. 252, 29.0
textual sentences, 2.3, 43.1(d), Sidebar	Affirmed, 12.8(a), 12.10(a)
13.1, Sidebar 14.2	Agency decisions
translator, $22.1(e)(4)$	abbreviations, agencies, 19.5(e), 28.1(f)
United States, 2.3, 12.2(e), 12.2(g), App.	abbreviations, reporters, 19.5(c)
1, App. 3, App. 4	case name, 19.5(a), 28.1(a)
use, 2.1	date, 19.5(f), 28.1(g)
Accent marks, 21.5(a)	explanatory parenthetical, 28.1(i)
Accessed, Web site, 40.1(e)	full citation, p. 166, p. 181, 19.5, 20.5
Accord, as a signal, 44.3	looseleaf reporter, p. 245, 28.1
Acquiescence, in tax cases, App. 7(A)(1),	official reporter, 19.5(c)
(C)(2), (C)(3)	order of authorities, 45.4
Acronyms, 2.3, 12.2(e)(6), 12.2(l)	pinpoint reference, 19.5(d), 28.1(e)
Act, capitalization of, 3.3	prior history, 28.1(i)
Actions on Decisions, App. 7(C)(4)	reporter abbreviation, 19.5(c)
Addresses, oral, 30.0	short citations, 19.6, 20.6, 28.2
Administrative agencies. See Administrative	state agency decisions, 20.5, 20.6
material	subsequent history, 28.1(h)
Administrative announcements, App.	unofficial reporter, 19.5(c)
7(C)(1)	volume number, 19.5(b), 28.1(b)
Administrative Law Judge, Chart 12.2	Agreements. See Treaties
Administrative material	Alabama, App. 1, App. 2, App. 3, App. 4
agency decisions, federal, p. 166, 19.5,	Alaska, App. 1, App. 2, App. 3, App. 4
19.6	Alcohol Tax Unit, Chart A7.1
agency decisions, state, p. 181, 20.5, 20.6	A.L.R. annotations
attorney general opinions, federal, p. 166,	abbreviation, 24.1(d)
19.7, 19.8	author, 24.1(a)
attorney general opinions, state, p. 181,	date, 24.1(f)
20.7, 20.8	full citation, p. 226, 24.1
Code of Federal Regulations, p. 166, 19.1,	order of citations, $46.4(c)(5)$
19.2	page numbers, 24.1(e)
Department of Justice, Office of Legal	pinpoint citations, 24.1(e)
Counsel opinions, p. 166, 19.7, 19.8	series, p. 226, 24.1(d), Chart 24.1
Federal Register, p. 166, 19.3, 19.4	short citations, 24.2
order of citations, 45.4(a)(5)	title, 24.1(b)
other material, federal, 19.14	unsigned, 24.1(a)
other material, state, 20.10	volume, 24.1(c)
patents, 19.13	Altering quotations
securities material, 19.14	adding letters, 48.2
state administrative codes, p. 181, 20.1,	adding words, 48.4
20.2, 45.4(a)(5), App. 1, App. 2	case of letter, 48.1
state administrative registers, p. 181, 20.3,	changing letters, 48.2
20.4, 45.4(a)(5), App. 1, App. 2	deleting letters, 48.2
tax material, Sidebar 19.3	emphasis added, 48.5(a)
See also entries for specific sources; Execu-	substituting words, 48.4
tive materials	typeface, 48.5

ALWD	Appellate record
generally, p. xxi	full citation, 29.5
abbreviation, App. 3	<i>id.</i> , 11.3(c)
ALWD Citation Manual	order of citations, $45.4(a)(4)$
citation for, p. 7, 22.1(a)	short citation, 29.6
Web site for, p. 7, 12.6(b), App.1, App. 2	Appendices
ALWD Citation Manual: International	abbreviation, 9.2(a), App. 3(C)
Sources, pp. 4, 7, Sidebar 21.2	citing, generally, 9.2
Amendments	internal cross-reference, 10.2(a)
