



Technical Article

How the Court System Works

An Overview for the Professional Land Surveyor

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LSACTS Technical Article 2010-100

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AN OVERVIEW FOR THE PROFESSIONAL LAND SURVEYOR

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Despite the perceived complexities of our legal system, it is a relatively straightforward system. So as to appreciate the manner in which disputes are handled, it is necessary to become acquainted with the mechanics of the courts. If nothing else, one can appreciate the way in which disputes are debated, litigated, appealed and ultimately decided.

Fundamentally, if an individual feels their rights have been violated or they feel that are entitled to relief under some violation of their rights, they are entitled to file a legal action in a court of law. The party who files or *moves* the action is referred to as the *plaintiff* while the person who is being sued or who has to defend themselves is referred to as the *defendant*.

A court proceeding normally begins with the filing of a *complaint* (the initial pleading that starts a lawsuit and that sets forth the allegations made by the plaintiff against the defendant and the plaintiff's demand for relief) and the issuance of a *summons* (an order to appear before the court). The complaint sets forth the grounds for the lawsuit, called the "cause of action." This document sets forth the injury or alleged damage along with the name(s) of the person(s) the plaintiff believes is responsible. It also describes the type of remedy the plaintiff is asking the court to impose. The complaint additionally explains why the particular court has jurisdiction and authority to hear the case.

The summons is a legal notice issued by the clerk of the court telling the person or persons named by the plaintiff as defendants that legal action has been commenced against them. The summons is an order from the court directing the defendant to file an answer with the court by a specified date. As with most legal documents and filings, a summons must be formally *served*, or delivered to the defendant. Usually this "service of process" is done in person and may be performed by the sheriff or another law enforcement officer. In most superior court matters, the summons is served by a professional process server, or, by a disinterested party. In some instances, service may be made by sending a copy of the summons and complaint through the mail.

As noted, the defendant has a specified period of time in which to respond to the summons and complaint with what is known as an *answer*. The answer may be used to deny the plaintiff's charges entirely, or to assert an *affirmative defense* which sets forth the theory or ground that forms the basis for a defendant's opposition to the allegation contained in the plaintiff's complaint.

A not uncommon answer to a complaint is one which contains a *motion* (an application made to a court or judge to obtain an order, ruling, or direction) asking the court to dismiss the charges for failing to state a cause of action. If the argument has merit, a claim like this would probably be dismissed for failing to state a cause of action since the plaintiff had not properly or adequately alleged that the defendant had done anything wrong. If this were to happen, the court would usually allow the plaintiff to amend his or her complaint to state a cause of action. As an example, a complaint alleging trespass may not be legally sufficient while a complaint for a prescriptive easement may have more legal validity.

As to be expected with most legal proceedings, there are usually two sides to a coin. Thus, along with the answer, the defendant may also file a *counterclaim*. A counterclaim may state that instead of the defendant being liable for damages, that the plaintiff did something that resulted in damages to the defendant. The counterclaim might allege that the plaintiff was not only responsible, but also negligent. Most cases involving surveying result on a counterclaim. It is the nature of the business.

A person who receives a summons in a civil lawsuit may choose whether or not to respond to the court. If the defendant elects not to respond, the court may enter what is known as a *default judgment* against the defendant.

Once the defendant's answer and counterclaim, if any, is received by the court, a trial date will be set and *discovery* will begin. Discovery is a procedure wherein evidence is obtained to strengthen each party's case. It is also used to prevent either side from being surprised by undisclosed facts or unknown witnesses. In the real world, there are no "Perry Mason Moments" wherein a surprise witness testifies at the last minute. All sides are entitled to know the merits of the other side's case as well as the evidence to be presented.

The discovery process includes many procedures including *deposition*, or the oral questioning of the parties to the lawsuit as well as witnesses. There may also be an exchange of *interrogatories*, which are written questions that must be answered in writing. Both depositions and interrogatories are given under oath and penalty of perjury and have the same force and effect as if they were taken in an open proceeding of the court. Besides these two well known procedures, there are others including a *request for admissions*. This takes place when one side asks the other to admit to some important fact, or to attest to the authenticity of some document to be used as evidence. As an example, the plaintiff's attorney may make a request for admission asking the defendant to agree to the fact that a certain deed correctly describes the location of a disputed easement. If this is true, the defendant will admit to it. If the deed is not the correct one or if there is some doubt on the defendant's part, he or she can deny the admission, or, he/she can state that he/she has insufficient facts to support an admission.

