



LexisNexis®

Tax Research Guide

UPDATED NOVEMBER 2004



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Top 10 Reasons Why Tax Practitioners Use the LexisNexis® Services at www.lexis.com

1. The LexisNexis® Tax Research Tasks page

This tool was designed just for you with the specialized content you need and use regularly, via an easy-to-use template. Just select the Research Tasks tab at the main www.lexis.com menu screen and then choose “Tax.” You’ll find today’s tax news, detailed analyses—even simple forms for searching rulings, codes, regulations, cases and more.

2. Highly regarded tax publications from the experts

Discover a huge collection of tax publications from trusted experts, including CCH®, Tax Analysts®, BNA®/Tax Management, Inc., Matthew Bender®, Aspen, John Wiley, ABA Section of Taxation, Institute of Management and Administration, PLI, Kleinrock and others.

3. More than 4.6 billion legal, news, business, and public records documents

And the total grows by millions of documents each and every week. (By comparison, the World Wide Web has an estimated 150 million documents and grows at about two million documents per month.)

4. One-stop shopping

That means you spend less of your valuable time looking and more time doing the work you need to do. The LexisNexis services put it all on the table ... IRS rulings and releases, IRS advance releases, IRC annotations, Treasury Regulations and comments, tax case law, legislative histories, top tax treatises and analytical materials, tax news & current awareness, tax treaties, business records, asset finders and more.

5. Multi-source groups

One search brings you more coverage with various combinations of materials. Imagine! In one search, look through an amount of material that, if downloaded, would fill more than 80 CDs. That’s searching power.

6. Searching ease

Need a document? It’s as easy as entering its cite ... a revenue ruling, an IRC section, a Tax Court Memorandum, a Treasury Regulation, etc. Need more? Search full text using keywords ... or keep it simple and use natural language.

7. Searching power

Simple can also mean powerful, such as targeting your results with fast, effective commands. Or use your on-point document to find more just like it. You can even save a search for automatic updates. And validate your research—cases, statutes, regulations and more—with *Shepard's*[®] Citations Service.

8. Legislative histories

The LexisNexis services have an expansive offering. From the GPO, you'll find federal tax legislation, congressional reports, and bills back to 1954. You also get Congressional Information Services, Inc., with full U.S. tax coverage from 1970 forward (and partial coverage dating back to 1954). In addition, take advantage of bill-tracking reports back to the 101st Congress, and add insight with Congressional Quarterly coverage.

9. State tax materials

LexisNexis has one of the most comprehensive online collections, featuring decisions from all 50 states, the District of Columbia and the Virgin Islands; state administrative codes (48 states plus D.C., Virgin Islands, Puerto Rico and Guam); state regulations (35 states plus D.C.); regulation tracking (all 50 states); state registers (42 states plus D.C. and the Virgin Islands); state tax codes (50 states plus D.C., Puerto Rico, Guam and the Virgin Islands); and state bills and bill-tracking reports (all 50 states).

10. A support team that's there for you

Your LexisNexis account representative will help you with your research, training and technology needs. And LexisNexis Customer Support adds another level of comfort, providing you with expert research and technology advice 24/7, toll-free at 1-800-543-6862.

Quickly and Efficiently Find the Best Tax Sources for your Research, Using the Tool of your Choice ...

The LexisNexis® Total Research System at www.lexis.com provides full access to all primary law and analytical sources.

1. Click *Search* on the top tool bar.
2. Click the appropriate tab: *Legal, News & Business, Public Records* or a specialized area of law tab that you've added, including **taxation, estate, gift & trust, and pension & benefits**.
3. For directions on how to add the taxation tab to your toolbar, see next page. (All tabs are added in the same manner.)

Your practice may require you to do research both within tax law and outside the typical scope of tax sources. If so, take advantage of the entire LexisNexis Total Research System offering more than 4.6 billion documents in 18,000 sources. With customizable tabs, you can design a research system that makes sense for you. With these tabs, you'll get a compilation of sources specific to the areas you've chosen, whether it be a unique combination of areas of law, such as taxation and intellectual property, or multiple jurisdictions, such as New York and California.

The LexisNexis® Tax Research Tasks page at www.lexis.com provides a single point of access for all your critical tax research needs, complete with task-based tools for simplified searching.

1. Click *Research Tasks* located between *Search* and *Search Advisor* on the top tool bar.
2. Under "Select a Research Task Page," choose Tax.

The Tax Research Tasks page was *designed by tax attorneys* with an intimate understanding as to how tax practitioners do their research and the sources they need. Use this single jumping-off point to find all your vital tax sources, with easy-to-use research guides to make the job quick and simple.

Functionality highlights include:

- Unconstrained, multiple file selection among primary tax sources, all run in a *single search*
- One-step search for IRS rulings and releases, tax cases, IRC sections, Treasury Regulations, Tax Court rules and tax bills, etc., with no need to know cite formats
- Fewer clicks to relevant material from CCH, Tax Analysts, Matthew Bender, BNA/Tax Management, Kleinrock, PLI, ALI-ABA, Aspen, IOMA, and top tax conferences
- Fill-in-the-box approach and drop-down menus for frequently used sources
- Today and recent (past 10 issues) tax news from multiple sources—no search needed
- Specialized areas of tax law “libraries” for relevant, on-point primary and analytical materials for such subjects as bankruptcy taxation, exempt organizations, estate & gift tax, corporate/securities taxation, pension/retirement/compensation, international tax, real estate tax, and much more

**Taxation Tab at [www. lexis.com](http://www.lexis.com)—
One-page access to frequently used tax content with limited clicking.**

1. Click *Add/Edit Tabs* in the top left corner of the source selection screen.
2. Scroll through the displayed list until **Taxation** appears.
3. Highlight Taxation and click *Add*. A new tab for Taxation will now appear on your source selection screen. Just click the tab to display the sources.

On one screen, the Taxation Tab provides links to those legal research sources you use most, both primary law and analytical materials. It's the place to go for quick access to relevant tax sources:

- Cases and Court Rules
- Statutes and Legislative Materials
- Administrative Materials and Regulations
- Treaties and International Agreements
- Treatises and Analytical Materials by Publisher
- Legal and General News
- Public Records

Sample Searches Using the Tax Research Tasks Page

Tax News

Monitor developments

To review IRS advance releases for the last two weeks:

SECTION: Search Tax Sources
PATH: Hot IRS Advance Releases

Use the Restrict by Date drop-down menu and choose “Previous Month.” Click *Search*.

