

Tax Databases

Westlaw® Database List

Westlaw offers tax practitioners a comprehensive collection of materials that relate to taxation by federal, state, and local governments. These materials include case law; federal and state statutes, including the annotated Internal Revenue Code (IRC); and the full text of Internal Revenue Service (IRS) decisions, rulings, and releases. Primary tax materials are supplemented with expert analysis from West; RIA®, including treatises from WG&L; and current awareness services and Tax Management portfolios from the BNA. Primary and analytical tax sources are typically linked directly to cited and citing sources via hypertext links and KeyCite®.

This database list contains descriptions of the taxation databases on Westlaw, including the most frequently used databases listed below.

Federal Tax Materials

Combined Federal Materials

Database	Identifier
Federal Taxation—Combined Tax Materials Combines documents from the following federal tax databases: FTX-CODREG, FTX-CSRELS, FTX-PL, FTX-BILLTXT, FTX-LH, FTX-TRA86, FTX-CR, FTX-CRS, FTX-TREATIES, RIA-IRM, FTX-CIRC230, FTX-IRSPUBS, FTX-EOTIP, and FTX-EXEMPT-ALL. Coverage varies by source.	FTX-ALL
Federal Taxation—Code and Regulations Combination of the FTX-USCA and FTX-REG databases. Coverage varies by source.	FTX-CODREG
Federal Taxation—Cases and Releases Combines documents from the FTX-CS and FTX-RELS databases. Coverage varies by source.	FTX-CSRELS
RIA—United States Tax Reporter The full text of the <i>United States Tax Reporter</i> (USTR), a comprehensive income, estate, gift, and excise tax reporting service that includes statutory provisions, regulations, cases and rulings, and explanations. USTR provides explanations of the IRC (including examples and cautionary notes), annotations of cases and rulings, and legislative committee reports organized by IRC section. Hypertext links to statutes, cases, and regulations integrate these primary sources with USTR commentary.	RIA-USTR

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For search assistance, call the West Reference Attorneys at **1-800-REF-ATTY** (1-800-733-2889).

If you are a law student, call **1-800-850-WEST** (1-800-850-9378) for assistance.

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Federal Case Law

Database	Identifier
Federal Taxation–Cases Tax-related cases from the U.S. Supreme Court, courts of appeals, district courts, bankruptcy courts, Court of Federal Claims, Tax Court, and related federal courts that relate to taxation by federal, state, or local governments. FTX-CS combines documents from the following databases: FTX-SCT, FTX-CTA, FTX-DCT, FTX-FEDCL, and FTX-TCT. Coverage begins with 1789.	FTX-CS
Federal Taxation–Supreme Court Cases Cases from the U.S. Supreme Court that relate to taxation by federal, state, or local governments. Coverage begins with 1790.	FTX-SCT
Federal Taxation–Courts of Appeals Cases Cases from the federal appellate courts that relate to taxation by federal, state, or local governments. Coverage begins with 1891.	FTX-CTA
Federal Taxation–District Courts Cases Cases from the primary federal courts of original jurisdiction that relate to taxation by federal, state, or local governments. Coverage begins with 1789.	FTX-DCT
Federal Taxation–Court of Federal Claims Cases from the federal courts with original jurisdiction over claims against the United States that relate to taxation by federal, state, or local governments. Coverage begins with 1856.	FTX-FEDCL
Federal Taxation–Tax Court Cases Decisions and memorandum decisions from the U.S. Tax Court and the former Tax Court of the United States and its predecessor agency, the U.S. Board of Tax Appeals, and summary opinions from the U.S. Tax Court. Coverage of decisions begins with 1924; coverage of memorandum decisions begins with 1928; and coverage of summary opinions begins with 2001.	FTX-TCT
Federal Taxation–Tax Court Decisions Decisions from the U.S. Tax Court, the former Tax Court of the United States, and its predecessor agency, the Board of Tax Appeals. Coverage begins with 1924.	FTX-TC
Federal Taxation–Tax Court Memorandum Decisions Memorandum decisions from the U.S. Tax Court, the former Tax Court of the United States, and its predecessor agency, the Board of Tax Appeals. Coverage begins with 1928.	FTX-TCM
Tax Court Reports Selected full-text decisions, bibliographic entries, and other documents from the U.S. Tax Court as published in <i>Tax Court Reports</i> , a monthly publication distributed by the U.S. Government Printing Office. Coverage begins with January 2000.	TAXCOURTR
Federal Taxation–Tax Court Summary Opinions Summary opinions issued by the U.S. Tax Court in small tax cases, which may not be used as precedent in any other tax case. Coverage begins with 2001.	FTX-TC SO

Federal Statutes and Court Rules

Database	Identifier
Federal Taxation–U.S. Code Annotated Documents from the <i>United States Code Annotated</i> [®] (USCA [®]) that relate to taxation by federal, state, or local governments, including the IRC (title 26) and federal court rules applicable to proceedings under title 26.	FTX-USCA
RIA Internal Revenue Code The full text of RIA's <i>Complete Internal Revenue Code</i> , which contains the entire IRC plus a searchable table of contents and legislative history (historical notes) dating back to 1954.	RIA-IRC

RIA Internal Revenue Code Historical Notes	RIA-HN
The full text of the historical notes from RIA's <i>Complete Internal Revenue Code</i> , which provide legislative history for the Code dating back to 1954.	
Internal Revenue Code of 1954	FTX-IRC54
All U.S. statutes of a general and permanent nature relating to internal revenue that were in force from August 16, 1954, until the enactment of the Tax Reform Act of 1986.	
1939 Internal Revenue Code	FTX-IRC39
All U.S. statutes of a general and permanent nature relating exclusively to internal revenue that were in force from January 2, 1939, until the enactment of the IRC of 1954.	
Federal Taxation—Legislative History	FTX-LH
Congressional committee reports setting out the legislative history of tax-related public laws as reprinted in the <i>U.S. Code Congressional and Administrative News</i> ® from 1948 through 1989. From 1990 forward, the database contains all congressional committee reports, including reports on bills that did not become law. Presidential signing statements, issued at the time the president signs a bill into law, are also included.	
Joint Committee on Taxation's General Explanation of Tax Legislation (the Blue Books)	FTX-BLUEBOOKS
Text of reports prepared by the staff of the Joint Committee on Taxation and published in so-called Blue Books that provide general explanations of the content of new U.S. tax legislation. Coverage includes Blue Books for 1986, 1996, 1997, 1998, 2001, and 2004.	
RIA United States Tax Reporter—Committee Reports	RIA-USTR-LH
Congressional committee reports setting out the legislative history of tax-related public laws from RIA's <i>United States Tax Reporter</i> .	
RIA United States Tax Reporter—Estate Committee Reports	RIA-USTREST-LH
Congressional committee reports setting out the legislative history of estate tax-related public laws from RIA's <i>United States Tax Reporter</i> .	
RIA United States Tax Reporter—Excise Committee Reports	RIA-USTREXC-LH
Congressional committee reports setting out the legislative history of excise tax-related public laws from RIA's <i>United States Tax Reporter</i> .	
Materials on the Tax Reform Act of 1986	FTX-TRA86
Documents relating to the Tax Reform Act of 1986, including complete legislative history.	
Federal Taxation—Rules	FTX-RULES
Federal court rules from the <i>USCA</i> , including the most recent version of the Rules of the U.S. Tax Court.	
Federal Taxation—Public Laws	FTX-PL
Enrolled bills passed by both houses of Congress that relate to taxation, whether or not they have been classified to the <i>United States Code</i> . Coverage begins with the first session of the 93rd Congress in 1973.	
Federal Taxation—Congressional Bills	FTX-BILLTXT
Text of bills and resolutions relating to taxation introduced in the U.S. Congress. Coverage begins with the 104th Congress (1995–1996).	
Federal Taxation—General Accounting Office Reports	FTX-GAO
Federal income tax-related documents released by the General Accountability Office (formerly the General Accounting Office), the investigative arm of Congress. Coverage begins with January 1994.	
Federal Taxation—Congressional Research Service	FTX-CRS
Tax-related reports and issue briefs prepared by the Library of Congress' Congressional Research Service for members and committees of Congress. Coverage begins with 1989.	

Federal Taxation–Congressional Record	FTX-CR
Documents from the <i>Congressional Record</i> covering public proceedings of the United States Congress related to taxation. Coverage begins with the First Session of the 99th Congress (1985).	
Federal Administrative Materials	
Database	Identifier
Federal Taxation–Final, Temporary, and Proposed Regulations	FTX-REG
Combination of the FTX-FR and FTX-CFR databases. Coverage varies by source.	
Federal Taxation–Code of Federal Regulations	FTX-CFR
Documents from the <i>Code of Federal Regulations</i> that relate to taxation by federal, state, or local governments.	
Federal Taxation–Federal Register	FTX-FR
Documents from the <i>Federal Register</i> that relate to taxation by federal, state, or local governments. Coverage begins with July 1980.	
Federal Taxation–Treasury Decisions	FTX-TD
Final or temporary regulations concerning the administration of tax laws issued by the Treasury Department and released for publication in the <i>Federal Register</i> . Coverage begins with July 1980.	
RIA–Federal Tax Regulations	RIA-REGS
Final, temporary, and proposed Treasury Department regulations covering federal income, estate and gift, excise, and payroll taxes such as the Federal Insurance Contributions Act (FICA) and the Federal Unemployment Tax Act (FUTA), as well as departmental procedures and administration. Combines the RIA-FTREGS and RIA-PREGS databases. Coverage is current.	
RIA–Federal Final and Temporary Tax Regulations	RIA-FTREGS
Final and temporary Treasury Department regulations covering federal income, estate and gift, excise, and payroll taxes such as FICA and FUTA, including departmental procedures and administration. Coverage is current.	
RIA–Federal Proposed Tax Regulations with Preambles	RIA-PREGS
Proposed Treasury Department regulations, including explanatory preambles drafted by the IRS, covering federal income, estate and gift, excise, and payroll taxes such as FICA and FUTA, as well as departmental procedures and administration. Coverage is current.	
RIA–Internal Revenue Manual	RIA-IRM
Online version of the RIA <i>Internal Revenue Manual</i> , the official compilation of the current policies, procedures, and guidelines that relate to the administration and operation of the IRS.	
IRS Combined Releases	FTX-RELS
Combines materials from the following databases: FTX-CBWD, FTX-MEMOS, FTX-ISP, FTX-MSSP, FTX-EXEMPT, and FTX-IRSMISC. Coverage varies by source.	
Combines FTX-GCM, FTX-AOD, FTX-TM, FTX-LB, and FTX-LGM	FTX-MEMOS
Combines materials from the following databases: IRS General Counsel Memoranda (FTX-GCM), IRS Actions on Decisions (FTX-AOD), IRS Technical Memoranda (FTX-TM), IRS Litigation Bulletins (FTX-LB), and IRS Litigation Guideline Memoranda (FTX-LGM). Coverage varies by source.	
Combines FTX-WD, FTX-CB, and FTX-NR	FTX-CBWD
Combines documents from the following databases: IRS Written Determinations (FTX-WD), IRS Cumulative Bulletins (FTX-CB), and IRS News Releases (FTX-NR). Coverage varies by source.	

Circular 230	FTX-CIRC230
The Treasury Department's Circular 230 (31 C.F.R., pt. 10), which contains rules governing the practice of attorneys, certified public accountants, enrolled agents, and other persons representing clients before the IRS.	
Delegation Orders	FTX-DO
Delegation orders selected for publication in the <i>Internal Revenue Bulletin</i> , wherein the commissioner of Internal Revenue delegates a portion of his or her statutory authority. Coverage begins with 1954.	
Federal Taxation–Executive Orders	FTX-EO
Executive orders released by the Executive Office of the President of the United States regarding the administration of the IRS and tax-related laws that are selected for publication in the <i>Internal Revenue Bulletin</i> . Coverage begins with 1954.	
Industry Specialization Program	FTX-ISP
Coordinated issue papers listed within the Industry Specialization Program of the IRS, which are used by IRS examination teams to maintain examination consistency within designated industries nationwide. Coverage begins with 1992.	
IRS Exempt Organizations CPE Technical Instruction Program	FTX-EOTIP
Text of manuals from the Exempt Organizations Continuing Professional Education (CPE) Technical Instruction Program released by the IRS. Coverage begins with 1999.	
Exemption Rulings and Publication 78	FTX-EXEMPT-ALL
Rulings issued under procedures announced in Notice 92-28, 1992-25 I.R.B. 5, 1992-1 C.B. 515, recognizing tax exemptions under the IRC and the text of IRS Publication 78, <i>Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1986</i> , which contains a list of organizations eligible to receive tax-deductible charitable contributions. Coverage of exemption rulings begins with January 1994.	
Internal Revenue Manual–Manual Transmittals	FTX-IRMMT
Text of manual transmittals, which announce updates to the <i>Internal Revenue Manual</i> . The transmittals include a summary explanation of the changes made to each section of the manual. Coverage begins with March 2001.	
IRS Actions on Decisions	FTX-AOD
Legal memoranda that recommend whether the IRS should appeal an adverse decision by a trial or appellate court or whether it should acquiesce in an adverse U.S. Tax Court decision. Coverage begins with 1967.	
IRS Announcements and Notices	FTX-ANN
Announcements (pronouncements by the IRS regarding items of interest to taxpayers that are published in the <i>Internal Revenue Bulletin</i>) and notices (informative statements on tax-related matters that have been released for publication in the <i>Cumulative Bulletin</i>). Coverage of announcements begins with 1988; coverage of notices begins with 1980.	
IRS Chief Counsel Advice	FTX-CCA
Advisory letters and memoranda written by the national office component of the Office of the Chief Counsel in response to requests for opinions and rulings by IRS field or service staff employees, or regional or district employees of the Office of Chief Counsel. These written determinations convey legal interpretations of revenue provisions; IRS or chief counsel positions or policy concerning revenue provisions; or legal interpretation of a state, federal, or foreign law that relates to the assessment or collection of liabilities under a revenue provision. Coverage begins with 1999.	

IRS Cumulative Bulletins	FTX-CB
Documents selected for publication in the <i>Internal Revenue Bulletin</i> , the authoritative instrument of the commissioner of Internal Revenue for announcing official rulings, procedures, notices, and other announcements and for publishing delegation orders, Treasury Department orders, and other items of general interest. The <i>Cumulative Bulletin</i> is a semiannual consolidation of items appearing weekly in the <i>Internal Revenue Bulletin</i> . FTX-CB combines documents from the following databases: FTX-RR, FTX-RR, FTX-TDO, FTX-ANN, FTX-DO, and FTX-EO. Coverage varies by source.	
IRS Exemption Rulings	FTX-EXEMPT
Rulings issued under procedures announced in Notice 92-28, 1992-25 I.R.B. 5, 1992-1 C.B. 515, recognizing tax exemptions under the IRC. Coverage begins with January 1994.	
IRS Field Service Advice	FTX-FSA
Field service advisories prepared by the Office of Chief Counsel in response to requests by IRS field attorneys, revenue agents, and appeals officers for advice, guidance, and analysis of tax issues involving specific taxpayers. Coverage begins with 1992.	
IRS General Counsel Memoranda	FTX-GCM
Memoranda prepared by the IRS Office of Chief Counsel in support of revenue rulings, private letter rulings, and technical advice memoranda issued by the IRS. Coverage begins with 1962.	
IRS Information Letters	FTX-INFO
Information letters prepared by the national office of the IRS in response to requests for general information by taxpayers and members of Congress. Information letters provide general statements of well-defined law without applying them to a specific set of facts. They are advisory only and have no binding effect on the IRS. Coverage begins with 2000.	
IRS Litigation Bulletins	FTX-LB
Tax litigation bulletins issued internally by the Office of Chief Counsel to communicate new policy matters and exigent litigation concerns by summarizing recent tax litigation (covering substantive and procedural tax law issues), general litigation (covering issues such as collection enforcement, penalties, bankruptcy, declaratory judgments, injunctive relief, and jeopardy assessments), and criminal tax litigation (covering criminal tax enforcement). Coverage begins with 1986.	
IRS Litigation Guideline Memoranda	FTX-LGM
Internal memoranda prepared to provide information and instruction on litigating procedures and methods, as well as standards and criteria on issues and matters of significant interest to litigating attorneys in the Office of Chief Counsel, including memoranda covering international litigation, disclosure litigation, criminal tax, general litigation, and tax litigation. Coverage begins with 1986.	
IRS Market Segment Specialization Program	FTX-MSSP
Market segment audit guidelines developed by the Market Segment Specialization Program of the IRS. Coverage begins with 1993.	
IRS Miscellaneous Documents	FTX-IRSMISC
Miscellaneous documents released by the IRS, including audit statistics, press releases from IRS field offices, IRS statements, and implementing guidelines. Coverage begins with 2002.	
IRS News Releases	FTX-NR
News releases prepared by the IRS Public Affairs Division to announce policy determinations and other matters. Coverage begins with January 1981.	
IRS Non-Docketed Service Advice Review	FTX-NSAR
Documents that provide internal guidance to the IRS staff with regard to specific taxpayer situations. Coverage is from October 1992 to September 1999. These documents are no longer used by the IRS.	
IRS Private Letter Rulings	FTX-PLR
Written determinations issued by the IRS directly to an individual taxpayer in response to the taxpayer's request for an informal opinion regarding a particular transaction or set of facts. Coverage begins with 1954.	

IRS Publication 78—Cumulative List of Organizations	FTX-PUB78IRS
Text of IRS Publication 78, <i>Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1986</i> , which contains a list of organizations eligible to receive tax-deductible charitable contributions.	
IRS Publications	FTX-IRSPUBS
Examples and other useful information prepared by the IRS to assist with preparation of 2003 and 2004 federal tax returns. Information for years 1984 to 2002 can be found in FTX-IRSPUBS-OLD.	
IRS Service Center Advice	FTX-SCA
Memoranda written by the Office of Chief Counsel in response to requests for information by IRS service centers regarding interpretation of revenue provisions; IRS or chief counsel positions or policy concerning revenue provisions; or legal interpretation of a state, federal, or foreign law that relates to the assessment or collection of liabilities under a revenue provision. Coverage begins with 1999.	
IRS Technical Advice Memoranda	FTX-TAM
Written determinations issued by the IRS in response to a district director's request for advice or guidance relative to a specific fact situation arising out of a tax return audit. Coverage begins with 1954.	
IRS Technical Memoranda	FTX-TM
Memoranda prepared by the IRS in support of proposed Treasury Department decisions that provide background information and explain the reasoning underlying the proposals. Coverage begins with 1967.	
IRS Written Determinations (Combined Materials)	FTX-WD
Combined documents from the following databases, which contain written determinations issued by the IRS: FTX-PLR, FTX-TAM, FTX-CCA, FTX-FSA, FTX-LB, FTX-LGM, FTX-NSAR, FTX-SCA, and FTX-INFO. Coverage varies by source.	
Revenue Procedures	FTX-RP
Revenue procedures released by the IRS regarding its official administrative and procedural management practices and selected for publication in the <i>Internal Revenue Bulletin</i> . Coverage begins with 1954.	
Revenue Rulings	FTX-RR
Revenue rulings released by the IRS that interpret the tax laws as applied to specific fact situations and that have been selected for publication in the <i>Internal Revenue Bulletin</i> . Coverage begins with 1954.	
Statements of Federal Financial Accounting Concepts and Standards	FAS-SFFAC
Statements of accounting concepts and standards for the U.S. government developed by the Federal Accounting Standards Advisory Board, as published in volume 1 of <i>Statements of Federal Financial Accounting Concepts and Standards</i> .	
Federal Taxation—Treasury Department Orders	FTX-TDO
Treasury Department orders wherein the Treasury Department exercises its control over the administrative organization of the IRS that are selected for publication in the <i>Internal Revenue Bulletin</i> . Coverage begins with 1954.	
Federal Taxation—U.S. Treaties and Conventions	FTX-TREATIES
Tax agreements between the United States and foreign governments that have been selected for publication in the <i>Internal Revenue Bulletin</i> . Coverage begins with 1955.	

