



# Thomas M. Cooley Law Libraries' Research Guide Series

## FEDERAL TAXATION: A Selective Research Guide

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### Overview

This research guide is a selective guide to assist the legal researcher in conducting research in the area of Federal Tax Law. It is not comprehensive in scope or intended to be a catchall source, but rather to act as a starting point for the researcher to find additional sources and relevant information. Since this guide is focused on federal taxation, it does not concern the laws of a particular state.

## I. TAX RESEARCH GUIDES

### Federal Tax Research : Guide to Materials and Techniques

**Location:** KF241.T38 R5 2002

This guide to federal tax research provides a compilation of statutes, in addition to discussions of sources of law, legislative histories, treaties, IRS pronouncements, judicial reports, and online legal research methods.

### Tax Research

**Location:** KF241.T38 K37 2003

This book is geared towards the process of conducting tax research in real world situations. It outlines how to perform tax research and what are the available tax resources. The book discusses both electronic and print research tools. The volume provides an overview of tax research, the internal revenue code, treasury and judicial interpretations, how to discover relevant primary authority using reference services and other secondary sources, culmination of the tax research process, communicating research results, overview of tax procedure, and state tax research.

## II. TAX REFERENCE SERVICES

### BNA Tax Management Portfolios

**Location:** KF6289.A1 T352

BNA Tax Management is arranged by library and portfolios. There are four libraries: U.S. Income Library; Estates, Gifts, and Trusts Library; Foreign Income Library; and State Library. Each library consists of portfolios that are arranged by topics. Although every Internal Revenue Code does not have a dedicated portfolio, most receive coverage in at least one



portfolio. The portfolios are designed to provide an in-depth analysis of each portfolio topic, including the history and background of the topic and an analysis of its application.

### **CCH Standard Federal Tax Reporter**

**Location: KF6285 .C67**

The CCH Standard Federal Tax Reporter is organized around the Internal Revenue Code. It is further organized by issue within each code section. For each discussion of the different issues within a code section, the CCH is organized by providing the text of the code section, the text of the related regulations, the text of legislative history excerpts, and the annotations.

### **Merten's: The Law of Federal Income Taxation**

**Location: KF6365 .M4**

Merten's, just like the BNA portfolios, is arranged by topic. It provides in-depth analysis of the law of federal income taxation, explaining the intent of Congress in drafting the Code, what the Code means and how the Internal Revenue Service has been interpreting it. The publication's indexing system lets researchers look up specific section of code and instantly find every Revenue Ruling or Procedure ever written by the IRS on that section.

### **RIA United States Tax Reporter**

**Location: KF6285 .P75**

RIA's United States Tax Reporter is also a code-oriented reference service. It contains the text of the code section, text of related regulations, text of legislative history excerpts, explanations of code section, table of topics, and annotations. RIA's service provides the above items grouped together under the applicable code section. Unlike CCH where different issues within a code section are discussed separately, all the materials within the discussion of a particular code section in the RIA's must be skimmed to locate the relevant entries.

## **III. INTERNAL REVENUE CODE**

The Internal Revenue Code (IRC) of 1986 is under Title 26 of the United States Code. Title 26 of the USC is divided into eleven Subtitles. These Subtitles are divided further into Chapter; each major topic is generally assigned its own Subchapter. The following titles contain the IRC:

### **Internal Revenue Code**

**Location: KF6276.526.A19 I57**

This title contains the IRC and an index is provided to help find the relevant code.

### **United States Code**

**Location: KF62 2000 .A2 2001**

The United States Code is the codification by subject matter of the general and permanent laws of the United States. The United States Code has been published every six years. In between editions, annual cumulative supplements are published in order to present the most current information.

### **United States Code Annotated**

**Location: KF62 1927 .W45**



The USCA is published by Thomson West. It provides the USC and annotations to help researcher.

**United States Code Service**

**Location: KF62 1972 .L38**

This title is published by Lexis-Nexis.

