

## RESEARCH CASES

The IRS uses the **FIRAC** format when preparing cases. We will use the same format.

- I. **FACTS:** Provide a brief statement of the facts. This will be provided to you in the case.
  
- II. **ISSUE:** A Clear statement of the issue(s) often simple written as a question.  
**WRITE LAST! YOU MAY NOT KNOW THE KEY ISSUES PRIOR TO YOUR RESEARCH.** To find the issues, look to your analysis. What issues/factors determined the solution?
  
- III. **RULE OF LAW:** A review of the tax authorities:
  - A. Legislative Authority- Constitution, U.S. Treaties, The Internal Revenue Code and Committee Reports
  - B. Administrative Authority- Regulations, Revenue Rulings, Revenue Procedures, etc.
  - C. Judicial Authority-Court Cases (Give the citation for a case as the time you refer to it in the text, not as a footnote.)

Make sure you give a summary of all three sources of tax authority as it pertains to the issues involved. ***The sources must be relevant to the issues.*** Do not just cite the source. Explain the authorities, do not use excessive quotation.

- IV. **ANALYSIS/ARGUMENT:** Provide the analysis of the authorities as related to the facts of the case. Here you will link the facts to the law.
  
- V. **CONCLUSION:** Provide your conclusion as to the recommended treatment. Answer the issue question(s) clearly and concisely. Just conclude here and nowhere else.
  
- VI. **CITATOR:** Select at least one case and look it up in the Citator. Simply copy and paste the results. If the citations are lengthy, you only need to paste one page.