The Eighth Edition of Federal Tax Research reflects the increasing importance of online research databases in tax research practices, and the changing nature of the tax profession. Now more than ever, our text is the essential learning tool for tax research, both online and using standard library materials. From its new complete chapter on international tax research, to its host of new and valuable tax links and illustrative research cases, Federal Tax Research 8/e remains justifiably the market leader among tax research texts.

This popular book has been prepared as a comprehensive, stand-alone reference tool for the user who wishes to become proficient in Federal tax research. It is written for readers who are familiar with the fundamentals of the Federal income and transfer tax law, at a level that typically is achieved on the completion of two comprehensive introductory courses in taxation in either (1) the accounting program in a business school or (2) second- or third-year courses in a law school.

Nearly every accounting, tax, and tax law student can benefit from the strategies found in this book. The text is most appropriate for:

• Upper-level accounting students in a business school (i.e., seniors in a four-year program or those in the fifth year of a 150-hour program) who desire additional information concerning the practice of taxation.

• Those who are enrolled in a nontax graduate program in business administration (e.g., an MBA or MS—management program) and would like further practical training in the functions of taxation in today’s business environment.

• Second- or third-year law school students, especially those who desire a more detailed and pragmatic introduction to a specialized tax practice.

• Those who are commencing a graduate degree program in taxation, in either a business school or a law school, and require a varied and sophisticated introduction to the procedures of tax research and to the routine functions and implications of a tax practice.

• Practicing accountants and attorneys who need an introduction, updating, or refresher relative to tax practice and research as an element of their career paths.

**STRUCTURE AND PEDAGOGY**

Too often, existing textbooks ignore the detailed, pragmatic approach that students require in developing effective and efficient tax research skills.

That is why we have included an unprecedented degree of hands-on tax research analysis throughout the text. This book does not simply discuss tax research procedures or the sources of the Federal tax law; nor does it provide a mere sample of the pertinent tax reference material. Rather, the Eighth Edition reflects our conviction that readers learn best by active learning and real-world experience with the most important elements of the Federal tax law. We have applied this conviction to the many important features of the Eighth Edition.
• NEW: A full chapter on international tax research opportunities reflects the importance of this type of tax work in today’s practice.

• NEW: Exercises, problems, and research cases are included throughout that help students learn using actual online research tools and methods discussed in the text.

• NEW: Increased emphasis on ethical constraints and tax penalties as restrictions on taxpayer and tax advisor behavior.

• Spotlight on Taxation boxes in every chapter provide additional research tips, tax information, news, background, and factors to consider in developing a tax research solution.

• An introduction to tax practice continues to provide details on such valuable topics as preparer penalties, statutes of limitation, interest conventions, and return selection for IRS audits.

• The book’s continuing focus on tax planning fits perfectly with this growing trend in tax practice.

• The text has been thoroughly updated with developments that affect those who conduct tax research, including revisions to codes of ethics, IRS organizational structure and enforcement functions, and other principles that control tax practice.

• Hundreds of exercises and discussion questions allow the reader to learn by exploring the reference materials in a well-developed tax library in their research strategies.

• Assignments allow students to construct case briefs, file memos, client letters, and other elements of a comprehensive client file—vital skills they will need in practice.

• Hundreds of reproductions and illustrations have been excerpted from the most important tax reference materials and expose students to the real world of tax research.

• Summary charts, diagrams, and other study aids are integrated throughout the text that summarize the elements of primary and secondary sources of Federal tax law and encourage students to develop their own research routines and techniques.

**Focus on Online and Computerized Research**

The use of online databases and computerized research has become indispensable in tax practice, and the previous edition was at the forefront of coverage of these innovative tools. For the Eighth Edition, however, we focus the majority of our coverage on online and computerized research. Presenting and discussing these new tools, strategies, and research tactics now eclipses our discussions of traditional paper-based resources. We reviewed every internet research tool available, and the text now includes the deepest analysis of the use of computer research tools available for this purpose. Other important features include:

• Expansion of the review of tax ethics, including tax and non-tax sources of guidance for the conduct of today’s tax practice.

• More material than ever on the role of tax research on the CPA exam.
• Tax Tutor online tutorials and interactive quizzes under the Student Resources page at the book’s web site reinforce the tax research coverage in each chapter.

• The instructor’s portion of the web site for the text http://academic.cengage.com/taxation/raabe includes suggested solutions for assigned material, a generous test bank, multiple quizzes for each chapter, instructor PowerPoint slides, and lecture notes. The web site also offers templates for commonly used research documents, and sample syllabi so that the instructor can share in the learning approaches used by the text’s many adopters.

As a result, we believe that the Eighth Edition is indispensable to learning and performing real-world online and computerized tax research.

| USING THE TEXT |

The text’s exercises, cases, and advanced cases offer enough variety in both difficulty and subject matter that they may be assigned to individual readers, or to student groups of two or three, for their optimal use. The instructor also should consider giving each student in the course a different research case to complete, thereby both discouraging joint work and reducing the strain on the pertinent library resources.

Given both the nature of the tax research process and the limited tax library resources that are available to most firms and universities, the instructor must take care (1) to assign discussion materials for which the necessary resources are available and (2) to work through the assignment himself or herself, to ascertain that one’s target solution to the assignment reflects the very latest in the development of the Federal tax law.

The instructor may want to defer the assigning of certain research cases until a specific electronic research service is discussed, which will provide additional illustrations. Alternatively, the reader could be encouraged to rework a previous assignment once the computerized tax reference tools have been introduced.

We discussed the instructor’s resource page content above.

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We welcome your comments and suggestions for further improvements to this text. Please feel free to use the following addresses to convey these remarks.

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