

**ADVANCED CORPORATE TAX
PROBLEMS**

A Side

USD Sources:

- [USD Legal Research Center](http://www.sandiego.edu/lrc)
<http://www.sandiego.edu/lrc>
- [USD Library Catalog \[sally\]](http://sally.sandiego.edu)
<http://sally.sandiego.edu>
- [USD School of Law](http://www.sandiego.edu/usdlaw)
<http://www.sandiego.edu/usdlaw>
- [USD Home](http://www.sandiego.edu)
<http://www.sandiego.edu>

- [USD Copley Library](http://marian.sandiego.edu)
<http://marian.sandiego.edu>
- [Circuit¹](http://circuit.sdsu.edu)
<http://circuit.sdsu.edu>

Legal Databases:

- [HeinOnline²](http://heinonline.org)
<http://heinonline.org>
- [LegalTrac³](http://infotrac.galegroup.com/)
<http://infotrac.galegroup.com/>
- [Lexis™](http://www.lexisnexis.com/lawschool)
<http://www.lexisnexis.com/lawschool>
- [Westlaw™](http://lawschool.westlaw.com)
<http://lawschool.westlaw.com>

Law Portal Sites:

- [LII \(Cornell\)](http://www.law.cornell.edu/)
<http://www.law.cornell.edu/>
- [Jurist](http://jurist.law.pitt.edu/)
<http://jurist.law.pitt.edu/>
- [Findlaw](http://www.findlaw.com/)
<http://www.findlaw.com/>

Major Online Sources:

- [CCH Tax Research Database](http://tax.cchgroup.com/primesrc/bin/login.asp)
<http://tax.cchgroup.com/primesrc/bin/login.asp>
- [Internal Revenue Service \(Home\)](http://www.irs.gov/index.html)
<http://www.irs.gov/index.html>
- [RIA Checkpoint](http://checkpoint.riag.com/)
<http://checkpoint.riag.com/>
- [LEXIS](http://www.lexisnexis.com) (See Lexis TAXATION research tab)
<http://www.lexisnexis.com>
- [WESTLAW](http://lawschool.westlaw.com) (See My Westlaw "TAX" tab for access to online library)
<http://lawschool.westlaw.com>

Looseleaf Services:

- Federal Tax Coordinator 2d (See Online) LRC Tax KF6285 .R47
- Standard Federal Tax Reporter (See Online) LRC Tax KF6285 .C67
- Tax Management Portfolios LRC Tax KF6289 .A1 T35
- United States Tax Reporter (See Online) LRC Tax6285 .U54

Internal Revenue Code:

- [Internal Revenue Code](http://www.access.gpo.gov/uscode/title26/title26.html) (Online GPO Access; Title 26 USC)
<http://www.access.gpo.gov/uscode/title26/title26.html>
- Internal Revenue Code (Print)
LRC Tax KF6276 .A19 ; LRC Ref KF62 .U53 (USCA) ; LRC Reading Room KF62 .U53 (USCA) ; LRC Reading Room KF62 .U55 (USCS)
- Internal Revenue Code (Westlaw/Lexis)
[LEXIS](#): Legal > Area of Law - By Topic > Taxation (See also [Lexis'](#) USCS file)
[WESTLAW](#): Directory > Topical Practice Areas > Taxation (See also [Westlaw's](#) USCA file)

Agency Regulations and Administrative Sources:

- [Code of Federal Regulations](http://www.gpoaccess.gov/cfr/index.html) (CFR; Title 26)
<http://www.gpoaccess.gov/cfr/index.html>
- [Treasury Regulations](http://www.irs.gov/taxexemptbond/article/0,,id=134358,00.html) (CFR ; Title 26)
<http://www.irs.gov/taxexemptbond/article/0,,id=134358,00.html>
- [Code of Federal Regulations](#) (CFR; Title 26)
LRC Reading Room KF70 .A3
- [Internal Revenue Bulletin](http://www.irs.gov/irb/) (IRB includes Rev Rulings, Rev Procedures, Treasury Decisions, IRS Notices, IRS News Releases, Acquiescences/Non-Acquiescences in Court Decisions)
<http://www.irs.gov/irb/>
- Internal Revenue Bulletin - [LEXIS](#): File CB (Cumulative Bulletin);
[WESTLAW](#): File [USIRBULL](#)
- Internal Revenue Bulletin - LRC TAX KF6282 .A2 I495

¹ Borrow materials directly from UCSD, SDSU, and Cal State San Marcos within 24 hours.

² Page image law review literature database (Coverage begins with the first issue of each publication).

³ Law review literature index.

ADVANCED CORPORATE TAX PROBLEMS

B Side

Additional sources for Advanced Corporate Tax Problems

- [General Counsel Memoranda](#) (GCMs published in Tax Notes)
Online: GCMs available on Lexis ([FEDTAX;GCM](#)) and Westlaw ([FTX-GCM](#))
- [Merten's Law of Federal Income Taxation](#) (Law of Federal Income Taxation [Mertens])
In print: LRC Tax KF6365 .M4 Online: Westlaw File [MERTENS](#)
- [Private Letter Rulings and Technical Advice Memoranda](#) (PLRS & TAMS digested in Tax Notes)
PLRS and TAMS available on Lexis ([FEDTAX;PRLTR](#)) and Westlaw ([FTX-PLR](#) and [FTX-TAM](#)) from 1954 to present
- [Revenue Rulings](#) (Published IRB/CB, Tax Notes, Merten's Law of Federal Income Taxation)
Available online at [IRB](#), [TaxLinks.com](#) and Westlaw ([FTX-RR](#))
- [Tax Division](#) (U.S. Dept. of Justice)
<http://www.usdoj.gov/tax/>
- [Tax Forms and Publications](#) (Internal Revenue Service)
<http://www.irs.gov/formspubs/>
- [Tax Information for Corporations](#) (Internal Revenue Service)
<http://www.irs.gov/businesses/corporations/index.html>
- [TAXLINKS.COM](#) (Rev. Rulings from 1975-present)
<http://www.taxlinks.com/>
- [Tax Notes](#) (Tax Analysts)
In print: LRC Tax KF6272 .T235 Online: [Lexis](#) > Legal > Secondary Legal > Tax Analysts

Judicial Sources – Tax Authority

- [United States Tax Court](#) (See Online CCH /RIA) - Tax Court Regular Opinions (like published opinions); Tax Court Memo Decisions (like unpublished opinions)

Official Site - <http://www.ustaxcourt.gov/> Westlaw [TAXCOURTR](#) ; Lexis [TC](#)
Official Reporter - LRC Tax KF6280 .A2 T37
CCH Tax Court Reporter - LRC Tax KF6280 .A5 C65
CCH Tax Court Memorandum Decisions - LRC Tax KF6280 .A5 C66

Tax Research Guides

- Kathryn C. Fitzhugh, Federal Income Taxation, in Specialized Legal Research 3-1 (Leah F. Chanin ed.) LRC Ready Ref KF240 .S63
- Gail L. Richmond, Federal Tax Research : guide to materials and techniques (6th ed. 2002) LRC Reading Room KF241 .T38 R5 2002
- Gail L. Richmond, Federal Tax Research, in Fundamentals of Legal Research ch. 24 (8th ed. 2002) LRC Ready Ref KF240 .J32 2002