

## Tax Resource Guide

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This guide provides selected resources on taxes and taxation. Included are the Mildred F. Sawyer Library subscription databases, selected web resources, and a brief list of print resources. For accounting information, see the Mildred F. Sawyer Library's [Accounting Resource Guide](#). For specific book and periodical titles, check the [Suffolk University Library Catalog](#).

### Library Databases

The Sawyer Library subscription periodical indexes and full-text resources are available to current Suffolk University students, faculty, and staff.

#### [Business Source Complete](#)

A full-text database with more than 5,500 full-text periodicals, including more than 4,600 peer-reviewed journals. Covers all academic subjects, including business, accounting, economics, finance, management, and international business.

#### [LEXIS/NEXIS Academic](#)

Provides full-text searching of newspapers, trade journals, wire services, and transcripts of

broadcasts. Business, legal, and biographical sources are included. Newspaper coverage generally starts in the late eighties or early nineties. Choose the "Legal tab," then Choose "Tax Law" from the left column to search tax journals, state and federal tax cases, treasury regulations, the Internal Revenue Code, Cumulative Bulletin, and more. For searching in accounting literature, choose the "Business tab," then choose "Accounting" from the left column. Accounting literature includes AICPA publications, Wiley GAAS and GAAP Guides, accounting journals, and more.

### [Tax Analysts](#)

Tax Analysts' Federal Research Library includes the federal research, Chief Counsel Advice, Court Opinions, materials from the IRS and Treasury, including the Internal Revenue Code, regulations, publications, and more. The database also includes access to Tax Analysts' State Research Library which covers tax-related statutes and regulations for all 50 states. Also offers Worldwide Tax Treaties and Worldwide Tax Daily report.

### [EconLit with Full Text](#)

The American Economic Association's database, which provides indexing and abstracting of international economic literature. It corresponds to the print *Journal of Economic Literature* and covers books, journal articles, working papers, dissertations, and conference proceedings. Coverage is from 1969 to present.

### [Wall Street Journal](#)

Provides abstracts and full-text articles from 1984 to date.

### [Academic Search Complete](#)

A full-text database with more than 5,500 full-text periodicals, including more than 4,600 peer-reviewed journals. Covers all academic subjects, including accounting and taxation.

### [Academic OneFile](#)

Academic OneFile is Gale's major source for peer-reviewed, full-text articles. It provides extensive coverage in all academic subjects and offers millions of articles in both PDF and HTML full-text, including those in accounting and taxation.

### [General BusinessFile ASAP](#)

Provides articles from magazines, journals, and investment analysts' reports on major companies, industries, accounting, economics, and business. Coverage is from 1980 to the present.

### [HeinOnline](#)

Provides access to legal periodicals and focuses on retrospective coverage (many pre-1980 titles). Includes the Federal Register from Volume I. Articles are available as page images and as searchable text files.

### [SpringerLink](#)

The SpringerLink Online Journal collection includes more than 1,200 peer-reviewed journals, comprising more than 600,000 individual documents. Most titles include complete back issues to

1996. Covers the field of business and economics.

## [JSTOR](#)

Contains back runs of over 300 scholarly publications in various academic fields, including business, economics, and finance. Search by category or within a particular journal.

## [NBER Working Papers](#)

NBER (National Bureau of Economic Research) Working Papers offers searchable, full-text working papers from this economic research organization.

## [Country Commerce](#)

Includes operating conditions, commercial and tax laws, and business regulations of about 200 countries. Covers business environment, trade risks, economic indicators, and trading partners. Country Profiles can be searched by title of publication, country, or key word.

# Web Resources

## Federal Government Websites

### [United States. Internal Revenue Service \(IRS\)](#)

<http://www.irs.gov>

The Internal Revenue Service is the tax collection agency for the United States Government. It administers the Internal Revenue Code. This website contains a massive amount of tax-related resources. Listed below are some of these resources.

#### [Resources for Tax Professionals](#)

<http://www.irs.gov/taxpros/article/0,,id=99134,00.html>

Includes links to *Pronouncements*, the *Internal Revenue Bulletin*, laws, regulations, news, and court rulings.

#### [Internal Revenue Bulletins \(IRB\)](#)

<http://www.irs.gov/app/picklist/list/internalRevenueBulletins.html>

Provides PDF versions of the weekly IRB from 1996.

#### [Internal Revenue Manual](#)

<http://www.irs.gov/irm/index.html>

Includes the entire text. Enter from table of contents.

