

Tax Databases

Current through March 27, 2007

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 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.

For assistance using Westlaw, call **1-800-WESTLAW** (1-800-937-8529).

For free reference materials, visit west.thomson.com/westlaw/guides.

Federal Tax Materials

COMBINED FEDERAL MATERIALS

DATABASE	IDENTIFIER
Federal Taxation–Combined Tax Materials Combines documents from the following federal tax databases: Code and Regulations (FTX-CODREG), Cases and Releases (FTX-CSRELS), Public Laws (FTX-PL), Congressional Bills (FTX-BILLTXT), Legislative History (FTX-LH), Materials on the Tax Reform Act of 1986 (FTX-TRA86), Congressional Record (FTX-CR), Congressional Research Service (FTX-CRS), U.S. Treaties and Conventions (FTX-TREATIES), Internal Revenue Manual (RIA-IRM), Circular 230 (FTX-CIRC230), IRS Chief Counsel Attorney Memoranda (FTX-AM), IRS Publications (FTX-IRSPUBS), IRS Exempt Organizations CPE Technical Instruction Program (FTX-EOTIP), and Exemption Rulings and Publication 78 (FTX-EXEMPT-ALL). Coverage varies by source.	FTX-ALL
Federal Taxation–Code and Regulations Combination of the Federal Taxation–U.S. Code Annotated (FTX-USCA) and Federal Taxation–Final, Temporary, and Proposed Regulations (FTX-REG) databases. Coverage varies by source.	FTX-CODREG
Federal Taxation–Cases and Releases Combines documents from the Federal Taxation–Cases (FTX-CS) and IRS Combined Releases (FTX-RELS) databases. Coverage varies by source.	FTX-CSRELS
BNA TaxCore Tax-related documents from Congress, the IRS, and other sources compiled daily by the editorial staff of BNA. Coverage begins with May 2004. Not available to law school subscribers.	BNA-TAXCORE

Federal Tax Materials	1	RIA Publications	14
State Tax Materials	7	BNA Tax Management Portfolios	16
Briefs, Motions, and Pleadings	9	WG&L Publications	29
International Tax Materials	9	Other Publications	39
Current Awareness, News, and Information	12	Law Reviews and Journals	45
Legal Texts, Treatises, and Practice Guides	13	Citation Services	48
PPC Publications	13	Tax Dictionaries	48

RIA United States Tax Reporter	RIA-USTR
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. 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

Federal Case Law

DATABASE	IDENTIFIER
Federal Taxation–Cases	FTX-CS
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: Federal Taxation–Supreme Court Cases (FTX-SCT), Federal Taxation–Courts of Appeals Cases (FTX-CTA), Federal Taxation–District Courts Cases (FTX-DCT), Federal Taxation–Court of Federal Claims (FTX-FEDCL), and Federal Taxation–Tax Court Cases (FTX-TCT). Coverage begins with 1789.	
Federal Taxation–Tax Court Decisions	FTX-TC
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.	
Federal Taxation–Tax Court Memorandum Decisions	FTX-TCM
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.	
Federal Taxation–Tax Court Summary Opinions	FTX-TCSO
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.	
American Federal Tax Reports (AFTR)	RIA-AFTR
Full text of court decisions published in <i>American Federal Tax Reports</i> . Coverage begins with 1880.	
Tax Court Reports	TAXCOURTR
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.	

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
Internal Revenue Code of 1954 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.	FTX-IRC54
1939 Internal Revenue Code 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.	FTX-IRC39
Federal Taxation–Legislative History 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.	FTX-LH
Federal Taxation–Materials on the Tax Reform Act of 1986 Documents relating to the Tax Reform Act of 1986, including complete legislative history.	FTX-TRA86
Federal Taxation–Rules Federal court rules from the USCA, including the most recent version of the Rules of the U.S. Tax Court.	FTX-RULES
Federal Taxation–Public Laws 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.	FTX-PL
Federal Taxation–Congressional Bills Text of bills and resolutions relating to taxation introduced in the U.S. Congress. Coverage begins with the 104th Congress (1995–1996).	FTX-BILLTXT
Federal Taxation–Congressional Record 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).	FTX-CR
Federal Taxation–Congressional Research Service 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.	FTX-CRS
Federal Taxation–General Accounting Office Reports Federal income tax–related documents released by the Government Accountability Office (formerly the General Accounting Office), the investigative arm of Congress. Coverage begins with January 1994.	FTX-GAO
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 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.	RIA-HN
RIA United States Tax Reporter–Committee Reports Congressional committee reports setting out the legislative history of tax-related public laws from RIA's USTR.	RIA-USTR-LH

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 USTR.	

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 USTR.	

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 January 1981.	
Federal Taxation–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.	
Federal Taxation–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.	
Federal Taxation–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.	
Federal Taxation–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.	
Federal Taxation–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.	
Federal Taxation–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.	
Federal Taxation–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.	

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–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 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> and <i>United States Treaties in Force</i> . Coverage begins with 1844.	
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.	
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. Coverage begins with 1999.	
IRS Chief Counsel Attorney Memoranda	FTX-AM
Attorney memoranda from the Office of the Chief Counsel, IRS, responding to requests for opinions by IRS field or service staff employees or regional or district employees of the Office of Chief Counsel. Coverage begins with 2006.	
IRS Combined Releases	FTX-RELS
Combines materials from the following databases: FTX-CBWD, FTX-MEMOS, FTX-ISP, IRS Market Segment Specialization Program (FTX-MSSP), IRS Exemption Rulings (FTX-EXEMPT), and IRS Miscellaneous Documents (FTX-IRSMISC). Coverage varies by source.	
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-RP, 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 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.	
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 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 2006 federal tax returns. Information for years 1984 to 2005 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-CCA, FTX-INFO, FTX-FSA, FTX-LB, FTX-LGM, FTX-NSAR, FTX-PLR, FTX-SCA, and FTX-TAM. Coverage varies by source.	
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.	
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.	
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.	
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.	

State Tax Materials

COMBINED STATE MATERIALS

DATABASE	IDENTIFIER
Multistate Taxation–Combined Tax Materials	MTAX-ALL
Individual State Taxation Cases and Administrative Materials	XXTAX
All documents from the Multistate Taxation Cases (MTX-CS), Multistate Taxation–Administrative Decisions (MTX-ADMIN), Multistate Tax Statutes Annotated (MTX-ST), and Multistate Tax Regulations (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.	
RIA State and Local Taxes	RIA-STATE
RIA State and Local Taxes–Individual State	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.	

