

The Ramsey County Law Library* has the following Tax related resources:

Statutory Law, Decisions, Rulings and Regulations both in print and Westlaw.

Internal Revenue Code of 1986

The current code.

Tax Court Memorandum Decisions

Cases where the facts of a given taxpayer's situation are disputed.

Tax Court Regular Decisions

Cases that involve a dispute in interpretation of the code.

Tax Court Summary Opinions

Contains opinions of the Small Case Division, where the amount disputed is less than \$50,000.

Claims Court

Both U.S. Court of Claims (current) and U.S Claims Court are available.

Actions on Decisions

IRS communications that indicate the reasoning behind recommendations on whether to appeal a decision.

Proposed and Temporary Regulations

Temporary regulations may be relied upon until they expire.

IRS Letter Rulings

Written statements issued to a taxpayer upon taxpayer's request, dealing with specific transaction.

Revenue Rulings

Official interpretations of law and how it applies to facts by the IRS, in response to queries from taxpayers.

Other Tax Resources

A sampling of the Law Library's Tax collection includes:

Comprehensive Tax Resources

Standard Federal Tax Reporter (CCH)

Minnesota State Tax Reporter (CCH)

Federal Estate and Gift Tax Reporter (CCH)

Federal Excise Tax Reporter (CCH)

Merton's Law of Federal Income Taxation

Specialized Tax Resources

BNA Tax Management Portfolios: Devoted to specific tax & accounting topics, features leading experts' detailed analysis and actual work products.

Continuing Legal Education publications: Minnesota CLE published materials that accompany legal education courses, which address a full range of tax related issues.

U.S Master Tax Guide: A great resource for tax preparers.

Internal Revenue Manual: Practitioners Edition: Official compilation of policies, procedures, instructions and guidelines.

IRS Audit Guidelines: Market Segment Guidelines: A guide for examination of tax returns from various professions and industries.

Stand Up to the IRS (NOLO)

Tax Research Guides

Federal Tax Research, 7th Ed. (2007).

"Federal Income Taxation" in Specialized Legal Research, (2008).

The Law Library also has various resources related to federal estate and gift tax, estate and financial planning, real estate transactions and corporate and business taxation.

To search the collection, go to <http://www.lawlibrary.state.mn.us/>.

*The Ramsey County Law Library is located in the Ramsey County Court House on the 18th floor of the building. Our address is 15 Kellogg Blvd. West, St. Paul, MN 55102. You may call us at 651-266-8391 or email us at asklawlibrarian@co.ramsey.mn.us