

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

Statutory Law, Decisions, Rulings and Regulations available on Westlaw.

Internal Revenue Code of 1986

The current code.

Tax Court Memorandum Decisions

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

Tax Court Regular Decisions

Cases that involve a dispute in interpretation of the code.

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:

General Tax Resources

Standard Federal Tax Reporter (CCH)

Minnesota State Tax Reporter (CCH)

Tax Management Portfolios (Bloomberg/BNA)

Specialized Tax Resources

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.

Real Estate Transactions: Tax Planning and Consequences (West)

Representation before the Collection Division of the IRS (West)

Stand Up to the IRS (NOLO)

Tax Penalties and Interest (West)

Tax Research Guides

Federal Tax Research, 8th Ed. (2010).

Specialized Legal Research (See “Federal Income Taxation” - updated annually)

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. In particular, the Law Library offers free Westlaw, with its comprehensive FTX-ALL database for tax-related research.

To search the Law Library 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. To search the collection, go to <http://www.lawlibrary.state.mn.us/>. The Law Library also has various resources related to estate and financial planning, and corporate and business taxation.

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