To read today’s *Tax Notes Today*[®]:

SECTION: Tax News & Legal Developments
PATH: Tax Analysts Tax Notes Today

To read one of the last 10 issues of *Tax Notes Today*, click on the double red arrow icon next to the title and choose the issue you want.

To find articles from *Tax Notes Today* that reference IRC section 382:

SECTION: Tax News & Legal Developments
PATH: Tax Analysts Tax Notes Today > Click New Search
SEARCH: *irc PRE/5 382*

To find articles from BNA Daily Tax Report that discuss lobbying by 501(c)(3) organizations:

SECTION: Tax News & Legal Developments
PATH: BNA Daily Tax Report > Click New Search
SEARCH: *501(c)(3) /50 lobby!*

To find articles from CCH *State Tax Day* concerning recent developments in New York tax law:

SECTION: Tax Publishers
PATH: CCH > Search CCH Newsletters > CCH State and Local Newsletters > CCH State Tax Day > Continue With Your Search
SEARCH: *headline (new york)*

Use the Restrict by Date drop-down menu and choose “Previous Month.”

To find recent summaries and analysis of California tax news from all of the Tax Analysts magazines:

SECTION: Tax Publishers
PATH: Tax Analysts > View all Tax Analysts sources > Tax Analysts Tax Magazines, Combined
SEARCH: *geographic (california)*

Use the Restrict by Date drop-down menu and choose “Previous Month”

To review today’s international tax news in Tax Analysts Worldwide Tax Daily[™]:

SECTION: Tax News and Legal Developments
PATH: More Tax News Sources > Tax Analysts Worldwide Tax Daily > Review the Most Current Documents

The ECLIPSE™ Feature

To have a search updated automatically either daily, weekly, business weekly, or monthly, use the ECLIPSE (Electronic Clipping Service) feature. When you're satisfied with the results of your search, simply click **Save as ECLIPSE** and complete the form that pops up. You can have your results delivered to e-mail or held online, with or without e-mail notification. For ECLIPSE results sent to e-mail, you can choose the delivery format (Cite, KWIC™ or Full) as well as the document format (PDF, Word document, etc.) and add a message for the recipient.

The IRC and Treasury Regulations

To retrieve an IRC section when you know its number:

SECTION: Quick Tax Searches
PATH: Select **Get an IRC Section** from the drop-down menu
SEARCH: 61

To see annotations to an IRC section when you have the section number:

SECTION: Search IRC Annotations
PATH: Section Number
SEARCH: 1. Type 61 in the Section Number box
2. Type *barter* in the Terms box.
3. Use Term browse (bottom right corner) to skip to each placement of your search terms.

To see annotations for an IRC section in the CCH Standard Federal Tax Reporter when you have the section number:

SECTION: Tax Publishers
PATH: CCH > Search CCH Federal Tax Sources > CCH Standard Federal Tax Reporter > CCH Standard Federal Tax Reporter Explanations & Annotations, IRC & Regs
SEARCH: Browse the table of contents to find the appropriate section and click on “+” to open.

To search the IRC for an applicable section number:

SECTION: Search Tax Sources
PATH: Annotated Internal Revenue Code, USCS Title 26
SEARCH: *like kind exchange*

To find a Treasury Regulation when you have the cite:

SECTION: Quick Tax Searches
PATH: Select **Get a Treasury Regulation** from the drop-down menu
SEARCH: 1.1031(a)(1)

To search Treasury Regulations:

SECTION: Search Tax Sources
PATH: CFR–Federal Tax Regulations
SEARCH: *like kind exchange*

To find public comments on regulations published in *Tax Notes Today*:

SECTION: Search Tax Sources
PATH: Tax Analysts–Proposed, Temporary and Final Tax Regulations
SEARCH: *department (comment) AND code (2632)*

To find final, temporary and proposed Treasury Regulations and public comments dealing with tax shelters under IRC sec. 6112:

SECTION: Search Tax Sources
PATH: Tax Analysts–Proposed, Temporary and Final Tax Regulations
SEARCH: *code (6112) AND tax shelter*

To find proposed Treasury Regulations dealing with foreign tax expenditures:

SECTION: Search Tax Sources
PATH: View more tax sources within the source hierarchy > Tax Tab > Administrative Materials & Regulations > View more sources > Federal > Treasury Regulations–Proposed
SEARCH: *action (proposed rule) AND foreign tax expenditures*

IRS Rulings/Releases

To retrieve a copy of the last week’s advance releases:

SECTION: Search Tax Sources
PATH: Hot IRS Advance Releases

Use the Restrict by Date drop-down menu and choose “Previous Week.” Click search.

To find an IRS ruling or release when you have the cite:

SECTION: Get an IRS Ruling or Release
PATH: Select Revenue Ruling from the drop-down menu
SEARCH: *2001-1*

To search Revenue Rulings and Private Letter Rulings that pertain to a particular IRC section:

SECTION: Search Tax Sources
PATH: IRS Bulletins, Letter Rulings & Memorandum Decisions
SEARCH: *heading (6045)*

To find Action on Decisions that discuss treatment of income from stock options:

SECTION: Search Tax Sources
PATH: View more Tax sources > Tax Tab > Administrative Materials & Regulations > View More Sources > Federal > Agency Decisions > IRS Actions on Decisions
SEARCH: *stock option /15 income*

To find Revenue Procedures that address limited partnerships:

SECTION: Search Tax Sources
PATH: IRS Cumulative Bulletin & Internal Revenue Bulletin
SEARCH: *document (rev proc) AND limited partnership*

To investigate a transfer pricing issue between controlled foreign corporations and learn what an IRS agent should analyze:

SECTION: Search Tax Sources
PATH: Internal Revenue Manual
SEARCH: *transfer pricing AND controlled /3 foreign /3 corporation*

To find GCMs that discuss the taxability of unrelated business income from exempt hospitals:

SECTION: Search Tax Sources
PATH: View more Tax sources from within the source hierarchy > Tax Tab > Administrative Materials & Regulations > View more sources > Federal > Agency Decisions > **IRS General Counsel Memoranda**
SEARCH: *section 501(c)(3) AND hospital /10 unrelated business*

Federal Cases

To find a case when you have the cite:

SECTION: Quick Tax Searches
PATH: Select **Get a Tax Case by Citation** from the drop-down menu
SEARCH: *87 tc 983*