**IV. TREASURY INTERPRETATIONS**

**CCH Standard Federal Tax Reporter**

**Location: KF6285 .C67**

**Code of Federal Regulations**

**Location: KF70 .A3**

The treasury regulations can be found in the CFR. Treasury regulations attempt to clarify and expand upon a particular IRC provision.

**Internal Revenue Bulletin**

**Location: KF6282.A2 I497**

The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive ruling necessary to promote a uniform application of tax law. This is a weekly publication. The following are published in the IRB: Revenue Rulings; Revenue Procedures; Announcements; Information Releases; Notices; Delegation Orders; IRS Acquiescence and Non-acquiescence.

**Internal Revenue Cumulative Bulletin**

**Location: KF6282.A2 I495**

The IRB are cumulated bi-annually in the Cumulative Bulletin.

The Treasury Department releases and publishes a variety of documents. The published documents can be located in the IRB. They are also available through commercial publishers like CCH, RIA, and BNA.

**Merten's: The Law of Federal Income Taxation**

**Location: KF6365 .M4**

**RIA United States Tax Reporter**

**Location: KF6285 .P75**

**V. JUDICIAL INTERPRETATIONS**

**A.**

Cases from the Tax Court Regular are published in:

**CCH Tax Court Reporter**

**Location: KF6280 .C65 1965**

**Reports of the United States Tax Courts**

**Location: KF 6280 .A2 T37**



**B.**

Cases from the Tax Court Memorandum are published in:

**CCH Tax Court Memorandum Decisions**

**Location: KF6324.A5 U525**

**RIA TC Memorandum Decisions**

**Location: KF6324.A5 U52**

**C.**

Cases from the Claims Court are published in:

**American Federal Tax Reports 1<sup>st</sup> and 2<sup>nd</sup>**

**Location: KF6280.A2 A5**

**Court of Claims Court**

**Location: KF125.C5**

**Federal Claims Reporter / US Claims Court Reporter**

**Location: KF125.C6 U51**

**Federal Reporter**

**Location: KF 105.F42**

**Federal Supplement Reporter**

**Location: KF 120.F42**

**US Tax Cases**

**Location: KF6280.A2 U5**

**D.**

Cases from the Federal District Court are published in:

**American Federal Tax Reports 1<sup>st</sup> and 2<sup>nd</sup>**

**Location: KF6280.A2 A5**

**Federal Supplement Reporter**

**Location: KF120.F42**

**US Tax Cases**

**Location: KF6280.A2 U5**

**E.**

Cases from the Federal Court of Appeals are published in:

**American Federal Tax Reports 1<sup>st</sup> and 2<sup>nd</sup>**



**Location: KF6280.A2 A5**

**Federal Reporter**

**Location: KF 105.F42**

**US Tax Cases**

**Location: KF6280.A2 U5**

**F.**

Cases from the Supreme Court are published in:

**American Federal Tax Reports 1<sup>st</sup> and 2<sup>nd</sup>**

**Location: KF6280.A2 A5**

**Supreme Court Reporter**

**Location: KF101.A322**

**Supreme Court Reporter L.Ed.**

**Location: KF101.A313**

**US Reports**

**Location: KF101.A213**

**US Tax Cases**

**Location: KF6280.A2 U5**

## **VI. JOURNALS**

**Florida Tax Review**

**Location: K25.N6**

The innovative law review publishes articles dealing with significant issues of tax law and policy. Published articles focus on a wide range of timely and important tax topics.

**Journal of Taxation**

**Location: K10 .O8955**

This monthly journal is devoted to the practical needs of the sophisticated practitioner. Each issue features a column on recent private letter rulings as well as "Shop Talk," where readers contribute their thoughts. Furthermore, it provides an in-depth analysis to explain the relevance and importance of new legislation and rulings.