State Case Law

DATABASE	IDENTIFIER
Multistate Taxation Cases	MTX-CS
Individual State Taxation Cases	XXTX-CS
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.	
Individual State Tax Court Cases	XXTX-TCT
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.	
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.)	

State Statutes, Court Rules, and Administrative Materials

DATABASE	IDENTIFIER
Multistate Tax Statutes Annotated	MTX-ST
Individual State Taxation Statutes	XXTX-ST
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 jurisdiction's two-letter postal abbreviation.	
Multistate Tax Bill Text—Full Text	MTX-BILLTXT
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.	
Multistate Tax Bill Tracking—Summaries and Status	MTX-BILLTRK
Summaries and status information for pending legislation relating to taxation from all 50 states. Bills are tracked from their introduction throughout the legislative process.	
Multistate Tax Regulations	MTX-ADC
Individual State Tax Regulations	XXTX-ADC
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. MTX-ADC, ARTX-ADC, DCX-ADC, DETX-ADC, HITX-ADC, MSTX-ADC, NMTX-ADC, RITX-ADC, and VTTX-ADC are not available to law school subscribers.	
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, NM, 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 topically organizes statutes, regulations, proposed regulations, technical information releases, 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> .	
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.)	

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 begins with 1963.	
Federal Taxation—Tax Court Briefs and Petitions	FTX-TCBRIEF
Selected briefs and petitions filed in cases argued before the U.S. Tax Court. Coverage begins with 1999 for briefs and 2004 for petitions.	
Taxation Trial Filings	TAX-FILING
Motions, memoranda, pleadings, and other trial filings related to tax litigation in state and federal courts. Coverage begins with 2000.	
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
Asset Protection: Domestic and International Law and Tactics	ASSETP
Full text of <i>Asset Protection: Domestic and International Law and Tactics</i> , 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 International Tax Library	BNA-INTLTAX
All documents from the following BNA databases: BNA International Tax Monitor (BNA-ITM), BNAI Tax Management International Forum (BNATPI-FORUM), BNAI Tax Planning International Asia-Pacific Focus (BNATPI-APF), BNAI Tax Planning International European Union Focus (BNATPI-EURO), BNAI Tax Planning International Indirect Taxes (BNATPI-INDTAX), BNAI Tax Planning International Review (BNATPI-REV), and BNAI Tax Planning International Transfer Pricing (BNATPI-TRANSPR). Coverage varies by source. Not available to law school subscribers.	

BNA International Tax Monitor	BNA-ITM
A daily publication that reports on and analyzes developments in taxation worldwide. Coverage begins with February 2001. Not available to law school subscribers.	
BNAI Tax Management International Forum	BNATPI-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.	
BNAI Tax Planning International Asia-Pacific Focus	BNATPI-APF
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.	
BNAI Tax Planning International European Union Focus	BNATPI-EURO
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.	
BNAI Tax Planning International Indirect Taxes	BNATPI-INDTAX
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.	
BNAI Tax Planning International Review	BNATPI-REV
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.	
BNAI Tax Planning International Transfer Pricing	BNATPI-TRANSPR
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.	
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.	
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).	

<p>RIA International Taxes Weekly</p> <p>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.</p>	RIA-ITW
<p>RIA International Tax Treaties and Explanations</p> <p>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, access the following databases:</p>	RIA-TREATIES
RIA International Tax Treaties	RIA-TAXT
RIA International Tax Treaty Editorial Explanations	RIA-TAXTEX
RIA International Estate Tax Treaties and Explanations	RIA-ESTTEX
<p>RIA Tax Advisors Planning System Title 27: Structuring International Transfers of Executives</p> <p><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.</p>	RIA-TAPSEXEC
<p>RIA Tax Advisors Planning System Title 28: U.S. Corporations Doing Business Abroad</p> <p><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.</p>	RIA-TAPSDBA
<p>RIA Tax Advisors Planning System Title 29: Foreign Corporations Doing Business in the U.S.</p> <p><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.</p>	RIA-TAPSDBUS
<p>RIA Tax Advisors Planning System Title 41: U.S. Taxation of Foreign Nationals Employed in the U.S.</p> <p><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.</p>	RIA-TAPSFORN
<p>WG&L Combined International Tax Treatises</p> <p>Combination database containing WG&L treatises that focus on international tax issues: Andersen: Foreign Tax Credits (WGL-FTC), Andersen: Analysis of United States Income Tax Treaties (WGL-TREATIES), 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 Guideline (WGL-ITPOECD), Kuntz and Peroni: U.S. International Taxation (WGL-INTTAX), Levey: U.S. Taxation of Foreign Controlled Businesses (WGL-FCB), Lowell, Burge, and Briger: U.S. International Transfer Pricing (WGL-ITP), Lowell and Governale: U.S. International Taxation: Practice and Procedure (WGL-INTPRAC), Lowell, Tilton, Sheldrick, and Donohue: U.S. International Taxation: Agreements, Checklists, and Commentary (WGL-INTAGREE), and Tilton: U.S. International Tax Forms Manual: Compliance and Reporting (WGL-INTFORMS).</p>	WGL-TAXTINTL

Current Awareness, News, and Information

BNA CURRENT AWARENESS DATABASES

DATABASE	IDENTIFIER
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 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 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 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 Estate Planners Alert (RIA-ESTPA), RIA Federal Taxes Weekly Alert (RIA-FTWA), RIA International Taxes Weekly (RIA-ITW) RIA Pension and Benefits Week (RIA-PBW), and RIA State and Local Taxes Weekly (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 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-FTWA
RIA State and Local Taxes Weekly 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.	RIA-SLTW

OTHER CURRENT AWARENESS, NEWS, AND INFORMATION DATABASES

Employer's Handbook: Complying with IRS Employee Benefits Rules Newsletter	IRSBENEFITS-NWL
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Full-text articles from the monthly *Employer's Handbook: Complying with IRS Employee Benefits Rules* newsletter, which provides the latest information on employee benefits. Selected coverage begins with February 1990, and full coverage begins with January 2004.

Taxation News	TAXNEWS
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Articles from newspapers, magazines, journals, and newsletters; transcripts of radio and television news programs; and wires containing news about taxation. Topics covered include accounting and the IRS. Coverage varies by publication.

Westlaw Topical Highlights–Taxation	WTH-TAX
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Documents prepared by the West editorial staff that summarize recent developments in the law affecting federal and state taxation.