To find federal court cases involving wrongful disclosure of tax return information:

SECTION: Search Tax Sources
PATH: **Federal Courts Tax Cases**
SEARCH: *wrongful /5 disclos! /25 section 6103*

To find references to IRC section 861 in U.S. Tax Court cases:

SECTION: Search Tax Sources > View more Tax sources from within the source hierarchy > Tax Tab > Cases and Court Rules > Federal > **U.S. Tax Court Cases**
SEARCH: *section 861*

To find federal courts tax cases in which “corporate bonds” is a LexisNexis Core Term:

SECTION: Search Tax Sources
PATH: **Federal Courts Tax Cases**
SEARCH: *core-terms (corporate bonds)*

To find federal courts tax cases in which “corporate bonds” is in a LexisNexis® Headnote:

SECTION: Search Tax Sources
PATH: **Federal Courts Tax Cases**
SEARCH: *headnotes (corporate bonds)*

LexisNexis Case Summaries

Written by attorney editors, **LexisNexis Case Summaries** are targeted synopses of cases. Each case summary contains three sections:

1. **Procedural Posture**—the case’s procedural history—how the case arrived before the court.
2. **Overview**—brief review of the court’s holding on the legal issues raised.
3. **Outcome**—the procedural disposition of the case.

LexisNexis Headnotes

Selected by a team of LexisNexis legal editors, and drawn directly from the language of the court, LexisNexis Headnotes let you link to relevant text within your case, to other relevant documents, and to Lexis® Search Advisor for a more in-depth search on your topic.

LexisNexis Core Terms

LexisNexis Core Terms are the most frequently used words and phrases from the text of a case. They offer you a quick snapshot of the content based on the court's own language.

Lexis Search Advisor

Based on an editorial classification system of areas of law and related legal topics, Lexis Search Advisor can help you find cases. Lexis Search Advisor guides you in targeting your legal issue, identifying appropriate sources, and formulating your search request.

Expert Analysis

To search CCH explanations of IRC section 1031 and the related Treasury Regulations, search in the Standard Federal Tax Reporter:

- SECTION:** Tax Publishers
PATH: CCH > Search CCH Federal Tax Sources > Standard Federal Tax Reporter > CCH Standard Federal Tax Reporter Explanations & Annotations, IRC & Regs
SEARCH: Browse the table of contents and click on the "+" next to the appropriate sections.

To find articles written by the country's leading tax experts and presented at major tax conferences:

- SECTION:** LISTEN TO THE EXPERTS™
PATH: Get a "Listen to the Experts" article by topic
SEARCH: Choose the pertinent issue from the drop-down menus, e.g., C Corporations from the Federal Taxpayers Groups drop-down menu, then view catalog of articles.

OR

- PATH:** Search all "Listen to the Experts" articles
SEARCH: **Step 1:** Select a tax collection, from the drop-down menu e.g., NYU Annual Institute on Federal Taxation (under Matthew Bender collection)
Step 2: Enter an article name and/or enter additional terms, e.g., qualified subchapter S trust

To search BNA/Tax Management Portfolios for a discussion of simplified employee pension plans and adjusted gross income:

- SECTION:** Tax Publishers
PATH: BNA/Tax Management > Quick Tax Searches drop-down menu > BNA Tax Mng Comp. Planning Portfolios > New Search
SEARCH: *simplified employee pension OR sep AND adjusted gross income*

To find in-depth analysis of the generation-skipping transfer tax with planning notes and examples:

SECTION: Specialized Tax Libraries
PATH: Estate & Gift Tax > Search Estate & Gift Analytical Materials > Matthew Bender > **How to Save Time & Taxes Handling Estates**
SEARCH: Click “Search within” radio button: “Table of Contents” search:
generation-skipping /2 tax)

For in-depth analysis of the Economic Growth and Tax Relief Reconciliation Act of 2003 by CCH and by Matthew Bender:

SECTION: Search Tax Sources
PATH: Search Tax Sources > View more Tax sources within the source hierarchy > Tax Tab > Statutes & Legislative Materials > View more sources > Federal > 2003 Tax Legislation—Analysis & Current Awareness
SEARCH: Click on Go to Table of Contents

State Sources

To find cases and taxing authority decisions from California that deal with investment tax credits for leased machinery and equipment:

SECTION: Specialized Tax Libraries
PATH: State & Local > Combined State Tax Caselaw and Administrative Decisions > **CA Tax Cases, SBE Decs., Rules & Regs., and FTB Rulings & Notices**
SEARCH: *investment /10 credit /50 leas! /10 machine! OR equipment*

To find Illinois Private Letter Ruling No. 93-0435:

SECTION: Specialized Tax Libraries
PATH: State & Local > Combined State Tax Caselaw and Administrative Decisions I > **IL Tax Cases, Department of Revenue Rulings, & Administrative Code**
SEARCH: *number (93-0435)*

To find the corporate income tax rate for any of the 50 states:

SECTION: Specialized Tax Libraries
PATH: State & Local > **Tax Analysts 50 State Rate Table**
SEARCH: *corporate AND wisconsin*

To better understand the issues and procedures relating to the removal of a guardian in Florida:

- SECTION:** Tax Publishers
PATH: Matthew Bender > Estate, Gift & Trust Sources drop-down menu > View all Matthew Bender Est. Gift & Trust Sources > **Florida Estates Practice Guide**
SEARCH: Click Search within Full-text search: *remov! /5 guardian*

International Sources

To find tax treaties between the United Kingdom and Canada:

- SECTION:** Tax Publishers
PATH: Tax Analysts > Search International Tax Sources > Tax Analysts Worldwide Tax Treaties Combined Files > **Tax Treaties**
SEARCH: Click on **United Kingdom** then click on **United Kingdom; Canada**

To find in-depth analysis of the rates of tax applicable to foreign persons engaged in business in the U.S. and the type of entity that the foreign person might find most cost-effective:

- SECTION:** Specialized Tax Libraries
PATH: International > Search International Taxation Analytical Sources > **Rhoades & Langer U.S. International Tax & Tax Treaties**
SEARCH: Click Search within Full-text search: *rate /s structure AND business /5 entity*

To find the BNA/Tax Management Portfolio dealing with transfer pricing accounting principles:

- SECTION:** Tax Publishers
PATH: BNA/Tax Management > Quick Tax Searches > **BNA Tax Management Portfolios—Transfer Pricing**
SEARCH: Click “Go” then choose the appropriate portfolio and “walk through” the table of contents to make your selection.

