

# FEDERAL TAXATION

## RESEARCH GUIDES

\* on Reserve

# Available to law students via Lexis

% Available to law students via Westlaw

"Federal Income Taxation," Ch. 3 in <b>Specialized Legal Research</b> , Hotchkiss (2008)	Ref Desk KF 240 S69 1987
<b>Federal Tax Research</b> , Larson & Sheaffer	KF 241 T38 L37 2007
<b>Federal Tax Research: Guide to Materials and Techniques</b> 7th, Richmond	Ref KF 241 T38 R5 2007
<b>Tax Cite: A Federal Tax Citation and Reference Manual</b>	Ref KF 241 T38 T39 1995
<b>Tax Research</b> , Karlin	Ref KF 241 T38 K37 2000
<b>Tax Research Techniques</b> , 7 <sup>th</sup> , Gardner, Stewart, & Worsham, Jr.	Ref KF 241 T38 S55 2005

## PRIMARY SOURCES

Statutes	Internal Revenue Code (I.R.C.) is Title 26 of the U. S. Code (U.S.C.). Paperback version ON RESERVE KF 6276.558 A19 U56 2009
+Regulations	Title 26 of the C.F.R. Amended by Treasury Decisions. (T.D.)
+Revenue Rulings	Conclusions of the I.R.S. on the application of law to a given set of facts. (Rev. Rul.)
+Revenue Procedures	Inform the public of I.R.S. internal management practices and procedures. (Rev.Proc.)
++Private Letter Rulings	Pre-filing I.R.S. advisory rulings concerning specific transactions. (L.T.R.)
Court Decisions	Judicial decisions on tax law.
Memorandum Decisions	Tax Court decisions on well established legal issues.
Congressional Reports	See Legislative History section of this handout.

+*Published weekly in the Internal Revenue Bulletin (I.R.B.).*

*The I.R.B. cumulates in the Cumulative Bulletin (C.B.), also online through LLMC Digital* KF 6282 A2 I495  
<http://www.irs.gov/irb>

**Bulletin Index-Digest System (1953/1993/94)**

**KF 6362.3 I5**

++*Published in CCH IRS Letter Rulings*  
*(1981+ on 4th floor; current rulings in Looseleaf Collection)*

**KF 6289 A353**

**RIA Checkpoint - Online Database**

<http://libweb.lib.buffalo.edu/pdp/index.asp?ID=337>

**COURT REPORTS**      See also online <http://ublib.buffalo.edu/libraries/e-resources/ria.html>    (4th Floor)

<b>Board of Tax Appeals</b> (1924-42)	BTA	KF 6280 A2 T36
<b>U.S. Tax Court Reports</b> (1942+)	TC	KF 6280 A2 T37
<b>American Federal Tax Reports</b> 2d (P-H/RIA) Most current decisions in <b>U.S. Tax Reporter</b>	AFTR	KF 6280 A2 A5 KF 6285 U57
<b>Tax Court Reported &amp; Memorandum Dec.</b> (P-H/RIA)	TC MEMO	KF 6280 A2 U55
<b>U.S. Tax Cases</b> (CCH)	USTC	KF 6280 A2 C63
<b>Tax Court Memorandum Decisions</b> (CCH)	TCM	KF 6280 A2 C73
<b>United States Tax Reporter</b> (RIA AFTR 2d Advance Sheets)		KF 6285 U57 Online <a href="http://ublib.buffalo.edu/libraries/e-resources/ria.html">http://ublib.buffalo.edu/libraries/e-resources/ria.html</a>

**LOOSELEAF SERVICES** (Current edition in Looseleaf Collection, 2d floor unless otherwise noted.)

CCH	<b>Federal Estate and Gift Tax Reporter</b>	KF 6571 A8 C65
CCH	<b>Federal Excise Tax Reporter</b>	KF 6600 A6 F42
RIA	<b>Federal Tax Coordinator</b> 2d	Online <a href="http://ublib.buffalo.edu/libraries/e-resources/ria.html">http://ublib.buffalo.edu/libraries/e-resources/ria.html</a>
CCH	<b>IRS Letter Rulings Reporter</b>	KF 6289 A353
CCH	<b>IRS Positions Reporter</b> (GCM's, TM's, AOD's)	KF 6300 A833
CCH	<b>Standard Federal Tax Reporter</b>	KF 6285 C67
RIA	<b>Tax Action Coordinator</b>	KF 6365 T37
CCH	<b>Tax Court Reporter</b>	KF 6280 C65
BNA	<b>Tax Management Portfolios Plus</b> Curr. Online in Law Library <a href="http://ublib.buffalo.edu/libraries/e-resources/bna.html">http://ublib.buffalo.edu/libraries/e-resources/bna.html</a>	Older in stacks KF 6289 A1 T35
CCH	<b>Tax Treaties</b>	KF 6306 U55

**LEGISLATIVE HISTORY**

FTP	<b>Barton's Federal Tax Laws Correlated</b>	KF 6335 A3 1968
West	<b>Internal Revenue Acts</b>	KF 6275.99 U54
Reams	<b>Internal Revenue Acts of the U.S.</b> 1909-50 (with index)      KF 6275.8 1979 1950-51      KF 6275.8 1982a 1954      KF 6275.8 1982 1953-72      KF 6275.8 1985 Tax Reform Act of 1984      KF 6276.557 A15 1985 Deficit Control and the Gramm-Rudman-Hollings Act (1985)      KF 6222.119 A15 1986 Tax Reform Act of 1986      KF 6276.558 A15 1986	
BNA	<b>Tax Management Primary Sources</b> Series V (1986+)      Looseleaf Coll. 2d Floor      KF 6365 T391 Series I-IV (1969-1986)      KF 6365 B87 (1970, 1977, 1979, 1982) 4th Floor	