Legal Texts, Treatises, and Practice Guides

PRACTITIONERS PUBLISHING COMPANY (PPC) PUBLICATIONS

DATABASE	IDENTIFIER
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706/709 Deskbook	PPC-706DB
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Text of the *706/709 Deskbook*, 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 GST 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
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Text of the *990 Deskbook*, 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
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Text of the *1040 Deskbook*, 16th Edition, which discusses 1040 preparation and features in-depth analyses written by experienced tax professionals.

1041 Deskbook	PPC-1041DB
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Text of the *1041 Deskbook*, 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
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Text of the *1065 Deskbook*, 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 (LLCs), limited liability partnerships (LLPs), 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
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Text of the *1120 Deskbook*, 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> , 12th 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> , 11th 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 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 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 RIA <i>Elections and Compliance Statements</i> , which provides guidance on 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 RIA Estate Planning Collection, 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.	
RIA Federal Tax Reporters and Services	RIA-FEDTAX
A combination of the RIA Federal Tax Coordinator 2d (RIA-FTC), RIA Tax Advisors Planning System (RIA-TAPS), and RIA-USTR 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 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 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
Materials from RIA that analyze pension and benefits issues and provide practitioners with planning, drafting, and implementation tips.	
RIA Principles of Payroll Administration	RIA-PPA
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.	
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 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-TAPSVVALU
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

BNA TAX MANAGEMENT PORTFOLIOS

DATABASE	IDENTIFIER
BNA Tax Management Portfolio Collection (Multibase)	TM-ALL
Complete text of all Tax Management portfolios and journals available on Westlaw. Not available to law school subscribers.	

BNA Tax Management Portfolios Combined (Multibase)	TM-ALLPORT
Combination of documents from the BNA Tax Management Compensation Planning Portfolios (TM-CP), BNA Tax Management Real Estate Portfolios (TM-RE), BNA Tax Management State Tax Portfolios (TM-STATEPORT), BNA Tax Management U.S. Income Portfolios (TM-US), BNA Tax Management Estates, Gifts, and Trusts Portfolios (TM-EGT), and BNA Tax Management Foreign Income Portfolios (TM-FOR) databases. Coverage varies by source. Not available to law school subscribers.	
BNA Tax Management Federal Portfolios Combined (Multibase)	TM-FEDPORT
Combination of the Tax Management portfolio databases that focus on issues relating to federal taxation. Not available to law school subscribers. Includes documents from the following databases:	
BNA Tax Management Compensation Planning Portfolios	TM-CP
BNA Tax Management Estates, Gifts, and Trusts Portfolios	TM-EGT
BNA Tax Management Real Estate Portfolios	TM-RE
BNA Tax Management U.S. Income Portfolios	TM-US
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. To search specific compensation planning portfolios, access the following databases:	
BNA TM US Income Portfolios: Age, Sex, and Disability Discrimination in Employee Benefit Plans	TMFEDPORT-363
BNA TM US Income Portfolios: Cash or Deferred Arrangements	TMFEDPORT-358
BNA TM US Income Portfolios: Church and Governmental Plans	TMFEDPORT-372
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 Plans—Deductions, Contributions, and Funding	TMFEDPORT-371
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: International Pension Planning	TMFEDPORT-320
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: Multiemployer Plans—Special Rules	TMFEDPORT-359
BNA TM US Income Portfolios: Nondiscrimination Testing and Permitted Disparity in Qualified Retirement Plans	TMFEDPORT-356
BNA TM US Income Portfolios: Pension Plan Terminations—Single Employer Plans	TMFEDPORT-357
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: Qualified Plans—Taxation of Distributions	TMFEDPORT-370
BNA TM US Income Portfolios: Qualified Plans—Treatment in Mergers and Acquisitions and Other Corporate Transactions	TMFEDPORT-364
BNA TM US Income Portfolios: Reporting and Disclosure Under ERISA	TMFEDPORT-361
BNA TM US Income Portfolios: Securities Law Aspects of Employee Benefit Plans	TMFEDPORT-362
BNA TM US Income Portfolios: Specialized Qualified Plans—Cash Balance, Target, Age-Weighted, and Hybrids	TMFEDPORT-352
BNA TM US Income Portfolios: State Taxation of Compensation and Benefits	TMFEDPORT-366

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: Disclaimers	TMFEDPORT-848
BNA TM EGT Portfolios: Disclaimers–State Law Considerations	TMFEDPORT-847
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 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
BNA TM EGT Portfolios: Private Foundations—Excess Business Holdings	TMFEDPORT-881
BNA TM EGT Portfolios: Private Foundations—Section 4940 and Section 4944	TMFEDPORT-878
BNA TM EGT Portfolios: Private Foundations—Self Dealing, (Section 4941)	TMFEDPORT-879
BNA TM EGT Portfolios: Probate and Administration of Decedent’s Estates	TMFEDPORT-804
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: Taxation of Jointly Owned Property	TMFEDPORT-823
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: Transfers to Noncitizen Spouses	TMFEDPORT-842
BNA TM EGT Portfolios: Transfers with Retained Interests and Powers	TMFEDPORT-50
BNA TM EGT Portfolios: Transfer Tax Payment and Apportionment	TMFEDPORT-834
BNA TM EGT Portfolios: U.S. Taxation of Foreign Estates, Trusts, and Beneficiaries	TMFEDPORT-854
BNA TM EGT Portfolios: Valuation: General and Real Estate	TMFEDPORT-830
BNA TM EGT Portfolios: Valuation of Corporate Stock	TMFEDPORT-831
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Discussion of diverse aspects of taxation affecting real estate transactions. Not available to law school subscribers. To search specific real estate portfolios, access the following databases:	
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BNA TM US Income Portfolios: Cooperative and Condominium Apartments	TMFEDPORT-596
BNA TM US Income Portfolios: Depreciation: MACRS and ACRS	TMFEDPORT-531
BNA TM US Income Portfolios: Depreciation Recapture—Sections 1245 and 1250	TMFEDPORT-563
BNA TM US Income Portfolios: Home Office, Vacation Home, and Home Rental Deductions	TMFEDPORT-547
BNA TM US Income Portfolios: Installment Sales	TMFEDPORT-565
BNA TM US Income Portfolios: Involuntary Conversions	TMFEDPORT-568