Public Records

To find tax allocation agreements filed on behalf of a corporation:

SECTION: Quick Edgar/SEC Filings Searches
PATH: Exhibit 10–Material Contracts (Tax Allocation Agreements)
SEARCH: *enter name of corporation*

To identify the owner(s) of several pieces of property:

SECTION: Find Tax Public Records
PATH: Select **Combined Real Property Locator** from the drop-down menu
SEARCH: *enter (address and city) or (address and city) or (address and city)*

To get a business report on a particular company:

SECTION: Find Tax Public Records
PATH: Select **Experian Business Reports** from the drop-down menu
SEARCH: *enter name of company*

To find Federal Employer Identification Numbers

SECTION: Find Tax Public Records
PATH: Select **D&B Federal Employer Identification Number**
SEARCH: *enter name of entity*

One Search...

One Report...

All Available Facts

The LexisNexis® SmartLinX™ feature searches through many diverse public records sources at once and organizes the results into one, easy-to-browse report. Enter a person or business name or address and check:

- County tax-assessor, real-property records, deed transfers and mortgage filings
- Secretary of State corporation, limited partnership and limited liability corporation information
- DBA/fictitious business names
- UCC filings, judgments and liens
- Bankruptcy filings
- Business credit reports and company profiles
- Person and business locator information, including driver's license, white pages, U.S. Census and voter facts
- Motor vehicle, aircraft and boat registrations

Ask your LexisNexis account executive about LexisNexis SmartLinX report subscriptions.

Tax Sources

**Succeed with a single, unified knowledge solution from LexisNexis.
Greater than the sum of the parts.**

For the most up-to-date Source Directory, go to: <http://web.lexis.com/sources>

Online Sources

Primary Law

Cases and Court Rules

Federal

U.S. Supreme Court
U.S. Courts of Appeals
(including Federal Circuit)
U.S. District Courts
U.S. Tax Court Cases, Memorandum Decisions
and Board of Tax Appeals Decisions
U.S. Ct. of Federal Claims, Claims Ct., and
Ct. of Claims
U.S. Court of International Trade Tax Cases
U.S. Customs Court Tax Cases
USCS—Rules of Practice and Procedure of the
United States Tax Court
Tax Analysts Tax Court Filings

State & Local

State Courts Tax Cases (all 50 states, D.C. and
the Virgin Islands)

International

England and Wales reported and unreported
Tax Cases
South Africa Tax Cases
Tax Court of Canada
U.S. Court of International Trade Tax Cases
U.S. Customs Court Tax Cases

Statutes & Legislative Materials

Federal

2001 Tax Legislation—Analysis & Current Awareness
2002 Tax Legislation—Analysis & Current Awareness
2003 Tax Legislation—Analysis & Current Awareness
2004 Tax Legislation—Analysis & Current Awareness
Congressional Bills, Reports and Bill Tracking—
101st Congress to Current Congress

Congressional Record
Federal Tax Legislation, Congressional Reports
& Bills (GPO, 1954 to present)
U.S.—CIS Legislative Histories—Federal Tax Law
CCH Legislative Documents
CCH Significant Tax Legislation
CCH Jobs & Growth Tax Relief Reconciliation
Act of 2003
CCH American Jobs Creation Act of 2004
Congressional Quarterly BillWatch
Congressional Quarterly Committee
Markup Coverage
Congressional Quarterly's House Action Reports
Congressional Quarterly's Member Profiles
Congressional Quarterly Today
Congressional Quarterly Weekly
Matthew Bender Jobs & Growth Tax Relief
Reconciliation Act of 2003
Matthew Bender Working Families Tax Relief
Act of 2004
Matthew Bender American Jobs Creation Act
of 2004
USCS—Title 26; Internal Revenue Code Annotated
CCH Internal Revenue Code
Tax Analysts Internal Revenue Code
USCS—Rules of Practice and Procedure of the
United States Tax Court

State & Local

Full Text of Bills from Each State—
Current Session
State Full Text of Bills All States, Individual
Years from 1991 – current
State Bill Tracking Current Session
Bill Tracking All States, Individual Years from
1991 – current
Advance Legislative Service—50 States, DC, PR
& VI, Combined
State Issue Briefs (Historical)

State Legislative Directory
State Legislative Session Status Calendar–
All States
State Codes
Tax Analysts State Tax Statutes
State Constitutions
State Court Rules

International

Tax Analysts Worldwide Tax Treaties–
U.S. Legislative History
Double Taxation Instruments to which the UK is
a Party–UK Tax

Uniform & Model Acts

Martindale-Hubbell®–Uniform Anatomical
Gift Act
Martindale-Hubbell–Uniform Anatomical
Gift Act (1987)
Martindale-Hubbell–Uniform Common Trust
Fund Act
Martindale-Hubbell–Uniform Fiduciaries Act
Martindale-Hubbell–Uniform Gifts to Minors
Act (Revised)
Martindale-Hubbell–Model Land Sales Practices
Act
Martindale-Hubbell–Uniform Principal
and Income Act
Martindale-Hubbell–Uniform Probate Code
Martindale-Hubbell–Revised Uniform Principal
and Income Act
Martindale-Hubbell–Simplification of Fiduciary
Security Transfers
Martindale-Hubbell–Uniform Simultaneous
Death Act (as amended in 1953)
Martindale-Hubbell–Uniform Statutory Rule
Against Perpetuities
Martindale-Hubbell–Uniform Transfers to
Minors Act
Martindale-Hubbell–Uniform Trusts Act
Martindale-Hubbell–Uniform Unclaimed
Property Act

Administrative Materials & Regulations

Federal

CFR–Federal Tax Regulations
Federal Register
Treasury Regulations–Final, Temporary,
and Proposed
Treasury Decision with Preambles
Tax Analysts Regulations–Final, Temporary
and Proposed & Comments