State Tax Materials

Combined State Materials

Database	Identifier
Multistate Taxation–Combined Tax Materials Individual State Taxation Cases and Administrative Materials	MTAX-ALL XXTAX
<p>All documents from the MTX-CS, MTX-ADMIN, MTX-ST, and MTX-ADC databases. Cases and administrative materials from individual states are found in databases with the identifier XXTAX, where XX is a state's two-letter postal abbreviation.</p>	
RIA State and Local Taxes RIA State and Local Taxes–Individual State	RIA-STATE RIA-XX
<p>Full-text coverage of state tax statutes, regulations, cases, rulings, and other official material from all 50 states and the District of Columbia. In addition, editorial materials offer concise explanations and annotations. Documents from individual states are found in databases with the identifier RIA-XX, where XX is a state's two-letter postal abbreviation.</p>	

State Case Law

Database	Identifier
Multistate Taxation Cases Individual State Taxation Cases	MTX-CS XXTX-CS
<p>Cases from the state courts of all 50 states and the District of Columbia that relate to taxation by federal, state, or local governments. Coverage varies by state. Individual state cases are found in databases with the identifier XXTX-CS, where XX is a state's two-letter postal abbreviation.</p>	
Individual State Tax Court Cases	XXTX-TCT
<p>Decisions from state tax courts. XX in the database identifier is a state's two-letter postal abbreviation. Coverage varies by state. Databases are available for the following states: AZ, IN, MD, MN, NJ, and OR.</p>	
RIA State and Local Taxes–Individual State Cases and Rulings	RIA-XXCAS
<p>Cases, attorney general opinions, and administrative rulings from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)</p>	

State Statutes, Court Rules, and Administrative Materials

Database	Identifier
Multistate Tax Statutes Annotated Individual State Annotated Taxation Statutes	MTX-ST XXTX-ST
<p>Annotated tax-related documents from the current statutes, constitutions, and court rules of all 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. Documents from individual states are found in databases with the identifier XXTX-ST, where XX is a state's two-letter postal abbreviation.</p>	
Multistate Tax Bill Text–Full Text	MTX-BILLTXT
<p>Full text of all available bills relating to taxation (introduced, amended, and enacted versions) from current and recently ended sessions of legislatures from all 50 states.</p>	
Multistate Tax Bill Tracking–Summaries and Status	MTX-BILLTRK
<p>Summaries and status information for pending legislation relating to taxation from all 50 states. Bills are tracked from their introduction throughout the legislative process.</p>	
Multistate Tax Regulations Individual State Tax Regulations	MTX-ADC XXTX-ADC
<p>Taxation- and revenue-related rules and regulations from all 50 states and the District of Columbia. Coverage varies by state. Taxation-related rules and regulations from individual states are found in databases with the identifier XXTX-ADC, where XX is a state's two-letter postal abbreviation.</p>	

RIA State and Local Taxes–Individual State Explanations	RIA-XXEXP
Secondary materials, including editorial materials offering concise explanations, annotations, and forms instructions, from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)	
RIA State and Local Taxes–Individual State Laws and Statutes	RIA-XXLAW
Local laws and statutes from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)	
RIA State and Local Taxes–Individual State Regulations	RIA-XXREG
Tax-related regulations from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)	
RIA State and Local Taxes–Individual State Cases and Rulings	RIA-XXCAS
Cases, attorney general opinions, and administrative rulings from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)	
RIA Estate State Summaries	RIA-ESTS
Summaries of the estate, inheritance, gift, and generation-skipping transfer tax laws of the 50 states, plus the District of Columbia and Puerto Rico, from the RIA <i>Estate Planning Collection</i> .	
Multistate Taxation–Administrative Decisions	MTX-ADMIN
Individual State Taxation Administrative Decisions	XXTX-ADMIN
Formal decisions and opinion letters released by state or city agencies with responsibility for tax-related matters. Also includes rulemaking and internal policy guidance statements that give the official interpretation of the taxation statutes and regulations administered by the agencies. Coverage varies by jurisdiction. Documents from individual states or cities can be found in databases with the identifier XXTX-ADMIN, where XX is a state's two-letter postal abbreviation or a city's abbreviation. Decisions are available from the following states: AK, AL, AZ, CA, CO, CT, DE, FL, IA, ID, IL, KS, KY, LA, MA, ME, MI, MN, MO, MT, NH, NY, OH, OK, RI, SC, TX, VA, VT, WA, WI, WV, and WY. Documents are also available from Chicago (CHI) and New York City (NYC).	
Masstax Guide	MASSTAXGD
Full text of the <i>Massachusetts Tax Guide</i> , a multivolume collection that typically organizes statutes, regulations, proposed regulations, technical information releases, Massachusetts Department of Revenue directives, letter rulings, and administrative procedures. MASSTAXGD-IDX contains the online version of the index to the <i>Massachusetts Tax Guide</i> .	
Michigan Tax Guide	MICHTAXGD
Full text of the <i>Michigan Tax Guide</i> , which includes the statutes, regulations, and administrative materials relevant to Michigan tax laws administered by the Michigan Department of Revenue. MICHTAXGD-IDX contains the online version of the index to the <i>Michigan Tax Guide</i> .	
Briefs, Motions, and Pleadings	
Database	Identifier
Federal Taxation Briefs	FTX-BRIEF
Selected briefs filed with the U.S. Supreme Court and courts of appeals that relate to taxation by federal, state, or local governments. Coverage begin with 1893.	
Federal Taxation–Tax Court Briefs	FTX-TCBRIEF
Selected briefs filed in cases argued before the U.S. Tax Court. Coverage begins with 1998.	
Taxation Trial Motions	TAX-MOTIONS
Motions and memoranda filed in taxation cases in state or federal courts. Coverage begins with 2000.	
Taxation Trial Pleadings	TAX-PLEADINGS
Pleadings, complaints, and answers filed in taxation cases in state or federal courts. Coverage begins with 2000.	

International Tax Materials

Database	Identifier
BNA International Tax Library All documents from the following BNA databases: BNATPI-FORUM, BNATPI-APF, BNATPI-EURO, BNATPI-INDTAX, BNATPI-MERGER, BNATPI-REV), BNATPI-TRANSPR, BNATPI-CORPPFIN, and BNA-ITM. Coverage varies by source. Not available to law school subscribers.	BNA-INTLTAX
BNA International Tax Monitor A daily publication that reports on and analyzes developments in taxation worldwide. Coverage begins with February 2001. Not available to law school subscribers.	BNA-ITM
BNAI Tax Management International Forum A quarterly publication that provides a case-study style analysis of how specific tax planning issues are handled in various countries. A set of facts is followed by questions that are answered by practitioners in up to 15 separate countries. Coverage begins with June 2003. Not available to law school subscribers.	BNATPI-FORUM
BNAI Tax Planning International Asia-Pacific Focus A quarterly publication that contains articles on tax developments and tax planning issues in Asia-Pacific countries, along with legislative updates. Coverage begins with August 2003. Not available to law school subscribers.	BNATPI-APF
BNAI Tax Planning International European Union Focus A monthly publication that contains articles on E.U. tax legislation and its implementation in member countries. Coverage begins with July 2003. Not available to law school subscribers.	BNATPI-EURO
BNAI Tax Planning International Indirect Taxes A monthly publication that contains articles on how indirect taxes are levied around the world. The latest news and information on cases and legislative developments are included. Coverage begins with July 2003. Not available to law school subscribers.	BNATPI-INDTAX
BNAI Tax Planning International Mergers and Acquisitions A monthly publication that contains news and analysis of the international taxation of cross-border corporate restructuring, including mergers, demergers, acquisitions, and disposals. Coverage is from July 2003 to May 2004. Not available to law school subscribers.	BNATPI-MERGER
BNAI Tax Planning International Review A monthly publication that contains reports on new tax developments and monitors how tax issues are being handled worldwide. Coverage begins with July 2003. Not available to law school subscribers.	BNATPI-REV
BNAI Tax Planning International Transfer Pricing A monthly publication that provides news, analysis, and practical advice on cross-border pricing issues for traditional and electronic businesses. Coverage begins with July 2003. Not available to law school subscribers.	BNATPI-TRANSPR
BNAI World Corporate Finance Review A monthly publication that provides expert analysis of legislative developments and planning opportunities for financing corporate structures and reorganizations. Coverage is from July 2003. Not available to law school subscribers.	BNATPI-CORPPFIN
BNA Tax Management Foreign Income Portfolios Discussion of foreign taxation of U.S. companies abroad, U.S. taxation of foreign operations, and the conduct of business operations in selected countries with in-depth analysis written by experienced tax practitioners. Not available to law school subscribers.	TM-FOR

BNA Tax Management International Journal	TM-INTLJ
Practical analysis and commentary from leading experts in international taxation on cases, rulings, regulations, legislation, and tax treaties (including the current status of U.S. treaties) and Canada–U.S. tax issues. Coverage begins with June 1999. Not available to law school subscribers.	
BNA Tax Management Transfer Pricing Report	TM-TPR
News and analyses of U.S. and other governments' tax policies regarding intercompany transfer pricing and recent transfer pricing developments in U.S. courts, at the IRS, in Congress, and around the world. Includes the insights of leading practitioners and detailed information on issues of practical interest such as the latest on advance pricing agreements around the world. Coverage begins with March 1999. Not available to law school subscribers.	
Federal Taxation–U.S. Treaties and Conventions	FTX-TREATIES
Tax agreements between the United States and foreign governments that have been selected for publication in the <i>Internal Revenue Bulletin</i> . Coverage begins with 1955.	
International Income Tax and Estate Planning	INTLINCTAX
Full text of <i>International Income Tax and Estate Planning</i> , Second Edition, by William H. Newton III, which covers U.S. tax laws and their application to individual and business transactions and events that cross international boundaries. The treatise includes coverage of income, gift, and estate taxation and planning.	
Journal of International Taxation	WGL-JITAX
Articles from the WG&L periodical <i>Journal of International Taxation</i> , published by RIA. Full coverage begins with 1990 (vol. 1).	
RIA International Tax Treaties and Explanations	RIA-TREATIES
Full text of treaties and other agreements between the United States and other countries that relate to taxation, plus Treasury Department technical explanations, Senate committee reports, Secretary of State reports, and other relevant government documents, as well as RIA editorial explanations providing analysis of the treaties and citations to relevant cases and rulings. For the text of the treaties and other primary documents only, use RIA-TAXT; for the editorial explanations only, use RIA-TAXTEX; for the text of estate tax treaties and RIA editorial explanations only, use RIA-ESTTEX.	
RIA Tax Advisors Planning System Title 27: Structuring International Transfers of Executives	RIA-TAPSEXEC
<i>Structuring International Transfers of Executives</i> , title 27 of the RIA Tax Advisors Planning System, discusses the principal planning issues employers and executives need to address, from the viewpoint of both U.S. nationals working abroad and foreign nationals working in the United States.	
RIA Tax Advisors Planning System Title 28: U.S. Corporations Doing Business Abroad	RIA-TAPSDBA
<i>U.S. Corporations Doing Business Abroad</i> , title 28 of the RIA Tax Advisors Planning System, discusses IRC provisions affecting U.S. corporations conducting business outside the United States, including the organization and transfer of assets to foreign entities, foreign tax credit provisions, subpart F and other anti-abuse provisions, intercompany pricing rules, and foreign currency provisions.	
RIA Tax Advisors Planning System Title 29: Foreign Corporations Doing Business in the U.S.	RIA-TAPSDBUS
<i>Foreign Corporations Doing Business in the U.S.</i> , title 29 of the RIA Tax Advisors Planning System, gives the U.S.-based general tax practitioner a framework for analyzing U.S. tax principles applicable to foreign businesses operating in the United States. It discusses U.S. tax issues and problems that every foreign business will encounter when evaluating business opportunities in the United States.	
RIA Tax Advisors Planning System Title 41: U.S. Taxation of Foreign Nationals Employed in the U.S.	RIA-TAPSFORN
<i>U.S. Taxation of Foreign Nationals Employed in the U.S.</i> , title 41 of the RIA Tax Advisors Planning System, explains how to plan for and comply with the U.S. tax rules governing foreign nationals who work in the United States.	

WG&L Combined International Tax Treatises

WGL-TAXTINTL

Combination database containing WG&L treatises that focus on international tax issues: WGL-FTC, WGL-TREATIES, WGL-DERIV, WGL-INTMA, WGL-ITPOECD, WGL-INNTAX, WGL-FCB, WGL-ITP, WGL-INTPRAC, WGL-INTAGREE, WGL-INTFORMS. See pages 37–44 for descriptions of these databases.

Current Awareness, News, and Information**BNA Current Awareness Databases**

Database	Identifier
BNA Daily Report for Executives Reports and analyses covering legislative, judicial, and administrative activities that affect decision making and planning in business, including analyses of economics, energy and environmental developments, federal appropriations and the budget, government contracts and grants, securities regulation, and tax developments. Includes summaries of current developments, digests of court and administrative agency decisions, and the full text of proposed and final legislation and government regulations. Coverage begins with January 1986. Not available to law school subscribers.	BNA-DER
BNA Daily Tax Report Documents published in BNA's <i>Daily Tax Report</i> that contain reports on and analyses of legislative, judicial, and administrative activities that affect taxation, including analyses of issues related to accounting, the federal budget, and pension regulation. Coverage begins with January 1986. Not available to law school subscribers.	BNA-DTR
BNA E-Commerce Tax Report A daily publication that reports on and analyzes developments in the taxation of electronic commerce. Coverage begins with May 2000. Not available to law school subscribers.	BNA-ECT
BNA Pensions and Benefits Daily Documents published in BNA's <i>Pension and Benefits Reporter</i> , <i>Benefits Today</i> , and <i>Employee Benefit Cases</i> providing reports and analyses concerning legislative, judicial, administrative, and executive activities that affect pensions and employee benefits. Coverage begins with March 1987. Not available to law school subscribers.	BNA-PBD
BNA Pension and Benefits Reporter Documents published in BNA's <i>Pension and Benefits Reporter</i> that contain reports and analyses concerning legislative, judicial, administrative, and executive activities that affect pensions and employee benefits. Coverage begins with January 1986. Not available to law school subscribers.	BNA-PEN
BNA Taxation Database Documents containing reports on and analyses of legislative, judicial, and administrative activities affecting taxation, with summaries of current developments, digests of court and administrative agency decisions, and the full text of selected regulatory and legislative materials and important court rulings. Combines the BNA-DTR and BNA-PEN databases. Coverage begins with January 1986. Not available to law school subscribers.	BNA-TX

RIA Current Awareness Databases

Database	Identifier
RIA Newsletters Combined All documents from the following RIA newsletter databases: RIA-ESTPA, RIA-FTWA, RIA-ITW, RIA-PBW, and RIA-SLTW. Coverage varies by newsletter.	RIA-NWSLTRS
RIA Estate Planners Alert Articles from RIA's monthly newsletter covering legislative, judicial, and administrative developments relating to estate-planning issues, including estate, gift, and generation-skipping taxes; setting up and administering trusts; valuation of annuities, life estates, remainders, and reversions for estate, gift, and income tax purposes; powers of attorney; and will-drafting techniques. Coverage begins with August 1995.	RIA-ESTPA

RIA Federal Taxes Weekly Alert	RIA-FTWA
Full text of RIA's <i>Federal Taxes Weekly Alert</i> newsletter, which provides a complete briefing on critical federal tax news and developments, including updates on breaking developments in Congress, the courts, the Treasury Department, the IRS, and other federal agencies; status updates on pending legislation; and other authoritative and concise analyses of federal tax issues and their potential impact. Coverage begins with June 1995.	
RIA International Taxes Weekly	RIA-ITW
Full text of RIA's <i>International Taxes Weekly</i> (formerly <i>International Tax Alert</i>) newsletter covering current developments and issues relating to international taxation. Coverage begins with November 1996.	
RIA Payroll Guide Newsletter	RIA-PAYGNL
The biweekly <i>Payroll Guide Newsletter</i> published by RIA, which provides state regulatory updates; information on legislative developments, recent court decisions, and current trends; and commentary and advice from payroll experts. Coverage begins with February 1997.	
RIA Pension and Benefits Week	RIA-PBW
Full text of RIA's <i>Pension and Benefits Week</i> newsletter, which provides current legislative, judicial, and administrative developments relating to pension and benefits issues. Coverage begins with July 1995.	
RIA State and Local Taxes Weekly	RIA-SLTW
Full text of RIA's <i>State and Local Taxes Weekly</i> , a newsletter that provides practice-oriented analyses of state and local tax issues in all 50 states and the District of Columbia written by state and local tax professionals, as well as contributions by a nationwide network of tax experts. Coverage begins with August 1995.	
WG&L Bank Auditing and Accounting Report	WGL-BAAREP
Full text of WG&L's <i>Bank Auditing and Accounting Report</i> , a monthly newsletter that addresses both internal and external auditing concerns and provides suggestions on how to efficiently complete bank auditing tasks. Coverage begins with August 1998.	
WG&L Government Accounting and Auditing Update	WGL-GAAUPDATE
Full text of WG&L's <i>Government Accounting and Auditing Update</i> , a monthly publication that contains analyses of the latest government accounting and auditing requirements. Coverage begins with January 1999.	
WG&L Internal Auditing Report	WGL-INTAREP
Full text of WG&L's <i>Internal Auditing Report</i> , a monthly newsletter that offers guidance on managing internal auditing departments and provides practitioner-level feedback on current Institute of Internal Auditors standards. Coverage begins with January 1995.	
Tax Management Current Awareness Databases	
Database	Identifier
Tax Management Journals: All (Multibase)	TM-ALLJNL
Combination of documents from the TM-CPJ, TM-EGTJ, TM-TMM, TM-REJ, TM-TMWR, TM-TPR, TM-INTLJ, TM-FPJ, and TM-WSTR databases. Coverage varies by publication. Not available to law school subscribers.	
BNA Tax Management Compensation Planning Journal	TM-CPJ
Documents published in <i>Tax Management Compensation Planning Journal</i> , including articles written by experienced compensation specialists, analyses of major plans, and lists of current compensation planning literature. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Estates, Gifts, and Trusts Journal	TM-EGTJ
Items published in the <i>Tax Management Estates, Gifts, and Trusts Journal</i> , including articles written by experienced estate planners, reports on recent tax decisions, and reviews of current literature. Coverage begins with January/February 1987. Not available to law school subscribers.	

BNA Tax Management Financial Planning Journal	TM-FPJ
Full text of Tax Management's <i>Financial Planning Journal</i> , a comprehensive monthly report on topics such as domestic and global economic trends, income tax, investment, insurance, Social Security, Medicare, long-term care, and compensation planning. Coverage begins with August 1999. Not available to law school subscribers.	
BNA Tax Management International Journal	TM-INTLJ
Practical analysis and commentary from leading experts in international taxation on cases, rulings, regulations, legislation, and tax treaties (including the current status of U.S. treaties) and Canada-U.S. tax issues. Coverage begins with June 1999. Not available to law school subscribers.	
BNA Tax Management Memorandum	TM-TMM
Items published in <i>Tax Management Memorandum</i> , including announcements of new and revised Tax Management portfolios and agendas for forthcoming advisory board meetings. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Real Estate Journal	TM-REJ
Items published in <i>Tax Management Real Estate Journal</i> , including articles written by experienced real estate practitioners, forecasts of government action, and reviews of current literature. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Transfer Pricing Report	TM-TPR
News and analyses of U.S. and other governments' tax policies regarding intercompany transfer pricing and recent transfer pricing developments in U.S. courts, at the IRS, in Congress, and around the world. Includes the insights of leading practitioners and detailed information on issues of practical interest, such as the latest on advance pricing agreements around the world. Coverage begins with March 1999. Not available to law school subscribers.	
BNA Tax Management Weekly Report	TM-TMWR
Items published in <i>Tax Management Weekly Report</i> , including summaries of selected court decisions and IRS general counsel memoranda, private letter rulings, revenue procedures, revenue rulings, and technical advice memoranda. Includes schedules of legislative tax activity and notification of tax-related meetings and conferences. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Weekly State Tax Report	TM-WSTR
A comprehensive weekly report (formerly <i>Tax Management Multistate Tax Report</i>) on critical state tax developments, including allocation and apportionment of income; sales and use taxes; property valuation methods; and miscellaneous taxes, such as intangibles and franchise taxes. Coverage begins with March 2000. Not available to law school subscribers.	
Other Current Awareness, News, and Information Databases	
Accounting and Tax Database*	ACCT&TX-DB
Bibliographic information, indexing, informative abstracts, and full text of selected articles in prominent accounting and taxation publications from the United States and other countries. Coverage begins with August 1971. ACCT&TX-DB-C contains documents from the most recent 12 to 24 months.	
Employee Benefits Infosource*	EB-INFO
Comprehensive information on all facets of employee benefit plans with an emphasis on the United States and Canada. Coverage begins with January 1986.	
Westlaw Topical Highlights–Taxation	WTH-TAX
Documents prepared by the West editorial staff that summarize recent developments in the law affecting federal and state taxation.	

*This Dialog on Westlaw database may contain phrase-indexed fields. In a phrase-indexed field, you must search for terms exactly as they appear in a document, including punctuation and spacing.

Practitioners Publishing Company (PPC) Publications

Database	Identifier
706/709 Deskbook	PPC-706DB
Text of the <i>706/709 Deskbook</i> , Ninth Edition, which discusses form 706 and form 709 preparation and features in-depth analyses written by experienced tax professionals. The deskbook provides help in preparing or reviewing federal estate, gift, and generation-skipping transfer tax returns. Detailed coverage of each schedule provides expert guidance on all interrelated transfer tax issues. The deskbook also covers lifetime transfers and exclusions, gift-splitting, disclaimers, estate tax examinations, and more.	
990 Deskbook	PPC-990DB
Text of the <i>990 Deskbook</i> , 12th Edition, which discusses form 990 preparation and features in-depth analyses written by experienced tax professionals. The deskbook provides all the information needed to prepare tax returns for nonprofit organizations, including guidance on forms 990-T, 990-PF, and 1023; new intermediate sanctions; and new rules for political organizations.	
1040 Deskbook	PPC-1040DB
Text of the <i>1040 Deskbook</i> , 16th Edition, which discusses 1040 preparation and features in-depth analyses written by experienced tax professionals.	
1041 Deskbook	PPC-1041DB
Text of the <i>1041 Deskbook</i> , 12th Edition, which discusses 1041 preparation and features in-depth analyses written by experienced tax professionals. The deskbook provides practical, step-by-step guidance for determining fiduciary accounting income, computing the distribution deduction, allocating capital gains and depreciation, reporting income in respect of a decedent (IRD), filing in the year of termination, and more.	
1065 Deskbook	PPC-1065DB
Text of the <i>1065 Deskbook</i> , 14th Edition, which discusses form 1065 preparation and features in-depth analyses written by experienced tax professionals. The deskbook covers partnership formation, basis allocations, distributions, accounting methods, tax elections, and more; details every facet of partnership tax reporting, including limited liability companies, limited liability partnerships, state filing summaries, allocations for contributions of appreciated property, and distributions of contributed property; and includes sample elections, worksheets, checklists, depreciation tables, and other practice aids.	
1120 Deskbook	PPC-1120DB
Text of the <i>1120 Deskbook</i> , 13th Edition, which discusses form 1120 preparation and features in-depth analyses written by experienced tax professionals. The deskbook contains hundreds of “key issues” discussing the rules for personal service corporations, accounting methods and periods, related party rules, fringe benefits, travel and entertainment, inventory issues including uniform capitalization, consolidated returns, liquidations, and more. The key issues are illustrated with examples, filled-in tax return forms, disclosure tips, and practice pointers. The deskbook also provides dozens of work programs, checklists, worksheets, election statements, and other practice aids.	
1120S Deskbook	PPC-1120S
Text of the <i>1120S Deskbook</i> , 13th Edition, which discusses form 1120S preparation and features in-depth analyses written by experienced tax professionals. The deskbook covers the latest developments regarding fringe benefits, stock and debt basis, eligible shareholders, built-in gains tax, tax on excess passive income, computing the accumulated adjustment account (AAA), pass-through items, distributions, and qualified subchapter S subsidiaries. Detailed explanations, illustrations, and filled-in forms show how to report income, deductions, and credits, as well as cash and property distributions. The deskbook also includes worksheets, checklists, and election statements that can help when filing or preparing S elections and returns and calculating basis, AAA, and previously taxed income.	