**Tax Law Review**

**Location: K24 .A8415**

The premier law school journal for tax policy scholarship, is one of the few faculty-edited journals in the legal academy at NYU School of Law. It publishes articles and essays by leading legal academics and practitioners as well as noted economists.

**Taxes, The Tax Magazine**

**Location: KF6272 .T394**



Written by top tax experts, it provides thorough, accurate and insightful analysis of current tax issues, trends, legislative developments, significant cases and administrative actions. It features succinct coverage of hot topics on the legal, accounting, and economic aspects of federal and state taxes, and alerts practitioners to planning opportunities and pitfalls.

### **Tax Lawyer**

**Location: KF325.272 .A15T39**

The nation's premier, peer-reviewed tax law journal, is published quarterly as a service to its members by the American Bar Association Section of Taxation. It provides scholarly articles by notable tax attorneys and professors, key reports by Section of Taxation committees and task forces, and student notes and comments on timely topics that the editorial board believes to be of professional interest to members of the Section and the tax profession.

## **VII. NUTSHELLS/HORNBOOKS**

### **Federal Estate and Gift Taxation in a Nutshell by John K. McNulty**

**Location: KF6572.Z9 M3 2003**

It summarizes the law and offers critical evaluation on the essentials of estate, gift, and generation-skipping tax planning, and reform proposals and fundamental alternatives to the current transfer tax system. Additional chapters cover annuities; inclusion and valuation; exemptions and exclusions; deductions; and tax liabilities.

### **Federal Income Taxation of Corporations and Stockholders in a Nutshell by Karen C. Burke**

**Location: KF6465 .S58 2003**

It focuses on the corporation as a taxable entity and tracks the corporate life cycle from incorporation through complete liquidation. It includes discussion on non-liquidating distributions, redemptions, and stock dividends. Also addresses advanced problems in corporate taxation, such as taxable acquisitions, tax-free reorganizations and corporate divisions, and carryover of corporate tax attributes.

### **Federal Income Taxation of Individuals in a Nutshell by John K. McNulty**

**Location: KF6369.3.M3 2004**

It summarizes U.S. federal income tax law, defines income, and identifies the different types of deductions. It explains statutory inclusion and exclusion from gross income, profit-related deductions, mixed deductions, personal deductions, and other allowances. Also inquires into the policy and purposes of, and alternatives to, existing legal rules.

### **Federal Income Taxation of Partners and Partnership in a Nutshell by Karen C. Burke**

**Location: KF6452.Z9 B87 1999**

It contains an authoritative summary on the organization, tax accounting, allocations, distributions, and liabilities of a partnership. It also discusses subjects such as contributed property, partner-partnership transactions, transferring interests, and what happens when a partner retires.

### **Federal Income Taxation of Individuals by Boris I. Bittker, Martin J. McMahon**

**Location: KF6369 .B573**



An in-depth analysis by leading tax authors of crucial areas such as determination of gross income, deductions, and carryovers. Common types of income and deduction are discussed in-depth. It also discusses capital gains and losses and tax litigation.

**Federal Income Taxation of Corporations and Shareholders by Boris I. Bittker**

**Location: KF6464 .B532**

Explains tax problems clearly and concisely to help researchers grasp the implications of the Code, complicated regulations and key case decisions. It virtually answers common questions about the federal taxation of corporations and shareholders. It discusses the mechanics of tax practice to provide a practical understanding of even the most complex tax matters.

**Federal Taxation of Income, Estates, and Gifts by Boris I. Bittker**

**Location: KF6335.B48 1989**

It provides a complete discussion of income, and estate and gift taxation. Its thorough analysis and synthesis of federal tax law, along with illustrated examples, allows the reader to gain useful and comprehensive information through the authors' incisive commentary, authoritative reasoning, and clarity of writing.