BNA TM US Income Portfolios: Passive Loss Rules	TMFEDPORT-549
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
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
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BNA TM US Income Portfolios: Tax-Free Exchanges Under Section 1031	TMFEDPORT-567
BNA TM US Income Portfolios: Tax Implications of Home Ownerships	TMFEDPORT-594
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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:	
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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
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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: Compelled Production of Documents and Testimony in Tax Examinations	TMFEDPORT-633
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BNA TM US Income Portfolios: Corporate Alternative Minimum Tax	TMFEDPORT-752
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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: 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: General Concepts; Non-ACRS Rules	TMFEDPORT-530
BNA TM US Income Portfolios: Depreciation Recapture—Sections 1245 and 1250	TMFEDPORT-563
BNA TM US Income Portfolios: Depreciation: MACRS and ACRS	TMFEDPORT-531
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BNA TM US Income Portfolios: Earnings and Profits	TMFEDPORT-762
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
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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: Federal Tax Collection Procedure—Liens, Levies, Suits, and Third Party Liability	TMFEDPORT-637
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: Hobby Losses	TMFEDPORT-548
BNA TM US Income Portfolios: Home Office, Vacation Home, and Home Rental Deductions	TMFEDPORT-547
BNA TM US Income Portfolios: Income, Deductions, Credits, and Computation of Tax	TMFEDPORT-510
BNA TM US Income Portfolios: Income Tax Aspects	TMFEDPORT-521
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
BNA TM US Income Portfolios: Interest Expense Deductions	TMFEDPORT-536
BNA TM US Income Portfolios: International Pension Planning	TMFEDPORT-320
BNA TM US Income Portfolios: International Pension Planning–Puerto Rico	TMFEDPORT-324
BNA TM US Income Portfolios: Involuntary Conversions	TMFEDPORT-568
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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–Exploration, Acquisition, Development, and Disposition	TMFEDPORT-601
BNA TM US Income Portfolios: Mineral Properties Other than Gas and Oil–Operation	TMFEDPORT-603
BNA TM US Income Portfolios: Multiemployer Plans–Special Rules	TMFEDPORT-359
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: Obtaining Information from the Government–Disclosure Statutes	TMFEDPORT-625
BNA TM US Income Portfolios: Obtaining Information from the Government–Disclosure Statutes and Discovery	TMFEDPORT-632
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
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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: Qualified Plans–Treatment in Mergers and Acquisitions and Other Corporate Transactions	TMFEDPORT-364
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 Transactions by Tax-Exempt Entities	TMFEDPORT-591
BNA TM US Income Portfolios: Reasonable Compensation Contractor	TMFEDPORT-390
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: Related Party Transactions	TMFEDPORT-564
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
BNA TM US Income Portfolios: Responsible Person and Lender Liability for Trust Fund Taxes–Sections 6672 and 3505	TMFEDPORT-639
BNA TM US Income Portfolios: Restricted Property–Section 83	TMFEDPORT-384
BNA TM US Income Portfolios: Scholarships and Educational Expenses	TMFEDPORT-517
BNA TM US Income Portfolios: S Corporations: Formation and Termination	TMFEDPORT-730
BNA TM US Income Portfolios: S Corporations: Operations	TMFEDPORT-731
BNA TM US Income Portfolios: Section 482 Allocations: General Principles in the Code and Regulations	TMFEDPORT-551
BNA TM US Income Portfolios: Section 482 Allocations: Judicial Decisions and IRS Practice	TMFEDPORT-553
BNA TM US Income Portfolios: Section 482 Allocations: Specific Allocation Methods and Rules in the Code and Regulations	TMFEDPORT-552
BNA TM US Income Portfolios: Securities Law Aspects of Employee Benefit Plans	TMFEDPORT-362
BNA TM US Income Portfolios: Single Entity Reorganizations: Recapitalizations and F Reorganizations	TMFEDPORT-774
BNA TM US Income Portfolios: Small Business Corporation Stock: Special Tax Incentives	TMFEDPORT-760
BNA TM US Income Portfolios: Specialized Qualified Plans–Cash Balance, Target, Age-Weighted, and Hybrids	TMFEDPORT-352
BNA TM US Income Portfolios: Start-Up Expenditures	TMFEDPORT-534
BNA TM US Income Portfolios: State, Local, and Federal Taxes	TMFEDPORT-525
BNA TM US Income Portfolios: State Taxation of Compensation and Benefits	TMFEDPORT-366
BNA TM US Income Portfolios: State Taxation of Mergers and Acquisitions	TMFEDPORT-783
BNA TM US Income Portfolios: Statutory Stock Options	TMFEDPORT-381
BNA TM US Income Portfolios: Stock Purchases Treated as Asset Acquisitions–Section 338	TMFEDPORT-788
BNA TM US Income Portfolios: Stock Rights and Stock Dividends: Sections 305 and 306	TMFEDPORT-765
BNA TM US Income Portfolios: Stock Sales Subject to Section 304	TMFEDPORT-768
BNA TM US Income Portfolios: Tax Aspects	TMFEDPORT-770
BNA TM US Income Portfolios: Tax Aspects of Franchising	TMFEDPORT-559