Agency Rulings & Releases

IRS Bulletins, Letter Rulings, and Memoranda
Decisions (group file)
IRS General Counsel Memos, Actions
on Decisions, & Technical Memos (group file)
IRS Cumulative Bulletin, IRB, Letter Rulings, &
Technical Advice Memos (group file)
Actions on Decisions
Advance Releases
Announcements
Chief Counsel Advice
Chief Counsel Notices
Criminal Tax Bulletin
Cumulative Bulletin and Internal Revenue Bulletin
Disclosure Litigation Bulletin
Field Attorney Advice Memorandum (pending)
Field Service Advice Memorandums
General Counsel Litigation Bulletins
General Counsel Memoranda
Litigation Guideline Memorandums
Notices
Private Letter Rulings and Technical
Advice Memoranda
Revenue Rulings
Revenue Procedures
Service Center Advice
Tax Litigation Bulletins
Technical Memoranda
Department of Labor Letter Opinions
Pension Benefit Guaranty Corporation
Opinion Letters
TNT Applicable Federal Rates

Administrative Materials and Regulations
Federal—continued

Agency Publications

Internal Revenue Manual (IRM)
IRS Exempt Organizations CPE Technical Instruction Program for 1999
IRS Employee Plans CPE Technical Topics, by Individual Year from 1996 – 1999
IRS Employee Plans Phase I Course Book
IRS Employee Plans Phase II Course Book
IRS Tax Practitioners & Enrolled Agents
IRS Taxpayer Information Publications, by Individual Year from 1984 – 1986
Tax Analysts Exempt Organizations Text
TNT IRS ISP & MSSP
TNT IRS Taxpayer Publications
United States Attorneys' Manual—Title 6
United States Attorneys' Resource Manuals—Title 6

State & Local

Attorney General Tax Opinions
Tax Analysts State Tax Rate Tables
Taxing Authority Decisions, 39 States

Administrative Codes (Regulations)

Tax Analysts State Tax Regulations
Administrative Codes for the District of Columbia, Puerto Rico, the Virgin Islands and All States except Colorado and Kentucky

Registers

State Registers for the District of Columbia and Each State Except Alabama, Arizona, Arkansas, Colorado, Kentucky, Maryland, Michigan, Montana, Nebraska, New Jersey, North Dakota, Ohio, Oregon and West Virginia

Regulation Tracking

Regulation Tracking, All States, most recent 2 years
State Regulation Tracking, All States by Individual Year from 1991 – 2001

Treaties & International Agreements

CCH Tax Treaties Reporter
Rhoades & Langer U.S. International Taxation & Tax Treaties
Tax Analysts Worldwide Tax Treaties Combined Files
Tax Analysts Worldwide Tax Treaties Administrative Assistance Treaties
Tax Analysts Worldwide Tax Treaties Administrative Documents
Tax Analysts Worldwide Tax Treaties Case Law
Tax Analysts Worldwide Tax Treaties Defense Treaties
Tax Analysts Worldwide Tax Treaties Estate & Gift Tax Treaties
Tax Analysts Worldwide Tax Treaties Income Tax Treaties
Tax Analysts Worldwide Tax Treaties Integrated Treaties
Tax Analysts Worldwide Tax Treaties Model Convention Documents
Tax Analysts Worldwide Tax Treaties Model Tax Treaties
Tax Analysts Worldwide Tax Treaties Other Tax Treaties
Tax Analysts Worldwide Tax Treaties Reimbursement Treaties
Tax Analysts Worldwide Tax Treaties Social Security Agreements
Tax Analysts Worldwide Tax Treaties
Tax Analysts Worldwide Tax Treaties Tax Treaty News
Tax Analysts Worldwide Tax Treaties Transportation Treaties
Tax Analysts Worldwide Tax Treaties U.S. Legislative Histories

Current Awareness—selected

(see Expert Analysis for complete listing)

Federal and State Tax Dailies

- Tax Analysts Tax Notes Today
- Tax Analysts State Tax Today
- CCH Federal Tax Day
- CCH State Tax Day
- BNA Daily Tax Report
- IRS Advance Releases (as issued)

International Tax Dailies

- Tax Analysts Worldwide Tax Daily
- BNA International Business & Finance Daily
- BNA International Tax Monitor

Weeklies, Monthlies and Newsletters

- Tax Analysts Tax Notes Weekly
- Tax Analysts Tax Notes International
- Tax Analysts State Tax Notes
- BNA Tax Management Weekly Report
- CCH Federal Tax Weekly
- CCH TAXES—The Tax Magazine
- Kleinrock Federal Tax Bulletin
- Kleinrock California Tax Bulletin
- Kleinrock New York Tax Bulletin
- Inside New York Taxes
- Multistate Tax Analyst
- Sales & Use Tax Review

Expert Analysis

ABA

ABA Section of Taxation Committee Presentation
Materials (part of “Listen to the Experts”
on the Tax Research Tasks Page)
Probate & Property
Real Property, Probate & Trust Journal
The Tax Lawyer
The Practical Tax Lawyer (ALI-ABA)

Aspen

Dealing with IRS Service Centers
Federal Income Taxation of Debt Instruments
Income Taxation of Fiduciaries and Beneficiaries
International Taxation
Miller European Accounting Guide
Miller GAAP Guide
Miller GAAP Implementation Manual
Miller GAAS Guide
Miller Governmental GAAP Guide
Miller Not-for-Profit Organization Audits
Journal of Property Valuation and Taxation
Journal of State Taxation
Scott on Trusts
Standards of Tax Practice
Tax Court Litigation: Practice and Procedure

Bureau of National Affairs (BNA)

Federal

BNA Daily Tax Report
BNA E-Commerce Tax Report
BNA Pension & Benefits Daily
BNA Pension & Benefits Reporter
BNA Tax Management Compensation
Planning Journal
BNA Tax Management Compensation
Planning Portfolios
BNA Tax Management Financial Planning
Journal
BNA Tax Management Journals

Bureau of National Affairs (BNA)
Federal—continued

BNA Tax Management Memorandum
BNA Tax Management Portfolios—all series
BNA Tax Management Real Estate Journal
BNA Tax Management Weekly Report

State & Local

BNA Tax Management Multistate Tax Report
BNA Tax Management Portfolios—Multistate
Tax Series
BNA Tax Management Weekly State Tax Report

International

BNA International Business and Finance Daily
BNA International Tax Monitor
BNA International Tax Publications
BNA Tax Management International Journal
BNA Tax Management Portfolios—Foreign Income
Series
BNA Tax Management Portfolios—Transfer
Pricing
BNA Tax Management Transfer Pricing Report
BNAI Tax Planning International Asia-Pacific
Focus
BNAI Tax Planning International European Union
Focus
BNAI Tax Planning International Indirect Taxes
BNAI Tax Planning International Review & Forum
BNAI Tax Planning International Transfer Pricing
BNAI Tax Planning International World
Corporate Finance Review
BNAI Tax Planning International Mergers &
Acquisitions

