

MEMORANDUM CONCERNING ELECTRONIC LIBRARY RESOURCES**To: Tax Students****Re: Tax Research Materials**

In your upper level tax courses, there are excellent electronic library resources available to you. This memorandum is not intended to be an exhaustive list of secondary sources, but our goal is to provide you hyperlinks to materials that we believe are potentially useful for your further study and available to you at no cost (NOTE: all WG&L treatises are on both Westlaw and Checkpoint). Checkpoint requires you to have a student ID, and their instructions for obtaining one are attached.

1. Federal Income Taxation: Chirelstein & Zelenak, Federal Income Taxation; [Bittker, McMahon, & Zelenak: Federal Income Taxation of Individuals \(WG&L\)](#).
2. Corporate Tax: [Bittker & Eustice: Federal Income Taxation of Corporations & Shareholders; Bloomberg Law BNA Portfolios: U.S. Income Portfolios: C Corporations](#).
3. Estate Planning Courses: [Bloomberg Law BNA Portfolios: Estates, Gifts and Trusts Portfolios; Estate Planning Law and Taxation – Westfall, Mair, & Buckles, William P. Streng, Estate Planning \(use Cougarnet User ID and password to access this title\)](#).
4. Financial Products Taxation: [Cullen & Matejcek, Taxation of Securities Transactions; Bloomberg Law BNA Portfolios: U.S. Income Portfolios: Various Financial Product Portfolios; Conlon & Aquilino: Principles of Financial Derivatives: U.S. & International Taxation \(WG&L\)](#)
5. International Taxation: Isenbergh & Wells, International Taxation (Insights and Concepts); [Kuntz & Peroni: U.S. International Taxation \(WG&L\); Rhoades & Langer U.S. International; Taxation and Tax Treaties; U.S. Tax Treaties \(Wolters Kluwer Cheetah \); Bloomberg Law BNA Portfolios: U.S. International Portfolios](#).
6. Oil and Gas Taxation: ([Hennessee, Oil and Gas : Federal Income Taxation \(KF6482.M52019\); Polevoi & Byrnes, Federal Taxation of Oil and Gas Transactions \(LexisNexis\)](#))
7. Partnership Tax: [Cunningham & Cunninham, Logic of Subchapter K McKee, Nelson & Whitmire: Federal Taxation of Partnerships & Partners \(WG&L\); Understanding Partnership and LLC Taxation; Willis & Postlewaite: Partnership Taxation; Bloomberg Law BNA Portfolios: U.S. Income Portfolios: Partnerships](#)
8. Real Estate Taxation: [Robinson: Federal Income Taxation of Real Estate \(WG&L\); Federal Taxation of Real Estate \(LexisNexis\)](#)
9. State Taxation: [Hellerstein & Hellerstein: State Taxation \(WG&L\); Bloomberg Law BNA Portfolios: State Tax](#)
10. Tax Accounting: [Craig & Zubrzycki, Tax Accounting \(LexisNexis\); Bloomberg Law BNA Portfolios: Accounting Policy & Practice Portfolios; Gertzman: Federal Tax Accounting](#)
11. Tax Exempt Organizations: [Bruce R. Hopkins, The Law of Tax-Exempt Organizations \(use Cougarnet User ID and password to access this title\)](#).
12. Tax Procedure Courses: [Saltzman & Book: IRS Practice & Procedure \(WG&L\); Bloomberg Law BNA Portfolios: Procedure and Administration; Federal Tax Practice and Procedure; Federal Tax Litigation; Kafka & Cavanagh: Litigation of Federal Civil Tax Controversies \(WG&L\)](#).