bills, congressional, 15.6	United States Code appendix, 14.2(d)(2)
constitution, p. 106, 13.1, 13.2(b),	Application of, case name, Sidebar 12.3
13.2(d)	Arabic numbers, 4.2(d)
resolutions, congressional, 15.6	Arbitrator, Chart 12.2, App. 3
statutes, 14.3, 14.4	Arizona, App. 1, App. 2, App. 3, App. 4
uniform acts, 27.4(e)	Arkansas, App. 1, App. 2, App. 3, App. 4
American Jurisprudence, Second, 26.0	Article (part of speech)
See also Legal encyclopedias	capitalization of, 3.1(b)
American Law Institute (ALI), 27.0	omitting, 12.2(e), 15.7(b), 16.4(c), 22.1(i),
American Law Reports, 24.0	22.1(k), 23.1(b), 23.1(d), 30.1(a),
See also A.L.R. annotations	31.1(c), 35.2(b)
American Samoa, App. 1, App. 3	Article, abbreviation as pinpoint reference,
Ampersand (&)	App. 3(C)
abbreviation, 2.2(f)	Articles, 23.0
case name, 2.3, 12.2(e)(7)	See also Periodicals
scattered pages, 5.4	Assn., case name, 2.3, 12.2(e)(7)
scattered paragraphs and sections,	Associated Press, 39.2
6.7(c)	Asterisk
spacing, 2.2(f)	page numbers, 12.12(b), 12.21(d)
Angle brackets, 40.1(d)(5)	star editions, 22.1(h)
Annals of Congress, 15.14, 15.15	At, used in citation of pages, 5.2(b)(3),
Annotations, 24.0. See also A.L.R.	22.1(b)
annotations	At, used in short citations, 11.3, 11.4
Anonymity, case name, 12.2(d)(3)	Atlantic Reporter, Chart 12.1, App. 1A
Appeal	Attorney general opinions
denied, 12.8(a)	federal, p. 166, 19.7, 19.8
dismissed, 12.8(a)	purpose, Sidebar 19.2
filed, 12.8(a)	state, p. 181, 20.7, 20.8
appeals and Review Memoranda, Chart	Audio recordings, 34.0
A7.1	Australian sources, 21.5(b)(1)
appellate courts	Authorities in text, identification of
abbreviations, App. 4	cases, 2.3
divisions, Chart 12.7 (Web)	constitutions, Sidebar 13.1
federal, App. 1, App. 2	paragraphs, 6.11
reporters, Chart 12.1, App. 1	sections, 6.11
states, Chart 12.7 (Web)	statutes, Sidebar 14.2
tax decisions, App. 7(B)(2)	Authorities previously cited. See Short
unified courts, Chart 12.7 (Web)	citations
unpublished decisions, 12.14, Sidebar	Authors
12.7	A.L.R. annotation, 24.1(a)

Authors (cont.)	concurrent, 15.1
book, 22.1(a)	Congress number, 15.1(c)
collected works, 22.1(l), 22.1(m), 22.3	date, 15.1(f)
degrees, educational, 22.1(a)(1)	enacted, 15.3
dictionary, 25.1	explanatory parenthetical, 15.1(h)
document, legislative, 15.9(e), 16.6(h)	federal, enacted, 15.3, Sidebar 15.1
et al., 22.1(a)(2)(d)	federal, unenacted, p. 123, 15.1
Internet site, 40.1(a)	hearings, 15.7, 15.8
J.D., 22.1(a)(1)(b)	joint, 15.1
law review, 23.1(a)	number, 15.1(b)
letter, 32.1(b)	order of citations, 45.4(b)(1)
memoranda, 32.1(b)	parenthetical information, 15.1(h)
multiple, p. 201, 22.1(a)(2), 22.1(a)(3)(b),	pinpoint reference, 15.1(e)
22.1(m)	proposed laws, Sidebar 15.1
multivolume work, p. 201, 22.1(a)(2)(e)	session number, 15.1(d)
name, 22.1(a)	short citations, 15.2, 15.5
newsletter, 23.1(a)	simple, 15.1
newspaper, 23.1(a)	title, 15.1(g)
order of citations, 45.3(b)	unenacted, p. 123, 15.1