5500 Deskbook	PPC-5500DB
Text of the <i>5500 Deskbook</i> , 13th Edition, which discusses form 5500 preparation and features in-depth analyses written by experienced tax professionals. The deskbook offers specific line-by-line guidance for the form and all 13 schedules, including tips on completing them correctly the first time and insights into what the IRS and Department of Labor are looking for. It also includes practical guidance on conducting annual compliance checkups.	
Payroll Deskbook	PPC-PAYROLL
Text of the <i>Payroll Tax Deskbook</i> , 10th Edition, which discusses payroll tax preparation and features in-depth analyses written by experienced tax professionals. The deskbook provides the guidance needed to comply with all federal withholding, deposit, and reporting requirements. It includes extensive coverage of forms W-2, W-4, W-5, 940, 941, 943, 945, 1040 (schedule H), 1099, and 8027. It also discusses worker classification and section 530 relief and the payroll rules for U.S. residents working abroad and nonresident aliens working in the United States.	
Tax Elections Deskbook	PPC-TAXELECT
Text of the <i>Tax Elections Deskbook</i> , Eighth Edition, which features in-depth analysis of tax elections (which provide choices for determining the tax consequences of a wide range of transactions) written by experienced tax professionals.	
RIA Publications	
Database	Identifier
RIA Federal Tax Reporters and Services	RIA-FEDTAX
A combination of the RIA-FTC, RIA-USTR, and RIA-TAPS databases. Coverage varies by source. Not available to law school subscribers.	
RIA Federal Tax Coordinator 2d	RIA-FTC
The full text of <i>Federal Tax Coordinator 2d</i> , which combines detailed analyses of specific tax issues with subject-by-subject treatment of income, estate, gift, excise, FICA, and FUTA taxes. Includes comprehensive references to the IRC, case law, rules and regulations, and other administrative materials, as well as commentary that provides observations, cautions, illustrations, and recommendations to clarify the intent of the authority being discussed.	
RIA United States Tax Reporter	RIA-USTR
The full text of <i>United States Tax Reporter</i> (USTR), a comprehensive income, estate, gift, and excise tax reporting service that includes statutory provisions, regulations, cases and rulings, and explanations. USTR provides explanations of the IRC (including examples and cautionary notes), annotations of cases and rulings, and legislative committee reports organized by IRC section. Hypertext links to statutes, cases, and regulations integrate the primary sources with USTR commentary. To search specific parts of USTR, use the following databases:	
RIA United States Tax Reporter–Annotations	RIA-USTR-ANN
RIA United States Tax Reporter–Committee Reports	RIA-USTR-LH
RIA United States Tax Reporter–Explanations	RIA-USTR-EXP
RIA United States Tax Reporter–Estate Materials	RIA-USTREST
RIA United States Tax Reporter–Estate Annotations	RIA-USTREST-ANN
RIA United States Tax Reporter–Estate Committee Reports	RIA-USTREST-LH
RIA United States Tax Reporter–Estate Explanations	RIA-USTREST-EXP
RIA United States Tax Reporter–Excise Materials	RIA-USTREXC
RIA United States Tax Reporter–Excise Annotations	RIA-USTREXC-ANN
RIA United States Tax Reporter–Excise Committee Reports	RIA-USTREXC-LH
RIA United States Tax Reporter–Excise Explanations	RIA-USTREXC-EXP
RIA United States Tax Reporter Table of Contents	RIA-USTRTOC

RIA State and Local Taxes	RIA-STATE
RIA State and Local Taxes–Individual States	RIA-XX
Full-text coverage of state tax statutes, regulations, cases, rulings, and other official material from all 50 states and the District of Columbia. In addition, editorial materials offer concise explanations and annotations. Documents from individual states are found in databases with the identifier RIA-XX, where XX is a state's two-letter postal abbreviation.	
RIA State and Local Taxes–Individual State Explanations	RIA-XXEXP
Secondary materials, including editorial materials offering concise explanations, annotations, and forms instructions from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)	
RIA All States Tax Guide	RIA-STG
The full text of the current <i>All States Tax Guide</i> from RIA, which provides state-by-state guidance on the types and rates of individual state taxes. Use this manual to compare rates and the tax climate of various states or as a quick reference for a specific tax rate.	
RIA Benefits Analysis	RIA-BENAN
Comprehensive discussion of employer-provided benefits, including health care and disability insurance; post-employment health care continuation and conversion under the Consolidated Omnibus Budget Reconciliation Act (COBRA); life insurance and death benefits; dependent care; education benefits; legal services; time off (vacations, holiday pay, leaves of absence, sick leave, family medical leave under the Family and Medical Leave Act, pay while in military service, and jury duty); and other employee benefits from airplane use by employees to working condition fringe benefits, as well as welfare benefit funds and prefunding of plans, and tax, the Employee Retirement Income Security Act (ERISA), and other laws governing benefits. Both federal and state law are covered.	
RIA Benefits Plan Documents and Clauses	RIA-BENDOCS
Sample employee-benefit plans and clauses that illustrate some of the more common benefits provisions, including uninsured medical and dental expense reimbursement plans, health plans, supplemental long-term disability plans, tuition reimbursement plans, deferred compensation plans, severance pay, and cafeteria plan benefits, as well as policies for pregnancy leave; vacation pay; holiday time off; personal leave; bereavement, family, and medical leave; military leave; time off for jury duty and voting; and employee discounts.	
RIA Benefits Planning	RIA-BENPLAN
Practical tips for developing effective employee benefit plans that are tailored to a client's situation, including tax advantages and disadvantages for employees and employers of various benefits and the effect of a benefit on employees (e.g., effect of below-market-rate-loan tax rules) and employers (e.g., effect of Medicare on employers' health care benefits costs). Each document focuses on a narrow, benefit-related issue, discussing the implementation, cost, advantages or disadvantages, long-term implications, or legal ramifications of the benefit.	
RIA Benefits Practice Aids	RIA-BENPRAC
Information to aid practitioners in the planning, drafting, and implementation of employee benefits, including directories of key government personnel and associations affecting employee benefit plans; sample corporate resolutions and notices to employees; COBRA compliance requirements; and samples of other practical forms for use in the setting up, administration, and termination of various benefit plans.	
RIA Complete Analysis of the Tax Act–Current	RIA-CATA
Analysis of current tax legislation, written by RIA's editorial staff.	
RIA Complete Analysis of the Tax Act–Historical	RIA-CATA-OLD
Analysis of tax legislation, written by RIA's editorial staff. Coverage begins with 1996.	

RIA Elections and Compliance Statements	RIA-ECS
Full text of <i>RIA Elections and Compliance Statements</i> , which provides guidance how to elect particular tax treatments and prepare the statements and notifications required to comply with the tax rules.	
RIA–Estate Planning Collection Complete	RIA-EST
The complete <i>RIA Estate Planning Collection</i> , which contains planning tips and recommendations from estate planning experts, including sample client letters and interview questionnaires, sample wills and clauses, and checklists. Includes summaries of every state’s inheritance, estate, and gift tax laws, with current tax rates. To search specific document types in <i>RIA Estate Planning Collection</i> , use the following databases:	
RIA Estate Checklists	RIA-ESTC
RIA Estate Client Letters	RIA-ESTCL
RIA Estate Filled In Forms	RIA-ESTF
RIA Estate IRS Sample Correspondence	RIA-ESTIRS
RIA Estate Planning	RIA-ESTP
RIA Estate Planning Analysis	RIA-ESTA
RIA Estate State Summaries	RIA-ESTS
RIA Wills and Trusts Forms and Clauses	RIA-ESTW&T
RIA Executive Compensation Analysis	RIA-EXCOMPAN
Comprehensive discussion of executive compensation plans, including deferred compensation plans (e.g., rabbi trusts and other nonqualified trusts), performance-based compensation, golden parachute payments, stock options, and limits on compensation deductions for publicly held companies. Tips for retirement planning are included, as well as sample executive compensation policies and elements of a compensation package.	
RIA Guide to Taxation of Benefits	RIA-GTB
Text of the <i>Guide to Taxation of Benefits</i> , which is published by RIA for payroll professionals to address tax issues connected to employer-provided benefits.	
RIA International Tax Treaties and Explanations	RIA-TREATIES
Full text of treaties and other agreements between the United States and other countries that relate to taxation, plus Treasury Department technical explanations, Senate committee reports, Secretary of State reports, and other relevant government documents, as well as RIA editorial explanations providing analysis of the treaties and citations to relevant cases and rulings. To search specific parts of RIA-TREATIES, use the following databases:	
RIA International Tax Treaties	RIA-TAXT
RIA International Tax Treaty Editorial Explanations	RIA-TAXTEX
RIA International Estate Tax Treaties and Explanations	RIA-ESTTEX
RIA Payroll Guide	RIA-PAYG
Text of the <i>Payroll Guide</i> , which provides explanations and analysis of federal, state, and local income tax withholding.	
RIA Payroll Practitioner’s Compliance Handbook	RIA-PPCH
Text of the <i>Payroll Practitioner’s Compliance Handbook</i> , which provides guidance on payroll reporting compliance tasks.	
RIA Pension and Benefits Library	RIA-PENBEN
A combination of the following pension and benefits databases from RIA, which analyze pension and benefits issues and provide practitioners with planning, drafting, and implementation tips: RIA-BENAN, RIA-BENPLAN, RIA-BENDOCs, RIA-BENPRAC, RIA-EXCOMPAN, RIA-PENAN, RIA-PENPLAN, RIA-PENDOCs, and RIA-PENPRAC. The table of contents to the RIA Pension and Benefits Library, with links to documents in the RIA Pension and Benefits Library database, is contained in the RIA-PENBENTOC database.	

RIA Pension Analysis	RIA-PENAN
<p>Comprehensive discussion of employer-provided pensions and retirement benefits: retirement and deferred compensation plans (including vesting, forfeiture, and minimum funding rules, and nonqualified deferred compensation arrangements); qualification rules for 401(k) plans, employee stock ownership plans, and self-employed individuals; income and excise tax consequences of contributions to and distributions from qualified plans; FICA, FUTA, estate and gift, and unrelated business income taxes; rules for individual retirement savings plans, simplified employee pensions, and tax-sheltered annuities; consequences of disqualification and operation of nonqualified plans; ERISA and other nontax rules common to qualified and nonqualified plans; reporting and disclosure requirements; investigation and enforcement proceedings; and plan administration, termination, and withdrawal. Nonpension benefits, Social Security, and executive compensation as related to pension and retirement benefits are also discussed.</p>	
RIA Pension Plan Documents and Clauses	RIA-PENDOCS
<p>Sample employee pension plans that illustrate some of the more common plans such as money purchase plans, 401(k) plans, defined-benefits plans, employee stock ownership plans, profit-sharing plans, target-benefit plans, nonqualified deferred compensation plans, statutory incentive stock option plans, stock appreciation rights plans, voluntary employee beneficiary association trust agreements, and cafeteria plans.</p>	
RIA Pension Planning	RIA-PENPLAN
<p>Practical tips for developing retirement plans tailored to a client's situation, including advantages and disadvantages of various plans and choosing a plan's contributions, allocation formula, vesting schedule, actuarial assumptions, and funding method, as well as dealing with issues such as plan loans, length of service credits, plan amendments, terminating a plan, employer's liability for insufficiently funded plans, the merging of plans, structuring benefit payments, separations before retirement, and tax ramifications of each plan.</p>	
RIA Pension Practice Aids	RIA-PENPRAC
<p>Information to aid in the planning, drafting, and implementation of pension plans, including directories of key government personnel and associations affecting pension plans; interest rate tables for employee pension plans; applicable federal rates for minimum funding calculations; dealing with retirement plan determination letters; adopting plan amendments, including so-called minor plan amendments; sample opinion letters, notification letters, and advisory letters; voluntary compliance resolution (VCR) programs and standardized VCR procedures; and model language for minimum distribution rules, plan amendments, and other communications with government agencies and plan beneficiaries.</p>	
RIA Principles of Payroll Administration	RIA-PPA
<p>Text of the <i>Principles of Payroll Administration</i>, which provides guidance on the day-to-day tasks in payroll administration. The database also contains practice tests for the Certified Payroll Professional (CPP) Exam.</p>	
RIA State and Local Taxes	RIA-STATE
RIA State and Local Taxes—Individual State	RIA-XX
<p>Full-text coverage of state tax statutes, regulations, cases, rulings, and other official material from all 50 states and the District of Columbia. In addition, editorial materials offer concise explanations and annotations. Documents from individual states are found in databases with the identifier RIA-XX, where XX is a state's two-letter postal abbreviation.</p>	
RIA State and Local Taxes—Individual State Explanations	RIA-XXEXP
<p>Secondary materials, including editorial materials offering concise explanations, annotations, and forms instructions, from RIA's <i>State and Local Taxes</i> for each of the 50 states and the District of Columbia. (XX is a state's two-letter postal abbreviation.)</p>	

RIA Tax Advisors Planning System	RIA-TAPS
Planning strategies written by a network of nationally known tax practitioners that cover the life cycle of a closely held business, from formation to expansion to sale or transfer. Commentary on more than 40 critical topics includes detailed explanations of key tax and related nontax issues and planning ideas, as well as suggestions on how to implement solutions to frequent problems. To search specific titles of RIA-TAPS, use the following databases:	
RIA Tax Advisors Planning System Title 1: Choice of Entity	RIA-TAPSENT
RIA Tax Advisors Planning System Title 2: Limited Liability Companies	RIA-TAPSLLC
RIA Tax Advisors Planning System Title 3: Personal Service Corporations	RIA-TAPSPSC
RIA Tax Advisors Planning System Title 4: S Corporations	RIA-TAPSSCORP
RIA Tax Advisors Planning System Title 5: Partnership Formation	RIA-TAPSPARTF
RIA Tax Advisors Planning System Title 6: Partnership Operations and Terminations	RIA-TAPSPARTOP
RIA Tax Advisors Planning System Title 7: Drafting Buy-Sell Agreements	RIA-TAPSBUYS
RIA Tax Advisors Planning System Title 8: Purchase or Sale of a Closely Held Business	RIA-TAPSSALE
RIA Tax Advisors Planning System Title 9: Valuation of a Closely Held Business	RIA-TAPSVALU
RIA Tax Advisors Planning System Title 10: Estate and Gift Planning for the Business Owner	RIA-TAPSPLAN
RIA Tax Advisors Planning System Title 11: Corporate Formation	RIA-TAPSCORP
RIA Tax Advisors Planning System Title 12: Corporate Distributions, Redemptions, and Liquidations	RIA-TAPSLIQ
RIA Tax Advisors Planning System Title 13: Corporate Reorganizations	RIA-TAPSREORG
RIA Tax Advisors Planning System Title 14: Corporate Leasing Transactions	RIA-TAPSLEAS
RIA Tax Advisors Planning System Title 15: Corporate Alternative Minimum Tax	RIA-TAPSCAMT
RIA Tax Advisors Planning System Title 16: Consolidated Returns	RIA-TAPSCONS
RIA Tax Advisors Planning System Title 17: Corporate Financial Instruments	RIA-TAPSCFI
RIA Tax Advisors Planning System Title 18: Depreciation and Amortization	RIA-TAPSDA
RIA Tax Advisors Planning System Title 19: Financially Troubled Businesses	RIA-TAPSFTB
RIA Tax Advisors Planning System Title 20: How to Structure Like-Kind Exchanges	RIA-TAPSLKE
RIA Tax Advisors Planning System Title 21: Tax Accounting	RIA-TAPSTA
RIA Tax Advisors Planning System Title 22: Regulated Investment Companies	RIA-TAPSRIC
RIA Tax Advisors Planning System Title 23: Structuring Employee Compensation Packages	RIA-TAPSCOMP
RIA Tax Advisors Planning System Title 24: Pension and Profit-Sharing Plans	RIA-TAPSPPS
RIA Tax Advisors Planning System Title 25: Cafeteria Plans	RIA-TAPSCAFE
RIA Tax Advisors Planning System Title 26: Self-Funded Welfare Benefit Plans	RIA-TAPSWELF
RIA Tax Advisors Planning System Title 27: Structuring International Transfers of Executives	RIA-TAPSEEXEC
RIA Tax Advisors Planning System Title 28: U.S. Corporations Doing Business Abroad	RIA-TAPSDBA
RIA Tax Advisors Planning System Title 29: Foreign Corporations Doing Business in the U.S.	RIA-TAPSDBUS
RIA Tax Advisors Planning System Title 30: Divorce: Valuation, Tax, and Financial Strategies	RIA-TAPSDVC
RIA Tax Advisors Planning System Title 31: Techniques for Estate Planning with Life Insurance	RIA-TAPSEPLI
RIA Tax Advisors Planning System Title 32: Asset Protection Planning	RIA-TAPSASSET
RIA Tax Advisors Planning System Title 33: Estate Planning Strategies Using Trusts	RIA-TAPSEPT

RIA Tax Advisors Planning System Title 34: Nonqualified Deferred Compensation	RIA-TAPSNDC
RIA Tax Advisors Planning System Title 35: Tax Sheltered Annuities Under 403(b) and Nonqualified 457 Plans	RIA-TAPSTSA
RIA Tax Advisors Planning System Title 36: Using Independent Contractors in a Small Business	RIA-TAPSICSB
RIA Tax Advisors Planning System Title 37: Designed Severance Packages	RIA-TAPSSEV
RIA Tax Advisors Planning System Title 38: Using Employee Benefits in Estate Planning	RIA-TAPSEBEP
RIA Tax Advisors Planning System Title 39: Corporate Divisions	RIA-TAPSCD
RIA Tax Advisors Planning System Title 40: Post-Mortem Estate Planning	RIA-TAPSPMORT
RIA Tax Advisors Planning System Title 41: U.S. Taxation of Foreign Nationals Employed in the U.S.	RIA-TAPSFORN
RIA Tax Advisors Planning System Title 42: Employee Benefits in Mergers and Acquisitions	RIA-TAPSEBMA
RIA Tax Advisors Planning System Title 43: Taxation of Electronic Commerce	RIA-TAPSECOMM

Tax Management Portfolios

Database	Identifier
BNA Tax Management Portfolio Collection (Multibase) Complete text of all Tax Management portfolios and journals available on Westlaw. Not available to law school subscribers.	TM-ALL
BNA Tax Management Portfolios Combined (Multibase) Combination of documents from the TM-US, TM-EGT, TM-FOR, TM-TRA86, TM-CP, TM-RE, and TM-STATEPORT databases. Coverage varies by source. TM-ALLPORTTOC contains the table of contents for the Tax Management portfolios available on Westlaw. Not available to law school subscribers.	TM-ALLPORT
BNA Tax Management Federal Portfolios Combined (Multibase) Combination of the Tax Management portfolio databases that focus on issues relating to federal taxation. Includes documents from the TM-US, TM-EGT, TM-TRA86, TM-RE, and TM-CP databases. Not available to law school subscribers.	TM-FEDPORT
BNA Tax Management State Tax Portfolios In-depth analyses of critical state tax issues written by experienced tax practitioners. Topics covered include allocation and apportionment of income, sales and use taxes, income taxes, and other miscellaneous taxes. Not available to law school subscribers. To search specific state tax portfolios, use the following databases:	TM-STATEPORT
BNA TM State Portfolios: Business Operations in Puerto Rico	TMSTPORT-2650
BNA TM State Portfolios: California Franchise and Corporation Income Taxes	TMSTPORT-1910
BNA TM State Portfolios: California Personal Income Taxation	TMSTPORT-1900
BNA TM State Portfolios: California Property Taxes	TMSTPORT-1930
BNA TM State Portfolios: California Sales and Use Taxes	TMSTPORT-1920
BNA TM State Portfolios: California Water's-Edge Election for Unitary Reporting	TMSTPORT-1940
BNA TM State Portfolios: Choice of Entity: An Overview of Tax and Non-Tax Considerations	TMSTPORT-1550
BNA TM State Portfolios: Connecticut Corporate Business Tax	TMSTPORT-1960
BNA TM State Portfolios: Credits and Incentives: Alabama Through Hawaii	TMSTPORT-1450
BNA TM State Portfolios: Credits and Incentives: Idaho Through Mississippi	TMSTPORT-1460
BNA TM State Portfolios: Credits and Incentives: Missouri Through Oklahoma	TMSTPORT-1470
BNA TM State Portfolios: Credits and Incentives: Oregon Through Wyoming	TMSTPORT-1480
BNA TM State Portfolios: Federal Constitutional Limitations on State Taxation	TMSTPORT-1400

BNA TM State Portfolios: Florida Corporate Taxes	TMSTPORT-2000
BNA TM State Portfolios: Georgia Corporate Taxes	TMSTPORT-2050
BNA TM State Portfolios: Gross Receipts Taxes: General Principles	TMSTPORT-1610
BNA TM State Portfolios: Illinois Corporation Income Taxes	TMSTPORT-2100
BNA TM State Portfolios: Illinois Sales and Use Taxes	TMSTPORT-2110
BNA TM State Portfolios: Income Taxes: Computation of State Taxable Income	TMSTPORT-1100
BNA TM State Portfolios: Income Taxes: Consolidated Returns and Combined Reporting	TMSTPORT-1130
BNA TM State Portfolios: Income Taxes: Definition of a Unitary Business	TMSTPORT-1110
BNA TM State Portfolios: Income Taxes: Formulary Apportionment Methods (Alabama Through Michigan)	TMSTPORT-1160
BNA TM State Portfolios: Income Taxes: Formulary Apportionment Methods (Minnesota Through Wyoming)	TMSTPORT-1170
BNA TM State Portfolios: Income Taxes: Principles of Formulary Apportionment	TMSTPORT-1150
BNA TM State Portfolios: Income Taxes: Special Problems in Formulary Apportionment	TMSTPORT-1180
BNA TM State Portfolios: Income Taxes: State Treatment of Net Operating Losses	TMSTPORT-1200
BNA TM State Portfolios: Income Taxes: The Distinction Between Business and Nonbusiness	TMSTPORT-1140
BNA TM State Portfolios: Jurisdictional Limitations: Attributional Nexus	TMSTPORT-1430
BNA TM State Portfolios: Limitations on States' Jurisdiction to Impose Net Income Based Taxes	TMSTPORT-1410
BNA TM State Portfolios: Limitations on States' Jurisdiction to Impose Sales and Use Taxes	TMSTPORT-1420
BNA TM State Portfolios: Managing State Tax Audits	TMSTPORT-1730
BNA TM State Portfolios: Massachusetts Corporate Taxes	TMSTPORT-2140
BNA TM State Portfolios: Mergers and Acquisitions: Income Tax Problems	TMSTPORT-1520
BNA TM State Portfolios: Mergers and Acquisitions: Sales and Use Tax Consequences	TMSTPORT-1530
BNA TM State Portfolios: Michigan Single Business Tax	TMSTPORT-2160
BNA TM State Portfolios: New York Personal Income Tax	TMSTPORT-2210
BNA TM State Portfolios: New York Sales and Use Taxes	TMSTPORT-2220
BNA TM State Portfolios: New York State and City Corporation Income Taxes	TMSTPORT-2200
BNA TM State Portfolios: North Carolina Corporate Income and Franchise Taxes	TMSTPORT-2250
BNA TM State Portfolios: Pennsylvania Corporate Taxes	TMSTPORT-2300
BNA TM State Portfolios: Personal Income Taxes: Alabama Through Michigan	TMSTPORT-3010
BNA TM State Portfolios: Personal Income Taxes: Minnesota Through Wyoming	TMSTPORT-3020
BNA TM State Portfolios: Property Taxes: California's Property Tax Regime	TMSTPORT-1630
BNA TM State Portfolios: Property Taxes: The Exemption for Intangibles	TMSTPORT-1640
BNA TM State Portfolios: Recovery of Attorney's Fees in State Tax Controversies	TMSTPORT-1590
BNA TM State Portfolios: Sales and Use Taxes: Communications Services and Electronic Commerce	TMSTPORT-1350
BNA TM State Portfolios: Sales and Use Taxes: Drop Shipment Transactions	TMSTPORT-1340
BNA TM State Portfolios: Sales and Use Taxes: General Principles	TMSTPORT-1300
BNA TM State Portfolios: Sales and Use Taxes: Information Services	TMSTPORT-1320
BNA TM State Portfolios: Sales and Use Taxes: Retail Sales Issues	TMSTPORT-1360
BNA TM State Portfolios: Sales and Use Taxes: Services	TMSTPORT-1310
BNA TM State Portfolios: Sales and Use Taxes: The Machinery and Equipment Exemption	TMSTPORT-1330
BNA TM State Portfolios: South Carolina Corporate Income Tax	TMSTPORT-2280
BNA TM State Portfolios: State Environmental Taxes	TMSTPORT-1690
BNA TM State Portfolios: State Tax Appeal Systems	TMSTPORT-1700
BNA TM State Portfolios: State Tax Aspects of Bankruptcy	TMSTPORT-1540
BNA TM State Portfolios: State Tax Audit and Collection Procedures: General Principles	TMSTPORT-1720