Another procedure involves what is known as a *request for production and inspection*. When a request for production and inspection is delivered, the party receiving it is asked to produce any and all records, maps, or documents in its possession that are pertinent to the lawsuit. It may also ask for any physical evidence that the party making the request cannot obtain through other means. If the party receiving the request refuses to do so, it must provide its reasons for denying the request. The party making the request can then ask the court to *compel* the production and

inspection of the evidence. Requests such as this have to be pretty specific in stating what exactly is being sought. Otherwise, the party making the request could simply go fishing through all of a company's files in search of evidence supporting its case.

Either side in the case may choose to file certain motions with the court. These motions are requests that are made to the court regarding some issue in the case, and asking the court to make a decision. Among the most common types of motions are those that ask the court to allow a plaintiff to amend a complaint, which ask the court to order the opposing party to comply with discovery requests, and which ask the court to dismiss the charges against a particular defendant.

In most cases, a pretrial conference may be called in order to allow both parties to discuss the issues in the case. Pretrial conferences are intended to minimize delays in trial proceedings, and in many cases these conferences will lead to an out of court settlement so that a trial will not need to take place at all. They can be very productive and are favored by the courts. In the event a settlement cannot be reached prior to the trial date set by the court, the next step in the litigation process is the trial itself.

Once the case is called to trial a jury will usually be selected to hear the case unless the parties have agreed to have the case tried by the judge. There are instances where a judge will hear the case and then a jury later. Once in court, each side gets to make its opening statement. *Openings* are summaries of what each party will try to establish during the length of the trial.

Because the plaintiff has the burden of proof and has to prove its case, the plaintiff gets to present his/her case first. This involves calling witnesses and presenting evidence in support of the claim made against the defendant. After the plaintiff's attorney finishes questioning a witness under what is known as *direct examination*, the lawyer for the defendant gets the chance to *cross-examine* the witness, to point up contradictions in the witness' testimony or to show that the witness is unreliable. The attorney may also attempt to show that the witness has an interest in having the outcome of the case decided in favor of one party or the other.

After all of the plaintiff's witnesses have been called and all the evidence in support of the plaintiff's case has been presented, the plaintiff *rests his/her case*. If the plaintiff has not been able to set out enough evidence to support his/her claim, a motion to dismiss may be granted. In many cases, this is nothing more than a formality and the motion will be denied and the defendant then gets to present his case. The defendant then proceeds to call witnesses and he/she presents evidence designed to refute the plaintiff's claims.

As with the defendant, the plaintiff can cross-examine the witnesses testifying on the defendant's behalf. After all of the defense witnesses have been called and the defense rests its case, the plaintiff gets the opportunity to present what is known as *rebuttal evidence* or *rebuttal testimony*. This involves additional testimony from witnesses or other evidence that explains away some of the defense's case or which contradicts it outright.

Once the cross examination has concluded, each side makes a closing statement. Here they summarize their arguments and their case and they ask the court or the jury to provide a favorable judgment. Just as the plaintiff gets the chance to present rebuttal evidence after the

defense presents its case, the plaintiff also gets the chance to speak after the defense makes its closing statement, in a final attempt to convince the court to find in the plaintiff's favor.

If a jury trial has been conducted, the jury will then be given instructions by the judge. These instructions include the law that governs the case, the way the jury must apply the law to the facts, and the burden of proof that must be met in order for the plaintiff to win. In most civil cases, the plaintiff must prove its case by a standard known as a *preponderance of the evidence*. What this means is the jury must believe that it is more likely than not that the defendant is liable for the damages the plaintiff claims.

The jury is then sent off to a room in the courthouse where it will deliberate until it reaches its decision, or until it becomes clear that the jury is deadlocked and cannot reach a decision. *Deadlocked* or hung juries do not occur in civil cases. Civil cases can often be decided by a decision of a simple majority of the jurors, or in some cases when two-thirds of them reach agreement.