organizational author, 22.1(a)(3)	See also Bills, state; Resolutions
periodical, 23.1(a)	Bills, state
print, 15.9(e), 16.6(h)	concurrent resolutions, 16.1(b)
report, 15.9(e), 16.6(h)	date, 16.1(g)
student author, 23.1(a)(2), Sidebar 23.1	document number, 16.1(c)
treatise, 22.1(a)	enacted, 16.3
typeface, $22.1(a)(1)(c)$	full citation format, p. 141, 16.1
unknown, 22.1(a)(3)(c), 24.1(a)	house bill, p. 141, 16.1
Author's mistake in quoted material, 48.6	house file, 16.1
Auto correct function, pp. 8–10	house resolution, 16.1
Automatic	joint resolution, 16.1
capitalization, p. 9–10	legislative resolution, 16.1
hyperlinks, p. 10	legislature designation, 16.1(d)
ordinal superscript, p. 10	order of citations, 45.4(b)(2)
replacement of words and symbols, p. 10	pinpoint reference, 16.1(f)
spacing, p. 9	senate bill, p. 141, 16.1
	senate resolution, 16.1
D 1.1 1.1 1.1 1.2 1.4 (A/D)	session designation, 16.1(e)
Baltimore, abbreviation, App. 3(B)	short citations, 16.2
Bankruptcy	title, 16.1(h)
appellate panel, App. 1	
case names, 12.2(b), 12.2(o)	unenacted, p. 141, 16.1, 16.2
court, App. 1, App. 4	Black's Law Dictionary, p. 233, 1.8, 25.0
In re, 12.2(o), Sidebar 12.3	Blackstone's Commentaries, 22.1(h)
reporter, Chart 12.1, App. 1	Block quotation, 47.3, 47.5, 47.6(b)(1),
Bar publications, 23.1(f)(3)	47.7(b), 48.3, 49.3(b)(3)
Bible, 22.1(n)	Blog, 40.3
Bills, federal	Bluebook, p. 6
abbreviations, 15.1(a)	BNA, 28.1(d), Chart 28.1
amendments, 15.6	Board, capitalization of, 3.3

Board of Tax Appeals, App. 7(B)(1)	proper nouns, 3.2(c)
Book review, 23.1(b)(2)	setting word processor, p. 9
Books. See Treatises	signals, 44.5
Books, abbreviation of printing term, App.	Spanish titles, 3.4, 22.1(o)
3(C)	specific words, 3.3
Boston, abbreviation, App. 3(B), App. 5	titles, 3.1
Bound services. See Looseleaf reporter or	titles of respect, 3.2(a)
service	Cartoon, 23.1(k)
Brackets	Case
alterations, to show, 48.0	generally, 12.0
angle, 40.1(d)(5)	CD-ROM, 42.1(a)
quotations, 48.0	concurring opinions, 12.5(d), 12.11(a)
[sic], 48.5	court abbreviations, 12.6, 12.12(a)(2),
square, 48.0	28.1(f)
URL, 40.1(d)(5)	court names, 12.6
Briefs, 12.20, 29.0, 45.4(a)(4)	cross-referencing, 10.2(b)
Broadcasts, 33.0	
Bros., case name, 2.3, 12.2(e)(7)	dates, 12.7, 12.12(a)(1), 28.1(g)
Bureau of National Affairs. See BNA	dissenting opinions, p. 63, 12.5(d),
Business firms, case name, 12.2(e)(7)	12.11(a)
But cf., as a signal, 44.3	early federal circuit cases, 12.19
But see, as a signal, 44.3	explanatory parenthetical, 12.11(c), 28.1(i)
	Fast Formats, p. 63
	Fifth Circuit split, 12.6(c)
	foreign, 21.5
Calendar, Senate, 15.19	full citations, generally, 12.1
California, 12.4(a)(3), 12.4(c), App. 1, App.	id., 12.21(a)
2, App. 3, App. 4	internal cross-reference, 10.2(b)
California Reporter, 12.4(a)(3), Chart 12.1	international tribunals, 21.4
Canadian sources, 21.5(b)(2)	Internet, 12.15
Canal Zone, App. 3, App. 4	LexisNexis, 12.12, 12.13, 12.21(d)
