



Tax Research

Heafey Law Library
Reference Department
(408) 554-4452

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Heafey's reference librarians have compiled this list of tax materials. Recent materials are generally located in Heafey's Stauffer Collection on the library's first floor; older materials are located in Heafey's stacks. Be sure to note the specific locations listed below for individual materials.

1. TAX RESEARCH GUIDES:

- **Federal Tax Research: Guide to Materials and Techniques, 6th ed., 2002** (Richmond)
Call Number & Location: KF241 T38 R5 2002 (Stauffer Collection)
- **West's Federal Tax Research, 5th ed., 2000** (Raabe)
Call Number & Location: KF241 T38 R33 2000 (Stauffer Collection)
- **Tax Research, 2000** (Karlin)
Call Number & Location: KF241 T38 K37 2000 (Second Floor Stacks)
- Jasper L. Cummings, *Legal Research in Federal Taxation*, 109 **Tax Notes** 335 (2005)
Call Number & Location: KF6272 T39 (Second Floor Stacks)

2. TAX LOOSE-LEAF SERVICES:

Loose-leaf tax services include the Internal Revenue Code, related regulations, relevant IRS rulings, case annotations, the full text of some cases, and staff editorial commentary.

- **Standard Federal Tax Reporter [CCH]**
Call Number & Location: KF6285 C6 (Stauffer Collection)
Also available on the **CCH Internet Tax Research Network**, below.
- **United States Tax Reporter [RIA]**
Call Number & Location: KF6285 U54 (Stauffer Collection)
Also available on **Westlaw (RIA-USTR)**
- **Law of Federal Income Taxation [Mertens]**
Call Number & Location: KF6369 M4 (Second Floor Stacks)
Also available on **Westlaw (MERTENS)**

3. SUBSCRIPTION DATABASES:

The content of the following databases is comparable to the content of loose-leaf tax services: Code, Regulations, Rulings, Cases, staff editorial commentary. Westlaw includes several tax journals and treatises in full text. Lexis includes secondary materials from Tax Analysts, including Tax Notes Today.

- **CCH Internet Tax Research Network**
Access is via IP address; see the law library webpage for links to electronic databases:
www.scu.edu/law/library/electronic_databases.html

- **LexisNexis**
Password required; From the directory page, select: **Area of Law – By Topic > Taxation**
- **Westlaw**
Password required; From the directory page, select: **Topical Practice Areas > Tax**

4. PRIMARY TAX MATERIALS:

Many of the materials listed below are also available in tax loose-leaf services and databases.

Legislation (in addition to Statutes at Large and Title 26 of the United States Code):

- **Internal Revenue Acts, 1954 -**
Call Number & Location: KF6276 (Second Floor Stacks)
- **Internal Revenue Code**
Call Number & Location: KF6276.526 A2 (Second Floor Stacks)
- **Tax Management Primary Sources**
Call Number & Location: KF6289 A1 T349 (Stauffer Collection)
- **Tax Notes Today: Pending Legislation**
Available on **Lexis: FEDTAX;TNT**

Cases (in addition to other Federal case reporters):

- **U.S. Tax Cases (USTC), 1913 - [CCH]**
Decisions from federal and state courts.
Call Number & Location: KF6280 A2 C6 (Second Floor Stacks)
- **American Federal Tax Reports (AFTR), 1880 -**
Decisions from federal and state courts.
Call Number & Location: KF6280 A2 A5 (Second Floor Stacks)
- **United States Tax Court Reports (T.C.)**
Call Number & Location: KF6324 A501 (Second Floor Stacks)
- **United States Board of Tax Appeals Reports (B.T.A.)**
Call Number & Location: KF6324 A5 (Second Floor Stacks)
- **Tax Court Reported and Memorandum Decisions [RIA]**
Call Number & Location: KF6324 A51
(current, Stauffer Collection; 1964 - , Second Floor Stacks)
- **Tax Court Reporter [CCH], current**
Call Number & Location: KF6324 A6 C6
(current, Stauffer Collection; 1954 - , Second Floor Stacks)

- **Tax Court Memorandum Decisions [CCH]**
Call Number & Location: KF6324 A511 (Second Floor Stacks)
- **BTA Memorandum Decisions, 1928 - 1941 [P-H]**
- **BTA and TC Memorandum Decisions, 1942**
- **TC Memorandum Decisions, 1943 -**
Call Numbers & Location: KF6324 A509 (Second Floor Stacks)

Regulations (in addition to the Federal Register and Code of Federal Regulations):

- **Federal Tax Regulations [USCCAN]**
Call Number & Location: KF6301 A41 (Second Floor Stacks)
- **Treasury Decisions Under Internal Revenue Laws of the United States, 1901 - 1941**
Call Number & Location: KF6300 A55 (Second Floor Stacks and Microform (1898-1942))

Other Internal Revenue Service Materials:

- **Internal Revenue Bulletin; Cumulative Bulletin, 1922 -**
Call Number & Location: KF6301 A35 A192 (Second Floor Stacks and Microform, 1919 - present)
- **IRS Advance Releases** (Revenue Rulings, Revenue Procedures, Notices and Announcements)
Available on **Lexis (FEDTAX;HOTIRS)**

Private letter rulings, technical advice memoranda, etc., are available from various commercial publishers and at the IRS website: www.irs.gov/foia/