Once the jury reaches its decision, it returns to the courtroom, where the verdict is announced. At this point, the lawyer for the losing side will almost always ask for what is known as *judgment notwithstanding the verdict*. This motion asks the court to disregard the jury verdict and find in favor of the losing side instead. Courts will not grant this motion unless the verdict is clearly outrageous in light of the evidence presented during the trial. In most cases, a final judgment reflecting the jury's decision is entered by the court. If the decision is reached and no further action is taken, this lower court ruling is binding but only as to the immediate litigants. It is not binding on any other individuals. In order for a court ruling to be binding, it must be the product of an appeal wherein it becomes *published*. An *appeal* is a request to a higher court to review a decision made in a completed trial or proceeding. An appeal will have merit if the losing party believes an error was made that adversely affected the result validating his/her petition to ask the trial court judge to overturn the decision or to order a new trial.

Within California, there are 58 trial courts, one in each county. Before June 1998, California's trial courts consisted of superior and municipal courts, each with its own jurisdiction and number of judges fixed by the Legislature. In June 1998, California voters approved Proposition 200, a constitutional amendment that permitted the judges in each county to merge their superior and municipal courts into a "unified," or single, superior court. As of February 2001, all of California's 58 counties had voted to unify their trial courts.

Today, superior courts have trial jurisdiction over all criminal cases including felonies, misdemeanors, and traffic matters. They also have jurisdiction over all civil cases including family law, probate, juvenile, and general civil matters. Appeals in limited civil cases (where \$25,000 or less is at issue) and misdemeanors are heard by the appellate division of the superior court. When a small claims case is appealed, a superior court judge decides the case. In the case of a court ruling, if the judge denies the request for a lower court appeal, the losing party may file an appeal in the appropriate Court of Appeal.

The Courts of Appeal decide questions of law, such as whether the superior court judge applied the law correctly in a case. The Courts of Appeal do not hear testimony or retry cases. An

appeal from a superior court judgment is decided based on the record from the original trial or proceeding. Issues brought to a Court of Appeal for review commonly include claims such as an incorrect ruling on admissibility of evidence, incorrect application of a law or regulation, improper jury instructions, and insufficient evidence to support the verdict. An appeal process begins with a written notice of appeal, filed with the clerk of the court in which the proceeding took place. The *record* on appeal is the universe of material about what took place in the trial court. For the most part, the parties can only make arguments based on what is in the record. If something is not in the record, it does not exist for appellate purposes. The record consists of a *transcript* of the trial court proceedings together with various documents that were filed in the trial court.

In the California Court of Appeal, the transcript is known as the *Reporter's Transcript*. The document portion of the record is known as the *Clerk's Transcript* – the term is a little confusing, because the Clerk's Transcript is not, in fact, a transcript in the commonly used sense of that word. The Reporter's Transcript and Clerk's Transcript are prepared by the trial court, and are then sent to the Court of Appeal. As an alternative to having the trial court prepare a Clerk's Transcript, the parties can self-assemble something that is equivalent, which is known as an *Appendix*.

The party bringing the appeal has the responsibility to decide what goes into the record, although the other side can augment it if important things were left out. As a general rule, the Court of Appeal will only reverse error that is apparent in the record. The proper compilation of the record is, therefore, crucial. Decisions about the record have to be made very early on in the appeals process. It may be possible to augment the record later on, but there is no absolute right to do so.

Once filed, the *appellant* has a specified period of time within which to file an appellant's opening *brief*, a written argument that an attorney prepares for the court. It details the issues raised by the appellant, including challenges to superior court rulings or findings, and refers to applicable statutes and previous case decisions to support their position. The *respondent* is then given an opportunity to file a brief in response and then the appellant may file a reply brief. Once the briefs have been filed the case is randomly assigned to a panel of justices. An oral argument is scheduled and the justices review the briefs and a memorandum that have been prepared concerning the appeal. After the panel of justices has heard oral argument, a member of the panel prepares and files an opinion, which is a written statement of the court's decision. Decisions of the Courts of Appeal are subject to discretionary review by the California Supreme Court as well as to review in the United States Supreme Court for decisions based on the U.S. Constitution and federal Statutes.

California Rules of Court prohibit courts and parties from citing or relying on any unpublished opinion in any action or proceeding, except in limited circumstances. The Judicial Council of California Rule 8.1115, Citation of opinions, provides the following:

(a) Unpublished opinion

Except as provided in (b), an opinion of a California Court of Appeal or superior court appellate division that is not certified for publication or ordered published must not be cited or relied on by a court or a party in any other action.