BNA TM State Portfolios: State Taxation of Banks and Financial Institutions (CA, IL, NY, TN)	TMSTPORT-1800
BNA TM State Portfolios: State Taxation of Compensation and Benefits	TMSTPORT-1750
BNA TM State Portfolios: State Taxation of Construction Contractors	TMSTPORT-1840
BNA TM State Portfolios: State Taxation of Corporate Income from Intangibles	TMSTPORT-1190
BNA TM State Portfolios: State Taxation of Limited Liability Companies and Partnerships	TMSTPORT-1560
BNA TM State Portfolios: State Taxation of Pass-Through Entities: General Principles	TMSTPORT-1500
BNA TM State Portfolios: State Taxation of S Corporations	TMSTPORT-1510
BNA TM State Portfolios: State Taxation of Service Providers	TMSTPORT-1820
BNA TM State Portfolios: State Taxation of Transportation, Telecommunications, and Energy Companies	TMSTPORT-1810
BNA TM State Portfolios: Texas Franchise Tax	TMSTPORT-2400
BNA TM State Portfolios: Unclaimed Property	TMSTPORT-1600
BNA Tax Management Foreign Income Portfolios	TM-FOR
Discussion of foreign taxation of U.S. companies abroad, U.S. taxation of foreign operations, and the conduct of business operations in selected countries with in-depth analysis written by experienced tax practitioners. Not available to law school subscribers. To search specific foreign income portfolios, use the following databases:	
BNA TM Foreign Income Portfolios: Aliens Who Invest in the United States Through a Low-Tax Jurisdiction	TMFEDPORT-944
BNA TM Foreign Income Portfolios: Allocation and Apportionment of Expenses—Regs. Section 1.861-8	TMFEDPORT-906
BNA TM Foreign Income Portfolios: Bilateral Transfer Tax Treaties	TMFEDPORT-939
BNA TM Foreign Income Portfolios: Branch Profits Tax	TMFEDPORT-909
BNA TM Foreign Income Portfolios: Business Operations in Argentina	TMFEDPORT-950
BNA TM Foreign Income Portfolios: Business Operations in Australia	TMFEDPORT-951
BNA TM Foreign Income Portfolios: Business Operations in Austria	TMFEDPORT-952
BNA TM Foreign Income Portfolios: Business Operations in Belgium	TMFEDPORT-953
BNA TM Foreign Income Portfolios: Business Operations in Brazil	TMFEDPORT-954
BNA TM Foreign Income Portfolios: Business Operations in Canada	TMFEDPORT-955
BNA TM Foreign Income Portfolios: Business Operations in Chile	TMFEDPORT-997
BNA TM Foreign Income Portfolios: Business Operations in Colombia	TMFEDPORT-956
BNA TM Foreign Income Portfolios: Business Operations in Denmark	TMFEDPORT-959
BNA TM Foreign Income Portfolios: Business Operations in Finland	TMFEDPORT-960
BNA TM Foreign Income Portfolios: Business Operations in France	TMFEDPORT-961
BNA TM Foreign Income Portfolios: Business Operations in Germany	TMFEDPORT-962
BNA TM Foreign Income Portfolios: Business Operations in Hong Kong	TMFEDPORT-964
BNA TM Foreign Income Portfolios: Business Operations in India	TMFEDPORT-966
BNA TM Foreign Income Portfolios: Business Operations in Israel	TMFEDPORT-967
BNA TM Foreign Income Portfolios: Business Operations in Italy	TMFEDPORT-968
BNA TM Foreign Income Portfolios: Business Operations in Japan	TMFEDPORT-969
BNA TM Foreign Income Portfolios: Business Operations in Luxembourg	TMFEDPORT-971
BNA TM Foreign Income Portfolios: Business Operations in Mexico	TMFEDPORT-972
BNA TM Foreign Income Portfolios: Business Operations in New Zealand	TMFEDPORT-975
BNA TM Foreign Income Portfolios: Business Operations in Poland	TMFEDPORT-979

BNA TM Foreign Income Portfolios: Business Operations in Puerto Rico	TMFEDPORT-980
BNA TM Foreign Income Portfolios: Business Operations in Singapore	TMFEDPORT-983
BNA TM Foreign Income Portfolios: Business Operations in South Africa	TMFEDPORT-982
BNA TM Foreign Income Portfolios: Business Operations in Spain	TMFEDPORT-984
BNA TM Foreign Income Portfolios: Business Operations in Sweden	TMFEDPORT-985
BNA TM Foreign Income Portfolios: Business Operations in Switzerland	TMFEDPORT-986
BNA TM Foreign Income Portfolios: Business Operations in the European Union	TMFEDPORT-999
BNA TM Foreign Income Portfolios: Business Operations in the Netherlands	TMFEDPORT-973
BNA TM Foreign Income Portfolios: Business Operations in the Netherlands Antilles	TMFEDPORT-974
BNA TM Foreign Income Portfolios: Business Operations in the People's Republic of China	TMFEDPORT-957
BNA TM Foreign Income Portfolios: Business Operations in the Philippines	TMFEDPORT-978
BNA TM Foreign Income Portfolios: Business Operations in the Republic of China (Taiwan)	TMFEDPORT-958
BNA TM Foreign Income Portfolios: Business Operations in the Republic of Ireland	TMFEDPORT-965
BNA TM Foreign Income Portfolios: Business Operations in the Republic of Korea	TMFEDPORT-970
BNA TM Foreign Income Portfolios: Business Operations in the Territories and Possessions of the United States (except Puerto Rico)	TMFEDPORT-995
BNA TM Foreign Income Portfolios: Business Operations in the United Kingdom	TMFEDPORT-989
BNA TM Foreign Income Portfolios: Business Operations in Venezuela	TMFEDPORT-993
BNA TM Foreign Income Portfolios: CFCs–Foreign Personal Holding Company Income	TMFEDPORT-927
BNA TM Foreign Income Portfolios: Controlled Foreign Corporations–Section 956	TMFEDPORT-929
BNA TM Foreign Income Portfolios: Federal Taxation of Foreign Investment in U.S. Real Estate	TMFEDPORT-912
BNA TM Foreign Income Portfolios: Foreign Corporation Earnings and Profits	TMFEDPORT-932
BNA TM Foreign Income Portfolios: Foreign Personal Holding Companies	TMFEDPORT-922
BNA TM Foreign Income Portfolios: Foreign Sales Corporations	TMFEDPORT-934
BNA TM Foreign Income Portfolios: Foundations of U.S. International Taxation	TMFEDPORT-900
BNA TM Foreign Income Portfolios: Income Tax Treaties–Administrative and Competent Authority	TMFEDPORT-940
BNA TM Foreign Income Portfolios: International Aspects of the U.S. Social Security Tax	TMFEDPORT-917
BNA TM Foreign Income Portfolios: International Aspects of Withholding on Wages and Service Fees	TMFEDPORT-916
BNA TM Foreign Income Portfolios: Other Transfers Under Section 367	TMFEDPORT-920
BNA TM Foreign Income Portfolios: Outbound Transfers Under Section 367(a)	TMFEDPORT-919
BNA TM Foreign Income Portfolios: Partners and Partnerships–International Tax Aspects	TMFEDPORT-910
BNA TM Foreign Income Portfolios: Passive Foreign Investment Companies–Sections 1291–1297	TMFEDPORT-923
BNA TM Foreign Income Portfolios: Source of Income Rules	TMFEDPORT-905
BNA TM Foreign Income Portfolios: Subpart F–Foreign Base Company Income	TMFEDPORT-928
BNA TM Foreign Income Portfolios: Subpart F–General	TMFEDPORT-926
BNA TM Foreign Income Portfolios: Subpart F–Sections 959–964, 1248, and Related Provisions	TMFEDPORT-930
BNA TM Foreign Income Portfolios: Tax Aspects of Foreign Currency	TMFEDPORT-921
BNA TM Foreign Income Portfolios: The Foreign Tax Credit Limitation–Section 904	TMFEDPORT-904
BNA TM Foreign Income Portfolios: The Foreign Tax Credit–Overview and Creditability Issues	TMFEDPORT-901
BNA TM Foreign Income Portfolios: The Indirect Foreign Tax Credit	TMFEDPORT-902
BNA TM Foreign Income Portfolios: The Possessions Corporation Tax Credit Under Section 936	TMFEDPORT-933
BNA TM Foreign Income Portfolios: Transfer Pricing: Alternative Practical Strategies	TMFEDPORT-890
BNA TM Foreign Income Portfolios: Transfer Pricing: Economic, Managerial, and Accounting Principles	TMFEDPORT-889
BNA TM Foreign Income Portfolios: Transfer Pricing: European Rules and Practice	TMFEDPORT-895
BNA TM Foreign Income Portfolios: Transfer Pricing: Foreign Rules and Practice Outside of Europe	TMFEDPORT-897

BNA TM Foreign Income Portfolios: Transfer Pricing: Foreign Rules and Practice Outside of Europe Pt2	TMFEDPORT-898
BNA TM Foreign Income Portfolios: Transfer Pricing: Introductory Materials	TMFEDPORT-886
BNA TM Foreign Income Portfolios: Transfer Pricing: Judicial Strategy and Outcomes	TMFEDPORT-888
BNA TM Foreign Income Portfolios: Transfer Pricing: OECD Transfer Pricing Rules and Guidelines	TMFEDPORT-894
BNA TM Foreign Income Portfolios: Transfer Pricing: Records and Information	TMFEDPORT-891
BNA TM Foreign Income Portfolios: Transfer Pricing: Rules and Practice in Denmark	TMFEDPORT-896
BNA TM Foreign Income Portfolios: Transfer Pricing: The Code and the Regulations	TMFEDPORT-887
BNA TM Foreign Income Portfolios: U.S. Income Taxation of Citizens and Residents Abroad	TMFEDPORT-918
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BNA TM Foreign Income Portfolios: U.S. Income Taxation of Foreign Governments, International Organizations, and Their Employees	TMFEDPORT-913
BNA TM Foreign Income Portfolios: U.S. Income Taxation of Foreign Students, Teachers, and Researchers	TMFEDPORT-914
BNA TM Foreign Income Portfolios: U.S. Income Taxation of Nonresident Alien Individuals	TMFEDPORT-907
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BNA TM Foreign Income Portfolios: U.S. Taxation of Foreign Estates, Trusts, and Beneficiaries	TMFEDPORT-911
BNA TM Foreign Income Portfolios: U.S. Taxation of International Shipping and Air Transport	TMFEDPORT-945
BNA TM Foreign Income Portfolios: U.S. Tax-Related Accounting Issues of Multinational Corporations	TMFEDPORT-948
BNA TM Foreign Income Portfolios: U.S. Withholding and Reporting Requirements for Payments of U.S. Source Income to Foreign Persons	TMFEDPORT-915
BNA Tax Management U.S. Income Portfolios	TM-US
Discussion of the federal taxation of domestic income. Not available to law school subscribers. To search specific U.S. income portfolios, use the following databases:	
BNA TM US Income Portfolios: Accounting for Long-Term Contracts	TMFEDPORT-575
BNA TM US Income Portfolios: Accounting for Pensions and Deferred Compensation	TMFEDPORT-393
BNA TM US Income Portfolios: Accounting Methods—Adoption and Changes	TMFEDPORT-572
BNA TM US Income Portfolios: Accounting Methods—General Principles	TMFEDPORT-570
BNA TM US Income Portfolios: Accounting Periods	TMFEDPORT-574
BNA TM US Income Portfolios: Accumulated Earnings Tax	TMFEDPORT-796
BNA TM US Income Portfolios: Age, Sex, and Disability Discrimination in Employee Benefit Plans	TMFEDPORT-363
BNA TM US Income Portfolios: Amortization of Intangibles	TMFEDPORT-533
BNA TM US Income Portfolios: Annuities, Life Insurance, and Long-Term Care Insurance Products	TMFEDPORT-546
BNA TM US Income Portfolios: At-Risk Rules	TMFEDPORT-550
BNA TM US Income Portfolios: Audit Procedures for Pass-Through Entities	TMFEDPORT-624
BNA TM US Income Portfolios: Bad Debts	TMFEDPORT-538
BNA TM US Income Portfolios: Boot Distributions and Assumption of Liabilities	TMFEDPORT-782
BNA TM US Income Portfolios: Cafeteria Plans	TMFEDPORT-397
BNA TM US Income Portfolios: Capital Assets	TMFEDPORT-561
BNA TM US Income Portfolios: Cash or Deferred Arrangements	TMFEDPORT-358
BNA TM US Income Portfolios: Charitable Contributions By Corporations	TMFEDPORT-290
BNA TM US Income Portfolios: Choice of Entity	TMFEDPORT-700
BNA TM US Income Portfolios: Church and Governmental Plans	TMFEDPORT-372
BNA TM US Income Portfolios: Civil Tax Penalties	TMFEDPORT-634
BNA TM US Income Portfolios: Collapsible Corporations	TMFEDPORT-793
BNA TM US Income Portfolios: Compensating Employees with Insurance	TMFEDPORT-386

BNA TM US Income Portfolios: Computation of Consolidated Tax Liability	TMFEDPORT-756
BNA TM US Income Portfolios: Consolidated Returns–Elections and Filing	TMFEDPORT-754
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BNA TM US Income Portfolios: Cooperative and Condominium Apartments	TMFEDPORT-596
BNA TM US Income Portfolios: Corporate Acquisitions–(A), (B), and (C) Reorganizations	TMFEDPORT-771
BNA TM US Income Portfolios: Corporate Alternative Minimum Tax	TMFEDPORT-752
BNA TM US Income Portfolios: Corporate Bankruptcy	TMFEDPORT-790
BNA TM US Income Portfolios: Corporate Liquidations	TMFEDPORT-784
BNA TM US Income Portfolios: Corporate Overview	TMFEDPORT-750
BNA TM US Income Portfolios: Corporate Separations	TMFEDPORT-776
BNA TM US Income Portfolios: D Reorganizations	TMFEDPORT-772
BNA TM US Income Portfolios: Deductibility of Legal and Accounting Fees, Bribes, and Illegal Payments	TMFEDPORT-523
BNA TM US Income Portfolios: Deduction Limitations: General	TMFEDPORT-504
BNA TM US Income Portfolios: Deductions: Overview and Conceptual Aspects	TMFEDPORT-503
BNA TM US Income Portfolios: Deferred Compensation Arrangements	TMFEDPORT-385
BNA TM US Income Portfolios: Depreciation Recapture–Sections 1245 and 1250	TMFEDPORT-563
BNA TM US Income Portfolios: Depreciation: General Concepts; Non-ACRS Rules	TMFEDPORT-530
BNA TM US Income Portfolios: Depreciation: MACRS and ACRS	TMFEDPORT-531
BNA TM US Income Portfolios: Discharge of Indebtedness, Bankruptcy, and Insolvency	TMFEDPORT-540
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BNA TM US Income Portfolios: Employee Benefits for Small and Mid-Sized Employers	TMFEDPORT-353
BNA TM US Income Portfolios: Employee Benefits for Tax-Exempt Organizations	TMFEDPORT-373
BNA TM US Income Portfolios: Employee Benefits for the Contingent Workforce	TMFEDPORT-399
BNA TM US Income Portfolios: Employee Fringe Benefits	TMFEDPORT-394
BNA TM US Income Portfolios: Employee Plans–Deductions, Contributions, and Funding	TMFEDPORT-371
BNA TM US Income Portfolios: Employee Status–Employee v. Independent Contractor	TMFEDPORT-391
BNA TM US Income Portfolios: Entertainment, Meals, Gifts, and Lodging–Deduction and Recordkeeping Requirements	TMFEDPORT-520
BNA TM US Income Portfolios: EPCRS–Plan Correction and Disqualification	TMFEDPORT-375
BNA TM US Income Portfolios: Equipment Lease Characterization	TMFEDPORT-545
BNA TM US Income Portfolios: ERISA–Fiduciary Responsibility and Prohibited Transactions	TMFEDPORT-365
BNA TM US Income Portfolios: ESOPs	TMFEDPORT-354
BNA TM US Income Portfolios: Estate and Gift Tax Issues for Employee Benefits Plans	TMFEDPORT-378
BNA TM US Income Portfolios: Estimated Tax	TMFEDPORT-581
BNA TM US Income Portfolios: Family Limited Partnerships and Limited Liability Companies	TMFEDPORT-722
BNA TM US Income Portfolios: Farm and Ranch Expenses and Credits	TMFEDPORT-607
BNA TM US Income Portfolios: Federal Tax Collection Procedure	TMFEDPORT-638
BNA TM US Income Portfolios: Financial Instruments: Special Rules	TMFEDPORT-186
BNA TM US Income Portfolios: General Principles; LIFO Method	TMFEDPORT-578
BNA TM US Income Portfolios: Golden Parachutes	TMFEDPORT-396
BNA TM US Income Portfolios: Gross Income: Overview and Conceptual Aspects	TMFEDPORT-501
BNA TM US Income Portfolios: Gross Income: Tax Benefit, Claim of Right, and Assignment of Income	TMFEDPORT-502

BNA TM US Income Portfolios: Home Office, Vacation Home, and Home Rental Deductions	TMFEDPORT-547
BNA TM US Income Portfolios: Income Tax Basis: Overview and Conceptual Aspects	TMFEDPORT-560
BNA TM US Income Portfolios: Income Tax Credits: The Investment Credit	TMFEDPORT-583
BNA TM US Income Portfolios: Income Tax Liability: Concepts and Calculation	TMFEDPORT-507
BNA TM US Income Portfolios: Installment Sales	TMFEDPORT-565
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BNA TM US Income Portfolios: IRAs, SEPs, and SIMPLEs	TMFEDPORT-355
BNA TM US Income Portfolios: IRS Determination Letter Procedures	TMFEDPORT-360
BNA TM US Income Portfolios: IRS National Office Procedures–Rulings, Closing Agreements	TMFEDPORT-621
BNA TM US Income Portfolios: IRS Procedures: Examinations and Appeals	TMFEDPORT-623
BNA TM US Income Portfolios: Limitations Periods, Interest on Underpayments and Overpayments, and Mitigation	TMFEDPORT-627
BNA TM US Income Portfolios: Limited Liability Companies	TMFEDPORT-725
BNA TM US Income Portfolios: Lobbying and Political Expenditures	TMFEDPORT-613
BNA TM US Income Portfolios: Loss Deductions	TMFEDPORT-527
BNA TM US Income Portfolios: Medical Plans–COBRA, MSAs, and Disability	TMFEDPORT-389
BNA TM US Income Portfolios: Mineral Properties Other than Gas and Oil–Operation	TMFEDPORT-603
BNA TM US Income Portfolios: Mineral Properties–Exploration, Acquisition, Development, and Disposition	TMFEDPORT-601
BNA TM US Income Portfolios: Multiemployer Plans–Special Rules	TMFEDPORT-359
BNA TM US Income Portfolios: Multiple Corporations	TMFEDPORT-55
BNA TM US Income Portfolios: Net Operating Losses and Other Tax Attributes–Sections 381, 382, 383, 384, and 269	TMFEDPORT-780
BNA TM US Income Portfolios: Net Operating Losses–Concepts and Computations	TMFEDPORT-539
BNA TM US Income Portfolios: Noncorporate Alternative Minimum Tax	TMFEDPORT-587
BNA TM US Income Portfolios: Nondiscrimination Testing and Permitted Disparity in Qualified Retirement Plans	TMFEDPORT-356
BNA TM US Income Portfolios: Nonstatutory Stock Options	TMFEDPORT-383
BNA TM US Income Portfolios: Oil and Gas Transactions	TMFEDPORT-605
BNA TM US Income Portfolios: Partnership Distributions; Death or Retirement of a Partner	TMFEDPORT-716
BNA TM US Income Portfolios: Partnership Transactions–Section 751	TMFEDPORT-720
BNA TM US Income Portfolios: Partnerships–Allocation of Liabilities; Basic Rules	TMFEDPORT-714
BNA TM US Income Portfolios: Partnerships–Formation and Contributions of Property or Services	TMFEDPORT-711
BNA TM US Income Portfolios: Partnerships–Overview, Conceptual Aspects, and Formation	TMFEDPORT-710
BNA TM US Income Portfolios: Partnerships–Taxable Income; Allocation of Distributive Shares; Capital Accounts	TMFEDPORT-712
BNA TM US Income Portfolios: Passive Loss Rules	TMFEDPORT-549
BNA TM US Income Portfolios: Pension Plan Terminations–Single Employer Plans	TMFEDPORT-357
BNA TM US Income Portfolios: Personal Holding Companies	TMFEDPORT-797
BNA TM US Income Portfolios: Plan Disqualification and ERISA Litigation	TMFEDPORT-374
BNA TM US Income Portfolios: Plan Qualification–Pension and Profit Sharing Plans	TMFEDPORT-351
BNA TM US Income Portfolios: Plan Selection Pension and Profit-Sharing Plans	TMFEDPORT-350
BNA TM US Income Portfolios: Practice Before the IRS; Attorney’s Fees in Tax Proceedings	TMFEDPORT-620
BNA TM US Income Portfolios: Private Equity Funds	TMFEDPORT-735