**Federal Taxation of Partnerships and Partners by William S. McKee, William F. Nelson, & Robert L. Whitmire**

**Location: KF6452 .M262**

This title is an outstanding reference written by leading tax authorities on partnership taxation and planning. It is organized by transaction around the complete life cycle of a partnership--from formation through operation to liquidation. It also provides detailed analysis in complex tax consequences triggered by the increase or decrease of partnership liabilities

**IRS Practice and Procedure by Michael I. Saltzman**

**Location: KF6300 .S263**

This title addresses the rapidly changing and increasingly complex area of tax procedure. It helps readers understand the procedural changes, IRS restructuring as well as the ongoing revision of the Internal Revenue Manual. It provides all the information a tax professional need when representing a client before the IRS.

**International Taxation in a Nutshell by Richard L. Doernberg**

**Location: KF6419.Z9 D64 2004**

This Nutshell provides the fundamentals of U.S. international taxation. It addresses the U.S. activities of foreign taxpayers, as well as the foreign activities of U.S. citizens and residents, focusing on the U.S. foreign tax credit. Special U.S. international tax provisions creating incentives or disincentives for certain conduct or forms of business transactions are featured. This book also discusses U.S. transfer taxes such as estate, gift, and generation-skipping tax on both resident and nonresident aliens.

**Tax Procedure and Tax Fraud in a Nutshell by Patricia T. Morgan**

**Location: KF6324.Z9 M67 1999**

It provides a reliable source on tax procedure and tax fraud helps bridge the gap between understanding "substantive" code provisions and preparing to represent a taxpayer in an Internal Revenue Service (IRS) dispute. Coverage includes IRS and treasury rulemaking;



confidentiality and disclosure; audits and administrative appeals; statute of limitations; litigation considerations; penalties and collection process; liability; investigation; and tax crimes.

## VIII. DATABASES

RIA Checkpoint  
Federal Tax Coordinator 2<sup>nd</sup>  
Internal Revenue Code  
Federal Tax Regulations  
IRS Rulings and Releases  
Complete Analysis of Latest Tax Laws  
US Tax Reporter  
WG&L Treatises  
WG&L Journals

### Westlaw

Federal Taxation – Combined Materials (**FTX-ALL**)  
Code and Regulations (**FTX-CODEREG**)  
Cases and Releases (**FTX-CSRELS**)  
Public Laws (**FTX-PL**)  
Congressional Bills (**FTX-BILLTXT**)  
Legislative History (**FTX-LH**)  
Internal Revenue Manual (**RIA-IRM**)  
Circular 230 (**FTX-CIRC230**)  
IRS Publication (**FTX-IRSPUBS**)  
WG&L Tax Practice and Procedure Treatises (**WGL-TAXTPRAC**)  
WG&L Tax Treatises Combined (**WGL-TAXT**)  
Thomson-West Tax Treatises Combined (**WEST-TAXT**)

### LEXIS

Federal Courts Tax Cases  
USCS-Title 26;Internal Revenue Code Annotated  
Federal Tax Legislation, Congressional Reports, & Bills  
Tax Analysts Worldwide Tax Treaties Combined Files  
IRS Cumulative Bulletin and Internal Revenue Bulletin  
IRS Private Letter Rulings and Technical Advice Memoranda  
CFR - Federal Tax Regulations  
Federal Income, Gift and Estate Taxation  
Federal Tax Practice and Procedure  
Rabkin & Johnson, Federal Tax Guidebook  
Tax Analysts Tax Notes Today

## IX. INTERNET RESOURCES

### ABA Section of Taxation

<http://www.abanet.org/tax/home.html>



**Federation of Tax Administrators Links to state sites**

<http://www.taxadmin.org/fta/link/>

**Tax Analysts**

<http://www.taxanalysts.com/>

**Tax and Accounting Sites Directory, State and Local Tax**

<http://www.taxesites.com/state.html>

**Thomas M. Cooley Law School Library Tax Pathfinder**

<http://www.cooley.edu/library/tax.html>