(b) Exceptions

An unpublished opinion may be cited or relied on:

- (1) When the opinion is relevant under the doctrines of law of the case, res judicata, or collateral estoppel; or*
- (2) When the opinion is relevant to a criminal or disciplinary action because it states reasons for a decision affecting the same defendant or respondent in another such action.*

(c) Citation procedure

A copy of an opinion citable under (b) or of a cited opinion of any court that is available only in a computer-based source of decisional law must be furnished to the court and all parties by attaching it to the document in which it is cited or, if the citation will be made orally, by letter within a reasonable time in advance of citation.

(d) When a published opinion may be cited

A published California opinion may be cited or relied on as soon as it is certified for publication or ordered published.

Therefore, in order for a court decision to be binding, it needs to be published, thus being made available for others to rely on.

Another important document is known as a *writ*. In Old English, the word meant a letter, often written by an attorney. It was also the name for an action in the courts. It also meant, and still means, an *order*. In most modern American courts, a writ is an order from a higher court to a lower court or to a government official. Writs usually are considered to be extraordinary remedies, meaning they are permitted only when the defendant has no other adequate remedy, such as an appeal. In other words, a defendant may take a writ to contest a point that the defendant is not entitled to raise on appeal. As a general rule, this applies to issues that are not apparent in the record of the case itself such as when an attorney fails to investigate a possible defense.

A State Supreme Court Appeal requests that the highest court in the state review and overturn the decision of the mid-level appeals court. The Supreme Court of California is the state's highest court and its decisions are binding on all other California state courts. The court conducts regular sessions in San Francisco, Los Angeles, and Sacramento; it may also hold special sessions elsewhere. The court is comprised as follows: One Chief Justice and six associate justices are appointed by the Governor and confirmed by the Commission on Judicial Appointments. The appointments are confirmed by the public at the next general election; justices also come before voters at the end of their 12-year terms. To be considered for

appointment, a person must be an attorney admitted to practice in California or have served as a judge of a court of record in this state for 10 years immediately preceding appointment. The Supreme Court has original jurisdiction in proceedings for extraordinary relief in the nature of *mandamus*, *certiorari*, and *prohibition*. The court also has original jurisdiction in *habeas corpus* proceedings.

The state Constitution gives the Supreme Court the authority to review decisions of the state Courts of Appeal. This reviewing power enables the Supreme Court to decide important legal questions and to maintain uniformity in the law. The court selects specific issues for review, or it may decide all the issues in a case. The Constitution also directs the high court to review all cases in which a judgment of death has been pronounced by the trial court. Under state law, these cases are automatically appealed directly from the trial court to the Supreme Court.

In addition, the Supreme Court reviews the recommendations of the Commission on Judicial Performance and the State Bar of California concerning the discipline of judges and attorneys for misconduct. The only other matters coming directly to the Supreme Court are appeals from decisions of the Public Utilities Commission.

Approximately 8,990 matters were filed in the Supreme Court during fiscal year 2004-05; with 5,410 petitions for review in cases previously decided by the Courts of Appeal. Decisions of the Supreme Court are published in the California Official Reports.

A United States Supreme Court Appeal requests that highest court in the nation intervene to correct an error on the part of the state courts that violated the U.S. Constitution. It is rare for real property cases related to land surveying to ever reach the U. S. Supreme Court.

In order to follow the evolution of real property law relative to the subject at hand, it is perhaps best to follow the evolution of case law. As California is a relatively young state, much of its law arrived through other states such as New York and Massachusetts and other places where real property cases have been decided. Absent any instructive cases to follow, California court initially relied heavily on decisions from other parts of the country. It would not be until the state developed its own bodies of law before it would be able to rely with confidence upon its own decisions. And too, these other states derive their body of law from old English and Roman law.

A *citation* (or *cite*) in legal research is a reference to legal authorities such as constitutions, statutes, reported cases, treatises and law review articles. Like other citations, it is a shorthand method of identifying an authority. The basic format of a citation includes the volume number, title, and page or section number and date. The titles of primary legal authorities are generally abbreviated. This format looks unfamiliar at first to non-law librarians who are accustomed to seeing citations where the title is spelled out, followed by the volume number and page numbers.

Court cases (judicial opinions) can be published by more than one publisher. Because of this, there can be more than one citation appearing after the name of the case. The first citation given in this string of numbers is to the official reports for a particular court, and is called the official citation. The official reports are published by the publisher with whom that court has contracted

to publish its cases. For example, in California, the official reports for the state Supreme Court and Courts of Appeals are published by Bancroft-Whitney which is now part of West Group. The California Supreme Court cases are published in the *California Reports* (1st - 4th series) and the Courts of Appeal cases in *California Appellate Reports* (1st - 4th series).