BNA TM US Income Portfolios: Tax Aspects of Restructuring Financially Troubled Businesses	TMFEDPORT-541
BNA TM US Income Portfolios: Tax Aspects of Settlements and Judgments	TMFEDPORT-522
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 Court Litigation	TMFEDPORT-630
BNA TM US Income Portfolios: Tax Credits: Concepts and Calculation	TMFEDPORT-506
BNA TM US Income Portfolios: Tax Crimes	TMFEDPORT-636
BNA TM US Income Portfolios: Tax-Deferred Annuities—Section 403(b)	TMFEDPORT-388
BNA TM US Income Portfolios: Tax-Free Exchanges Under Section 1031	TMFEDPORT-567
BNA TM US Income Portfolios: Tax Implications of Home Ownerships	TMFEDPORT-594
BNA TM US Income Portfolios: Tax Incentives for Economically Distressed Areas	TMFEDPORT-597
BNA TM US Income Portfolios: Tax Planning for the Development and Licensing of Copyrights, Computer Software, Trademarks, and Franchises	TMFEDPORT-558
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BNA TM US Income Portfolios: Tax Shelters	TMFEDPORT-798
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BNA TM US Income Portfolios: The Attribution Rules	TMFEDPORT-554
BNA TM US Income Portfolios: The Mark-to-Market Rules of Section 475	TMFEDPORT-543
BNA TM US Income Portfolios: Timber Transactions	TMFEDPORT-610
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
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BNA TM US Income Portfolios: Transferee Liability	TMFEDPORT-628
BNA TM US Income Portfolios: Transfers to Controlled Corporations: In General	TMFEDPORT-758
BNA TM US Income Portfolios: Transfers to Controlled Corporations: Related Problems	TMFEDPORT-759
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: U.S. Federal Tax Research	TMFEDPORT-100
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 State Tax Portfolios	TM-STATEPORT
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:	
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
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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 (Alabama Through Michigan)	TMSTPORT-1090
BNA TM State Portfolios: Income Taxes: Computation of State Taxable Income (Minnesota Through Wyoming)	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
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BNA TM State Portfolios: Income Taxes: Formulary Apportionment Methods (Minnesota Through Wyoming)	TMSTPORT-1170
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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
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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: Streamlined Sales Tax System	TMSTPORT-1270
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 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: State Tax Audit and Collection Procedures: General Principles	TMSTPORT-1720
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
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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
BNA TM Foreign Income Portfolios: U.S. Income Taxation of Foreign Corporations	TMFEDPORT-908
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
BNA TM Foreign Income Portfolios: U.S. Income Tax Treaties–The Limitation of Benefits Article	TMFEDPORT-936
BNA TM Foreign Income Portfolios: U.S. International Taxation of Telecoms	TMFEDPORT-946
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BNA TM Foreign Income Portfolios: U.S. Withholding and Reporting Requirements for Payments of U.S. Source Income to Foreign Persons TMFEDPORT-915

BNA TM Accounting Policy and Practice Portfolios: Accounting for Income Taxes: FAS 109 TMAPP-5000
Text of Tax Management Portfolio No. 5000, which discusses the tax effects of selecting an accounting method on the reporting of income taxes and the standards established by Financial Accounting Standards Board Statement No. 109, Accounting for Income Taxes. Not available to law school subscribers.

WG&L PUBLICATIONS

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
Keyes: 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 and Saltzman: IRS Procedural Forms and Analysis	WGL-PROCFORMS
Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
Willis, Pennel, and Postlewaite: Partnership Taxation	WGL-PARTTAX
WG&L Combined Business Entities Treatises Combination database containing WG&L treatises that focus on the taxation of business entities.	WGL-TAXTBUSENT
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
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Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
WG&L Combined Corporate Taxation Treatises Combination database containing WG&L treatises that focus on the taxation of corporations.	WGL-TAXTCORP
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 Combination database containing WG&L treatises that focus on estate planning and the taxation of estates.	WGL-TAXTEST
Begley and Hook: Representing the Elderly or Disabled Client	WGL-REPELDER
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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
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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.	
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Eustice and Kuntz: Federal Income Taxation of S Corporations	WGL-SCORP
Johnston and Brown: Taxation of Regulated Investment Companies and Their Shareholders	WGL-TAXRIC
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Whitmire, Nelson, McKee, Kuller, Hallmark, and Garcia: Structuring and Drafting Partnership Agreements: Including LLC Agreements	WGL-SDPA
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.	
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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

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Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
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> , which 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.	
Andersen: Foreign Tax Credits	WGL-FTC
Full text of <i>Foreign Tax Credits</i> , which 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.	
Begley and Hook: Representing the Elderly or Disabled Client	WGL-REPELDER
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.	
Bellatti: Estate Planning for Farms and Other Family-Owned Businesses	WGL-FARM
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.	
Bennett, Bradley, Kaiser, Northwood, and Sharpe: Taxation of Distribution from Qualified Plans	WGL-QUALIFPL
Full text of the treatise <i>Taxation of Distribution from Qualified Plans</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 individual retirement accounts (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.	
Bishop and Kleinburger: Limited Liability Companies	WGL-LLC
Full text of <i>Limited Liability Companies: Tax and Business Law</i> , which provides a comprehensive analysis of the tax rules for LLCs and 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>Bittker and Eustice: Federal Income Taxation of Corporations and Shareholders</p> <p>Full text of <i>Federal Income Taxation of Corporations and Shareholders</i>, which 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>	WGL-CORP
<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>, which 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>	WGL-IEG
<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>	WGL-CORPFORMS
<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>	WGL-INDV
<p>Bogdanski: Federal Tax Valuation</p> <p>Full text of <i>Federal Tax Valuation</i>. 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.</p>	WGL-VALU
<p>Carnevale, Harrington, and Sutton: Federal Income Taxation of Passive Activities</p> <p>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.</p>	WGL-PASSIVE
<p>Christian and Grant: Subchapter S Taxation</p> <p>Full text of <i>Subchapter S Taxation</i>, a treatise that examines topics such as the subchapter S corporation compared with partnerships and LLCs, pitfalls of subchapter S election, number and type of shareholders, manner of making subchapter S election, and income tax consequences.</p>	WGL-SUBS
<p>Colliton: Charitable Gifts</p> <p>Full text of <i>Charitable Gifts</i>, which 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.</p>	WGL-CHARIT
<p>Comisky, Feld, and Harris: Tax Fraud and Evasion</p> <p>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.</p>	WGL-FRAUD
<p>Conlon and Aquilino: Principles of Financial Derivatives: U.S. and International Taxation</p> <p>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.</p>	WGL-DERIV

<p>Creamer and McMahon: Tax Planning for Transfers of Business Interests</p> <p>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.</p>	WGL-DISPOS
<p>Dolan: U.S. Taxation of International Mergers, Acquisitions, and Joint Ventures</p> <p>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.</p>	WGL-INTMA
<p>Elliott: Federal Tax Collections, Liens, and Levies</p> <p>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.</p>	WGL-COLLECT
<p>Esperti and Peterson: Irrevocable Trusts: Analysis with Forms</p> <p>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.</p>	WGL-IRREVTR
<p>Eustice and Kuntz: Federal Income Taxation of S Corporations</p> <p>Full text of <i>Federal Income Taxation of S Corporations</i>, which 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.</p>	WGL-SCORP
<p>Frolik and Brown: Advising the Elderly or Disabled Client</p> <p>Full text of <i>Advising the Elderly or Disabled Client</i>, which 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.</p>	WGL-ADVELDER
<p>Gertzman: Federal Tax Accounting</p> <p>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.</p>	WGL-ACCTG
<p>Hammer, Lowell, Burge, and Levey: International Transfer Pricing: OECD Guidelines</p> <p>Full text of <i>International Transfer Pricing: OECD Guidelines</i>, which 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.</p>	WGL-ITPOECD
<p>Hardesty: Electronic Commerce: Taxation and Planning</p> <p>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.</p>	WGL-ECOM
<p>Harrington, Plaine, and Zaritsky: Generation-Skipping Transfer Tax</p> <p>Full text of the treatise <i>Generation-Skipping Transfer Tax</i>, which provides techniques on how to allocate the 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.</p>	WGL-GENSKIP

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> 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> , which 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> , 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> , 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 GST 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> , which 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: Federal Income Taxation of Banks and Financial Institutions	WGL-BANK
Full text of <i>Federal Income Taxation of Banks and Financial Institutions</i> , which 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.	
Langbein: The Bank Income Tax Return Manual	WGL-BANKMAN
Full text of the <i>Bank Income Tax Return Manual</i> , which provides tax-planning guidance and line-by-line instructions for preparing tax returns for banks and bank holding companies.	