Estate, Gift & Trust

BNA Tax Management Estates, Gifts and
Trust Journal
BNA Tax Management Financial Planning
Journal
BNA Tax Management Portfolios—Estate, Gift
and Trust Series

CCH INCORPORATED

Federal

Exempt Organization Reports
Federal Excise Tax Reporter
Federal Tax Guide
Federal Tax Service
Federal Unemployment Insurance Reporter
Financial & Estate Planning Guide
Internal Revenue Code (CCH)
Internal Revenue Manual (CCH)
IRS Publications (CCH)
IRS Releases (CCH)
Legislative Documents & Treaties
Limited Liability Company Guide
Regulations (CCH)
Tax Cases (CCH)
Tax Rates & Tables
Tax Tables, Charts, & Checklists
Toolkits
Partnership, Tax Planning & Practice
Practice Before IRS & Courts
S Corporation Guide
Standard Federal Tax Reporter
Standard Federal Tax Reporter Archives
Tax Planning Guide
Tax Practice Guides
U.S. Master Depreciation Guide
U.S. Master GAAP Guide
U.S. Master Tax Guide

State & Local

Business Incentive Guide
California Tax Analysis
Individual State Tax Reporters (for all 50 states
& D.C.)
Multistate Corporate Income Tax Guide
Multistate Property Tax Guide
Multistate Sales Tax Guide
New York Tax Analysis
State Guide
State Unemployment Insurance Reporter

International

Mexican Customs Guide
Mexican Foreign Investment Guide
Mexican Law & Business Report
Mexican Tax Customs & Foreign Investment
Laws
Mexican Tax Guide
Mexican Tax Treaties
Tax Treaties Reporter
U.S. Transfer Pricing Guide

Estate, Gift & Trust

Federal Estate & Gift Tax Reporter
Financial & Estate Planning Guide
U.S. Master Estate & Gift Tax Guide

Pension & Benefits

Benefit Practice Portfolios
COBRA Guide
Compliance Guide for Plan Administrators
Employee Benefits Management
Fringe Benefits Tax Guide
Pension & Deferred Compensation Guide
Pension Plan Guide

Tax News

CCH TAXES—The Tax Magazine
COBRA Connections Newsletter
E-Commerce Tax Alert Newsletter
Employee Benefits Management Newsletter
Federal Estate & Gift Tax Report Letter
Federal Excise Tax Report Letter
Federal Tax Day
Federal Tax Weekly
Financial & Estate Planning: Ideas & Trends
Fringe Benefits Report Letter
Journal of Passthrough Entities
Journal of Practical Estate Planning
Journal of Retirement Planning
Journal of Tax Practice & Procedure
Journal of Taxation of Corporate Transactions
Journal of Taxation of Financial Products
Journal of Taxation of Global Transactions
LLC Advisor Newsletter
Manufacturer's Tax Alert
Mexican Law & Business Report Newsletter
Partnership Tax Watch Newsletter
Pension & Deferred Compensation Report Letter
Pension Plan Guide Newsletter
Plan Administrators' Newsletter
Property Tax Alert
S Corporation Guide Newsletter
Sales & Use Tax Alert
State Income Tax Alert
State Tax Day
State Tax Review
Tax Week

John Wiley

Accounting Reference Desktop
Cost of Capital: Estimation and Applications
International Mergers & Acquisitions:
Country by Country Tax Guide
Not for Profit GAAP
Transfer Pricing International: A Country by
Country Guide
Wiley GAAP
Wiley GAAP for Government
Wiley IAS: Interpretation and Application
of International Accounting Standards

Kleinrock

Federal

Kleinrock Federal Tax Bulletin
Kleinrock's TaxExpert Analysis & Explanation

State & Local

Kleinrock California Tax Bulletin
Kleinrock New York Tax Bulletin

Matthew Bender

Federal Tax & Accounting Products

Accounting for Banks
Accounting for Government Contracts:
Cost Accounting Standards
Accounting for Government Contracts:
Federal Acquisition Regulation
Accounting for Public Utilities
Applying GAAP and GAAS
Applying Government Accounting Principles
Applying Government Auditing Standards
Attorney's Handbook of Accounting, Auditing
and Financial Reporting
Bender's Payroll Tax Guide
Bender's Tax Return Manual
Business Organizations with Tax Planning
Collier on Bankruptcy Taxation
Corporate Acquisitions and Mergers
Depreciation Handbook
Dictionary of 1040 Deductions
Employee Benefits Guide
Farm Income Tax Manual
Federal Income Taxation of Corporations Filing
Consolidated Returns
Federal Income Taxation of Inventories
Federal Income Taxation of Life Insurance
Companies
Federal Tax Practice and Procedure
Federal Taxation of Municipal Bonds, 2nd
Edition
Federal Taxation of Oil and Gas Transactions
Federal Taxes Affecting Real Estate
Financial Management and Accounting for the
Construction Industry
Handbook for Internal Auditors
Listen to the Experts—over 2,500 articles
on hot tax issues (located on the Tax
Research Tasks page)
New York Nonprofit Law and Practice: with a
Tax Analysis
New York University Institute on Federal Taxation

New York University Review of Employee
Benefits & Executive Compensation
Organizing Corporate and Other Business
Enterprises
Planning Tax-Exempt Organizations
Professional Corporations and Associations
Rabkin & Johnson, Federal Tax Guidebook
Real Estate Financing
Real Estate Tax Digest
Tax Accounting
Tax Controversies: Audits, Investigations, Trials
Tax Planning For Corporations and Shareholders
Tax Planning For Corporations and
Shareholders—Forms
Tax Planning for Partners, Partnerships and LLCs
Tax Planning for S Corporations
Tax Planning for the Alternative Minimum Tax
Taxation of Intellectual Property: Tax Planning
Guide
Taxation of Executive Compensation: Planning
and Practice
Taxation of Financial Institutions
Taxation of Hospitals and Health Care
Organizations
Taxation of Mining Operations
Taxation of Public Utilities
Taxation of Securities Transactions
University of Southern California Law School
Institute on Federal Taxation

