

RIA Terminology Used in the Citator

Source: Help screen -à Tips and Techniques -à Glossary of evaluation terms used

Cited favorably – “The later case or ruling is citing to an earlier case or ruling in a favorable way, or is relying on the earlier case or ruling to support a relatively minor issue in the later case or ruling.”

Distinguished – “The later case or ruling indicates why an earlier case or ruling is different from it, either on factual or legal grounds.”

Followed – “The later case or ruling is making a strong positive statement about the earlier case or ruling and is going to follow its ultimate outcome or a particular statement or point of law in determining the current case or issuing the current ruling.”

On all fours – “The later case or ruling states that an earlier case or ruling is virtually identical to it, both as to law and facts.”

Questioned – “The later case or ruling is questioning the validity or soundness of an earlier case or ruling, and is almost always also indicating that it won't use the earlier case or ruling or its rationale in reaching a decision in the current matter.”

Reconciled – “The later case or ruling, looking at an earlier case or ruling that a party to a later case is trying to use to support his or her position, explains why it does or does not support a particular position in the later case or ruling, Or the later case or ruling is explaining (*or reconciling*) what might appear to be a conflict between an earlier case or ruling and the one before it currently.”

Caution (from Professor Nellen): Don't get too hung up on what the RIA term used in the Citator means. There might not really be much difference between “cited generally” and “cited favorably.” You should always cite a case that the IRS lost or one that is more than 5 years old. Given that it is so easy and quick to cite, you should really cite all cases you use. You want to look at the citing cases to see if something stands out – such as “reconciled.” Also look for the most recent citing case and see if it is using your case favorably (that is, in a way that indicates it is still valid).

Be sure you have checked the IRC carefully to be sure there are no changes that make any of your cases of questionable use today.