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# FACT SHEET

## 100-Year Tax History: The Length and Legacy of Tax Law

In the 100 years since the creation of the modern income tax, there have been many law changes, from major reform to ongoing tweaks. The result?

For CCH, what began in 1913 as a 400-page legal information service stands today as a 73,954 page, 25-volume service called CCH *Standard Federal Tax Reporter*, containing the federal tax law and related materials. CCH also now makes it fully available online and via mobile devices. (See how the *Standard Federal Tax Reporter* has grown in size at: www.cch.com/TaxLawPileUp.pdf.)

## Federal Tax Law Background

Federal tax law basically begins with the Internal Revenue Code (IRC). Today, Title 26 of the United States Code contains most federal tax laws and is known as the Internal Revenue Code.

What's now known as the federal tax law began with passage of the United States Revenue Act of 1913, also known as the Underwood Tariff Act. It was signed into law by President Woodrow Wilson on October 3, 1913 – eight months after the Sixteenth Amendment to the U.S. Constitution was ratified on February 3, 1913, which allowed for the federal income tax. The income tax was aimed at collecting revenue that many feared would drop due to newly reduced tariff duties.

The text of the Sixteenth Amendment, combined with the text of the United States Revenue Act of 1913, is generally considered to be the original tax code. Combined, these documents were approximately 27 pages in length, and the pages measured six by nine inches.

## The Internal Revenue Code

CCH publishes the IRC and consistently updates the Code to reflect legislative changes. Twice each year, CCH publishes the text of the current Internal Revenue Code, with brief amendment notes that specifically identify changes made by Acts of Congress. Although this publication contains a table of contents, index and historical footnotes, it does not contain the additional information found in the *Standard Federal Tax Reporter* such as Committee Reports, regulations, explanations, annotations or new matters. (*See below.*)

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CCH's most recent edition, the 2013 Winter Edition of the U.S. Internal Revenue Code contains 5,248 pages. It is also printed on the six by nine inch paper that the text of the Sixteenth Amendment and Revenue Act of 1913 were published on 100 years ago.

It's important to note that unlike information service providers such as CCH, the government does not publish a stand-alone Internal Revenue Code separate from Title 26 of the United States Code.

Page count summary:

- 1913 tax law: estimated 27 pages; and
- 2013 CCH Winter Edition of the United States Internal Revenue Code: 5,248 pages.

**CCH *Standard Federal Tax Reporter***

Following the ratification of the Sixteenth Amendment and passage of the Revenue Act of 1913, the *Income Tax Service* was published by a forerunner of CCH. The original loose-leaf volume contained the text of the Sixteenth Amendment and Revenue Act of 1913, as well as related regulations, rulings, official opinions, judicial decisions and forms. In its first year, this service grew to 400 pages. And it's never stopped growing!

Over the years, the service became known as the CCH *Standard Federal Tax Reporter*, which in print is now a 25-volume set of binders filled with 73,954 loose-leaf pages. It is now available online and via mobile devices through CCH's *IntelliConnect* platform. This online, cumulative, comprehensive, running record of all changes and additions to federal tax laws is kept updated by CCH.

Today, the CCH *Standard Federal Tax Reporter* contains the text of the income tax provisions of the current Internal Revenue Code; excerpts of relevant Committee Reports that explain the intent of Congress with respect to specific law changes; regulations; explanations; annotations or brief descriptions of agency guidance and judicial opinions; new matters and specific finding devices. A graph showing the history of how the *Standard Federal Tax Reporter* has grown in size can be viewed here at: www.cch.com/TaxLawPileUp.pdf.

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ADD 2-2-2

Page count summary:

- 1913 *Income Tax Service* (text of income tax amendments to the Constitution and Income Tax Act of 1913, plus regulations, rulings, official opinions, judicial decisions and forms) – 400 pages; and
- 2013 CCH *Standard Federal Tax Reporter* (text of the income tax provisions of the Internal Revenue Code, regulations, explanations, annotations and more) – 73,954 pages.

Factors such as font size, word spacing and margin widths also must be taken into consideration when comparing how the original 1913 text has expanded into the current version.

Source: Wolters Kluwer, CCH: 2013