State & Local

California Community Property with Tax Analysis
California Small Business Guide: Formation,
Operation and Taxation
Listen to the Experts—over 2,500 articles
on hot state & federal tax issues
(located on the Tax Research Tasks page)
Massachusetts Corporation Law with Federal
Tax Analysis
Michigan Corporation Law with Federal Tax
Analysis
New Hampshire Practice Series: Municipal Law
and Taxation
New York State Tax Law (Orange Book)
New York University Institute on State &
Local Taxation

International

Foreign Tax and Trade Briefs
International Estate Planning
International Withholding Tax Treaty Guide
Rhoades & Langer, U.S. International Taxation
& Tax Treaties
Tax Havens of the World

Estate Planning, Probate & Trust Practice (Federal law & products of nationwide interest)

Heckerling Institute on Estate Planning
[University of Miami School of Law]
How to Save Time & Taxes Handling Estates
How to Save Time & Taxes Preparing Fiduciary
Income Tax Returns
International Estate Planning, 2nd Edition
Modern Estate Planning, 2nd Edition
Murphy's Will Clauses: Annotations and Forms
with Tax Effects
Planning for Large Estates
Social Security Practice Guide
Trust Administration and Taxation

**Estate Planning, Probate & Trust Practice
(State-specific products)**

- California Probate Practice
- California Probate Procedure, 6th Edition
- California Trust Practice
- California Wills and Trusts
- Colorado Estate Planning, Will Drafting and Estate Administration, 2nd Edition
- Florida Estates Practice Guide
- Florida Probate Guide Manual
- Georgia Estate Planning, Will Drafting and Estate Administration Forms
- Illinois Estate Planning, Will Drafting and Estate Administration Forms, with Practice Commentary
- Indiana Estate Planning and Probate Practice
- Henry's Indiana Probate Law and Practice
- Kentucky Probate, 2nd Edition
- Louisiana Estate Planning, Will Drafting and Estate Administration with Forms, 2nd Edition
- Louisiana Successions
- Maine Probate Forms, Revised Edition
- Maine Probate Procedure, Revised Edition
- Maryland Estate Planning, Will Drafting and Estate Administration Forms
- Estate Administration in Massachusetts: A Handbook with Forms, 2nd Edition
- Guardianship and Conservatorship in Massachusetts, 2nd Edition
- Massachusetts Will Drafting and Estate Administration Forms, 2nd Edition
- Michigan Estate Planning, Will Drafting and Estate Administration Forms
- Stein on Probate: Administration of Decedents' Estates under the Uniform Code as Enacted in Minnesota, 4th Edition
- Missouri Estate Planning, Will Drafting and Estate Administration Forms
- New Hampshire Practice Series: Probate Law and Practice, 3rd Edition
- New Jersey Estate Planning, Will Drafting and Estate Administration Forms
- Drafting New York Wills: Law and Forms
- New York Civil Practice: EPTL
- New York Civil Practice: SCPA
- New York Estate Administration
- New York Practice Guide: Probate and Estate Administration
- Surrogate's Court Practice: SCPA, EPTL "Greenbook" [New York]
- Warren's Heaton on Surrogates' Court, 6th Edition Revised [New York]
- Anderson's Ohio Probate Practice and Procedure
- Anderson's The Simple Will in Ohio
- Ohio Forms of Pleading and Practice: Probate Practice
- Ohio Probate, 2nd Edition
- Oklahoma Estate Planning, Will Drafting and Estate Administration Forms
- Remick's Pennsylvania Orphan's Court Practice
- Pritchard on the Law of Wills and Administration of Estates, 5th Edition [Tennessee]
- Texas Estate Planning
- Texas Probate, Estate and Trust Administration
- Harrison on Wills and Administration for Virginia and West Virginia, 3rd Edition
- Washington Guardianship Law: Administration and Litigation, 3rd Edition

Elder Law

Anderson's Financial and Health Care Planning
for the Elderly in Ohio, 3rd Edition
California Guide to Tax, Estate & Financial
Planning for the Elderly
Elder Law in Maryland, 2nd Edition
Elder Law in Tennessee
Living Trusts: Forms & Practice
Long-Term Care Advocacy
Massachusetts Elder Law
New York Guide to Tax, Estate & Financial
Planning for the Elderly
Planning for the Elderly in Florida
Tax, Estate & Financial Planning for the Elderly
Tax, Estate & Financial Planning for the Elderly:
Forms and Practice

Practising Law Institute

Estate Planning

Income Taxation of Estates and Trusts
International Tax and Estate Planning
IRS Practice & Procedure Deskbook
Langer on Practical International Tax Planning
Manning on Estate Planning
New York Elder Law Handbook
Stocker & Rikoon on Drawing Wills and Trusts

Tax Analysts

Federal

Tax Analysts E-Commerce Tax eReport
Tax Analysts Exempt Organization Tax Review
Magazine
Tax Analysts Exempt Organizations Text
Tax Analysts Federal Tax Officials Directory
Tax Analysts Insurance Tax Review Magazine
Tax Analysts Internal Revenue Code
Tax Analysts Letter Ruling Review Magazine
Tax Analysts Regulations—Final, Temporary and
Proposed ... Comments
Tax Analysts Tax Court Filings
Tax Analysts Tax Notes Today™
Tax Analysts Tax Notes Weekly
Tax Analysts Tax Practice and Controversies
Tax Analysts Tax Professionals Directory
TNT Applicable Federal Rates
TNT IRS ISP and MSSP
TNT IRS Taxpayer Publications

State & Local

Tax Analysts State Tax Notes® Magazine
Tax Analysts State Tax Officials Directory
Tax Analysts State Tax Rate Tables
Tax Analysts State Tax Regulations
Tax Analysts State Tax Statutes
Tax Analysts State Tax Today

