

## Sources of Information

There are a number of sources of information when researching a tax question. The sources found below are broken into three categories: (1) [Primary Sources](#); (2) [Government Publications](#); (3) [Secondary Sources](#).

When doing tax research in a new or unfamiliar area of law, it is best to start with secondary sources. These sources will provide you with a good understanding of the law and make you familiar with the lay of the land.

The list of items provided here is by no means an exhaustive list. There are many more Statutes, Regulations, and Remission Orders that may be relevant to any individual case. These lists are under constant revision.

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