Lathrope: Alternative Minimum Tax	WGL-AMT
Full text of <i>Alternative Minimum Tax</i> , which 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> , which 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.	
Lowell and Governale: U.S. International Taxation: Practice and Procedure	WGL-INTPRAC
Full text of <i>U.S. International Taxation: Practice and Procedure</i> , which 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.	
Lowell, Burge, and Briger: U.S. International Transfer Pricing	WGL-ITP
Full text of <i>U.S. International Transfer Pricing</i> , which examines the principles and strategies that have proved 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.	
Lowell, Tilton, Sheldrick, and Donohue: U.S. International Taxation: Agreements, Checklists, and Commentary	WGL-INTAGREE
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.	
Madden: Tax Planning for Highly Compensated Individuals	WGL-HICOMPI
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.	
McKee, Nelson, and Whitmire: Federal Taxation of Partnerships and Partners	WGL-PARTNER
Full text of <i>Federal Taxation of Partnerships and Partners</i> . 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.	
Perdue: Qualified Pension and Profit Sharing Plans	WGL-PENPLAN
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.	
Peschel and Spurgeon: Federal Taxation of Trusts, Grantors, and Beneficiaries	WGL-TAXTRUST
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.	

Pond: Personal Financial Planning Handbook	WGL-FINPLAN
Full text of <i>Personal Financial Planning Handbook</i> , 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.	
Postlewaite, Cameron, and Kittle-Kamp: Federal Income Taxation of Intellectual Properties and Intangible Assets	WGL-TAXIP
Full text of <i>Federal Income Taxation of Intellectual Properties and Intangible Assets</i> , which 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.	
Robinson: Federal Income Taxation of Real Estate	WGL-REALEST
Full text of <i>Federal Income Taxation of Real Estate</i> , which 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.	
Robinson: Real Estate Forms: Tax Analysis and Checklists	WGL-REFORMS
Text of <i>Real Estate Forms: Tax Analysis and Checklists</i> , Second Edition, 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.	
Saltzman and Saltzman: IRS Procedural Forms and Analysis	WGL-PROCFORMS
Full text of <i>IRS Procedural Forms and Analysis</i> , which covers the preparation of procedural forms, statements, and elections necessary to secure an administrative action from the IRS.	
Saltzman: IRS Practice and Procedure	WGL-IRSPRAC
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.	
Spero: Asset Protection: Legal Planning, Strategies, and Forms	WGL-ASSET
Full text of <i>Asset Protection: Legal Planning, Strategies, and Forms</i> , Second Edition, 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.	
Stephen, Maxfield, Lind, and Calfee: Federal Estate and Gift Taxation	WGL-GIFTAX
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 GST.	
Streng and Davis: Retirement Planning: Tax and Financial Strategies	WGL-RETIRE
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.	
Streng: U.S. International Estate Planning	WGL-INTLEP
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 GST, double taxation and how to avoid it, forced heirship statutes, and offshore trusts and asset protection.	

<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>, which 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
<p>Wealth and Tax Advisory Services: Tax Economics of Charitable Giving</p> <p>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.</p>	WGL-TECG
<p>Westfall and Mair: Estate Planning Law and Taxation</p> <p>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.</p>	WGL-EPTAX
<p>Whitmire, Nelson, McKee, Kuller, Hallmark, and Garcia: Structuring and Drafting Partnership Agreements: Including LLC Agreements</p> <p>Full text of the treatise <i>Structuring and Drafting Partnership Agreements: Including LLC Agreements</i>, Third Edition, which provides a step-by-step analysis of partnership and LLC agreements.</p>	WGL-SDPA
<p>Willis, Pennell, and Postlewaite: Partnership Taxation</p> <p>Full text of <i>Partnership Taxation</i>, which provides a comprehensive explanation of partnership taxation. Includes extensive references to other research sources and provides tax-planning techniques.</p>	WGL-PARTTAX
<p>Zaritsky and Aucutt: Structuring Estate Freezes: Analysis with Forms</p> <p>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.</p>	WGL-ESTFREEZ
<p>Zaritsky and Lane: Federal Income Taxation of Estates and Trusts</p> <p>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.</p>	WGL-TAXET
<p>Zaritsky and Leimberg: Tax Planning with Life Insurance: Analysis with Forms</p> <p>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.</p>	WGL-LIFEINS
<p>Zaritsky: Structuring Buy-Sell Agreements: Analysis with Forms</p> <p>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.</p>	WGL-BUYSELL

Zaritsky: Tax Planning for Family Wealth Transfers: Analysis with Forms	WGL-FAMTRAN
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Full text of the treatise *Tax Planning for Family Wealth Transfers: Analysis with Forms*, 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 PUBLICATIONS

DATABASE	IDENTIFIER
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West Tax Treatises Multibase	WEST-TAXT
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Full text of tax treatises written by leading tax experts and published by Thomson West.

Am Jur® Legal Forms 2d–Federal Tax Guide to Legal Forms	AMJUR-TGLF
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Full text of *American Jurisprudence Legal Forms 2d–Federal Tax Guide to Legal Forms*, 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 *American Jurisprudence Legal Forms 2d*, as well as applicable IRC sections and case law.

BNA Corporate Practice Series: Choice of Entity: Legal Considerations of Selection	BNACPS-CHO
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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 IRS forms and publications. Not available to law school subscribers.