The other citations given after the first, official, cite are known as unofficial or parallel citations. The text of the opinion is the same in all sources, whether they are designated as official or unofficial. An example of an official and parallel citation for a California Supreme Court case and a California Court of Appeals case.

CALIFORNIA SUPREME COURT CITATIONS

<u>Name of Parties</u>	<u>Official Citation</u>	<u>Parallel Citation</u>
Marvin v. Marvin ↓ ↓ Plaintiff v. Defendant	18 Cal. 3d 660, ↓ ↓ volume ↓ page 660 18 ↓ California Reports, Third Series	557 P. 2d 106, 134 Cal. Rptr. 815 (1976) ↓ Pacific Reporter Second Series ↓ California Reporter
		↓ Date of opinion

CALIFORNIA COURT OF APPEAL CITATIONS

<u>Name of Parties</u>	<u>Official Citation</u>	<u>Parallel Citation</u>
Smith v. Jones ↓ ↓ Plaintiff v. Defendant	187 Cal.App. 2d 610, ↓ ↓ volume page 610 187 ↓ California Appellate Reports, Second Series	15 Cal. Rptr. 78 (1962) ↓ volume ↓ page 57 15 ↓ California Reporter
		↓ Date of opinion

The California Supreme Court case has two parallel citations. The first is to the *Pacific Reporter, Second Series*, and the second is to the *California Reporter*. The Court of Appeals case has one parallel citation, to the *California Reporter*. Note the inclusion of the series number after *California Reports* (3d series) and after *Pacific Reporter* (2d series). This is a crucial part of the citation because publishers start numbering from volume 1 when they begin a new series.

Therefore, there is more than one volume with the number 18 on it in the *California Reports*; there is a volume 18 in the first series, another volume 18 in the second series, another volume 18 in the third series, and yet another volume 18 in the fourth series. The absence of a 2d, 3d or 4th from a citation indicates that the volume is part of the first series.

The following is an example of a citation for a United States Supreme Court case:

<u>Name of Parties</u>	<u>Official Citation</u>	<u>Parallel Citation</u>
Hill v. Arnold	390 U. S. 122	93 S. Ct. 645, 35 L. Ed. 2d 135 (1977)
↓ ↓	↓ ↓	↓
Plaintiff v. Defendant	volume ↓ page 122	Supreme Court
	390	Reporter
		↓
		↓
	↓	Date
	United States	of
	Reports	opinion
		U. S. Supreme Court
		Reports, Lawyer's Edition
		Second Series

As with the California Supreme Court case, there are two parallel citations. Here, the first one is to the *Supreme Court Reporter* and the second is to the *U. S. Supreme Court Reports, Lawyers' Edition*. Note the inclusion of "2d" to indicate that this case is published in volume 35 of the second series of the *Lawyers' Edition*.



Another common type of legal citation likely to be encountered in a non-law library is a cite to a *statute* or *code*. The major difference between a case citation and statute or code citations is that the latter will usually not include a parallel citation. The major difference between the California Code and the *United States Code* is that titles in the former are identified by subject, whereas titles of the *U.S. Code* are arranged by number.

Most law book publishers devise their own system of abbreviations which may vary from publisher to publisher. You should therefore check the preface to each source consulted for their in-house abbreviation explanations. *Shepard's Citations* is a

leading example of a law publisher which uses unique symbols and abbreviations. Also, there is

a movement in some states (but not yet California) to move toward a publisher and format neutral citation style. In any case, older sources will continue to use the more traditional publisher based systems.