BNA TM US Income Portfolios: Qualified Plans–Taxation of Distributions	TMFEDPORT-370
BNA TM US Income Portfolios: Real Estate Investment Trusts	TMFEDPORT-742
BNA TM US Income Portfolios: Real Estate Leases	TMFEDPORT-593
BNA TM US Income Portfolios: Real Estate Mortgages	TMFEDPORT-66
BNA TM US Income Portfolios: Real Estate Transactions by Tax-Exempt Entities	TMFEDPORT-591
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BNA TM US Income Portfolios: Redemptions	TMFEDPORT-767
BNA TM US Income Portfolios: Reductions in Force	TMFEDPORT-398
BNA TM US Income Portfolios: Refund Litigation	TMFEDPORT-631
BNA TM US Income Portfolios: Rehabilitation Tax Credit and Low-Income Housing	TMFEDPORT-584
BNA TM US Income Portfolios: REMICs, FASITs, and Other Mortgage-Backed Securities	TMFEDPORT-741
BNA TM US Income Portfolios: Reporting and Disclosure Under ERISA	TMFEDPORT-361
BNA TM US Income Portfolios: Reporting Farm Income	TMFEDPORT-608
BNA TM US Income Portfolios: Research and Development Expenditures	TMFEDPORT-556
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BNA TM US Income Portfolios: Stock Rights and Stock Dividends: Sections 305 and 306	TMFEDPORT-765
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BNA TM US Income Portfolios: Tax Aspects of Settlements and Judgments	TMFEDPORT-522
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BNA TM US Income Portfolios: Tax Credits: Concepts and Calculation	TMFEDPORT-506
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BNA TM US Income Portfolios: Tax Planning for the Development and Licensing of Patents and Know-How	TMFEDPORT-557
BNA TM US Income Portfolios: Tax Shelters	TMFEDPORT-798
BNA TM US Income Portfolios: Taxation of Cooperatives	TMFEDPORT-744
BNA TM US Income Portfolios: Taxation of Equity Derivatives	TMFEDPORT-188
BNA TM US Income Portfolios: Taxation of Real Estate Transactions—An Overview	TMFEDPORT-590
BNA TM US Income Portfolios: Taxation of Regulated Investment Companies	TMFEDPORT-740
BNA TM US Income Portfolios: Tax-Deferred Annuities—Section 403(b)	TMFEDPORT-388
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BNA TM US Income Portfolios: Time Value of Money—OID and Imputed Interest	TMFEDPORT-535
BNA TM US Income Portfolios: Trade Associations	TMFEDPORT-614
BNA TM US Income Portfolios: Trade or Business and For-Profit Activity Deductions	TMFEDPORT-505
BNA TM US Income Portfolios: Transactions in Stock, Securities, and Other Financial Instruments	TMFEDPORT-184
BNA TM US Income Portfolios: Transferee Liability	TMFEDPORT-628
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BNA TM US Income Portfolios: Travel and Transportation Expenses—Deduction and Recordkeeping Requirements	TMFEDPORT-519
BNA TM US Income Portfolios: Uniform Capitalization Rules: Inventory; Self-Constructed Assets; Real Estate	TMFEDPORT-576
BNA TM US Income Portfolios: Uniform Capitalization Rules: Special Topics; Method Change Rules	TMFEDPORT-577
BNA TM US Income Portfolios: VEBAs and Other Self-Insured Arrangements	TMFEDPORT-395
BNA TM US Income Portfolios: Withholding, Social Security, and Unemployment Taxes on Compensation	TMFEDPORT-392
BNA Tax Management Compensation Planning Portfolios	TM-CP
Discussion of individual planning of pensions, employee benefits, and deferred compensation. Not available to law school subscribers.	
BNA Tax Management Real Estate Portfolios	TM-RE
Discussion of diverse aspects of taxation affecting real estate transactions. Not available to law school subscribers.	
BNA Tax Management Estates, Gifts, and Trusts Portfolios	TM-EGT
In-depth analyses written by experienced tax practitioners that discuss the handling of complex estate-planning problems. Not available to law school subscribers. To search specific estate, gift, and trust portfolios, use the following databases:	
BNA TM EGT Portfolios: Administrative Powers	TMFEDPORT-820
BNA TM EGT Portfolios: Aliens—Estate, Gift, and Generation-Skipping Taxation	TMFEDPORT-837
BNA TM EGT Portfolios: Asset Protection Planning	TMFEDPORT-810
BNA TM EGT Portfolios: Bilateral Transfer Tax Treaties	TMFEDPORT-851
BNA TM EGT Portfolios: Chapter 14	TMFEDPORT-835
BNA TM EGT Portfolios: Charitable Contributions: Income Tax Aspects	TMFEDPORT-863
BNA TM EGT Portfolios: Charitable Deductions	TMFEDPORT-839
BNA TM EGT Portfolios: Charitable Income Trusts	TMFEDPORT-866
BNA TM EGT Portfolios: Charitable Remainder Trusts and Pooled Income	TMFEDPORT-865

BNA TM EGT Portfolios: Community Property: General Considerations	TMFEDPORT-802
BNA TM EGT Portfolios: Compensating Employees with Insurance	TMFEDPORT-828
BNA TM EGT Portfolios: Conflicts, Confidentiality, and Other Ethical Considerations in Estate Planning	TMFEDPORT-801
BNA TM EGT Portfolios: Debt-Financed Income (Section 514)	TMFEDPORT-875
BNA TM EGT Portfolios: Disclaimers	TMFEDPORT-848
BNA TM EGT Portfolios: Durable Powers of Attorney	TMFEDPORT-859
BNA TM EGT Portfolios: Estate and Gift Tax Issues for Employee Benefit Plans	TMFEDPORT-814
BNA TM EGT Portfolios: Estate and Gift Tax Returns and Audits	TMFEDPORT-822
BNA TM EGT Portfolios: Estate and Trust Administration–Tax Planning	TMFEDPORT-855
BNA TM EGT Portfolios: Estate Planning	TMFEDPORT-800
BNA TM EGT Portfolios: Estate Planning for Authors and Artists	TMFEDPORT-815
BNA TM EGT Portfolios: Estate Planning for Owners of Closely Held Business Interests	TMFEDPORT-809
BNA TM EGT Portfolios: Estate Planning for the Corporate Executive	TMFEDPORT-808
BNA TM EGT Portfolios: Estate Planning for the Unmarried Adult	TMFEDPORT-813
BNA TM EGT Portfolios: Estate Tax Credits and Computations	TMFEDPORT-844
BNA TM EGT Portfolios: Estate Tax Deductions–Sections 2053 and 2054	TMFEDPORT-840
BNA TM EGT Portfolios: Estate Tax Marital Deduction	TMFEDPORT-843
BNA TM EGT Portfolios: Estate Tax Payments and Liabilities	TMFEDPORT-832
BNA TM EGT Portfolios: Exempt Organizations–Declaratory Judgments	TMFEDPORT-885
BNA TM EGT Portfolios: Family Limited Partnerships and Limited Liability	TMFEDPORT-812
BNA TM EGT Portfolios: Fiduciary Duties of Nonprofit Directors and Officers	TMFEDPORT-872
BNA TM EGT Portfolios: Fiduciary Liability of Trustees and Personal Representatives	TMFEDPORT-853
BNA TM EGT Portfolios: Generation-Skipping Tax	TMFEDPORT-850
BNA TM EGT Portfolios: Gifts	TMFEDPORT-845
BNA TM EGT Portfolios: Gifts to Minors	TMFEDPORT-846
BNA TM EGT Portfolios: Grantor Trusts: Sections 671–679	TMFEDPORT-858
BNA TM EGT Portfolios: GRATs, GRUTs, QPRTs (Section 2702)	TMFEDPORT-836
BNA TM EGT Portfolios: Gross Estate–Section 2033	TMFEDPORT-817
BNA TM EGT Portfolios: Income in Respect of a Decedent	TMFEDPORT-862
BNA TM EGT Portfolios: Income Taxation of Trusts and Estates	TMFEDPORT-852
BNA TM EGT Portfolios: Intermediate Sanctions	TMFEDPORT-884
BNA TM EGT Portfolios: Life Insurance	TMFEDPORT-826
BNA TM EGT Portfolios: Life Insurance–A Practical Guide for Evaluating Policies	TMFEDPORT-827
BNA TM EGT Portfolios: Marital Agreements	TMFEDPORT-849
BNA TM EGT Portfolios: Nonprofit Healthcare Organizations: Federal Income Tax Issues	TMFEDPORT-873
BNA TM EGT Portfolios: Organizational and Operational Requirements	TMFEDPORT-869
BNA TM EGT Portfolios: Partnership Distributions; Death or Retirement of a Partner	TMFEDPORT-811
BNA TM EGT Portfolios: Personal Life Insurance Trusts	TMFEDPORT-807
BNA TM EGT Portfolios: Planning for Disability	TMFEDPORT-816
BNA TM EGT Portfolios: Powers of Appointment–Estate, Gift, and Income Tax Considerations	TMFEDPORT-825
BNA TM EGT Portfolios: Private Annuities and Self-Canceling Installment	TMFEDPORT-805
BNA TM EGT Portfolios: Private Foundations and Public Charities–Definition and Classification	TMFEDPORT-876
BNA TM EGT Portfolios: Private Foundations and Public Charities–Termination (Section 507) and Special Rules (Section 508)	TMFEDPORT-877

BNA TM EGT Portfolios: Private Foundations–Distributions (Section 4942)	TMFEDPORT-880
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BNA TM EGT Portfolios: Private Foundations–Taxable Expenditures (Section 4945)	TMFEDPORT-882
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BNA TM EGT Portfolios: Revocable Inter Vivos Trusts	TMFEDPORT-860
BNA TM EGT Portfolios: Section 2032A–Special Use Valuation	TMFEDPORT-833
BNA TM EGT Portfolios: Section 2035 Transfers	TMFEDPORT-818
BNA TM EGT Portfolios: Subchapter J–Throwback Rules	TMFEDPORT-856
BNA TM EGT Portfolios: Supporting Organizations	TMFEDPORT-871
BNA TM EGT Portfolios: Taxation of Jointly Owned Property	TMFEDPORT-823
BNA TM EGT Portfolios: Tax-Exempt Organizations: Reporting, Disclosure, and Other Procedural Aspects	TMFEDPORT-870
BNA TM EGT Portfolios: Tax Issues of Educational Organizations	TMFEDPORT-867
BNA TM EGT Portfolios: Tax Issues of Employee Plan and Commercial Annuities	TMFEDPORT-821
BNA TM EGT Portfolios: Tax Issues of Religious Organizations	TMFEDPORT-868
BNA TM EGT Portfolios: Testamentary Capacity and Validity of Wills	TMFEDPORT-824
BNA TM EGT Portfolios: The Family-Owned Business Deduction–Section 2057	TMFEDPORT-829
BNA TM EGT Portfolios: The Migrant Client: Tax, Community Property, and Other Considerations	TMFEDPORT-803
BNA TM EGT Portfolios: Transfer Tax Payment and Apportionment	TMFEDPORT-834
BNA TM EGT Portfolios: Transfers to Noncitizen Spouses	TMFEDPORT-842
BNA TM EGT Portfolios: Transfers with Retained Interests and Powers	TMFEDPORT-50
BNA TM EGT Portfolios: U.S. Taxation of Foreign Estates, Trusts, and Beneficiaries	TMFEDPORT-854
BNA TM EGT Portfolios: Unrelated Business Income Tax	TMFEDPORT-874
BNA TM EGT Portfolios: Valuation of Corporate Stock	TMFEDPORT-831
BNA TM EGT Portfolios: Valuation: General and Real Estate	TMFEDPORT-830
BNA Tax Management–The Tax Reform Act of 1986	TM-TRA86
Legislative history of the Tax Reform Act of 1986, including in-depth analyses written by experienced tax practitioners for Tax Management. Not available to law school subscribers.	

Warren, Gorham & Lamont Legal Texts, Treatises, and Practice Guides Databases

Database	Identifier
WG&L Combined Tax Treatises A combination database containing WG&L tax treatises currently on Westlaw.	WGL-TAXT
WG&L Combined Federal Taxation Treatises Combination database containing WG&L treatises that focus on federal taxation.	WGL-TAXTFED
Bishop and Kleinberger: Limited Liability Companies	WGL-LLC
Bittker and Eustice: Federal Income Taxation of Corporations and Shareholders	WGL-CORP
Bittker, Emory, and Streng: Federal Income Taxation of Corporations and Shareholders: Forms	WGL-CORPFORMS
Bittker, McMahon, and Zelenek: Federal Income Taxation of Individuals	WGL-INDV
Carnevale, Harrington, and Sutton: Federal Income Taxation of Passive Activities	WGL-PASSIVE
Christian and Grant: Subchapter S Taxation	WGL-SUBS
Comisky, Feld, and Harris: Tax Fraud and Evasion	WGL-FRAUD

Creamer and McMahon: Tax Planning for Transfers of Business Interests	WGL-DISPOS
Elliott: Federal Tax Collections, Liens, and Levies	WGL-COLLECT
Eustice and Kuntz: Federal Income Taxation of S Corporations	WGL-SCORP
Gertzman: Federal Tax Accounting	WGL-ACCTG
Hennessey, Yates, Banks, and Pellervo: The Consolidated Tax Return	WGL-CONSOLID
Johnston and Brown: Taxation of Regulated Investment Companies and Their Shareholders	WGL-TAXRIC
Kafka and Cavanagh: Litigation of Federal Civil Tax Controversies	WGL-LITCIV
Keys: Federal Taxation of Financial Instruments and Transactions	WGL-FIT
Langbein: Federal Income Taxation of Banks and Financial Institutions	WGL-BANK
Langbein: The Bank Income Tax Return Manual	WGL-BANKMAN
Lathrope: Alternative Minimum Tax	WGL-AMT
McKee, Nelson, and Whitmire: Federal Taxation of Partnerships and Partners	WGL-PARTNER
Postlewaite, Cameron and Kittle-Kamp: Federal Income Taxation of Intellectual Properties and Intangible Assets	WGL-TAXIP
Robinson: Federal Income Taxation of Real Estate	WGL-REALEST
Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
Saltzman and Saltzman: IRS Procedural Forms and Analysis	WGL-PROCFORMS
Willis, Pennel, and Postlewaite: Partnership Taxation	WGL-PARTTAX
WG&L Combined Business Entities Treatises	WGL-TAXTBUSENT
Combination database containing WG&L treatises that focus on the taxation of business entities.	
Bishop and Kleinberger: Limited Liability Companies	WGL-LLC
Bittker and Eustice: Federal Income Taxation of Corporations and Shareholders	WGL-CORP
Bittker and Lokken: Federal Taxation of Income, Estates, and Gifts	WGL-IEG
Eustice and Kuntz: Federal Income Taxation of S Corporations	WGL-SCORP
Johnston and Brown: Taxation of Regulated Investment Companies and Their Shareholders	WGL-TAXRIC
McKee, Nelson, and Whitmire: Federal Taxation of Partnerships and Partners	WGL-PARTNER
Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
WG&L Combined Corporate Taxation Treatises	WGL-TAXTCORP
Combination database containing WG&L treatises that focus on the taxation of corporations.	
Bittker and Eustice: Federal Income Taxation of Corporations and Shareholders	WGL-CORP
Bittker, Emory, and Streng: Federal Income Taxation of Corporations and Shareholders: Forms	WGL-CORPFORMS
Christian and Grant: Subchapter S Taxation	WGL-SUBS
Creamer and McMahon: Tax Planning for Transfers of Business Interests	WGL-DISPOS
Eustice and Kuntz: Federal Income Taxation of S Corporations	WGL-SCORP
Hennessey, Yates, Banks, and Pellervo: The Consolidated Tax Return	WGL-CONSOLID
WG&L Combined Estate Planning and Estate Taxation Treatises	WGL-TAXTEST
Combination database containing WG&L treatises that focus on estate planning and the taxation of estates.	
Begley and Hook: Representing the Elderly or Disabled Client	WGL-REPELDER
Bellatti: Estate Planning for Farms and Other Family-Owned Businesses	WGL-FARM
Bittker and Lokken: Federal Taxation of Income, Estates, and Gifts	WGL-IEG
Colliton: Charitable Gifts	WGL-CHARIT
Esperti and Peterson: Irrevocable Trusts: Analysis with Forms	WGL-IRREVTR

Frolik and Brown: Advising the Elderly or Disabled Client	WGL-ADVELDER
Harrington, Plaine, and Zaritsky: Generation-Skipping Transfer Tax	WGL-GENSKIP
Henkel: Estate Planning and Wealth Preservation: Strategies and Solutions	WGL-WEALTH
Kasner: Post-Mortem Tax Planning	WGL-POSTMORT
Madden: Tax Planning for Highly Compensated Individuals	WGL-HICOMPI
Peschel and Spurgeon: Federal Taxation of Trusts, Grantors, and Beneficiaries	WGL-TAXTRUST
Spero: Asset Protection: Legal Planning, Strategies, and Forms	WGL-ASSET
Stephen, Maxfield, Lind, and Calfee: Federal Estate and Gift Taxation	WGL-GIFTAX
Streng and Davis: Retirement Planning: Tax and Financial Strategies	WGL-RETIRE
Streng: U.S. International Estate Planning	WGL-INTLEP
Wealth and Tax Advisory Services: Tax Economics of Charitable Giving	WGL-TECG
Westfall and Mair: Estate Planning Law and Taxation	WGL-EPTAX
Zaritsky: Structuring Buy-Sell Agreements: Analysis with Forms	WGL-BUYSELL
Zaritsky: Tax Planning for Family Wealth Transfers: Analysis with Forms	WGL-FAMTRAN
Zaritsky and Aucutt: Structuring Estate Freezes: Analysis with Forms	WGL-ESTFREEZ
Zaritsky and Lane: Federal Income Taxation of Estates and Trusts	WGL-TAXET
Zaritsky and Leimberg: Tax Planning with Life Insurance: Analysis with Forms	WGL-LIFEINS
WG&L Combined International Tax Treatises	WGL-TAXTINTL
Combination database containing WG&L treatises that focus on international tax issues.	
Andersen: Analysis of United States Income Tax Treaties	WGL-TREATIES
Andersen: Foreign Tax Credits	WGL-FTC
Conlon and Aquilino: Principles of Financial Derivatives: U.S. and International Taxation	WGL-DERIV
Dolan: U.S. Taxation of International Mergers, Acquisitions, and Joint Ventures	WGL-INTMA
Hammer, Lowell, Burge, and Levey: International Transfer Pricing: OECD Guidelines	WGL-ITPOECD
Kuntz and Peroni: U.S. International Taxation	WGL-INTTAX
Levey: U.S. Taxation of Foreign Controlled Businesses	WGL-FCB
Lowell and Governale: U.S. International Taxation: Practice and Procedure	WGL-INTPRAC
Lowell, Burge, and Briger: U.S. International Transfer Pricing	WGL-ITP
Lowell, Tilton, Sheldrick, and Donohue: U.S. International Taxation: Agreements, Checklists, and Commentary	WGL-INTAGREE
Tilton: U.S. International Tax Forms Manual: Compliance and Reporting	WGL-INTFORMS
WG&L Combined Partnership and Other Pass-Through Taxation Treatises	WGL-TAXTPASS
Combination database containing WG&L treatises that focus on taxation of partnerships and other pass-through entities.	
Bishop and Kleinberger: Limited Liability Companies	WGL-LLC
Carnevale, Harrington, and Sutton: Federal Income Taxation of Passive Activities	WGL-PASSIVE
Christian and Grant: Subchapter S Taxation	WGL-SUBS
Eustice and Kuntz: Federal Income Taxation of S Corporations	WGL-SCORP
Johnston and Brown: Taxation of Regulated Investment Companies and Their Shareholders	WGL-TAXRIC
McKee, Nelson, and Whitmire: Federal Taxation of Partnerships and Partners	WGL-PARTNER
Willis, Pennel, and Postlewaite: Partnership Taxation	WGL-PARTTAX

WG&L Combined Pension and Benefits Treatises	WGL-TAXTPEN
Combination database containing WG&L treatises that focus on pensions and other employee benefits.	
Bennett, Bradley, Kaiser, Northwood, and Sharpe: Taxation of Distribution from Qualified Plans	WGL-QUALIFPL
Madden: Tax Planning for Highly Compensated Individuals	WGL-HICOMPI
Perdue: Qualified Pension and Profit Sharing Plans	WGL-PENPLAN
Pond: Personal Financial Planning Handbook	WGL-FINPLAN
Streng and Davis: Retirement Planning: Tax and Financial Strategies	WGL-RETIRE
WG&L Combined Tax Accounting Treatises	WGL-TAXTACC
Combination database containing WG&L treatises that focus on tax accounting issues.	
Gertzman: Federal Tax Accounting	WGL-ACCTG
Lathrope: Alternative Minimum Tax	WGL-AMT
WG&L Combined Taxation of Special Industries Treatises	WGL-TAXTSPEC
Combination database containing WG&L treatises that focus on specific types of business.	
Conlon and Aquilino: Principles of Financial Derivatives: U.S. and International Taxation	WGL-DERIV
Hardesty: Electronic Commerce: Taxation and Planning	WGL-ECOM
Hill and Mancino: Taxation of Exempt Organizations	WGL-TEO
Johnston and Brown: Taxation of Regulated Investment Companies and Their Shareholders	WGL-TAXRIC
Keys: Federal Taxation of Financial Instruments and Transactions	WGL-FIT
Langbein: Federal Income Taxation of Banks and Financial Institutions	WGL-BANK
Langbein: The Bank Income Tax Return Manual	WGL-BANKMAN
Postlewaite, Cameron, and Kittle-Kamp: Federal Income Taxation of Intellectual Properties and Intangible Assets	WGL-TAXIP
Robinson: Federal Income Taxation of Real Estate	WGL-REALEST
Robinson: Real Estate Forms: Tax Analysis and Checklists	WGL-REFORMS
Wealth and Tax Advisory Services: Tax Economics of Charitable Giving	WGL-TECG
WG&L Combined Tax Practice and Procedure Treatises	WGL-TAXTPRAC
Combination database containing WG&L treatises that focus on tax practice and procedure.	
Comisky, Feld, and Harris: Tax Fraud and Evasion	WGL-FRAUD
Elliott: Federal Tax Collections, Liens, and Levies	WGL-COLLECT
Kafka and Cavanagh: Litigation of Federal Civil Tax Controversies	WGL-LITCIV
Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
Saltzman and Saltzman: IRS Procedural Forms and Analysis	WGL-PROCFORMS
WG&L Combined Transfer Pricing Treatises	WGL-TAXTTP
Combination database containing WG&L treatises that focus on transfer pricing.	
Hammer, Lowell, Burge, and Levey: International Transfer Pricing: OECD Guidelines	WGL-ITPOECD
Lowell and Governale: U.S. International Taxation: Practice and Procedure	WGL-INTPRAC
Lowell, Burge, and Briger: U.S. International Transfer Pricing	WGL-ITP
Andersen: Analysis of United States Income Tax Treaties	WGL-TREATIES
Full text of <i>Analysis of United States Income Tax Treaties</i> , a treatise by Richard E. Andersen that provides guidance on how U.S. tax treaties affect international business transactions. Organized by type of income or economic activity, this single-volume reference illustrates how the income of various types of taxpayers is treated under a specific treaty, as well as the principles that U.S. authorities use to interpret and apply the treaty.	