Canons of professional responsibility, 27.3	looseleaf service, 12.4(a)(2), 12.7(c),
Capital Stock Tax Rulings, Chart A7-1	12.17, 28.1
Capitalization	multiple decisions, 12.2(s)
adjectives formed from proper nouns, 3.2(e)	names, generally, 12.2, 28.1(a). <i>See also</i> Case names
defined terms, 3.2(h)	neutral citations, 12.16
epochs, 3.2(e)	no opinion, 12.11(b)
events, 3.2(e)	not yet reported, 12.13
French titles, 3.4, 22.1(o)	online, 12.4(a)(2), 12.7(c), 12.21(d)
German titles, 3.4, 22.1(o)	order of citations, 45.4(a)(3)
holidays, 3.2(e)	page numbers, 12.5
hyphenated words, 3.1(c)	parallel citations, generally, 12.4(c), Side-
id., 11.3(d), 44.5	bar 12.5, 12.21(f)
midword capitalizations, 3.2(g)	parallel citations, United States Supreme
numerical designations, 3.2(f)	Court, 2.4(b)(2), Sidebar 12.5. See also
organization names, 3.2(b)	Parallel citations
prepositions, Sidebar 3.1	per curiam, 12.11(b)
professional titles, 3.2(a)	plurality opinion, 12.11(a)
protessional tracs, 5.2(a)	praranty opinion, 12.11(a)

Case (cont.)	shortening, 12.2(e)(5)
popular case name, 12.2(r)	state as party, 12.2(h)
prior history, 12.9, 28.1(i)	sub nom., 12.10(b)
reporter volume, 12.3, 28.1(b)	surnames, 12.2(d)
short citation format, p. 63, 12.21, 28.2	textual references, 2.3
slip opinion, 12.18	two names for one case, 12.2(b)(2)
subsequent history, 12.8, 28.1(h)	typeface, 1.3, 12.2(a), 12.2(o), Sidebar
table cases, 12.14	12.1
unpublished cases, 12.7(c), 12.18, Sidebar	unions, 12.2(f)
12.7, 12.21(e)	United States as party, 12.2(g)
unreported cases, 12.7(c), 12.18, Sidebar	weight of authority, 12.11(b)
12.7, 12.21(e)	"will of," 12.2(o)
Westlaw, p. 63, 12.12, 12.13, 12.21(d)	Case notes in law reviews. See Student
See also United States Supreme Court	authors
Case comment, 23.1, Sidebar 23.1	Case number. See Docket number
See also Periodicals	Cassette tape, 34.0
Case names	CCH, 28.1(d), Chart 28.1
generally, 12.2	CD-ROM material, 42.0
abbreviations, 12.2(e), App. 3	Certifying question, 12.8(a)
appeal, 12.10(b)	Certiorari
"application of," Sidebar 12.3	case name, 12.10(b)(1)
bankruptcy, 12.2(b), 12.2(o)	definition, Sidebar 12.6
business designations, 12.2(e)(5)	denied, 12.8(a)
changed, 12.10(b)	dismissed, 12.8(a)
city as party, 12.2(i)	granted, 12.8(a)
Commissioner of Internal Revenue as	petition filed, 12.8(a)
party, 12.2(j)	precedential value, Sidebar 12.6
commonwealth as party, 12.2(h)	use, 12.8(a)
consolidated actions, 12.2(b)(1)	Cf., as a signal 44.3
d/b/a in case name, 12.2(e)	C.F.R. See Code of Federal Regulations
"estate of," 12.2(o)	Chapter, abbreviation of, App. 3(C)
individual as party, 12.2(d)	Chapters, as pinpoint reference, 9.3, 22.1(c)
geographical locations, 12.2(p)	Charts, 9.1
government agencies, 12.2(l)	Chicago, abbreviation, App. 3(B)
government official as party, 12.2(k),	Chicago Manual of Style, The, p. 7, 3.3, 3.4,
Sidebar 12.2	4.2(i), 12.2(d), 21.5(a)
long, 12.2(e)(5)	Chief Counsel Advice Memorandum, App.