LIST OF COMMON ABBREVIATIONS RELATED TO LEGAL TREATISES IN THE LAW

A. - Atlantic Reporter
A.2d - Atlantic Reporter, Second Series
A.B.A. - American Bar Association
A.G. - Attorney General's Opinions
A.L.R. - American Law Reports
A.L.R. 2d - American Law Reports, Second Series
A.L.R. 3d - American Law Reports, Third Series
A.L.R. 4th - American Law Reports, Fourth Series
A.L.R. 5th - American Law Reports, Fifth Series
A.L.R. Fed. - American Law Reports, Federal
Am.Jur. - American Jurisprudence
Am.Jur. 2d - American Jurisprudence Second
BNA - Bureau of National Affairs
C. - California Reports
C.2d - California Reports, Second Series
C.3d - California Reports, Third Series
C.4th - California Reports, Fourth Series
C.C.A. - Circuit Court of Appeal, U.S.
C.C.H. - Commerce Clearing House
C.C.R. - California Code of Regulations
CEB - Continuing Education of the Bar (California)
C.F.R. - Code of Federal Regulations
C.J. - Corpus Juris
C.J.S. - Corpus Juris Secundum
C.L.I. - Current Law Index (Information Access)
Cal. - California Reports
Cal. 2d - California Reports, Second Series
Cal. 3d - California Reports, Third Series
Cal. 4th - California Reports, Fourth Series
Cal. Admin. Code - California. Administrative Code
Cal. App. - California Appellate Reports
Cal. App. 2d - California Appellate Reports, Second Series
Cal. App. 3d - California Appellate Reports, Third Series
Cal. App. 4th - California Appellate Reports., Fourth Series
Cal. Code. Regs. - California Code of Regulations
Cal. Jur. - California Jurisprudence Cal. Jur. 2d - California Jurisprudence, Second Series
Cal. Jur. 3d - California Jurisprudence, Third Series
Cal. Rptr. - California Reporter (West's)
Cal. Rptr. 2d - California Reporter, Second Series (West's)

Cal. S.B.J. - California State Bar Journal
Cong. Rec. - Congressional Record
Cir.Ct. - Circuit Court
Cl.Ct. - Claims Court or United States Claims Court Reporter
Ct.Cl. - Court of Claims or Court of Claims Reports
Cum. Bull. - Cumulative Bulletin (IRS)
D.A.R. - Daily Appellate Report (published with the Los Angeles Daily Journal)
D.C. - District Court; District of Columbia
Dec. Dig. - Decennial Digest
F. - Federal Reporter
F.2d - Federal Reporter, Second Series
F.3d - Federal Reporter, Third Series
F. R. - Federal Register
F.R.D. - Federal Rules Decisions
F. Supp. - Federal Supplement
F. Supp. 2d - Federal Supplement, Second Series
Fed. Cl. - Court of Federal Claims or Federal Claims Reporter
Fed. Reg. - Federal Register
Gen. Dig. - General Digest (West's)
I.L.P. - Index to Legal Periodicals (H.W. Wilson)
I.R.C. - Internal Revenue Code, U.S.
Juv. Ct. - Juvenile Court
L.A.D.J. - Los Angeles Daily Journal
L.Ed. - Lawyers' Edition, U.S. Supreme Court Reports
L.Ed. 2d - Lawyers' Ed, U.S. Supreme Court Reports, Second Series
L.R.I. - Legal Resource Index (Information Access)
L.S.A. - List of Sections Affected
Mun. Ct. - Municipal Court
N.E. - Northeastern Reporter
N.E. 2d - Northeastern Reporter, Second Series
N.W. - Northwestern Reporter
N.W. 2d - Northwestern Reporter, Second Series
P. - Pacific Reporter
P. 2d - Pacific Reporter, Second Series
P. 3d - Pacific Reporter, Third Series
P-H - Prentice-Hall
P.L. - Public Law
Prob. Ct. - Probate Court
R.I.A. - Research Institute of America
Rev. Proc. - Revenue Procedure (IRS)
Rev. Rul. - Revenue Ruling (IRS)
S. - Southern Reporter
S.2d. - Southern Reporter, Second Series
S. E. - Southeastern Reporter
S. E. 2d - Southeastern Reporter, Second Series
S. Ct. - Supreme Court or Supreme Court Reporter (West's)

Stat. - Statute, or U.S. Statutes at Large
Sup. Ct. - Supreme Court
Super. Ct. - Superior Court
S.W. - Southwestern Reporter
S.W.2d - Southwestern Reporter, Second Series
S.W.3d - Southwestern Reporter, Third Series
T.C. - Tax Court of the U.S. or Reports of the United States Tax Court
T.C. Memo - Tax Court Memorandum Decisions
U.S. - United States Reports
U.S.C. - United States Code
U.S.C.A. - United States Code Annotated (West)
U.S.C.C.A.N. - U.S. Code Congressional & Admin News (West)
U.S.C.S. - United States Code Service (Lexis)
U.S.L.W. - United States Law Week (BNA)
USTC - U.S. Tax Court or United States Tax Cases (CCH)