#### [IRS Forms & Publications](#)

<http://www.irs.gov/formspubs/index.html>

Choose publications and forms by date, number, or topic. Includes forms back to 1980.

## [Tax Regulations. Plain Language](#)

<http://www.irs.gov/taxpros/content/0,,id=103728,00.html>

Includes current regulations and plain language summaries from 1995 to current. Those published from August 1995 to December 2001 have references to plain language summaries where available.

## [Fact Sheets 2009](#)

<http://www.irs.gov/newsroom/content/0,,id=165628,00.html>

Fact Sheets offer summary explanations of IRS rules, regulations, and other information. See the [News Release and Fact Sheet Archive](#) for previous years.

## [Title 26- Internal Revenue Code](#)

<http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200226>

Text of the Internal Revenue Code, provided by GPO Access.

## [Code of Federal Regulations \(CFR\)](#)

<http://www.access.gpo.gov/nara/cfr/cfr-table-search.html>

CFR titles are searchable or browsable. Some titles are available from 1996 and most from 1997. Includes revisions, and links to the *List of CFR Sections Affected (LSA)*.

## [Federal Register](#)

<http://www.gpoaccess.gov/fr/index.html>

Contains Volumes 59 (1994) through 74 (2009). Searchable by section, date, keyword, and page number. Browse current issue's table of contents.

## [Thomas](#)

<http://thomas.loc.gov/>

The Library of Congress provides the Thomas Legislative Information Service. Thomas includes the full-text of bills and public laws from the 100th Congress to the present; the *Congressional Record* from the 101st Congress to the present Congress; Congressional Committee Reports from the 104th Congress to the present Congress; and selected government links.

## [GPO Access](#)

<http://www.gpoaccess.gov/index.html>

Provides the following Congressional databases and more:

- [Congressional Bills 103rd Congress](#) (1993-94) - present
- [Congressional Documents 104th Congress](#) (1995-96) - present
- [Congressional Hearings 104th Congress](#) (1995-96) - present
- [Congressional Reports 104th Congress](#) (1995-96) - present
- [Congressional Record](#) volume 140 (1994) - present

## [Department of the Treasury. Office of Tax Policy](#)

<http://www.ustreas.gov/offices/tax-policy/>

This office "provides the official estimates of all Government receipts for the President's budget, [makes] fiscal policy decisions, and Treasury cash management decisions; establishes policy criteria reflected in regulations and rulings," and negotiates tax treaties. The website contains tax treaty documents, reports to Congress, Congressional testimony, news, and selected tax policy documents.

### [U.S. Department of the Treasury. Tax Treaty Documents](#)

<http://www.treas.gov/offices/tax-policy/treaties.shtml>

Includes treaty documents and Treasury testimony in ratification hearings. Note that texts from this site are usually proposed texts prior to ratification. Covers documents from 1996 to date.

### [U.S. Tax Court](#)

<http://www.ustaxcourt.gov/>

Allows searching in the Tax Court and Memorandum Opinions from September 1995 to the present. Includes texts of court rules, judicial biographies, and directory information.

### [U.S. Department of Justice. Tax Division](#)

<http://www.usdoj.gov/tax/>

The Tax Division of the DOJ handles civil and criminal matters arising from the internal revenue laws. The website includes texts of release notices, news, and sectional information.

### [Joint Committee on Taxation](#)

<http://www.house.gov/jct/>

The Joint Committee On Taxation was to be created to "investigate and report upon the operation, effects, and administration of the Federal system of income and other internal revenue taxes and upon any proposals or measures which in the judgment of the Commission may be employed to simplify or improve the operation or administration of such systems of taxes.." The website provides searchable texts of documents and publications since 1990, staff listing, and a history of the committee.

## **[Associations and Nonprofit Organizations](#)**

### [TRACIRS](#)

<http://trac.syr.edu/tracirs/>

"The Transactional Records Access Clearinghouse is a data gathering, data research and data distribution organization associated with Syracuse University." It provides the American people with information about federal government activities. TRACIRS offers IRS enforcement activities covering both industry and individuals; detailed maps and ranking tables of U.S. and the IRS districts enforcement data; taxpayer information by county for comparison; and news and essays regarding IRS enforcement policies and practices.

### [Tax History Project](#)

<http://www.taxhistory.org/>

Established by Tax Analysts in 1995, this site provides information on the history of American taxation. Includes selected Presidential tax returns, starting with Franklin Roosevelt, a multimedia Tax Museum, full-text of research articles on tax history, and a period image gallery.