International

Tax Analysts International Tax Officials Directory

Tax Analysts Tax Notes International Magazine

Tax Analysts Worldwide Tax Daily™

Tax Analysts Worldwide Tax Treaties™ Combined Files

Tax Analysts Worldwide Tax Treaties Administrative Assistance Treaties

Tax Analysts Worldwide Tax Treaties Administrative Documents

Tax Analysts Worldwide Tax Treaties Case Law

Tax Analysts Worldwide Tax Treaties Defense Treaties

Tax Analysts Worldwide Tax Treaties Estate & Gift Tax Treaties

Tax Analysts Worldwide Tax Treaties Income Tax Treaties

Tax Analysts Worldwide Tax Treaties Integrated Treaties

Tax Analysts Worldwide Tax Treaties Model Convention Documents

Tax Analysts Worldwide Tax Treaties Model Tax Treaties

Tax Analysts Worldwide Tax Treaties Other Tax Treaties

Tax Analysts Worldwide Tax Treaties Reimbursement Treaties

Tax Analysts Worldwide Tax Treaties Social Security Agreements

Tax Analysts Worldwide Tax Treaties

Tax Analysts Worldwide Tax Treaties Tax Treaty News

Tax Analysts Worldwide Tax Treaties Transportation Treaties

Tax Analysts Worldwide Tax Treaties U.S. Legislative Histories

Estate, Gift & Trust

Tax Analysts Estate Tax eReport

Tax Analysts Exempt Organizations Text

Tax Analysts Exempt Organization Tax Review Magazine

Tax Analysts Tax Notes Today

Tax News

Tax Analysts E-Commerce Tax eReport

Tax Analysts Estate Tax eReport

Tax Analysts Exempt Organization Tax Review Magazine

Tax Analysts Insurance Tax Review Magazine

Tax Analysts Letter Ruling Review Magazine

Tax Analysts State Tax Notes Magazine

Tax Analysts State Tax Today

Tax Analysts Tax Notes International®

Tax Analysts Tax Notes Today

Tax Analysts Tax Notes Weekly

Tax Analysts Tax Practice and Controversies

Tax Analysts Worldwide Tax Daily

Tax Conferences, Law Reviews & Journals

Listen to the Experts (located on the Tax Research Tasks page)

A compilation of over 2,500 articles written by the nation's foremost tax experts. Through Listen to the Experts, a LexisNexis exclusive search tool, you will find tax conference presentation papers back to the early 1990s from:

- NYU Annual Institute on Federal Taxation
- USC Law School Institute on Federal Taxation
- Heckerling Institute on Estate Planning (University of Miami School of Law)
- ABA, Section of Taxation Committee Meetings
- NYU Institute on State & Local Taxation
- NYU Conference on Tax Planning for 501(c)(3) Organizations
- Practising Law Institute (PLI)–Tax and Estate Planning
- ALI-ABA

Law Reviews and Journals

A Sampling of Our Tax Journals & Magazines:

- Akron Tax Journal (U. of Akron)
- American Journal of Tax Policy
- Exempt Organization Tax Review
- Insurance Tax Review
- Journal of Bank Taxation
- Journal of Corporate Taxation
- Journal of Taxation of Financial Institutions
- CCH Journal of Retirement Planning
- Journal of Taxation of Investments
- Multistate Tax Analyst
- NYU Institute on Federal Taxation (1991 – Present)
- NYU Tax Law Review
- Real Estate Digest
- Sales & Use Tax Review
- State Tax Notes Magazine
- CCH TAXES–The Tax Magazine
- Tax Management Compensation Journal
- Tax Management Estates, Gifts & Trusts Journal
- Tax Management Financial Planning Journal
- Tax Management International Journal
- Tax Management Real Estate Journal
- Tax Notes International Magazine
- The Practical Tax Lawyer
- The Tax Adviser
- The Tax Lawyer
- University of Florida Tax Review
- USC Institute on Federal Taxation (1991 – present)
- Virginia Tax Review

Accounting Journals & Literature

Faulkner & Gray Publications
Accounting Technology
Accounting Today
Controller's Tax Letter
Journal of Accountancy
Journal of International Accounting, Auditing
& Taxation
Payroll Practitioner's Monthly
Payroll Practitioner's State Tax Alert
Practical Accountant
The Tax Adviser

Legal Reference

Legal Dictionaries
IRS Tax Practitioners & Enrolled Agents
Martindale-Hubbell® Law Directory—Probate,
Trusts & Estate Law Listings
Martindale-Hubbell Law Directory—Tax Law
Listings
Tax Analysts Federal Tax Officials Directory
Tax Analysts International Tax Officials
Directory
Tax Analysts State Tax Officials Directory
Tax Analysts Tax Professionals Directory

Public Records

Business and Corporation Information
D&B Federal Employer Identification Numbers
Deed Transfers, Tax Assessor Records and
Mortgage Records
Person and Business Locator Files
Social Security Death Records
Tax Assessor Records for Counties in AL, AK,
AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL,
IN, IA, KS, KY, LA, MD, MA, MI, MN, MS,
MO, MN, MT, NE, NV, NH, NJ, NM, NY,
NC, ND, OH, OK, OR, PA, SC, TN, TX, UT,
VA, WA, WV, WI, WY, the District of
Columbia and the Virgin Islands


Matthew Bender CD-ROM Products

[Note: All Matthew Bender products listed previously on pages 20 through 21 are also available in print. Listed below are CD-ROM and print-only products.]

Applying GAAP and GAAS
Automated Connecticut Probate Court Forms
Automated Florida Guardianship Forms
Automated Florida Probate and Guardianship Forms Bundle
Automated Florida Probate Forms
Automated Michigan SCAO Forms
California Wills and Trusts Drafting System
California Trusts and Estates
Consolidated Returns
Elder Law Library
Estate Planning Package
Florida Estates Practice (CD-ROM)
Interfamily Transfer Planning
Modern Estate Planning
New York Civil Practice: EPTL
New York Civil Practice: SCPA
New York Estate Planning and Administration
New York Guide to Tax, Estate & Financial Planning for the Elderly
New York Practice Guide: Probate and Estate Administration
New York State Bar Association's Guardianship Forms
New York State Bar Association's Surrogate's Forms
New York Wills and Estates Practice
Tax and Estate Planning Library
Tax Institutes
Tax Planning for Pass Through Entities
Tax Practice
Texas Estate, Trust and Probate Practice

Matthew Bender Print-Only Products

A Student's Guide to the Internal Revenue Code, 4th Edition
Basic Corporate/Shareholder Taxation
Criminal Tax Fraud, 3rd Edition
Federal Income Tax: Doctrine, Structure and Policy: Text, Cases, Problems, 2nd Edition
Federal Income Taxation of Business Enterprises: Cases, Statutes and Rulings, 2nd Edition
Federal Taxation of Estates, Trusts and Gifts: Cases, Problems and Materials, 2nd Edition
Fundamentals of Federal Income Tax Law, 3rd Edition
International Business Planning: Law and Taxation
International Income Tax Rules of the United States, 2nd Edition
Tax Controversies: Practice and Procedure
Tax Controversies: Practice and Procedure Statutory Volume



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