- **IRS Letter Rulings Reporter [CCH]**
Call Number & Location: KF6289 A353 (Stauffer Collection)
- **Private Letter Rulings**
Call Number & Location: KF6285 P72 (Second Floor Stacks)
- **IRS Rulings [RIA]**
Call Number & Location: KF6285 U54
- **IRS Memoranda and Letter Rulings**
Call Number & Location: KF6289 F43 (Second Floor Stacks)
- **Internal Revenue Manual: Administration and Audit**
Call Number & Location: KF6301 A4 1977, KF6301 A4 1977a (Stauffer Collection)

Legislative Histories:

- **Tax Management Primary Sources**
Call Number & Location: KF6289 A1 T349 (Stauffer Collection)
- **Seidman's Legislative History of Federal Income Tax Laws, 1938-1861**
Call Number & Location: KF6356.5 A15 1938 (Second Floor Stacks)
- **Seidman's Legislative History of Federal Income and Excess Profits Tax Laws, 1953-1939**
Call Number & Location: KF6356.512 A15 1954 (Second Floor Stacks)

Treaties (in addition to other U.S. Treaty sources):

- **Tax Treaties**
Call Number & Location: KF6306 U552 (Stauffer Collection)
- **U.S International Taxation and Tax Treaties [Bender]**
Call Number & Location: KF6306 R48 (Second Floor Stacks)
- **Legislative History of United States Tax Conventions**
Call Number & Location: K4473.2 U542 (Second Floor Stacks)

5. TAX COMMENTARY:**Selected Treatises:**

- Individual Income Tax:
Posin, **Federal Income Taxation of Individuals**
Call Number & Location: KF6369 P67 2000 (Stauffer Collection)
- Estate and Gift:
Stephens et al., **Federal Estate and Gift Taxation**
Call Number & Location: KF6572 S7 1997 (Stauffer Collection)
- Partnership:
Willis et al., **Partnership Taxation**
Call Number & Location: KF6452 W523 (Stauffer Collection)
- Corporate:
Bittker and Eustice, **Federal Income Taxation of Corporations and Shareholders**
Call Number & Location: KF6464 B5 2000 (Second Floor Stacks)
- S Corporations:
Christian, **Subchapter S Taxation**
Call Number & Location: KF6491 G7 1998 (Second Floor Stacks)

- Mergers and Acquisitions:
Ginsburg and Levin, **Mergers, Acquisitions and Buyouts**
Call Numbers & Location: KF1477 A65 M47; KF1477 A65 M473 (Second Floor Stacks)
- Tax-Exempt Organizations:
Hopkins, **The Law of Tax-Exempt Organizations**
Call Number & Location: KF6449 H6 2003 (Second Floor Stacks)

Tax Management Portfolios (and Index volume)

Call Number & Location: KF6289 A1 T35 (Stauffer Collection)

Note that only the Estate and Gift Tax portfolios are currently updated.

Tax Management Weekly Report [BNA], 1996 - 2003

Call Number & Location: KF6289 A1 T353 (Second Floor Stacks)

Tax Institutes:

- **New York University Institute on Federal Taxation, 1962 -**
Call Number & Location: KF6289 A2 N48 (Second Floor Stacks)
- **College of William & Mary Annual Tax Conference, 1964 –**
(Marshall-Wythe School of Law)
Call Number & Location: KF6289 A2 T2 (Second Floor Stacks)
- **Tulane Tax Institute, 1951 - 1991**
Call Number & Location: KF6289.A2 T84 (Second Floor Stacks)
- **Major Tax Planning (University of Southern California), 1956 -**
Call Number & Location: KF6289 A2 T3 (Second Floor Stacks)

6. CURRENT AWARENESS:

- **Tax Notes Today**
Available on **Lexis (FEDTAX;TNT)**
- **Tax Notes (Weekly), 1975 -**
Call Number & Location: KF6272 T39 (Second Floor Stacks)
Also available on **Lexis (FEDTAX;TXNMAG, 1982 – present)**
- **IRS Advance Releases**
(Revenue Rulings, Revenue Procedures, Notices and Announcements)
Available on **Lexis (FEDTAX;HOTIRS)**
- **Federal Tax Day**
Available via CCH **Internet Tax Research Network**, above
(click on **Tax Tracker News** or **Federal Tax** tabs)

- **Federal Taxes Weekly Alert** [RIA], current
Call Number & Location: KF6285 U54 Newsl. (Stauffer Collection)
Also available on **Westlaw (RIA-FTWA)** from 1995 to present)

7. INTERNET:

- **Internal Revenue Service:** www.irs.gov
Click on the tab for “Tax Professionals,” then “Basic Tools for Tax Pro” for recent Internal Revenue Bulletins, Regulations, the Internal Revenue Manual, etc.
- **United States Tax Court:** www.ustaxcourt.gov
- **Federal Tax Research, E.B. Williams Library, Georgetown Law University Law Center:**
www.ll.georgetown.edu/lib/guides/federal_tax.html
A detailed guide with hyperlinks to online information sources. See the Tax Reference Chart -- www.ll.georgetown.edu/lib/guides/fedtax_chart.html -- for citation information and guides to IRS materials.
- **Federal Tax Research, Boston University Law Library:**
www.bu.edu/lawlibrary/research/tax/index.htm
Print and online sources; links to Lexis and Westlaw tax files.
- **TaxProf Blog:** <http://taxprof.typepad.com/>
Professor Paul Caron at the University of Cincinnati School of Law blogs about federal tax issues.