### [Tax Foundation](#)

<http://www.taxfoundation.org/>

The Tax Foundation is a nonpartisan educational organization that serves as a national clearinghouse for the analysis of government tax data and tax policy and the resulting effects on the general public. Offers the full-text of articles from the current bi-monthly newsletter, [Tax Features](#), full-texts of reports and briefs, state finance data and tax rates, information and data on U.S. international tax policy, current tax news, and more (1976-2004).

### [American Bar Association. Section of Taxation](#)

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

Includes ABA policy recommendations, Section reports, ethics statements, publications for purchase, and downloadable [Tax Tips](#) for the individual, small businesses, and nonprofits.

### [Income Tax. Legal Information Institute \(LII\)](#)

[http://topics.law.cornell.edu/wex/Income\\_tax](http://topics.law.cornell.edu/wex/Income_tax)

Cornell University Law School's LII's "WEX" pages provide brief summaries of law topics with links to primary source material and other Internet resources. The Income Tax topic includes links to both federal and state statutes, regulations, and cases.

### [Office of Tax Policy. University of Michigan Business School](#)

<http://www.bus.umich.edu/OTPR/>

The Office of Tax Policy Research facilitates research on the tax system and serves as a liaison for tax discussions among academics, businesses, and policymakers. Provides free texts of newsletters and working papers, discussions of current tax policy issues (Tax Policy 101), and an interactive [World Tax Database](#).

### [Federation of Tax Administrators \(FTA\)](#)

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

Provides tables of state taxes, comparisons of state revenues, texts of surveys and research reports, and more.

### [National Association of Tax Professionals](#)

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

The National Association of Tax Professionals (NATP), is a nonprofit association formed to serve professionals who work in tax practice. The website offers membership information and educational opportunities. Provides links to federal tax information plus recent news in the field of taxation.

## [National Association of Enrolled Agents \(NAEA\)](#)

<http://www.naea.org/memberportal/>

"An Enrolled Agent (EA) is a federally-authorized tax practitioner who has technical expertise in the field of taxation and who is empowered by the U.S. Department of the Treasury to represent taxpayers." The National Association of Enrolled Agents (NAEA) is the professional society representing Enrolled Agents, and the website includes an excellent set of comprehensive links to both federal and state sites.

## **Commercial Websites**

### [Tax, Accounting, and Payroll Sites Directory](#)

<http://www.taxsites.com>

"A comprehensive index of web-based tax and accounting resources." Includes links to federal and state topics and laws, publications, associations, data, and career information.

### [Tax Resources on the Web](#)

<http://taxtopics.net>

Public service site provided by Alan G. Kalman and aimed toward individual and small business taxpayers. Covers a broad range of specific topics, such as alimony, business expenses, interest income, IRS regulations, retirement, revenue rulings, and much more.

### [Essential Links to Taxes](#)

<http://www.el.com/elinks/taxes/>

Provides a massive set of comprehensive, quality links to everything tax related. Includes forms, software, associations, law, news, publishers, and much more. Websites are annotated.

### [The Virtual Chase. Legal Research Guide. Tax Law](#)

[http://www.virtualchase.com/topics/tax\\_law.shtml](http://www.virtualchase.com/topics/tax_law.shtml)

Owned by Ballard Spahr Andrews & Ingersoll, LLP, the tax law portion of this site offers links to federal agencies, government publications and documents, as well as selected annotated web resources.

### [Tax Analysts](#)

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

A nonprofit providing information on the IRS, tax policy, tax reform, personal and corporate taxes, tax ethics, and more. The opening screen offers links to daily tax news. Includes summaries of economic reports. Some articles from the current issue of the [National Tax Journal](#) are available for download. Most are available only as abstracts. The full-text [database](#) is available through the Sawyer Library.

### [Uncle Fred's Tax Board](#)

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

A commercial website that serves as a gateway to information for the individual taxpayer. Links are arranged in broad categories and include IRS news, *IRS Bulletins*, and state and federal forms. Also provides links for the tax professional, including federal tax legislation, IRS manuals and documents, regulations, and U.S. Tax Court rules. Site is keyword searchable.

## **International Taxation**

### [International Tax Sites](#)

<http://www.taxsites.com/international.html>

Part of the Tax and Accounting Sites Directory, the international section includes links to country-specific sites, tax treaties, tax associations, European Union sites, and more.