<p>Andersen: Foreign Tax Credits</p> <p>Full text of <i>Foreign Tax Credits</i>, a treatise written by international tax specialist Richard E. Andersen that examines the issues related to foreign tax credits, e.g., allowing a credit against U.S. income tax liability for foreign taxes paid on income earned abroad.</p>	<p>WGL-FTC</p>
<p>Begley and Hook: Representing the Elderly or Disabled Client</p> <p>Full text of <i>Representing the Elderly or Disabled Client</i>, a treatise by Thomas D. Begley Jr. and Andrew H. Hook that focuses on Social Security benefits, Medicaid crisis planning, estate planning, and planning for persons with disabilities, as well as trust instruments, estate administration, conservatorship, and guardianship.</p>	<p>WGL-REPELDER</p>
<p>Bellatti: Estate Planning for Farms and Other Family-Owned Businesses</p> <p>Full text of the treatise <i>Estate Planning for Farms and Other Family-Owned Businesses</i>, which provides detailed analysis of special-use valuation of real estate under section 2032A of the IRC. Planning and structuring the family estate to take full advantage of the alternate valuation provided under section 2032A is discussed.</p>	<p>WGL-FARM</p>
<p>Bennett, Bradley, Kaiser, Northwood, and Sharpe: Taxation of Distribution from Qualified Plans</p> <p>Full text of the treatise <i>Taxation of Distribution from Qualified Plan</i>, which includes in-depth analysis of topics such as the tax rules covering payouts in the form of annuities, lump-sum distributions, employer securities, and insurance; the effect of excise taxes and penalty taxes on distributions from plans; the estate planning impact of distributions from qualified plans and IRAs; the taxation of transfers and rollovers to and among qualified plans and IRAs; dealing with distributions from qualified plans and IRAs under domestic relations orders; U.S. taxation of distributions from foreign-based plans; the treatment of insurance in qualified plans; tax issues that arise when distributions are made from disqualified plans; and the Taxpayer Relief Act of 1997.</p>	<p>WGL-QUALIFPL</p>
<p>Bishop and Kleinburger: Limited Liability Companies</p> <p>Full text of <i>Limited Liability Companies: Tax and Business Law</i>, a treatise by Carter G. Bishop and Daniel S. Kleinberger that provides a comprehensive analysis of the tax rules for limited liability companies (LLCs) and limited liability partnerships (LLPs), including issues involved in forming, operating, transferring, and dissolving these business entities. Practical planning guidelines help you take advantage of tax-saving opportunities offered by LLCs and LLPs.</p>	<p>WGL-LLC</p>
<p>Bittker and Eustice: Federal Income Taxation of Corporations and Shareholders</p> <p>Full text of <i>Federal Income Taxation of Corporations and Shareholders</i>, a treatise by Boris I. Bittker and James S. Eustice that covers all areas of corporate income taxation, highlighting major issues in the life cycle of a corporation. The authors analyze the tax issues faced by corporations and shareholders, providing insight into the effect of the IRC, IRS regulations, and key court decisions. To search only the forms from <i>Federal Income Taxation of Corporations and Shareholders</i>, access the WGL-CORPFORMS database.</p>	<p>WGL-CORP</p>
<p>Bittker and Lokken: Federal Taxation of Income, Estates, and Gifts</p> <p>Full text of <i>Federal Taxation of Income, Estates, and Gifts</i>, a treatise by Boris I. Bittker and Lawrence Lokken that provides in-depth, practical guidance on every aspect of federal law governing the taxation of individuals, corporations, partnerships, and estates and gifts, including exclusions from gross income, capital gains and losses, foreign income and foreign taxpayers, tax-exempt organizations, and taxes on the transfers of wealth.</p>	<p>WGL-IEG</p>
<p>Bittker, McMahon, and Zelenak: Federal Income Taxation of Individuals</p> <p>Full text of the treatise <i>Federal Income Taxation of Individuals</i>, which gives an overview of all major aspects of individual federal income taxation.</p>	<p>WGL-INDV</p>
<p>Bittker, Emory, and Streng: Federal Income Taxation of Corporations and Shareholders: Forms</p> <p>Full text of <i>Federal Income Taxation of Corporations and Shareholders: Forms</i>, a companion to the treatise <i>Federal Income Taxation of Corporations and Shareholders</i>. The forms are organized transactionally around the life cycle of a corporation, and each form is preceded by expert commentary highlighting the tax consequences of each transaction.</p>	<p>WGL-CORPFORMS</p>

Bogdanski: Federal Tax Valuation	WGL-VALU
Full text of <i>Federal Tax Valuation</i> , a treatise by John A. Bogdanski. Written for lawyers, accountants, appraisers, and others who deal with the issues of property value in the federal tax system, it analyzes cases, legislative refinements, rulings, and other authorities in order to provide a complete statement on valuation for federal tax purposes.	
Carnevale, Harrington, and Sutton: Federal Income Taxation of Passive Activities	WGL-PASSIVE
Full text of <i>Federal Income Taxation of Passive Activities</i> , a treatise that combines in-depth analyses with expert planning guidance covering virtually every aspect of passive activities. Topics covered include passive activity credits, portfolio income and expenses, self-charged rules, rental real estate activities, oil and gas activities, special problems of corporations and partnerships, estates and trusts, and the interaction of passive loss rules with other tax laws. Not available to law school subscribers.	
Christian and Grant: Subchapter S Taxation	WGL-SUBS
Full text of <i>Subchapter S Taxation</i> , a treatise that examines topics such as the Subchapter S corporation compared with partnerships and limited liability companies, pitfalls of Subchapter S election, number and type of shareholders, manner of making Subchapter S election, and income tax consequences.	
Colliton: Charitable Gifts	WGL-CHARIT
Full text of <i>Charitable Gifts</i> , a treatise by James W. Colliton that provides specialized tax-planning insights to help donors realize the greatest possible tax benefits from charitable giving. Contains in-depth analysis of the tax ramifications of, and filing requirements for, current charitable contributions and deductions, as well as more sophisticated planned and deferred giving programs.	
Comisky, Feld, and Harris: Tax Fraud and Evasion	WGL-FRAUD
Full text of <i>Tax Fraud and Evasion</i> , a treatise that provides extensive coverage of IRS and Department of Justice procedures, including references to thousands of cited cases.	
Conlon and Aquilino: Principles of Financial Derivatives: U.S. and International Taxation	WGL-DERIV
Full text of the treatise <i>Principles of Financial Derivatives: U.S. and International Taxation</i> , which addresses the taxation of derivatives. Part A describes the various types of derivatives; explains their mathematical underpinnings; illustrates how they are used; and summarizes important U.S. laws and regulations, other than tax laws and regulations, that apply to the different types of derivative products and market participants. Part B addresses the U.S. income taxation of derivatives. Parts C, D, and E address the taxation of derivatives in countries other than the United States.	
Creamer and McMahon: Tax Planning for Transfers of Business Interests	WGL-DISPOS
Full text of the treatise <i>Tax Planning for Transfers of Business Interests</i> , which examines the different types of dispositions that may be made by the owner of a business interest and the tax treatment of each type of disposition.	
Dolan: U.S. Taxation of International Mergers, Acquisitions, and Joint Ventures	WGL-INTMA
Full text of <i>U.S. Taxation of International Mergers, Acquisitions, and Joint Ventures</i> , a treatise by D. Kevin Dolan that analyzes U.S. taxation issues relating to both inbound and outbound mergers, acquisitions, and joint ventures. Practical examples help practitioners structure these complicated transactions to maximize tax savings.	
Elliott: Federal Tax Collections, Liens, and Levies	WGL-COLLECT
Full text of <i>Federal Tax Collections, Liens, and Levies</i> , a treatise that provides expert guidance on topics such as grounds for challenging an IRS assessment, satisfying or lifting a lien, special considerations affecting federal tax collection in bankruptcy, property subject to levy, administrative relief from tax, sale of seized property, and estate and gift tax liens.	
Esperti and Peterson: Irrevocable Trusts: Analysis with Forms	WGL-IRREVTR
Full text of the treatise <i>Irrevocable Trusts: Analysis with Forms</i> , which explains and analyzes the use of different types of irrevocable trusts as a cornerstone of estate planning and wealth transfer techniques. Living trusts and inter vivos irrevocable trusts used as will substitutes and the resulting tax consequences are detailed.	

Eustice and Kuntz: Federal Income Taxation of S Corporations	WGL-SCORP
Full text of <i>Federal Income Taxation of S Corporations</i> , a treatise by James S. Eustice and Joel D. Kuntz that covers income tax issues that arise in all stages in the life of an S corporation, from election through operation and termination. The authors provide an authoritative analysis of the rules and regulations governing S corporations, including practical guidance on how they affect daily business operations and long-range strategies to ensure that all requirements for maintaining S corporation status are met.	
Frolik and Brown: Advising the Elderly or Disabled Client	WGL-ADVELDER
Full text of <i>Advising the Elderly or Disabled Client</i> , Second Edition, a treatise by Lawrence A. Frolik and Melissa Brown that covers the special needs of elderly or disabled clients, including Social Security benefits and supplemental security income, the Americans with Disabilities Act, age discrimination in employment, private pension plans, Medicare, Medicaid, nursing homes, retirement housing choices, adult guardianship and conservatorship, right-to-die issues, and acute and chronic medical conditions.	
Gertzman: Federal Tax Accounting	WGL-ACCTG
Full text of <i>Federal Tax Accounting</i> , a treatise that includes in-depth treatment of topics such as rules regarding adoption and use of the methods of accounting, rules regarding changes in methods of accounting, techniques for changing methods of accounting without prior IRS approval, inventories, time value of money, installment sales, and IRS discretion in matters of tax accounting and the limits of that discretion.	
Hammer, Lowell, Burge, and Levey: International Transfer Pricing: OECD Guidelines	WGL-ITPOECD
Full text of <i>International Transfer Pricing: OECD Guidelines</i> , a treatise by Richard M. Hammer, Cym H. Lowell, Marianne Burge, and Marc M. Levey that contains a thorough discussion of transfer pricing under the guidelines of the Organization of Economic Cooperation and Development (OECD) covering global trading, Internet transactions, and the use of so-called virtual companies. Written for tax practitioners involved in the design, structure, and analysis of international transactions between multinational entities doing business in the developed countries, this treatise provides detailed, step-by-step guidance for planning, documentation, and compliance under the OECD guidelines, including penalties and local administrative procedures.	
Hardesty: Electronic Commerce: Taxation and Planning	WGL-ECOM
Full text of the treatise <i>Electronic Commerce: Taxation and Planning</i> , which provides in-depth discussion and strategic analysis of the federal, international, state, and local tax and planning issues relating to electronic commerce enterprises.	
Harrington, Plaine, and Zaritsky: Generation-Skipping Transfer Tax	WGL-GENSKIP
Full text of the treatise <i>Generation-Skipping Transfer Tax</i> , which provides techniques on how to allocate the generation-skipping transfer (GST) tax exemption; establish trusts with either zero or one inclusion ratio; use the GST tax exemption with qualified domestic trusts; use the GST tax exemption with S corporation stock; and use life insurance trusts, qualified terminable interest property (QTIP) trusts, and estate-freeze recapitalizations.	
Hellerstein and Hellerstein: State Taxation	WGL-STATE
Full text of the treatise <i>State Taxation</i> , which covers issues relating to state and local taxation. The treatise examines state laws relating to corporate income and franchise taxation, sales and use taxes, personal income tax, and death and gift tax planning.	
Henkel: Estate Planning and Wealth Preservation: Strategies and Solutions	WGL-WEALTH
Full text of the treatise <i>Estate Planning and Wealth Preservation: Strategies and Solutions</i> by Kathryn Henkel, which looks at estate planning from a family-centered transaction perspective and offers practical solutions to common issues in estate planning.	
Hennessey, Yates, Banks, and Pellervo: The Consolidated Tax Return	WGL-CONSOLID
Full text of the <i>Consolidated Tax Return: Principles, Practice, Planning</i> , a treatise by Kevin M. Hennessey, Richard F. Yates, James W. Banks, and Patricia W. Pellervo that covers the important issues affecting consolidated returns, including the disallowance of subsidiary stock losses, dual consolidated losses, the effect of options on affiliated group status, separate return limitation year rules regarding loss investment adjustments, regulation of earnings and profits, and excess-loss accounts.	

Hill and Mancino: Taxation of Exempt Organizations	WGL-TEO
Full text of the treatise <i>Taxation of Exempt Organizations</i> by Frances R. Hill and Douglas M. Mancino, which provides expert analysis and tax guidance on the taxation of those organizations recognized as exempt under federal law.	
Johnston and Brown: Taxation of Regulated Investment Companies and Their Shareholders	WGL-TAXRIC
Full text of the treatise <i>Taxation of Regulated Investment Companies and Their Shareholders</i> by Susan A. Johnston and James R. Brown Jr., which covers federal taxation relating to regulated investment companies, including mutual funds, and their shareholders. The nontax regulatory aspects of regulated investment companies are also covered in depth when such aspects are critical to understanding the tax effects of regulated activities.	
Kafka and Cavanagh: Litigation of Federal Civil Tax Controversies	WGL-LITCIV
Full text of <i>Litigation of Federal Civil Tax Controversies</i> , a treatise that provides thorough yet concise coverage of tax litigation, including in-depth discussions of pretrial discovery and the choice of judicial forum best suited for your client's situation (the U.S. Tax Court, the U.S. Court of Federal Claims, or a U.S. district court) and a complete description of the procedural rules and regulations governing civil tax litigation, with case citations and detailed discussion of the areas of uncertainty regarding these rules.	
Kasner: Post-Mortem Tax Planning	WGL-POSTMORT
Full text of the treatise <i>Post-Mortem Tax Planning</i> , which focuses on postmortem estate planning opportunities and discusses a variety of income, estate, and generation-skipping transfer tax elections that have a direct impact on taxation.	
Keys: Federal Taxation of Financial Instruments and Transactions	WGL-FIT
Full text of <i>Federal Taxation of Financial Instruments and Transactions</i> , a treatise that contains complete coverage of accounting rules and their tax implications and ideas for determining the timing, amount, and character of gain or loss for transactions such as equity instruments, debt instruments, wash sales, short sales, straddles, notional principal contracts, and foreign currency hedges.	
Kuntz and Peroni: U.S. International Taxation	WGL-INTTAX
Full text of <i>U.S. International Taxation</i> , a treatise by Joel D. Kuntz and Robert J. Peroni that covers both inbound and outbound transactions and analyzes the law governing U.S. taxation of U.S. taxpayers with foreign activities or income, and foreign taxpayers with U.S. activities. Taxation of residents of Puerto Rico, the Virgin Islands, and U.S. Pacific possessions, as well as corporations organized in these territories, is also covered.	
Langbein: The Bank Income Tax Return Manual	WGL-BANKMAN
Full text of the <i>Bank Income Tax Return Manual</i> by Stanley Langbein, which provides tax-planning guidance and line-by-line instructions for preparing tax returns for banks and bank holding companies.	
Langbein: Federal Income Taxation of Banks and Financial Institutions	WGL-BANK
Full text of <i>Federal Income Taxation of Banks and Financial Institutions</i> by Stanley I. Langbein, a treatise that covers virtually every aspect of bank taxation, from tax accounting methods and handling bad debt to more specific problems, such as net operating loss carrybacks and IRS investigations.	
Lathrope: Alternative Minimum Tax	WGL-AMT
Full text of <i>Alternative Minimum Tax</i> , a treatise that provides a complete overview of the alternative minimum tax (AMT) and how it interacts with the regular tax, an examination of planning ideas and strategies, and detailed discussions of the various AMT adjustments and preferences.	
Levey: U.S. Taxation of Foreign Controlled Businesses	WGL-FCB
Full text of <i>U.S. Taxation of Foreign Controlled Businesses</i> , a treatise written by Marc M. Levey that helps U.S. practitioners understand the tax implications of conducting international business. The treatise covers inbound transactions that address the unique issues of non-U.S. businesses operating in the United States, as well as outbound transactions that discuss the tax implications of doing business in Canada, Mexico, Japan, the United Kingdom, France, Germany, and the Netherlands.	

<p>Lowell and Governale: U.S. International Taxation: Practice and Procedure</p> <p>Full text of <i>U.S. International Taxation: Practice and Procedure</i>, a treatise by Cym H. Lowell and Jack Governale that provides step-by-step advice on handling IRS international examinations, from information document requests to the preparation of protests and alternative dispute submissions. Guidance is also provided on how to structure and support a transfer pricing plan. In addition to sample forms covering most types of protests, submissions, and agreements, this resource includes discussion of the documentation and penalty provisions of the IRC and the filing of returns, plus extensive commentary. To search only the forms and checklists from <i>U.S. International Taxation</i>, access WGL-INTAGREE.</p>	WGL-INTPRAC
<p>Lowell, Burge, and Briger: U.S. International Transfer Pricing</p> <p>Full text of <i>U.S. International Transfer Pricing</i>, a treatise by Cym Lowell, Marianne Burge, and Peter Briger that examines the principles and strategies that have proven to be effective in transfer pricing. It sets out the substantive law as developed by cases and regulations and then demonstrates how to apply the law in transfer pricing studies; present positions in a controversy or litigation context; draft advance pricing agreements; and respond to an IRS summons or examination. It also examines the relationship between transfer pricing and state taxation, customs, and other areas of the law.</p>	WGL-ITP
<p>Lowell, Tilton, Sheldrick, and Donohue: U.S. International Taxation: Agreements, Checklists, and Commentary</p> <p>Full text of <i>U.S. International Taxation: Agreements, Checklists, and Commentary</i>, a companion publication to <i>U.S. International Taxation</i> that contains a compilation of international tax practice forms covering all stages of international transactions.</p>	WGL-INTAGREE
<p>Madden: Tax Planning for Highly Compensated Individuals</p> <p>Full text of the treatise <i>Tax Planning for Highly Compensated Individuals</i>, which provides expert guidance on areas of concern for the highly compensated individual. Tax-planning strategies such as accelerated deductions, charitable giving, deferral of income, and tax-exempt income are discussed.</p>	WGL-HICOMPI
<p>McKee, Nelson, and Whitmire: Federal Taxation of Partnerships and Partners</p> <p>Full text of <i>Federal Taxation of Partnerships and Partners</i>, a treatise written by three of the nation's top authorities on partnership taxation: William S. McKee, William F. Nelson, and Robert Whitmire. Organized around the life cycle of a partnership, this comprehensive reference provides an in-depth analysis of and practical guidance on IRC provisions governing partnerships, focusing on critical areas that may help reduce the tax burden on partner and partnership transactions.</p>	WGL-PARTNER
<p>Perdue: Qualified Pension and Profit Sharing Plans</p> <p>Full text of the treatise <i>Qualified Pension and Profit Sharing Plans</i>, which examines the requirements governing defined benefit or defined contribution plans and gives practical guidance on how to set up and manage these plans to qualify for and maintain tax-favored treatment.</p>	WGL-PENPLAN
<p>Peschel and Spurgeon: Federal Taxation of Trusts, Grantors, and Beneficiaries</p> <p>Full text of the treatise <i>Federal Taxation of Trusts, Grantors, and Beneficiaries</i>, which gives an integrated analysis of the federal income, estate, and gift taxes as they apply to trusts, grantors, and beneficiaries. Relevant provisions of the Taxpayer Relief Act of 1997 are fully discussed. Plus, a chapter devoted to the generation-skipping transfers analyzes the special tax rules and planning implications of this complex federal tax.</p>	WGL-TAXTRUST
<p>Pond: Personal Financial Planning Handbook</p> <p>Full text of <i>Personal Financial Planning Handbook</i> by Jonathan D. Pond, which provides guidance on advising clients in all areas of personal financial planning, including insurance planning; credit management; equity, interest-earning, and real estate investments; tax planning; retirement planning; and estate planning.</p>	WGL-FINPLAN