looseleaf reporter, 28.1(a)	7(C)(4)
"matter of," Sidebar 12.3	Chief Counsel Memoranda, App. 7(C)(4)
municipality as party, 12.2(i)	Chief Counsel Notices, App. 7(C)(4)
omitting parties, 12.2(c)	Chief Judge or Chief Justice, Chart 12.2
organization as party, 12.2(e)	Chinese names, cases, 12.2(d)(2)
parties cited, 12.2(c)	Circuit, capitalization of, 3.3
"petition of," Sidebar 12.3	Circuit courts, old federal, 12.19, App. 1
procedural phrases, 12.2(o), Sidebar 12.3	Circuit courts of appeals, App. 1, App. 4
property as party, 12.2(m)	Citation clauses, 43.1(b), 44.5, 47.4(b)(2)
punctuation, 12.2(a)	Citation guides, foreign, 21.5(b)
relator as party, 12.2(n)	Citation order, 45.0

Citation rules, local. See Local citation rules	Code, capitalization of, 3.3
Citation sentences, 45.1(a), 46.5, 47.4(b)(1)	Code of Federal Regulations
Citations	abbreviation, 19.1(b), 19.9(c)
authorities, which to cite, 43.4	date, 19.1(d), Sidebar 19.1
citation clauses, 43.1(b)	executive materials, 19.9, 19.10
citation sentences, 43.1(a)	full citation, p. 166, 19.1
definition, p. 3	historical, 19.1(d)
diagram, p. 5	LexisNexis, 19.1(d)
embedded citations, 43.1(c)	order of citations, 45.4(a)(5)
footnote reference numbers, 43.1(e)	pinpoint citation, 19.1(c)
foreign, 21.5	presidential materials, 19.9, 19.10
frequency, 43.2	short citations, 19.2
full citation format, generally, 11.1	title, 19.1(e)
international, 21.4	title numbers, 19.1(a)
number of citations, 43.3	Web, 19.1(d)
omission of, 49.3(d)	Westlaw, 19.1(d)
order, 12.10(f)	Code, Internal Revenue, App. 7(A),
parallel citations, generally, 12.4(d)	Sidebar A7.1
pinpoint citation, generally, 5.2	Codes
placement, 43.0, 47.4, 47.5	Code of Federal Regulations, p. 166,
purposes, p. 3	19.1, 19.2
quotations, 47.4, 47.5	Internal Revenue Code, App. 7(A),
short citation format, generally, 11.2	Sidebar A7.1
sources not listed in this book, p. 7	municipal, 18.0
text, within, 43.1(d)	rules, 17.0
typeface rules, 1.0	state codes, 14.9, 14.10, App. 1, App. 2
use, p. 3	statutory, 14.0
weight, p. 3	tax code, App. 7(A)
See also Parallel citations; Pinpoint	See also Statutes; United States Code
citations	Collected works, p. 201, 22.1(l),
Cited in, use of, 46.4	22.1(m), 34.2
Cited material, defined, 8.1	Collection, Bankruptcy, and Summonses
Cities	Bulletins, App. 7(C)(4)
abbreviations, App. 3(B)	Colloquium, 23.1(g)
case names, 12.2(i)	Colon, spacing in title, 22.1(b), 23.1(b)
newspapers, 23.1(d)(4)	Colorado, App. 1, App. 2, App. 3, App. 4,
ordinances, 18.0	App. 6
Citing, use of, 46.4	Column(s), abbreviation of, App. 3(C)
Citing sources not in this book, p. 6	Comic strip, 23.1(k)
City of, case name, 12.2(i)	Comma
Civil procedure, rules of, 17.0	case name, 12.2(a)