BNA Health Law and Business Portfolios: Tax-Exempt Financing for Health Care Organizations	BNAHLB-TEF
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Text of BNA's Portfolio No. 1100, which focuses on the structural aspects of tax-exempt health care financings and the related legal framework. Tax law requirements are analyzed in detail, and securities law requirements also are explained. The portfolio is designed both to illustrate the basics behind tax-exempt financing and to highlight sophisticated legal issues. Not available to law school subscribers.

BNA Health Law and Business Portfolios: Tax-Exempt Status of Health Care Organizations	BNAHLB-TES
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Text of BNA's Portfolio No. 1900, which analyzes the requirements that must be met by health care organizations seeking to qualify for or maintain federal tax-exempt status. The primary focus is on exemption under section 501(c)(3) of the IRC, but the portfolio also addresses alternative bases for exemption (sections 501(c)(4) and 501(c)(6)), as well as qualifying for and maintaining public charity status under section 509(a). Both the traditional types of health care provider entities and the newer types of entities, such as integrated delivery systems, are considered. With respect to exemption under section 501(c)(3), the portfolio examines in detail the basic requirements for exemption, issues and challenges that arise in applying those requirements in the context of specific health care relationships and transactions, and reporting requirements and IRS policy and enforcement initiatives. Not available to law school subscribers.

BNA Health Law and Business Portfolios: Unrelated Business Income Tax Issues in Health Care	BNAHLB-UBI
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Text of BNA's Portfolio No. 2000, which analyzes the IRC's unrelated business income tax provisions and how the IRS and the courts have applied them in the context of a wide range of health care services. Particular attention is paid to the relationships and services that have emerged as central to the business strategies of the 1990s. Not available to law school subscribers.

Consolidated Tax Returns	CONTAXRET
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Complete text of *Consolidated Tax Returns*, a complete reference on the theory and practice of filing consolidated tax returns.

Corpus Juris Secundum®: Internal Revenue	CJS-FTX
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Full text of the Internal Revenue title (volumes 47A and 47B) of *Corpus Juris Secundum*.

<p>Employer's Handbook: Complying with IRS Employee Benefits Rules</p> <p>Full text of the <i>Employer's Handbook: Complying with IRS Employee Benefits Rules</i>, which discusses practical strategies for complying with overlapping regulations governing employee benefit plans, such as health, group term life, dependent care, cafeteria, and educational and adoption assistance plans.</p>	IRSBENEFITS
<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>, 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>	PLIREF-EST
<p>Federal Limitations on State and Local Taxation 2d</p> <p>Full text of <i>Federal Limitations on State and Local Taxation 2d</i>, which discusses the federal constitutional and statutory principles limiting the taxing power of state and local governments. The treatise examines all relevant concepts and their practical applications, including overlapping commerce clause and due process clause protections, privileges and immunity clauses, the equal protection clause, the import-export clause, property taxation of air transportation, mail order sales taxes, gross receipts taxes, highway taxes, and the power to tax.</p>	FLSALT
<p>Federal Taxation of Intellectual Property Transfers</p> <p>Full text of <i>Federal Taxation of Intellectual Property Transfers</i>, 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>	FTIPT
<p>Federal Tax Practice (Casey)</p> <p>Full text of the treatise <i>Federal Tax Practice</i>, 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>	CASEY
<p>Handling Federal Estate and Gift Taxes 6th</p> <p>Full text of <i>Handling Federal Estate and Gift Taxes</i>, Sixth Edition.</p>	HFEGTAX
<p>Income Taxation of Estates and Trusts</p> <p>Text of PLI's <i>Income Taxation of Estates and Trusts</i>, 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>	PLIREF-TXTR
<p>Internal Revenue Manual—Abridged and Annotated</p> <p>Text of the <i>Internal Revenue Manual—Abridged and Annotated</i>, 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>	IRM-AA
<p>Internal Revenue Service Practice and Procedure Deskbook</p> <p>Text of the Practising Law Institute's (PLI's) <i>Internal Revenue Service Practice and Procedure Deskbook</i>, Third Edition, 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>	PLIREF-IRS

<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, 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>Inventory Tax Accounting and Uniform Capitalization</p> <p>Full text of <i>Inventory Tax Accounting and Uniform Capitalization</i>, which discusses inventory valuations and the types of activities subject to inventory and uniform capitalization rules. Topics covered by the treatise include the options available under uniform capitalization rules; valuation at cost; inventories not valued at cost; the flow of costs; changes in inventory accounting methods; accounting problems for costs of long-term contracts; and the first-in, first-out (FIFO), average cost, and retail methods.</p>	<p>INVTVA</p>
<p>Langer on Practical International Tax Planning</p> <p>Text of PLI's <i>Langer on Practical International Tax Planning</i>, Fourth Edition, 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>, 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>.</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 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>Logic of Subchapter K</p> <p>Full text of <i>The Logic of Subchapter K: A Conceptual Guide to the Taxation of Partnerships</i>, Third Edition, which guides you through the intricacies of partnership taxation under subchapter K. Each chapter begins with a basic explanation of the relevant provisions and the roles that they play in the overall structure of subchapter K and proceeds to an increasingly detailed discussion of the specific rules, including multiple illustrative examples.</p>	<p>SUBCHAPK</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>Nonqualified Deferred Compensation Arrangements</p> <p>Complete text of the treatise <i>Nonqualified Deferred Compensation Arrangements</i>, which explains how to develop, administer, and manage nonqualified deferred compensation plans.</p>	<p>NQDCOMPA</p>