### [Basic World Tax Code \(BWTC\)](#)

<http://www.taxanalysts.com/www/website.nsf/Web/BasicWorldTaxCode?OpenDocument>

The BWTC is an attempt to design a professional basic (model) tax code that might provide a solid legal foundation for a modern tax system for developed, developing, and transitional economies. It is available in 10 languages.

### [Worldwide Tax.Com](#)

<http://www.worldwide-tax.com/>

Covers tax and financial subjects by country. Includes 23 countries with plans to eventually include 70. Provides tax news, tax rates, tax law, tax experts, and financial information by experts for each country. Also provides a comprehensive tax table covering most countries of the world.

### [Internet Legal Research Group. Global Index](#)

<http://www.ilrg.com/nations/>

Internet Legal Research Group's **LawRunner** (is a legal agent-based front-end interface for Google). Choose a country from the World Index, and type "tax" or "taxation" in the resulting search box.

### [InterAm Database. Latin American Tax Treaties](#)

<http://www.natlaw.com/treaties/taxtreat.htm>

Texts of Latin American tax treaties provided by the National Law Center for Inter-American Free Trade. Some documents must be purchased.

### [Activities of the European Union. Taxation](#)

[http://europa.eu/pol/tax/index\\_en.htm](http://europa.eu/pol/tax/index_en.htm)

Covers the European Union tax policy, including texts of EU directives, treaty articles, legislation in force, case law, tax proposals and official documents. Includes texts of reports, studies, and working papers.

### [OECD Tax](#)

[http://www.oecd.org/topic/0,2686,en\\_2649\\_37427\\_1\\_1\\_1\\_1\\_37427,00.html](http://www.oecd.org/topic/0,2686,en_2649_37427_1_1_1_1_37427,00.html)

The OECD tax site covers a broad range of activities, including national tax systems, economies, electronic commerce, harmful tax practices, treaties, and fiscal policies. This website includes full-texts of working papers, treaties, various statistics, and tax policy information and analysis. Provides an annual [Tax Database](#) of comparative information on personal and corporate income tax systems in OECD countries.

### [International Bureau of Fiscal Documentation](#)

<http://www.ibfd.nl/>

A not-for-profit foundation providing research, international tax information, and education. Website provides links to workshops, training events, and publications for purchase.

### [IRS Income Tax Treaties](#)

<http://www.irs.gov/businesses/international/article/0,,id=96739,00.html>

Provides complete texts to income tax treaties and technical explanations in PDF format.

## **State and Local Resources**

### [Tax Resources on the Web. State Taxes](#)

<http://taxtopics.net/topic2.htm#statetax>

Links to state forms, agencies, news, data, directory information, and more.

### [Federation of Tax Administrators. \(FTA\) State Agencies](#)

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

The FTA provides research and information, training, and intergovernmental and interstate coordination of tax collection agencies in the 50 states. The website links to state tax agencies and state tax forms. Provides statistics of state comparisons of tax rates, tax revenues, and various state surveys. Some research reports are also available.

### [Tax Foundation. State Tax Policy and Data](#)

<http://www.taxfoundation.org/research/topic/9.html>

The Tax Foundation's Policy and Data site provides data on state and local tax burdens, state individual and corporate rates, rankings, and collections, finance reports, recent legislation, and more.

### [Tax Policy Center. State Tax Facts](#)

<http://www.taxpolicycenter.org/taxfacts/listdocs.cfm?topic2id=90>

A joint venture of the Urban Institute and the Brookings Institution, this site provides the texts of state revenue sources and income tax rates for each state. Also includes federal tax revenues by state and user-defined tables for local taxes.

## **Massachusetts Websites**

## [Massachusetts Department of Revenue \(DOR\)](#)

<http://www.dor.state.ma.us/>

DOR enforces the tax laws of Massachusetts. The website provides forms and publications, rulings and regulations, various statistical reports, directory information, news, and more.

[Municipal Data and Financial Management](#) page provides financial, demographic and economic data on Massachusetts cities and towns, including Cherry Sheets data (estimated state aid), historic and current property tax values, local debt, and more.

### [Legal Library.](#)

<http://www.mass.gov/?pageID=dorsubtopic&L=4&L0=Home&L1=Businesses&L2=Help+%26+Resources&L3=Legal+Library&sid=Ador>

Links to text of state tax regulations, letter rulings, directives, laws, administrative procedures, and technical information releases.