Civil Rights Cases, 12.2(q)	numerals, 4.2(h)
C.J.S., 26.0, Chart 26.1	
	page numbers, 4.2(h)
See also Legal encyclopedias Clause(s), abbreviation of, App. 3(C)	typeface, 1.4, 12.2(a), 23.1(b)
CLE presentation, 30.1(b), 39.2	Comment, 23.1, 23.2, Sidebar 23.1
Closing up abbreviations, 2.2	See also Periodicals
	Comments, official, 9.3
Co., case name, 2.3, 12.2(e)(7)	Commentary, 46.4

Commerce Court, App. 1	pages, citing, 5.3
Commercial electronic databases, 12.12,	paragraphs and sections, citing, 6.6, 6.8
14.5, 38.0, 39.0, App. 7(B)(2)	Consolidated actions, 12.2(b)(1)
Commission, capitalization of, 3.3	Constitution, capitalization of, 3.3
Commissioner, abbreviation of, 12.2(j),	Constitutions
App. 3	generally, 13.0
Commissioner of Internal Revenue, case	date, 13.2(c), 13.3
name, 12.2(j), App. 7	explanatory parenthetical, 13.2(d), 13.3
Committee, capitalization of, 3.3	Fast Formats, p. 106
Committee notes, 14.2(d)(3)	foreign, 21.5(b), 45.4
Commonwealth, capitalization of, 3.3	full citation, 13.1, p. 106
Commonwealth, case name, 12.2(h)	historical, p. 106, 13.1, 13.3
Commonwealths. See States	id., 13.4
Compact disc, 34.0	name, 13.2(a)
Compare, as a signal, 44.3	order of citations, $45.4(a)(1)$
Compilation, electronic databases, 39.4	pinpoint reference, 13.2(b)
Compilations of statutes, 14.0	repeal, 13.3
Composer, 34.1(a)	short citation, p. 106, 13.4
Computer. See Internet; LexisNexis; Online;	textual references, Sidebar 13.1
Westlaw	typeface, 13.2, Sidebar 13.1
Concurrent resolutions, 15.1, 15.4, 15.5,	Construed in, use of, 46.4
16.1, 16.2	Construing, use of, 46.4
Concurring opinion, 12.5(d), 12.11(a)	Contra, as a signal, 44.3
Congress, capitalization of, 3.2(b)	Controller opinion, 20.10
Congressional, capitalization of, 3.3	Conventions, 21.0
Congressional Globe, 15.14, 15.15	See also Treaties
Congressional journals, 15.16	Copyright symbol, replacing, p. 10
Congressional material	Corp., case name, 2.3, 12.2(e)(7)
generally, 15.0	County ordinances, 18.0
other legislative material, 15.19	Court, capitalization of, 3.3
See also Bills; Congressional journals; De-	Court documents
bates; Hearings; Reports; Resolutions	citation, in another case, 12.20
Congressional Record	citation, in your case, 29.0, Sidebar 29.1
abbreviation, 15.12(b)	Court of Claims, App. 1, App. 7(B)(1)
bills, 15.4, 15.5	Court of Customs and Patent Appeals,
daily edition, 15.12, 15.12(d)(2)	App. 1
date, 15.12(d)	Court of Customs Appeals, App. 1
debates, 15.12	Court of International Trade, App. 1
documents, congressional, 15.9(g)	Courts
page numbers, 15.12(c)	abbreviations for specific courts, App. 1,
permanent edition, 15.12, 15.12(d)(1)	App. 4
reports, congressional, 15.9(g)	Bankruptcy, App. 1, App. 4
