

Responses by Ruth Bader Ginsburg to Written Questions  
by Senator Larry Pressler on the Supreme Court's Decision  
in *Commissioner v. Soliman*, 113 S. Ct. 701 (1993),  
received July 26, 1993

Federal courts should interpret statutes, first and foremost, by examining the statute's text. If the text is clear -- and as I have said, it is always the hope of federal judges that enactments will clearly reveal what the legislature meant -- the text itself should resolve the matter. When the legislature's meaning is not apparent from the statute's language, it is appropriate to take into account traditional aides to interpretation, notably, the overall statutory and historical contexts of the provision at issue, including similar and prior statutes, and the legislative history. While these additional materials should be relied on cautiously, they sometimes prove helpful guides.

In addition, applicable regulations authorized by the statute should be accorded reasonable deference by courts. This is particularly important in tax cases because the IRS has adopted a comprehensive (often interrelated) set of regulations that Congress and the country depend upon to foster evenhanded administration of our complex tax laws.

Regarding the *Soliman* case in particular, it would not be appropriate for me to comment on the Court's holding, especially without the benefit of briefing and argument. I might note, however, that the Court's endeavor in that case was to interpret the provision of the Internal Revenue Code, 26 U.S.C. § 280A(c)(1)(A), that allowed a deduction for a home office when the office was used as "the principal place of business for any trade or business of the taxpayer." All the Justices agreed that the case turned on the meaning of this phrase.