<p>Postlewaite, Cameron, and Kittle-Kamp: Federal Income Taxation of Intellectual Properties and Intangible Assets</p> <p>Full text of <i>Federal Income Taxation of Intellectual Properties and Intangible Assets</i>, a treatise by Philip F. Postlewaite, David L. Cameron, and Thomas Kittle-Kamp that covers federal income taxation of intangible assets such as patents, copyrights, trademarks, and trade secrets; contract rights such as covenants not to compete, franchises, and leases; governmental privileges such as federal, state, and municipal licenses and permits; and assets generated by the conduct of a trade or business such as goodwill.</p>	WGL-TAXIP
<p>Robinson: Federal Income Taxation of Real Estate</p> <p>Full text of <i>Federal Income Taxation of Real Estate</i>, a treatise that covers the purchase, ownership, and sale of a residence; rent and related payments to a landlord; leases; estate and family planning; operating expenses; taxes and depreciation; mortgage financing; special financing techniques; appreciation shifting techniques; increasing depreciation deductions; settlement and foreclosure; and sales and exchanges.</p>	WGL-REALEST
<p>Robinson: Real Estate Forms: Tax Analysis and Checklists</p> <p>Text of <i>Real Estate Forms: Tax Analysis and Checklists</i>, Second Edition, by Gerald J. Robinson, which discusses the tax implications of real estate transactions, including the sale and exchange of real estate, landlord and tenant issues, mortgage financing and equity financing, and estate planning.</p>	WGL-REFORMS
<p>Saltzman: IRS Practice and Procedure</p> <p>Full text of <i>IRS Practice and Procedure</i>, a treatise by Michael I. Saltzman that clarifies IRS procedures from drafting a ruling request to preparing for an appeals conference to dealing with a revenue officer in a tax collection case. Recent changes in areas such as civil and criminal penalties and IRS access to foreign-based records are also covered.</p>	WGL-IRSPRAC
<p>Saltzman and Saltzman: IRS Procedural Forms and Analysis</p> <p>Full text of <i>IRS Procedural Forms and Analysis</i>, a treatise by Michael I. Saltzman and Alan W. Saltzman that covers the preparation of procedural forms, statements, and elections necessary to secure an administrative action from the IRS.</p>	WGL-PROCFORMS
<p>Spero: Asset Protection: Legal Planning, Strategies, and Forms</p> <p>Full text of <i>Asset Protection: Legal Planning, Strategies, and Forms</i>, Second Edition, by Peter Spero, which analyzes asset protection planning, including tax and nontax consequences of transfers, debtor-creditor relations, pass-through entities, fraudulent conveyances, ethics, state law issues, pension plans, and foreign trusts.</p>	WGL-ASSET
<p>Stephen, Maxfield, Lind, and Calfee: Federal Estate and Gift Taxation</p> <p>Full text of the treatise <i>Federal Estate and Gift Taxation</i>, which provides in-depth analysis of subtitle B (chapters 11, 12, 13, and 14) of the IRC dealing with the federal estate tax, gift tax, and generation-skipping transfer tax.</p>	WGL-GIFTAX
<p>Streng and Davis: Retirement Planning: Tax and Financial Strategies</p> <p>Full text of the treatise <i>Retirement Planning: Tax and Financial Strategies</i>, which examines the myriad of tax and related financial-planning matters that are often confronted by an individual and his or her family prior to, upon, and following termination of full-time employment.</p>	WGL-RETIRE
<p>Streng: U.S. International Estate Planning</p> <p>Full text of the treatise <i>U.S. International Estate Planning</i>, which provides expert planning strategies for building and preserving the estates of U.S. citizens and residents who own property abroad and foreign nationals who own property in the United States. Subjects covered include the major issues that arise under the death tax systems of foreign countries, the effect of U.S. estate tax treaties, planning techniques for lifetime gifts, the generation-skipping transfer tax, double taxation and how to avoid it, forced heirship statutes, and offshore trusts and asset protection.</p>	WGL-INTLEP
<p>Tilton: U.S. International Tax Forms Manual: Compliance and Reporting</p> <p>Full text of <i>U.S. International Tax Forms Manual: Compliance and Reporting</i>, a treatise by G. Michael Tilton that examines the compliance requirements for the principal U.S. tax rules governing international transactions. Practical examples illustrate the entire range of transactions faced by tax practitioners, with step-by-step instructions explaining how to complete and file each tax form.</p>	WGL-INTFORMS

Wealth and Tax Advisory Services: Tax Economics of Charitable Giving	WGL-TECG
Full text of <i>Tax Economics of Charitable Giving</i> by Wealth and Tax Advisory Services, Inc., which provides guidance on both the present and the future tax-saving opportunities of charitable giving.	
Westfall and Mair: Estate Planning Law and Taxation	WGL-EPTAX
Full text of the treatise <i>Estate Planning Law and Taxation</i> by David Westfall and George Mair, which analyzes estate planning techniques and their consequences in terms of income, gift, estate, and generation-skipping tax treatment. Using specific examples, it points out the pros and cons of various planning moves and analyzes their tax consequences.	
WG&L Bank Internal Auditing Manual	WGL-BIAMAN
Full text of WG&L's <i>Bank Internal Auditing Manual</i> , which includes audit procedures and guidelines and the tools needed to ensure a successful audit and comply with common banking audit standards, rules, and regulations from the Federal Deposit Insurance Corporation and other federal agencies.	
WG&L Handbook of IT Auditing	WGL-HANDITA
Full text of WG&L's <i>Handbook of IT Auditing</i> .	
WG&L Internal Auditing Manual	WGL-INTAMAN
Full text of WG&L's <i>Internal Auditing Manual</i> , which covers risk-based financial audits, operational audits, information technology audits, and ethical business conduct audits.	
WG&L Modern Accounting and Auditing Checklists	WGL-MAACKLST
Full text of WG&L's <i>Modern Accounting and Auditing Checklists</i> , which contains checklists for accounting for employee benefits, year-end tax planning, managing consultants, and controlling insurance costs.	
WG&L Practical IT Auditing	WGL-PRACITA
Full text of WG&L's <i>Practical IT Auditing</i> , which provides guidance for auditing the latest PC, mid-range, and mainframe-based systems and applications.	
Whitmire, Nelson, McKee, Kuller, Hallmark, and Garcia: Structuring and Drafting Partnership Agreements: Including LLC Agreements	WGL-SDPA
Full text of the treatise <i>Structuring and Drafting Partnership Agreements: Including LLC Agreements</i> , Third Edition, by Robert L. Whitmire, William F. Nelson, William S. McKee, Mark A. Kuller, Sandra W. Hallmark, and Joe Garcia Jr., which provides a step-by-step analysis of partnership and limited liability company agreements.	
Willis, Pennell, and Postlewaite: Partnership Taxation	WGL-PARTTAX
Full text of <i>Partnership Taxation</i> , a treatise that provides a comprehensive explanation of partnership taxation. Includes extensive references to other research sources and provides tax planning techniques.	
Zaritsky and Aucutt: Structuring Estate Freezes: Analysis with Forms	WGL-ESTFREEZ
Full text of the treatise <i>Structuring Estate Freezes: Analysis with Forms</i> , which provides detailed analysis of each section of chapter 14 of the IRC along with the final IRS regulations that interpret sections 2701 to 2704. It contains hundreds of examples, highlights areas of the law and specific transactions that require special handling, and provides more than a dozen forms for estate freezing and wealth transmission techniques that comply with the provisions of the regulations.	
Zaritsky and Lane: Federal Income Taxation of Estates and Trusts	WGL-TAXET
Full text of the treatise <i>Federal Income Taxation of Estates and Trusts</i> , which provides in-depth analysis of subchapter J and practical tax-planning guidance in a single volume. Featuring numerous practical examples, it offers authoritative coverage of the computation of the tax liability of simple and complex trusts; the computation of the tax on accumulation distribution; when trusts are treated as separate taxable entities; and the treatment of foreign trusts, charitable trusts, and trusts owning S corporation stock.	

Zaritsky and Leimberg: Tax Planning with Life Insurance: Analysis with Forms	WGL-LIFEINS
Full text of the treatise <i>Tax Planning with Life Insurance: Analysis with Forms</i> , which discusses ideas and planning strategies for using life insurance to accumulate tax-sheltered wealth and transfer wealth free of estate, gift, and generation-skipping taxes. The treatise surveys all major types of life insurance policies, analyzes the income tax rules relating to life insurance, and illustrates the drafting and use of revocable and irrevocable life insurance trusts.	
Zaritsky: Structuring Buy-Sell Agreements: Analysis with Forms	WGL-BUYSELL
Full text of the treatise <i>Structuring Buy-Sell Agreements: Analysis with Forms</i> , which describes and analyzes the various types of buy-sell agreements, including redemption agreements, cross-purchase agreements, and combination agreements.	
Zaritsky: Tax Planning for Family Wealth Transfers: Analysis with Forms	WGL-FAMTRAN
Full text of the treatise <i>Tax Planning for Family Wealth Transfers: Analysis with Forms</i> , which examines the numerous tax-planning techniques that can be used to reduce a family's total tax liability, preserve its total wealth for future generations, and maintain its optimal income for current needs. It features thorough coverage of the chapter 14 special valuation rules and offers practical solutions for dealing with the tax-planning problems these rules present. Other subjects covered include gifts to minors, retained income trusts, grantor-retained annuity trusts, split purchases of a residence, transferring interests in a family business, gifts to a disabled family member, intrafamily sales, and charitable transfers.	
Other Legal Texts, Treatises, Practice Guides, and Reporters Databases	
Database	Identifier
American Jurisprudence 2d	AMJUR
Full text of <i>American Jurisprudence 2d</i> , a multivolume encyclopedia of state and federal American law.	
Am Jur® Legal Forms 2d–Federal Tax Guide to Legal Forms	AMJUR-TGLF
Full text of <i>American Jurisprudence Legal Forms 2d–Federal Tax Guide to Legal Forms</i> , which discusses federal tax issues as they relate to general areas of the law such as family law, trusts and estates, employment and retirement arrangements, and corporations. Each section contains cross-references to related forms in <i>American Jurisprudence Legal Forms 2d</i> , as well as applicable IRC sections and case law.	
Asset Protection: Domestic and International Law and Tactics	ASSETP
Full text of <i>Asset Protection: Domestic and International Law and Tactics</i> by Duncan E. Osborne and Elizabeth M. Schurig, which covers domestic and international asset protection strategies for all 50 states and the District of Columbia, including exemptions from creditors, joint and marital property planning, gifts, trusts, disclaimers, protection of retirement plans, and limited liability entities.	
BNA Corporate Practice Series: Choice of Entity: Legal Considerations of Selection	BNACPS-CHO
Full text of BNA's Portfolio No. 50-4, which discusses state and federal income taxes and other considerations pertinent to choosing the most advantageous legal form for conducting business and investment activities. It provides a summary perspective on the various legal forms of business enterprises and their relative advantages and disadvantages. Worksheets include checklists for making choice-of-entity decisions, sample letters, and a list of relevant Internal Revenue Service forms and publications. Not available to law school subscribers.	
Consolidated Tax Returns	CONTAXRET
Complete text of <i>Consolidated Tax Returns</i> by William F. Huber, Dennis J. Lubozynski, and Fred W. Peel Jr., a complete reference on the theory and practice of filing consolidated tax returns.	
Corpus Juris Secundum®: Internal Revenue	CJS-FTX
Full text of the Internal Revenue title (volumes 47A and 47B) of <i>Corpus Juris Secundum</i> .	
Employee Fringe and Welfare Benefit Plans	EMPFRINGE
Text of the treatise <i>Employee Fringe and Welfare Benefit Plans</i> , 2004 Edition, by Michael J. Canan and William D. Mitchell.	

<p>Estate Planning and Chapter 14: Understanding the Special Valuation Rules</p> <p>Text of PLI's <i>Estate Planning and Chapter 14: Understanding the Special Valuation Rules</i> by Cheryl E. Hader, which is a guide to the complex rules, regulations, and exemptions of IRC chapter 14 provisions regarding transfers of interests in trusts, corporations, and partnerships, including the tax implications of transfer of interest in a family-held business, grantor-retained income trusts, grantor-retained annuity trusts, grantor-retained unitrusts, qualified personal residence trusts, buy-sell agreements, the tax treatment of lapsed voting or liquidation rights, and restrictions on liquidation.</p>	<p>PLIREF-EST</p>
<p>Federal Taxation of Intellectual Property Transfers</p> <p>Full text of <i>Federal Taxation of IP Transfers</i> by Joseph E. Olson, which discusses the applicable sections of the IRC, including the regular capital gains and safe harbor capital gains sections; the sale requirement; trade secret, trademark, service mark, trade name, franchise, and copyright transfers; and other matters.</p>	<p>FTIPT</p>
<p>Federal Tax Practice (Casey)</p> <p>Full text of the treatise <i>Federal Tax Practice</i>, written by Laurence F. Casey and updated by Edward J. Smith, which explains the structure of the federal tax system and presents an insider's look at IRS procedures, including assessment, audit, settlement, and collection procedures. The treatise clearly states what the IRS can and cannot do and when it may do it. It provides essential pleadings and tax practice forms, including examples of standardized forms that can be adapted to specific needs; full coverage of federal tax laws and regulations, tax decisions, administrative organization, and IRS and Tax Court procedures; citation sources for each section; complete text of the Tax Court rules; and numerous tables, including a listing of nearly 10,000 cases.</p>	<p>CASEY</p>
<p>Handling Federal Estate and Gift Taxes 6th</p> <p>Full text of <i>Handling Federal Estate and Gift Taxes 6th</i> by Myron Kove and James M. Kosakow.</p>	<p>HFEGTAX</p>
<p>Harris 5th Edition New York Estates Multibase</p> <p>Full text of <i>Harris' New York Estates Practice Guide: Estate Planning and Taxation</i>, Fifth Edition, which covers the estate planning process under New York law, and <i>Harris' New York Estates Practice Guide: Probate, Administration, and Litigation</i>, Fifth Edition, which covers the administration of decedents' estates under New York law. For <i>Harris' Estate Planning and Taxation</i> only, use HARRIS-TAX; for <i>Harris' Probate, Administration, and Litigation</i> only, use HARRISPROB.</p>	<p>HARRIS</p>
<p>Harris 5th Edition New York Estates: Estate Planning and Taxation</p> <p>Full text of <i>Harris' New York Estates Practice Guide: Estate Planning and Taxation</i>, Fifth Edition, which covers the estate planning process under New York law, including the drafting and execution of wills, living trusts, marital-deduction planning, charitable planning, the transfer tax system, generation-skipping transfer tax, lifetime gifts, and irrevocable lifetime trusts.</p>	<p>HARRIS-TAX</p>
<p>Harris 5th Edition New York Estates: Probate, Administration, and Litigation</p> <p>Full text of <i>Harris' New York Estates Practice Guide: Probate, Administration, and Litigation</i>, Fifth Edition, which covers the administration of decedents' estates under New York law, including post-mortem tax planning.</p>	<p>HARRISPROB</p>
<p>Income Taxation of Estates and Trusts</p> <p>Text of PLI's <i>Income Taxation of Estates and Trusts</i> by Jonathan G. Blattmachr and Arthur M. Michaelson, a comprehensive reference guide to federal income taxation of trusts and estates, including taxation of ordinary trusts, grantor trusts, foreign trusts, and special trusts such as trusts taxable as corporations, charitable remainder trusts, and pooled income funds; auditing procedures for fiduciary income tax returns; and tax implications of using revocable trusts.</p>	<p>PLIREF-TXTR</p>
<p>Internal Revenue Manual—Abridged and Annotated</p> <p>Text of the <i>Internal Revenue Manual—Abridged and Annotated</i> by Bryan E. Gates (a former internal procedures writer with the IRS), a condensed version of the original <i>Internal Revenue Manual</i> that encompasses only the materials immediately useful to tax practitioners, including examination of filed tax returns, collection of delinquent taxes, appeals of disputed findings, and investigations of suspected criminal violations of law by the IRS.</p>	<p>IRM-AA</p>

<p>Internal Revenue Service Practice and Procedure Deskbook</p> <p>Text of PLI's <i>Internal Revenue Service Practice and Procedure Deskbook</i>, Third Edition, by Ira L. Shafiroff, which is a guide to practice before the IRS from the audit and collection process to litigation before the U.S. Tax Court, including discussion of tax-shelter opinion letters, fraud, and major civil penalties. The deskbook also covers the taxpayer protections enacted by legislation such as the Internal Revenue Service Restructuring Act of 1998.</p>	<p>PLIREF-IRS</p>
<p>International Tax and Estate Planning: A Practical Guide for Multinational Investors</p> <p>Text of PLI's <i>International Tax and Estate Planning: A Practical Guide for Multinational Investors</i>, Third Edition, by Robert C. Lawrence III, which discusses wealth-preserving estate planning for multinational investors, including federal estate and gift taxation of U.S. citizens living outside the United States, resident aliens, and nonresident aliens; the status of jointly held and community property; sovereign risks and expropriation; bank secrecy issues; trusts; wills; and the administration of estates.</p>	<p>PLIREF-INTLTX</p>
<p>Langer on Practical International Tax Planning</p> <p>Text of PLI's <i>Langer on Practical International Tax Planning</i>, Fourth Edition, by Denis A. Kleinfeld and Edward J. Smith, a reference guide to emerging and traditional tax havens and off-shore financial centers. This guide covers the basics of international tax planning for individuals, corporations, and trusts for both inbound investment and outbound activities. The country-by-country analysis of tax havens and offshore centers includes the legal, tax, financial, social, and political structure and stability of the country; geographic advantages and regional economic ties; the status of professional facilities, incentive laws, money laundering controls, secrecy and disclosure statutes, and information exchange treaties; recognition of trusts and incorporation requirements and costs; special business strengths and weaknesses, including banking and trust companies, shipping, insurance, and mutual funds; and the current and future viability of each country as a tax haven or financial center.</p>	<p>PLIREF-INTXTP</p>
<p>Law of Federal Income Taxation (Mertens)</p> <p>Full text of the treatise <i>Law of Federal Income Taxation</i> by Jacob Mertens Jr., which analyzes the law of federal income taxation by explaining the intent of Congress in drafting the IRC, what the Code means, and how the IRS has interpreted it.</p>	<p>MERTENS</p>
<p>Limited Liability Companies: A State-by-State Guide to Law and Practice</p> <p>Full text of <i>Limited Liability Companies: A State-by-State Guide to Law and Practice</i> by J. William Callison and Maureen A. Sullivan.</p>	<p>LLC</p>
<p>Limited Liability Company Handbook</p> <p>Full text of <i>Limited Liability Company Handbook</i>, a guide to the most important new form of business organization to emerge in recent years that includes state-by-state coverage of limited liability companies (LLCs); forms for LLC articles and operating agreements; and a discussion of the tax status of LLCs, including a complete summary and analysis of the IRS "check-the-box" rules and the text of relevant IRS revenue and private letter rulings. The treatise also contains a discussion of how LLCs stack up against S and C corporations and partnerships, citations to all available LLC statutes, and coverage of the emergence of the LLC as an alternative entity to the professional corporation.</p>	<p>SECLLCHB</p>
<p>McGaffey Legal Forms with Tax Analysis</p> <p>Full text of <i>McGaffey Legal Forms with Tax Analysis</i>, which provides forms and detailed tax analysis relating to business organizations and estate planning.</p>	<p>MG-LF</p>
<p>Nichols Cyclopedia of Legal Forms Annotated</p> <p>Full text of <i>Nichols Cyclopedia of Legal Forms Annotated</i>, a transactional legal forms set that covers general subjects, as well as particular businesses and industries, and includes many state-specific forms. Tax and estate planning issues are discussed at the beginning of a topic, as well as in tax notes to individual forms. Drafting checklists, legal summaries, and research references provide additional form-drafting guidance. Alternative and specific-issue provisions of forms are set out in separate sections and are listed in the index along with all other forms and practice aids.</p>	<p>NICHOLS-LF</p>

<p>Nonprofit Enterprises: Corporations, Trusts, and Associations</p> <p>Full text of <i>Nonprofit Enterprises: Corporations, Trusts, and Associations</i> by Marilyn E. Phelan, which explains the implications of the new tax acts, rulings, regulations, and case law on nonprofit enterprises. The treatise covers topics such as accounting methods for reporting financial activities; the use of tax-exempt bonds for financing; the consequences of private foundation status; the tax consequences to donors; and the concept of unrelated business taxable income for hospitals, colleges, museums, and other nonprofit organizations. It also contains the necessary forms for obtaining tax-exempt status and for completing annual returns.</p>	NPECTA
<p>Nonqualified Deferred Compensation Arrangements</p> <p>Complete text of the treatise <i>Nonqualified Deferred Compensation Arrangements</i> by Neal A. Mancoff and David M. Weiner, which explains how to develop, administer, and manage nonqualified deferred compensation plans.</p>	NQDCOMPA
<p>Nonqualified Deferred Compensation Plans</p> <p>Complete text of <i>Nonqualified Deferred Compensation Plans</i>, 2005 Edition, by Bruce J. McNeil, which provides an overview of the rules that govern the creation and administration of nonqualified deferred compensation plans under the IRC, including the new regulations under section 4958 regarding the determination of the reasonableness of compensation for employees of tax-exempt organizations and the excise taxes that may be imposed for excess compensation. Topics covered by the treatise include top-hat plans, excess benefit plans, rabbi trusts, secular trusts, split-dollar arrangements, corporate-owned life insurance, parachute payments, and applicable securities law issues.</p>	NQDCOMPPL
<p>PLI Tax Law and Estate Planning: Tax Law and Practice Course Handbook Series</p> <p>Selected documents from the <i>Tax Law and Estate Planning: Tax Law and Practice Course Handbook Series</i> of continuing legal education (CLE) materials published by PLI. Topics covered include stock and asset acquisitions, partnerships, limited liability companies, international transactions, reorganizations, employee stock ownership plans (ESOPs), ERISA, franchise taxes, nonprofit organizations, and tax-exempt financing. Coverage begins with September 1984.</p>	PLI-TAX
<p>PLI Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series</p> <p>Selected documents from the <i>Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series</i> of CLE materials published by PLI. Topics covered include estate planning, tax planning, supplemental security income (SSI), Medicaid, trusts, guardianships and conservatorships, marital and charitable deductions, and the generation-skipping transfer tax. Coverage begins with February 1985.</p>	PLI-EST
<p>PLI Tax Law Materials from Both Course Handbooks and Reference Books</p> <p>Combination database containing tax-related reference books and CLE course handbooks published by PLI. Coverage varies by source.</p>	PLITAX-ALL
<p>Private Activity Bond Tests</p> <p>Full text of <i>Private Activity Bond Tests</i> by Sharon Stanton White, which details the workings of private activity bond tests. The discussion of each test includes examples of activities that both pass and fail these tests and rulings from the IRS.</p>	PRIVACT
<p>Qualified Deferred Compensation Plans</p> <p>Full text of the treatise <i>Qualified Deferred Compensation Plans</i>, Second Edition, by Gary I. Boren and Norman P. Stein, which describes the basic types of qualified deferred compensation plans and their advantages. It defines the issues at stake, with guidance through the major areas such as qualification, funding, benefits, operations, plan changes, and special plans. Specific topics discussed include the reduction of qualified plan compensation cap, nonstandardized safe-harbor plans, proposed regulations relating to minimum coverage and permitted disparity, and recent U.S. Supreme Court cases.</p>	QDCOMPP
<p>Qualified Deferred Compensation Plans Forms</p> <p>Full text of <i>Qualified Deferred Compensation Plans—Forms</i>, Second Edition, by Neal A. Mancoff and Allen T. Steinberg, a companion to the treatise <i>Qualified Deferred Compensation Plans</i> that contains the forms needed to draft retirement plans, provide for the adoption of a plan, and apply to the IRS for a determination as to a plan's tax qualification.</p>	QDCOMPPFMS