resolutions, 15.4, 15.5	departments, 12.6(b), Chart 12.7 (Web)
See also Debates	districts, 12.6(b), Chart 12.7 (Web)
Conjunctions, capitalization of, 3.1(b)	divisions, 12.6(b), Chart 12.7 (Web)
Connecticut, App. 1, App. 2, App. 3,	early federal circuit courts, 12.19
App. 4	order of citations, 45.3, 45.4
Consecutive	rules, 17.0, App. 2
footnotes, citing, 7.0	See also Cases

Criminal procedure, rules of, 17.0	sound recording, 34.1(d)
Criminal Tax Bulletin, App. 7(C)(4)	speeches, 30.1(e), 30.3
Cross-reference. See Internal cross-	statutes, 14.2(f), Sidebar 14.1
reference	television series and shows, 33.1(d)
Cumulative Bulletin, App. 7(C)(2), (C)(3)	treaties, 21.1(c)
Customs, Intro(C), 12.4(d)	treatises, 22.1(j)
Customs court, App. 1	unpublished cases, 12.7(c)
	unreported cases, 12.18(c)
	video, 33.1(d)
Dash. See En dash	See also entries for specific sources
Database identifier, 12.12(a), 39.0	Days, abbreviation of, App. 3(A)
See also LexisNexis; Westlaw	d/b/a in case name, 12.2(e)
Dates	Debates, congressional
agency decision, federal, 19.5(f), 28.1(g)	explanatory parenthetical, 15.12(e)
A.L.R. annotations, 24.1(f)	full citation format, after 1873, p. 123,
attorney general opinions, 19.7(d)	15.12
bills, 15.1(f), 16.1(g)	full citation format, before 1873, 15.14
books, 22.1(j)	order of citations, $45.4(b)(1)$
cases, generally, 12.7	pages, 15.12(c)
cases, LexisNexis or Westlaw, 12.12(a)(1)	short citations, after 1873, 15.13
Code of Federal Regulations, 19.1(d),	short citations, after 1873, 15.15
Sidebar 19.1	volume number, 15.12(a)
constitutions, 13.2(c), 13.3	See also Congressional Record
conventions, 21.1(c)	-
debates, 15.12(d), 16.8(g)	Debates, state legislative
Department of Justice, Office of Legal	date, 16.8(g)
Counsel, 19.7(d)	description, 16.8(c)
dictionaries, 25.1	full citation, p. 138, 16.8
documents, legislative, 15.9(d), 16.6(g)	house abbreviation, 16.8(b)
encyclopedias, 26.1(f)	legislature designation, 16.8(d)
executive materials, 19.9(e)	location, 16.8(c), 16.8(h)
Federal Register, 19.3(d)	order of citations, 45.4(b)(2)
hearings, 15.7(g), 16.4(h)	pinpoint reference, 16.8(f)
Internet sites, 40.1(e)	session designation, 16.8(e)
interviews, 31.1(d)	short citations, 16.9
letters, 32.1(h)	state abbreviation, 16.8(a), App. 3(B)
looseleaf reporters, 28.1(g)	unpublished, 16.8(h)
memoranda, 32.1(h)	Decimals, 4.2(e)
movies, 33.1(d)	Decisions. See Agency decisions; Cases
no date, 29.2(c), App. 3	Declaration of Independence, 6.3(a),
oral presentations, 30.1(e)	15.18
ordinals, 4.3(b)	Declarations, 29.0
ordinances, 18.1(d)	Default settings, word processors, pp. 9-10
periodicals, 23.1(f)	Defendant, capitalization of, 3.3
practitioner documents, 29.2(c)	Defined terms, capitalizing, 3.2(h)