### [Tax Forms and Publications](#)

<http://www.mass.gov/?pageID=dorsubtopic&L=4&L0=Home&L1=Individuals+and+Families&L2=Personal+Income+Tax&L3=Forms+%26+Publications&sid=Ador>

Provides PDF versions of state tax publications, both corporate and personal. Offers searchable tax forms back to 1999.

## [State Tax Central. Massachusetts](#)

<http://www.statetaxcentral.com/Massachusetts/>

Links to information on Massachusetts taxation of corporations, individuals, pass-through entities, payroll, property, sales, and use, along with miscellaneous state taxes, unclaimed property and taxes by city, county, and industry.

## **Selected Print Sources**

### [Guidebook to Massachusetts Taxes](#)

REF. KFM2870 .A73C3 2009

Gives a general picture of Massachusetts taxes and local government property taxes. Provides quick-reference for personal income tax and the tax on corporate income. Analyzes differences between Massachusetts and federal tax law.

### [Federal Income Taxation of Corporations and Stockholders in a Nutshell](#)

REF. KF6465 .S58 2003

Provides basic structure of corporate taxation for student use.

### [Federal Income Taxation of Individuals in a Nutshell](#)

REF. KF 6369.3 .M3 2004

Provides information on the basic framework of the Federal Income Tax law.

### [Federal Taxation of Financial Instruments and Transactions](#)

REF. KF6415 .K49

Comprehensively explains the complex rules that apply to financial instruments and transactions. Includes detailed analysis of the historical development. Loose-leaf.

[Income Tax Regulations](#) 6 vols.

REF. KF6357 .C65 2009

2009 Federal regulations.

[Individual Taxes: Worldwide Summaries 2004-2005](#)

REF. K4504.4 .I49 2004-2005

Covers individual taxes in 111 countries and territories. Outlines tax rates and major features of the tax laws that affect the individual.

[Internal Revenue Code](#)

REF. KF6276 .I68

Current edition.

[International Applications of U.S. Income Tax Law](#)

REF. KF6419 .L37 2004

Part One explains both inbound and outbound transactions, including jurisdiction, tax treaties, and income rules. Part Two discusses inbound transactions, including residency status and U.S. taxation of foreign persons. Part Three covers foreign tax credit, antideferral rules, and incentives for exporting. Part Four deals with related person issues.

[International Taxation in a Nutshell](#)

REF. KF6419 .Z9D64 2009

Serves as an overview to the U.S. law of international taxation. Covers tax rules, tax treaties, foreign tax credit, foreign currency, tax free transactions, and more.

[Law of Tax-Exempt Organizations](#) 9th Ed.

REF. KF6449 .H6 2007

Discusses law as it applies to tax-exempt organizations, including charitable, religious, educational, and scientific organizations, as well as private foundations.

[Practical Guide to U.S. Taxation of International Transactions](#) 6th Ed.

REF. KF6445 .M45 2007

Designed as a desk reference for tax practitioners, this book covers basic tax issues raised by international transactions, including jurisdiction, tax treaties, foreign tax credit, taxation of foreign persons, foreign operations, and more.

[Private Foundations: Tax Law and Compliance. 3d Ed.](#)

REF. KF6449.H63 2008

Covers all areas of private foundation taxation, including mandatory distributions, expenditures,

investment income, business holdings, and administrative issues. Periodically updated.

### [State and Local Taxation and Finance in a Nutshell](#)

REF. KF6720 .Z9G45 2000

Useful for business, law, and public policy students and practitioners. Focuses on state law on tax authorization, federal and state constitutional limits, rules of taxation, expenditures, and debt financing.

### [State Tax Handbook](#)

REF. KF6750 .C66S72 2009

Provides an overview of taxation schemes for each state plus multistate charts on income, sales, and use taxes. Includes state administrative provisions. Annual.

### [State Taxation](#)

REF. KF6750 .H44 1998

Covers every aspect of state taxation and the relationship to federal law. Includes discussion of corporate income and franchise taxes, sales and use, personal income, and death and gift taxes. Two loose-leaf volumes frequently updated.

### [U.S. Master Estate and Gift Tax Guide](#)

REF. KF6572 .Z9 F4 2009

Explains major federal estate and gift tax preparation and payment. Includes sample filled-in forms.

### [U.S. Master Tax Guide](#)

REF. KF6272 .C59 2009

Explains rules, restrictions, and requirements of U.S. income taxation.

### [West's Tax Law Dictionary](#)

REF. KF6287 .S65

Provides definitions of tax terms and phrases, including citations to federal codes and regulations. Also includes a listing of federal tax forms and publications.