<p>Real Estate Transactions: Tax Planning and Consequences</p> <p>Full text of the 2004 edition of <i>Real Estate Transactions: Tax Planning and Consequences</i> by Mark Lee Levine, which examines the tax consequences of real estate transactions, providing detailed examples from real-life situations and offering cases, code provisions, rulings, regulations, checklists, and forms.</p>	<p>REALETAXPL</p>
<p>Representation Before the Appeals Division of the IRS</p> <p>Complete text of <i>Representation Before the Appeals Division of the IRS</i> by Arthur H. Boelter, a treatise on how to work with the Appeals Division of the IRS. It provides the practical how-to information and strategies needed to effectively represent clients and discusses how to prepare for and handle cases in the complex areas of TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnerships and S corporation audits and appeals. It also includes forms used in appeals and examinations and illustrations of how these are completed. In addition, it shows how to use the <i>Internal Revenue Manual</i> to your best advantage; lays the groundwork for handling an appeal; provides advice on selecting from various settlement options and the pitfalls of each; explains how to secure information and documents from the IRS regarding a client's case; discusses how to win penalty issues such as late filing, negligence, and overvaluation; and illustrates how to prepare a written protest and know when one is required.</p>	<p>IRS-REPAP</p>
<p>Representation Before the Collection Division of the IRS</p> <p>Complete text of the treatise <i>Representation Before the Collection Division of the IRS</i> by Robert E. McKenzie, which describes the IRS system of collecting taxes and explains the best ways to correspond and negotiate with the IRS, fill out IRS forms, arrange payment plans, reduce penalties, make compromise offers, and interpret documents.</p>	<p>IRS-REPCOL</p>
<p>Representing the Audited Taxpayer Before the IRS</p> <p>Full text of <i>Representing the Audited Taxpayer Before the IRS</i> by Robert E. McKenzie, Karen V. Kole, and M. Kevin Outterson, which takes you through the entire examination process from start to finish, with helpful advice on avoiding an audit, representing your clients, protecting you and includes many checklists, forms, and pattern letters.</p>	<p>IRS-REPAUD</p>
<p>Representing the Bankrupt Taxpayer</p> <p>Complete text of <i>Representing the Bankrupt Taxpayer</i> by Arthur H. Boelter, which provides crucial information in both the bankruptcy and the taxation fields. The treatise includes a discussion of how to secure information from the IRS; the IRS tax collection system; tax liens, levies and seizures; alternatives to bankruptcy; offers in compromise; the general background of bankruptcy; and the automatic stay and adequate protection. It also includes examples, strategies, and IRS procedures, as well as complete passages from the <i>Internal Revenue Manual</i>.</p>	<p>IRS-REPBNK</p>
<p>Representing Nonprofit Organizations</p> <p>Complete text of <i>Representing Nonprofit Organizations</i>, which provides a foundation for understanding the law and regulations applicable to nonprofit enterprises and meeting reporting requirements for tax-exempt organizations. The treatise covers organizing and operating a nonprofit entity, including how to obtain and maintain public charity status; the consequences of private foundation status and how to avoid prohibited activities and their associated penalty taxes; the extent to which nonprofit organizations may engage in lobbying activities or political campaigns without jeopardizing their status; the potential liability of directors of nonprofit organizations and how to avoid it; accounting principles applicable to nonprofit organizations; practical approaches to handling unrelated business taxable income; and details on many specific types of nonprofit entities.</p>	<p>IRS-REPNPO</p>
<p>Ribstein and Keatinge on Limited Liability Companies</p> <p>Full text of <i>Ribstein and Keatinge on Limited Liability Companies</i>, Second Edition, by Larry E. Ribstein and Robert R. Keatinge, which provides guidance on organizing an LLC, including comparisons with other business entities, such as limited and general partnerships and corporations; a full discussion of all tax issues related to LLCs; and analyses of fiduciary duties, the aspects of securities and bankruptcy laws that affect LLCs, and procedures for setting up a foreign LLC.</p>	<p>RKLLC</p>

Tax-Advantaged Securities Handbook	SECTAXAHB
Full text of the <i>Tax-Advantaged Securities Handbook</i> , which discusses the laws governing tax shelter operations and offers insights into the latest tax, regulatory, and business issues. Topics covered by the treatise include the S corporation and the LLC; passive loss provisions; tax shelter compliance and bail-out strategies; oil and gas investments; equipment leasing; and current issues relating to real estate investment, farming and timber ventures, research and development partnerships, and applicable federal securities laws.	
Tax Aspects of Bankruptcy Law and Practice, Third Edition	TAXBLP
Text of the treatise <i>Tax Aspects of Bankruptcy Law and Practice</i> , Third Edition, by C. Richard McQueen and Jack F. Williams, which explains what to do in a variety of tax-related bankruptcy situations. It includes detailed discussions of all the areas of tension between the Bankruptcy Code and the IRC and addresses real problems, substantive issues, procedural steps, and technical tax rules. It also offers the best way to anticipate and take advantage of tax issues when filing and administering a bankruptcy case.	
Tax Aspects of Real Estate Investments	TAREI
Full text of the <i>Tax Aspects of Real Estate Investments</i> by Peter M. Fass, Robert J. Haft, Leslie H. Loffman, and Sanford C. Presant, which provides in-depth treatment of complex real estate tax problems. The treatise is a valuable reference for structuring a sole proprietorship, a joint venture, a limited partnership, and a real estate investment trust. It includes coverage of partnership allocations and basis, including section 704(c) of the IRC; tax consequences of partnership debt restructuring, workouts, and bankruptcies; limited liability companies; transactions with tax-exempt entities; and foreign investments in U.S. real estate.	
Taxing California Property	TAXCAPROP
Text of <i>Taxing California Property</i> , Third Edition, by Kenneth A. Ehrman and Sean Flavin, which presents expert analysis of property tax law, guidance for procedure and practice, and definitive answers to real and personal property tax issues.	
Tax Law Reference Books Multibase	PLIREF-TAX
Combination of the text of reference books published by PLI that are related to taxation, including <i>Income Taxation of Estates and Trusts</i> , <i>Internal Revenue Service Practice and Procedure Deskbook</i> , <i>International Tax and Estate Planning</i> , <i>Langer on Practical International Law Planning</i> , and <i>Tax Planning with Real Estate</i> .	
Tax Penalties and Interest	IRS-TXPINT
Complete text of <i>Tax Penalties and Interest</i> by Arthur H. Boelter, which describes the way the IRS examines, computes and imposes tax penalties. The treatise contains analysis and interpretation of civil tax penalties; examples and computations to clarify how penalties are calculated; and strategies for contesting, reducing, and avoiding penalties. Other topics include electronic filer status accuracy penalties; preparer penalties; cash or currency reporting penalties; the Bank Secrecy Act, record keeping for foreign entities; and the Trust Fund Recovery Penalty.	
Tax Planning for Real Estate Transactions	IRS-TPRET
Full text of <i>Tax Planning for Real Estate Transactions</i> , a guide to creating effective tax packages for real estate transactions written by Stefan F. Tucker and updated by Susan T. Edlavitch and Brian J. O'Conner. The treatise reviews basis and adjusted basis, the holding period, and the classification of real estate holdings; examines planning for residences, condominiums, and cooperatives; discusses investment property, including choice of entity, partnerships, S and C corporations, real estate investment trusts, and tax accounting issues; and explores mortgagor-mortgagee relationships and developers and subdividers.	
Tax Planning with Real Estate	PLIREF-TAXREL
Text of PLI's <i>Tax Planning with Real Estate</i> , 2003 Edition, by Jerome Ostrov, which covers tax planning options and estate planning strategies involving real estate that help reduce or defer taxes, protect assets, and avoid liabilities.	

Welfare Benefits Guide: Health Plans and Other Employer Sponsored Benefits	WELFAREBG
Full text of <i>Welfare Benefits Guide: Health Plans and Other Employer Sponsored Benefits</i> by Paul J. Routh, which focuses on nonpension employee benefit plans, such as health plans, cafeteria plans, and premium- only plans, and the statutes governing them: ERISA, COBRA and the Health Insurance Portability and Accountability Act of 1996 (HIPAA).	
West® Federal Taxation–Textbook Series	WFT-TEXTS
Full text of the <i>West Federal Taxation</i> textbook series for business students. Includes the following databases: WFT-INDIV, WFT-CPET, and WFT-BUSENT.	
West Federal Taxation–An Introduction to Business Entities	WFT-BUSENT
Full text of <i>An Introduction to Business Entities</i> , 2001 Edition, a higher-education text for business students written by James E. Smith, William A. Raabe, David M. Maloney, Richard L. Kaplan, and Howard Engle that provides an introduction to federal tax law as it is applied to business entities, including gross income; business deductions; losses; accounting periods and methods; property transactions; corporations and flow-through entities; and taxation of individuals as employees and proprietors. Not available to law school subscribers.	
West Federal Taxation–Corporations, Partnerships, Estates, and Trusts	WFT-CPET
Full text of <i>Corporations, Partnerships, Estates, and Trusts</i> , 2001 Edition, a higher-education text for business students written by William H. Hoffman Jr., William A. Raabe, James E. Smith, and David M. Maloney that covers the federal tax code as it affects corporations, partnerships, and other flow-through entities, estates, and trusts.	
West Federal Taxation–Individual Income Taxes	WFT-INDIV
Full text of <i>Individual Income Taxes</i> , 2001 Edition, a higher-education text for business students written by William H. Hoffman Jr., James E. Smith, and Eugene Willis that provides an introduction to federal tax law, including gross income; deductions; special tax computation methods, payment procedures, and tax credits; property transactions; accounting periods, accounting methods, and deferred compensation; and corporations and partnerships.	
West’s Federal Forms–U.S. Tax Court	FEDFORMS-TCT
Text of Chapter 190, “United States Tax Court,” from <i>West’s Federal Forms</i> , a 20-volume companion set to Wright and Miller’s <i>Federal Practice and Procedure</i> , which provides procedural forms, with accompanying commentary, for use in civil and criminal cases in the federal courts.	
West’s McKinney’s® Forms–Tax Practice and Procedure	MCF-TP
Commentary, forms, and precedents covering issues related to the Real Property Tax law and the Tax law codified in <i>McKinney’s Consolidated Laws of New York Annotated</i> ®, including taxable real property, the standard of assessment, assessment procedures, judicial review, county equalization provisions, and levy and collection of real property taxes, as well as the corporation tax, franchise taxes; taxable transfers, estate tax, gift tax, tax on mortgages, tax on unrelated business income, taxes on alcoholic beverages and tobacco products, the highway use tax, tax on fuel use, personal income tax; corporate tax, sales and compensating use taxes, tax appeals, and the taxpayers’ bill of rights.	
West Tax Treatises Multibase	WEST-TAXT
Full text of 24 tax treatises written by leading tax experts and published by Thomson/West.	
Law Reviews and Journals	
Database	Identifier
Taxation–Law Reviews, Texts, and Bar Journals	TX-TP
Documents from law reviews, texts, CLE course materials, bar journals, and legal practice-oriented periodicals that relate to taxation by federal, state, or local governments. Coverage varies by publication.	
Akron Tax Journal	AKRONTJ
Documents from the <i>Akron Tax Journal</i> . Selected coverage begins with 1987 (vol. 4); full coverage begins with 1993 (vol. 10).	

British Tax Review	BTR
Articles from the <i>British Tax Review</i> , a bimonthly journal that analyzes current developments and issues in British tax law. Selected coverage begins with January 1986.	
Federal Bar Association Section of Taxation Report	FEDBASTXR
Articles from the <i>Federal Bar Association Section of Taxation Report</i> . Selected coverage begins with 1991 (vol. 1991–Winter).	
Florida Tax Review	FLTXR
Full-text articles from the <i>Florida Tax Review</i> , published by the University of Florida Levin College of Law. Full coverage begins with 1993 (vol. 1).	
Fordham Journal of Corporate and Financial Law	FDMJCFCL
Full-text articles from the <i>Fordham Journal of Corporate and Financial Law</i> (formerly <i>Fordham Finance, Securities, and Tax Law Forum</i>). Full coverage begins with 1997 (vol. 2).	
Houston Business and Tax Law Journal	HOUBTXLJ
Full-text articles from the <i>Houston Business and Tax Law Journal</i> published by the University of Houston Law Center. Full coverage begins with 2001 (vol. 1).	
Practical Tax Lawyer	PRACTXL
A practice-oriented periodical published six times a year by the American Law Institute, <i>Practical Tax Lawyer</i> contains articles on legal writing, client counseling and representation, practical applications of substantive law, and law office and law practice management; general-interest articles; and practice forms and checklists. Full coverage begins with 1999 (vol. 14).	
Private Client Business	PCB
Articles from <i>Private Client Business</i> , a law journal that covers private client work in the United Kingdom, such as the inheritance tax; succession; capital gains tax; trusts; and charities, including case notes, Inland Revenue statements, and tax tips. Selected coverage begins with 1992 (vol. 1992).	
Tax Law Review	TAXLR
Articles from the <i>Tax Law Review</i> , a New York University School of Law publication. Full coverage begins with 1988 (vol. 44).	
Tax Lawyer	TAXL
Articles from <i>Tax Lawyer</i> , a publication of the Section of Taxation of the American Bar Association. Selected coverage begins with 1982 (vol. 35).	
Virginia Tax Review	VATXR
Articles from the <i>Virginia Tax Review</i> , a student-run law journal from the University of Virginia dealing exclusively with tax and corporate topics. Selected coverage begins with 1987 (vol. 7); full coverage begins with 1993 (vol. 13).	

Tax Management Journals

Database	Identifier
Tax Management Journals: All (Multibase)	TM-ALLJNL
Combination of documents from the TM-CPJ, TM-EGTJ, TM-TMM, TM-REJ, TM-TMWR, TM-TPR, TM-INTLJ, TM-FPJ, and TM-WSTR databases. Coverage varies by publication. Not available to law school subscribers.	
BNA Tax Management Compensation Planning Journal	TM-CPJ
Documents published in <i>Tax Management Compensation Planning Journal</i> , including articles written by experienced compensation specialists, analyses of major plans, and lists of current compensation planning literature. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Estates, Gifts, and Trusts Journal	TM-EGTJ
Items published in <i>Tax Management Estates, Gifts, and Trusts Journal</i> , including articles written by experienced estate planners, reports on recent tax decisions, and reviews of current literature. Coverage begins with January/February 1987. Not available to law school subscribers.	

BNA Tax Management Financial Planning Journal	TM-FPJ
Full text of Tax Management's <i>Financial Planning Journal</i> , a comprehensive monthly report on topics such as domestic and global economic trends, income tax, investment, insurance, Social Security, Medicare, long-term care, and compensation planning. Coverage begins with August 1999. Not available to law school subscribers.	
BNA Tax Management International Journal	TM-INTLJ
Practical analysis and commentary from leading experts in international taxation on cases, rulings, regulations, legislation, and tax treaties (including the current status of U.S. treaties) and Canada–U.S. tax issues. Coverage begins with June 1999. Not available to law school subscribers.	
BNA Tax Management Memorandum	TM-TMM
Items published in <i>Tax Management Memorandum</i> , including announcements of new and revised Tax Management portfolios and agendas for forthcoming advisory board meetings. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Real Estate Journal	TM-REJ
Items published in <i>Tax Management Real Estate Journal</i> , including articles written by experienced real estate practitioners, forecasts of government action, and reviews of current literature. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management Transfer Pricing Report	TM-TPR
News and analyses of U.S. and other governments' tax policies regarding intercompany transfer pricing and recent transfer pricing developments in U.S. courts, at the IRS, in Congress, and around the world. Includes the insights of leading practitioners and detailed information on issues of practical interest, such as the latest on advance pricing agreements around the world. Coverage begins with March 1999. Not available to law school subscribers.	
BNA Tax Management Weekly Report	TM-TMWR
Items published in <i>Tax Management Weekly Report</i> , including summaries of selected court decisions and IRS general counsel memoranda, private letter rulings, revenue procedures, revenue rulings, and technical advice memoranda. Includes schedules of legislative tax activity and notification of tax-related meetings and conferences. Coverage begins with January 1987. Not available to law school subscribers.	
BNA Tax Management's Weekly State Tax Report	TM-WSTR
A comprehensive weekly report (formerly <i>Tax Management Multistate Tax Report</i>) on critical state tax developments, including allocation and apportionment of income; sales and use taxes; property valuation methods; and miscellaneous taxes, such as intangibles and franchise taxes. Coverage begins with March 2000. Not available to law school subscribers.	

Warren, Gorham & Lamont Journals

Database	Identifier
Warren Gorham Lamont Tax Journals	WGL-TAXJ
Articles from all available tax-oriented WG&L journals from RIA. Coverage varies by publication.	
Business Entities	WGL-BUSENT
Articles from the bimonthly WG&L periodical <i>Business Entities</i> (formerly <i>Journal of Partnership Taxation</i>), published by RIA, which focuses on choosing and structuring business organizations with an emphasis on the tax aspects. Full coverage begins with 1985 (vol. 1).	
Corporate Taxation	WGL-CTAX
Articles from the bimonthly <i>Corporate Taxation</i> (formerly the <i>Journal of Corporate Taxation</i>), which focuses on the taxation of corporate entities, including issues of corporate reorganizations, compensation and fringe benefits, international developments, and consolidated returns. Full coverage begins with 2000 (vol. 27).	
Estate Planning	WGL-ESTPLN
Articles from the bimonthly WG&L periodical, <i>Estate Planning</i> , published by RIA. Full coverage begins with 1985 (vol. 12).	

Journal of International Taxation	WGL-JITAX
Articles from the WG&L periodical <i>Journal of International Taxation</i> , published by RIA. Full coverage begins with 1990 (vol. 1).	
Journal of Multistate Taxation	WGL-JMTAX
Articles from the WG&L periodical <i>Journal of Multistate Taxation</i> , published by RIA, which focuses on multistate taxation issues, including tax incentives used to attract businesses, local government taxes, and corporate taxation at a state and local government level. Full coverage begins with 1991 (vol. 1).	
Journal of Taxation	WGL-JTAX
Articles from the monthly WG&L periodical <i>Journal of Taxation</i> , published by RIA. Full coverage begins with 1985 (vol. 62).	
Practical Tax Strategies	WGL-PRACTXST
Articles from the monthly WG&L periodical <i>Practical Tax Strategies</i> (formerly <i>Taxation for Accountants</i> and <i>Taxation for Lawyers</i>) published by RIA. Full coverage begins with 1985 (vol. 34 of <i>Taxation for Accountants</i>).	
Real Estate Taxation	WGL-RETAX
Articles from the quarterly <i>Real Estate Taxation</i> (formerly the <i>Journal of Real Estate Taxation</i>) published by RIA. Full coverage begins with 1985 (vol. 12).	
Taxation of Exempts	WGL-TXNEXEMPT
Articles from the <i>Taxation of Exempts</i> (formerly the <i>Journal of Taxation of Exempt Organizations</i>), a bimonthly journal that discusses the taxation of exempt and not-for-profit organizations, including intermediate sanctions, combinations and joint ventures, health care organizations, private foundations, political and lobbying activity, the unrelated business income tax, and issues of exemption and compliance, charitable giving, and compensation. Full coverage begins with 1999 (vol. 11, no. 2).	
Valuation Strategies	WGL-VALST
Articles from the bimonthly WG&L periodical <i>Valuation Strategies</i> , published by RIA, which focuses on the importance of valuation in a wide variety of tax planning and compliance transactions and provides important practice information and analysis of all types of valuation issues. Full coverage begins with 1997.	
Citation Services	
Service or Database	Identifier
RIA Federal Tax Citator Second	RIA-CITE
The full text of RIA's <i>Federal Tax Citator</i> , Second Series, which contains the complete history of federal tax cases and administrative rulings cited in RIA reporters and also provides a thorough and concise summary of the major court and agency statements that significantly comment on the original tax cases or rulings. Coverage begins with 1954.	
Directories, Dictionaries, and Calendars	
Database	Identifier
West Legal Directory®–Taxation	WLD-TAX
Profiles of law firms and branch offices and biographical records of attorneys who practice taxation law in any of the 50 states, the District of Columbia, Puerto Rico, the Virgin Islands, and Canada. Coverage is current.	
West Legal Directory–Government Counsel	WLD-GOV
Profiles of government law offices and biographical records of government counsel in any of the 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands. Coverage is current.	
West Legal Directory–Judges	WLD-JUDGE
Office profiles and profiles of individual full-time judges from all 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands. Coverage is current.	

West's Tax Law Dictionary	DITAXWTDB
Definitions for all terms and phrases that appear in <i>West's Tax Law Dictionary</i> . Also contains references to related code sections and regulations.	
BNA Presidential Calendars	BNA-PRSCAL
Documents selected from BNA's <i>Daily Tax Report</i> and <i>Daily Report for Executives</i> describing the activities of the president of the United States, including his schedule of appointments, speeches, bill signings, and nominations of officials. Coverage begins with January 1988. Not available to law school subscribers.	
BNA Tax Conferences and Meetings	BNA-TXCONF
Documents from BNA and Tax Management publications providing information about upcoming professional meetings and conferences in the areas of taxation, pensions, and employee benefits. Coverage begins with January 1988. Not available to law school subscribers.	
Profiler—Profiles of Attorneys and Judges	PROFILER-WLD
Profiles of judges and attorneys from West Legal Directory that include links to the full text of state and federal cases from 1990 forward, summaries of settlements and jury verdicts, briefs, other directories, and law review and journal articles.	

Public Records

Database	Identifier
Real Property Tax Assessor Records—Combined	RPA-ALL
Real Property Tax Assessor Records—Individual State	RPA-XX
Abstracts of real property records maintained by local tax assessors for selected counties (or townships where tax assessment information is maintained at the municipal level) in 49 states (all except NH), the District of Columbia, and the Virgin Islands. Coverage varies by jurisdiction. Records from individual jurisdictions are found in databases with the identifier RPA-XX, where XX is a jurisdiction's two-letter postal abbreviation.	

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