Nonqualified Deferred Compensation Plans	NQDCOMPPL
<p>Complete text of <i>Nonqualified Deferred Compensation Plans</i>, 2007 Edition, 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>	
PLI Tax Law and Estate Planning: Tax Law and Practice Course Handbook Series	PLI-TAX
<p>Selected documents from the Tax Law and Estate Planning: Tax Law and Practice Course Handbook Series of continuing legal education (CLE) materials published by PLI. Topics covered include stock and asset acquisitions, partnerships, LLCs, 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 Law Materials from Both Course Handbooks and Reference Books	PLITAX-ALL
<p>Combination database containing tax-related reference books and CLE course handbooks published by PLI. Coverage varies by source.</p>	
PLI Tax Law Reference Books Multibase	PLIREF-TAX
<p>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>.</p>	
Private Activity Bond Tests	PRIVACT
<p>Full text of <i>Private Activity Bond Tests</i>, 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>	
Qualified Deferred Compensation Plans	QDCOMPP
<p>Full text of the treatise <i>Qualified Deferred Compensation Plans</i>, Second Edition, 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>	
Qualified Deferred Compensation Plans Forms	QDCOMPPFMS
<p>Full text of <i>Qualified Deferred Compensation Plans Forms</i> 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>	
Qualified Retirement Plans	QRP
<p>Full text of the treatise <i>Qualified Retirement Plans</i>, 2007 Edition, which covers selection, qualification, administration, and termination of qualified retirement plans with an emphasis on drafting plans that comply with IRS regulations.</p>	
Real Estate Investment Trusts Handbook	SECRETHTB
<p>Full text of <i>Real Estate Investment Trusts Handbook</i>, which covers real estate investment trusts (REITs), including federal securities, accounting, and ERISA issues related to REIT offerings; state blue sky provisions affecting REITs; and tax aspects of REITs.</p>	
Real Estate Professional's Tax Guide	REPROFTAX
<p>Full text of the <i>Real Estate Professional's Tax Guide</i>, which provides explanations of real estate tax laws and guidance on avoiding potential problems and tax traps. The guide includes examples and case studies illustrating the rules explained in the text.</p>	
Real Estate Transactions: Tax Planning and Consequences	REALETAXPL
<p>Full text of the 2006 edition of <i>Real Estate Transactions: Tax Planning and Consequences</i>, 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>Representation Before the Appeals Division of the IRS</p> <p>Complete text of <i>Representation Before the Appeals Division of the IRS</i>, 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 overevaluation; 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>, 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>Representation Before the United States Tax Court</p> <p>Full text of <i>Representation Before the United States Tax Court</i>, which leads you through the steps of litigation before the U.S. Tax Court, from the initial filing to posttrial decisions and motions. The treatise includes examples, sample forms and pleadings, and practical tips on topics such as discovery, collection, due process hearings, actions for declaratory relief, trial preparation, and innocent spouse relief. It also contains a chapter dedicated to the discussion of partnership proceedings under TEFRA and an appendix containing the current Tax Court rules.</p>	<p>IRS-REPTXCT</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>Representing the Audited Taxpayer Before the IRS</p> <p>Full text of <i>Representing the Audited Taxpayer Before the IRS</i>, which takes you through the entire examination process from start to finish, with helpful advice on avoiding an audit, representing your clients, protecting yourself and your clients from fraud charges, perfecting an appeal, and tax litigation. It also 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>, 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-REPBK</p>
<p>S Corporations: Federal Taxation</p> <p>Full text of <i>S Corporations: Federal Taxation</i>, which covers issues such as the impact of choosing S corporation status, compensation, stock sales, redemption and partial liquidations, terminating S corporation status, and estate planning with S corporations.</p>	<p>SCORP</p>
<p>Tax-Advantaged Securities Handbook</p> <p>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.</p>	<p>SECTAXAHB</p>

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, 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 Internal Revenue Code 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 Marital Dissolution	GABINET
Full text of <i>Tax Aspects of Marital Dissolution</i> , Second Edition Revised, which discusses the tax aspects of divorce, separation, alimony, and support, as well as providing practical examples, tips, checklists, and drafting guides. The treatise covers the tax treatment of the dissolution of marriage under both the pre-1984 law and the current law.	
Tax Aspects of Real Estate Investments	TAREI
Full text of <i>Tax Aspects of Real Estate Investments</i> , 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; LLCs; 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, which presents expert analysis of property tax law, guidance for procedure and practice, and definitive answers to real and personal property tax issues.	
Tax Penalties and Interest	IRS-TXPINT
Complete text of <i>Tax Penalties and Interest</i> , 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. 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> , which covers tax planning options and estate planning strategies involving real estate that help reduce or defer taxes, protect assets, and avoid liabilities.	
West Federal Taxation—Textbook Series	WFT-TEXTS
Full text of the West Federal Taxation textbook series for business students. Includes the following databases: West Federal Taxation—An Introduction to Business Entities (WFT-BUSENT), West Federal Taxation—Corporations, Partnerships, Estates, and Trusts (WFT-CPET), and West Federal Taxation—Individual Income Taxes (WFT-INDIV).	
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 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 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 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® California Code Forms with Commentaries: Revenue and Taxation	CACF-REV
Forms from <i>West's California Code Forms with Practice Commentaries</i> that are related to the California Revenue and Taxation Code.	
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.	
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).	
American Journal of Tax Policy	AMJRP
Full-text articles appearing in the <i>American Journal of Tax Policy</i> , an American College of Tax Counsel publication. Selected coverage begins with 1988 (vol. 7); full coverage begins with 1994 (vol. 11) and ends with 1998 (vol. 15).	
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–Wtr).	
Florida Tax Review	FLT XR
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	FDMJCFL
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).	
Pittsburgh Tax Review	PTTAXR
Full-text articles from the <i>Pittsburgh Tax Review</i> , published by students at the University of Pittsburgh School of Law. Full coverage begins with 2003 (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).	
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 following databases: BNA Tax Management Compensation Planning Journal (TM-CPJ), BNA Tax Management Estates, Gifts, and Trusts Journal (TM-EGTJ), BNA Tax Management Financial Planning Journal (TM-FPJ), BNA Tax Management Memorandum (TM-TMM), BNA Tax Management Real Estate Journal (TM-REJ), BNA Tax Management Weekly Report (TM-TMWR), BNA Tax Management Weekly State Tax Report (TM-WSTR), TM-INTLJ, and TM-TPR. 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 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 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 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).	
Journal of Taxation of Employee Benefits	WGL-JTXEB
Articles from the WG&L periodical <i>Journal of Taxation of Employee Benefits</i> , published by RIA, which looks at issues involving the taxation of employee benefits, including health and medical benefits, 401(k) plans, executive compensation, and qualified retirement plans. Full coverage begins with 1995 (vol. 2) and ends with 2000 (vol. 7).	
Practical Tax Strategies	WGL-PRACTXST
Articles from the monthly WG&L periodical <i>Practical Tax Strategies</i> (formerly <i>Taxation for Accountants and 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
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Articles from the bimonthly WG&L periodical *Valuation Strategies*, 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
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RIA Federal Tax Citator Second	RIA-CITE
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The full text of RIA's *Federal Tax Citator*, 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.

Tax Dictionaries

Database	Identifier
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West Legal Directory–Taxation	WLD-TAX
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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's Tax Law Dictionary	DITAXWTDB
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Definitions for all terms and phrases that appear in *West's Tax Law Dictionary*. Also contains references to related code sections and regulations.

