

Advanced Tax Spring 2026

Tax Research Quiz

Instructions

Successful completion of this quiz is required to get credit for the course. This quiz will be graded on a pass-fail basis. You must answer all four questions, and get three of the four substantially correct. If you don't meet this standard, you'll have to retake the quiz until you do.

You must complete this quiz and return it to me by February 16. Please return a Word or pdf file, or a hard copy. Don't forget to include your name where indicated!

Each question consists of two parts. In Part A, you are called upon to find and cite a particular authority (or authorities). Answer the question posed, and support it with complete citations that conform to the Blue Book.

In Part B, explain which database(s) or website(s) you used to get your answer. Be honest! This part is more a survey than a test. *Optional:* In Part B, also report any database(s) or website(s) that you consulted but found unhelpful.

Example

Question. What is the most recent revenue procedure that lists the domestic tax law matters on which the Internal Revenue Service will not issue a private letter ruling?

Part A: Rev. Proc. 2026-3, 2026-3 I.R.B. 143.

Part B: Bloomberg Tax; irs.gov

YOUR NAME: _____

Questions

1. Can you help me locate the qualified commercial clean vehicle credit? I remember reading about it last spring. I thought it was somewhere around Code section 45W or 45X. My law school version of the Code doesn't include it. Has Congress amended it recently? Are there any new regulations?

Part A

Part B

2. Are there any regulations yet (proposed or temporary) regarding the qualified tip deduction under new Code section 224? Any other IRS guidance on the subject?

Part A

Part B

3. I understand that there's a split of authority on the question whether the Tax Court has the authority to toll, on equitable grounds, the 90-day deadline in Code section 6213 for a taxpayer to file a petition in that court. Is that right? If so, what are the most recent federal court of appeals decisions on this issue (the latest one on each side)?

Part A

Part B

4. I'm trying to find an article by someone named Cohen about the *3M Corp.* case, a dispute over international tax that arose under Code section 482. Can you locate the article for me?

Part A

Part B