Seidman	<b>Legislative History of Federal Income Tax Laws, 1938-1861</b>	Ref KF 6356.5 A15 1938
	<b>Legislative History of Excess Profits Tax Laws, 1946-1917</b>	Ref KF 6356.5 A15 1947
	<b>Seidman's Legislative History of Federal Income &amp; Excess Profits Tax Laws, 1953-1939</b> 2 volumes	Ref KF 6356.5 A15 1954

**FORMS** ( See also CD-ROMS on last page)

IRS	<b>Reproducible Federal Tax Forms for Use in Libraries</b> (Current yr.)	KF 6286 U56*
Rabkin & Johnson	<b>Current Legal Forms with Tax Analysis</b>	Ref KF 170 R3 #
RIA	<b>Tax Action Coordinator</b>	KF 6365 T37
Bittker, Emory, Streng	<b>Federal Income Taxation of Corporations &amp; Shareholders: Forms</b>	KF 6462 B5 1995 %

**TREATISES**

Bittker & Lokken	<b>Federal Taxation of Income Estates &amp; Gifts</b> 3d, 7 v.	KF 6335 B48 1999-2005 %
Mertens	<b>Law of Federal Income Taxation</b> (Cancelled 5/08)	KF 6365 M4 %

**CORPORATE TAX**

Kahn & Lehman	<b>Corporate Income Taxation</b> 5th (Hornbook)	KF 6464 K28 2001*
Burke	<b>Federal Income Taxation of Corporations and Stockholders in a Nutshell</b> 6th	KF 6465 S58 2007*
Wolfman	<b>Federal Income Taxation of Corporate Enterprise</b> 3d	KF 6450 A7 W6 1990
Goff	<b>Federal Income Taxation of Corporate Liquidation</b>	KF 6499 D5 G63 1984
Bittker & Eustice	<b>Federal Income Taxation of Corporations &amp; Shareholders</b>	KF 6464 B5 2000 %
Lind & Schwarz	<b>Cases and Materials on Fundamentals of Corporate Tax</b> 3d	KF 6463 C37 1991
Kahn	<b>Taxation of S Corporations in a Nutshell</b>	KF 6491 K34 2008*

**ESTATE & GIFT TAX**

Lane	<b>Federal Income Taxation of Estates and Trusts</b> 3d	KF 6443 L35 2001 %
McNulty	<b>Federal Estate &amp; Gift Taxation in a Nutshell</b> 6th	KF 6572 Z9 M3 2003*
Stephens & Maxfield	<b>Federal Estate &amp; Gift Taxation</b> 8th	KF 6572 S7 2002 %
Ferguson	<b>Federal Income Taxation of Estates, Trusts, Beneficiaries</b> 3d	KF 6584 F47 1998

**INCOME TAX**

Bittker	<b>Federal Income Taxation of Individuals</b> 3d	KF 6369 B57 2002 %
Borison	<b>Effectively Representing Your Client Before the "New" IRS : A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms, 3 vol.</b> Accompanying CD-ROM in Koren Center	KF 6320 E34 2004

CCH	<b>Master Tax Guide</b>	KF 6272.5 C59 Current on *
RIA	<b>Federal Tax Handbook</b>	KF 6289 A1 P73 Current on *
McNulty	<b>Federal Income Taxation of Individuals in a Nutshell</b> 7th	KF 6369.3 M3 2004*
Burke	<b>Federal Income Taxation of Partners &amp; Partnerships in a Nutshell</b> 3d	KF 6452 Z9 B87 2005*

### HORNBOOKS, STUDY AIDS

Lieuallen	<b>Basic Federal Income Tax</b> (Emmanuel's CrunchTime)	KF 6369.3 L542 2006*
Block	<b>Federal Income Tax</b> [sound recording; Gilbert's]	Koren 7 day KF 6369 B56 2005
Rosenberg & Daher	Federal Income Taxation	KF 6369 R673 2008*
Chirelstein	<b>Federal Income Taxation, A Law Student's Guide to Leading Cases and Concepts</b> 9th	KF 6369 C43 2002*
Posin	<b>Principles of Federal Income Taxation of Individuals</b> 7th	KF 6369 P67 2005*

### MISCELLANEOUS

Doernberg	<b>International Taxation in a Nutshell</b> 7th	KF 6419 Z9 D64 2007*
Watson	<b>Tax Procedure and Tax Fraud in a Nutshell</b> 3d	KF 6324 Z9 M67 2006*

### CD-ROMS

<b>Federal Tax Products</b>	(Contains the text of IRS tax forms. 1993- )	5th Floor Koren Center
<b>Internal Revenue Manual</b>	(also online: <a href="http://www.irs.gov/irm/index.html">http://www.irs.gov/irm/index.html</a> )	Koren KF 6301 A33 U55
<b>Standard Federal Tax Reporter Archives</b>	1992+	Koren KF 6285 C67
Includes significant legislation, text of bills and reports, the Internal Revenue Code, The U.S. Master Tax Guide, the Federal Income Tax Reporter and topical indexes.		
<b>State Tax Reporters (CCH)</b>		Koren Center
<b>The Tax Lawyer: Thirty-Year Cumulative Index; 1967-1997</b>	(The Tax Lawyer is also available on HeinOnline)	Koren K24 A92

### INTERNET

<http://law.lib.buffalo.edu/research/webguides/tax.asp>

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% Available to law students via Westlaw