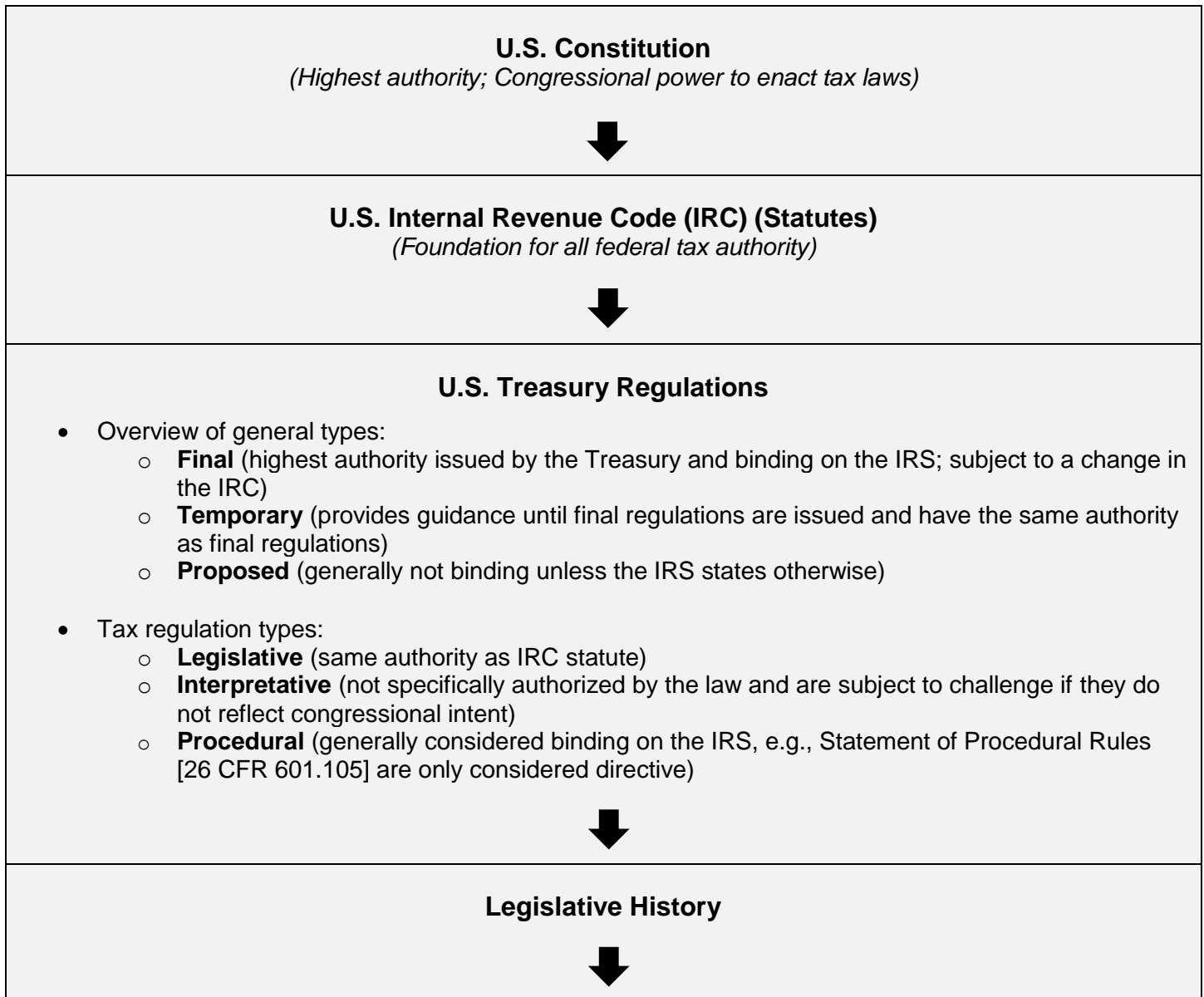


## U.S. Federal Tax Law Hierarchy Quick Reference Chart

The chart below summarizes the weight of authority from highest to lowest for use in determining whether these sources can be relied upon for a tax position or tax planning.



**Judicial Authority**

*(Authority based on the rank of court and jurisdiction covered by court)*

- **U.S. Supreme Court** (highest court; decisions are binding on all lower federal courts)
- **U.S. Circuit Court of Appeals** (decisions are only binding on district courts within the circuit, but can be persuasive in other federal courts of appeal)
- **U.S. District Court** (decisions are not binding on any courts outside the district, but can be persuasive)
- **U.S. Tax Court** (generally, decisions are given more weight than a U.S. District Court decision on the same tax issue; three types of decisions: regular, memorandum, and summary. Summary decisions have no precedential weight.)
- **U.S. Court of Federal Claims** (decisions are binding in the U.S. Court of Federal Claims or in the Court of Appeal for the Federal Circuit)



**IRS Positions**

- **Revenue Rulings** (official IRS interpretation of IRC and can be relied upon and cited as authority)
- **Revenue Procedures** (official IRS interpretation on how to comply with the tax law and can be relied upon and cited as authority)
- **Private Letter Rulings, Determination Letters, Technical Advice Memoranda, and Chief Counsel Advice** (provide guidance on a specific taxpayer's situation and cannot be relied upon by other taxpayers, however, can provide insight on the IRS's position on certain issues and may lead to a primary source that may not have been previously considered)
- **IRS Forms, Publications, and FAQs** (provide guidance only and should not be solely relied upon)



**Secondary Sources**

*(Unofficial sources that carry lower weight of authority than primary sources; should not be cited as authority)*

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