

## Quick Tips for Deciphering Citations

When reading cases and other legal materials, you will often encounter citations to other materials. While it may look overwhelming, it is really quite simple with the help of these tips.

Some examples of the types of citations you might see:

- Statute: **7 USC 1308** or **7 USC §1308**
- Case: *Bush v. Gore*, **121 S.Ct. 525 (2000)**

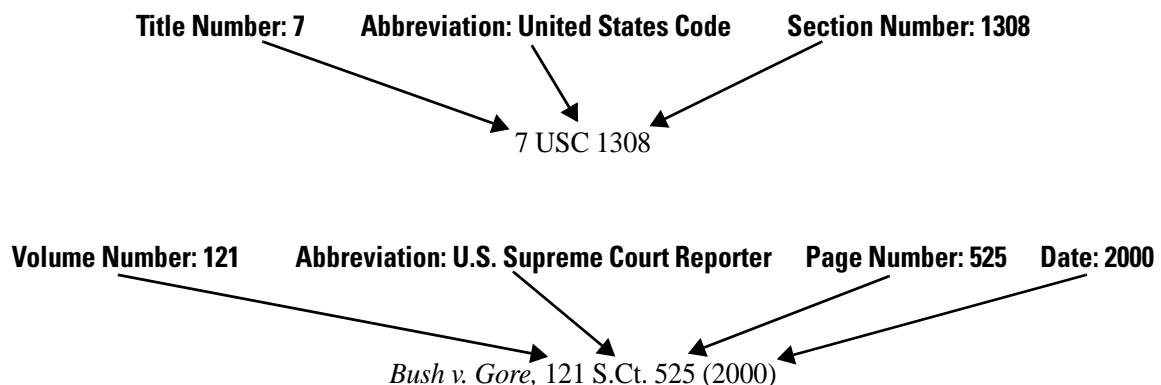
Here are some tips for finding these types of citations:

- To determine what the abbreviation stands for, check out the following table:

Abbreviation	Meaning
<b>USC</b>	United States Code
<b>CFR</b>	Code of Federal Regulations
<b>AFTR</b>	American Federal Tax Reporter
<b>U.S.</b> or <b>S.Ct.</b>	U.S. Supreme Court Reporter
<b>F.2d</b> or <b>F.3d</b>	Federal Reporter (Circuit Court of Appeals Opinions)
<b>Fed.Appx.</b>	Federal Appendix (Circuit Court Rulings)
<b>F.Supp</b> or <b>F.Supp.2d</b>	Federal Supplement (U.S. District Courts)
<b>TC</b>	U.S. Tax Court (Opinions)
<b>TC Memo</b>	U.S. Tax Court (Memorandum opinions)
<b>Fed.Cl.</b> or <b>Cl.Ct.</b>	U.S. Court of Federal Claims
<b>Bankr.</b> or <b>B.R.</b>	Bankruptcy Court Reports
<i>Aff'd</i>	Decision affirmed by appellate court
<i>Rev'd</i>	Decision overturned by appellate court
<i>Cert. denied</i>	Appeal refused by U.S. Supreme Court

- The **number preceding** the abbreviation is:
  - ♦ Case: volume number
  - ♦ Statute: title number
- The **number following** the abbreviation is:
  - ♦ Case: page number where case or law review article starts
  - ♦ Statute: section number (may include a § symbol)
- Often, the **date** of the article or case decision is included in parentheses.

Using the examples above, they break down as follows:



# 2007 Workbook