reports, 15.9(d), 16.6(g)	Degrees, symbol, 4.2(f)
resolutions, unenacted, 15.1(f), 16.1(g)	Delaware, App. 1, App. 2, App. 3, App. 4
Restatements, 27.1(d)	Delegation Orders, App. 7(C)(3)
rules, 17.1(c)	Deletions from quotations, 49.0
session laws, 14.7(g)	Denial of certiorari, 12.8, Sidebar 12.6

Denial of rehearing, when given, 12.8	Dollar amounts, 4.2(f)
Department	Dollar symbol, 4.2(f)
capitalization of, 3.2(b), 3.3	Domain name, 40.1(d)(2)
state court, 12.6(b), Chart 12.7 (Web),	Dr., abbreviation, App. 3
App. 1	Dr., author's name, 22.1(a)
Department of State publications, Chart	Dual citation, when required. See Parallel
21.1 (Web)	citations
Deposition transcripts, 29.3, 29.4	
Descriptive terms, omitted in case, 12.2(e),	E journals, p. 216, 23.1(i)
12.2(p)	, -
Detroit, abbreviation, App. 3(B)	See also Online; Periodicals
Dictionary, 25.0, $42.1(c)$, $45.4(c)(6)$	E-mail. See Electronic mail
Dictum, 12.11(b)	Editions
Digital video discs, 34.0	books, 22.1(f)
Disciplinary rules, 17.0, 27.3	dictionary, 25.1
Disclosure Litigation Bulletin, App. 7(C)(4)	printings, 22.1(g)
Disclosures, trial, 29.0	star editions, 22.1(h)
Discovery, 29.0	treatises, 22.1(f)
Discussion drafts, 27.1(c)	Editors
Discussion group, e-mail, 41.2	books, p. 201, 22.1(d)
Dissenting opinion	dictionaries, p. 230, 25.1
format, p. 63	treatises, p. 201, 22.1(d)
pages, 12.5(d)	E.g.
parenthetical designation, 12.11(a)	signal, 44.3, 44.8(b)
Dissertations	typeface, 1.8
microformed, 35.0	Electronic address. See Uniform Resource
unpublished, 37.0	Locator
District courts	Electronic citations. See Online
federal, 12.6, App. 1, App. 4, Sidebar	Electronic databases, 12.12, 14.5, 38.0, 39.0,
A4.2, App. 7(B)(1)	App. 7(B)(2)
state, 12.6(b), Chart 12.7 (Web), App. 1	Electronic journals, p. 216, 23.1(i)
District of Columbia, App. 1, App. 2,	See also Online; Periodicals
App. 3, App. 4	Electronic mail
Districts, state, 12.6(b), Chart 12.7 (Web),	discussion group, p. 308, 41.2
App. 1	listsery, 41.2
Divided court, parenthetical indication of,	personal e-mail, p. 308, 41.1, 41.3 Electronic ordinances, 18.1(d)
12.6, Chart 12.7 (Web)	
Division	Electronic statutes, 14.5 Eleventh Circuit precedent, 12.6(c)(2)
federal court, 12.6	<u>-</u>
state court, 12.6(b), Chart 12.7 (Web),	Ellipsis, 49.2, 49.3, 49.4
App. 1	Embedded citations, 43.1(c) Emergency Court of Appeals, App. 1
Divorce case, Sidebar 12.3	Emphasis, italics to show, 1.7
Docket number, 12.18	Emphasis, italics to show, 1.7 Emphasis added, 48.5(a)
Documents	Emphasis added, 48.5(a) Emphasis in original, 48.5(a)
congressional, 15.0	
court, 29.0	En banc, 12.11(b) En dash
legislative, state, 16.0	definition, Sidebar 5.2
Č	
practitioner, 29.0	page spans, 5.3, Sidebar 5.2