







Bloomberg Law Citator for IRS Documents

The Bloomberg Law Citator, BCite, is a tool that can be used to validate whether an IRS Revenue Ruling, Revenue Procedure, Notice or Announcement is good law, as well as to research cases and other IRS documents on point. Below is a description of the main components.








Composite Analysis

The Composite Analysis is a visual representation of the History and Case Analysis portions of BCite, displaying the overall status of the IRS document.

Composite	Definition	Indicator
Positive	This composite results from either the History or Case Analysis. If the positive composite results from the History, the IRS document has been affirmed or reinstated by a subsequent IRS document within the History. If the positive composite results from the Case Analysis, one or more courts cite to, discuss, or follow this IRS document with approval.	
No Citing Cases	This composite results from the Case Analysis. No courts have cited to this IRS document.	
Distinguished	This composite results from the Case Analysis. One or more courts differentiate this IRS document on the law or the facts.	
Caution	This composite results from the History or Case Analysis. If the Caution composite results from the History, the IRS document has been clarified, modified, amplified, extended, corrected, supplemented, updated, or amended by a subsequent IRS document within the History. If the Caution composite results from the Case Analysis, one or more courts have criticized the legal reasoning of the IRS document without invalidating it.	
Superseded by Statute	This composite results from the Case Analysis. One or more courts state that this IRS document has been superseded, displaced or rendered obsolete by an intervening statute, rule or regulation.	
Negative	This composite results from the History or Case Analysis. If the Negative composite results from the History, the IRS document has been suspended, superseded, withdrawn, revoked, or obsoleted in full or in part by a subsequent IRS document within the History. If the Negative composite results from the Case Analysis, one or more courts have invalidated the IRS document in full or in part, or stated that the IRS document has been invalidated in full or in part by a previous decision.	

Case Analysis

The Case Analysis summarizes the analysis of the main IRS document by cases that subsequently cite the IRS document.

Analysis	Definition	Indicator
Cited	Court positively cites this IRS document as legal precedent.	
Discussed	Court positively discusses this IRS document, providing additional detail about the law or reasoning behind this agency determination.	
Followed	Court follows this IRS document as controlling or persuasive authority.	
Distinguished	Court distinguishes this IRS document from the main opinion based on differences between their facts or the law controlling the case.	
Criticized	Court criticizes the legal reasoning of this IRS document without invalidating it.	
Superseded by Statute	Court states that this IRS document has been superseded, displaced or rendered obsolete by an intervening statute, rule or regulation.	
Invalid	Court determines that this IRS document is invalid.	
Recognized as Invalid	Court states that this IRS document has been invalidated in full or in part by a prior decision.	