

Study Aids: Federal Income Tax



The Law Library's collection has various study aids on numerous legal subject areas. Some study aids are referred to as hornbooks, others as nutshells. A hornbook is a single volume covering an area of law with references to cases, statutes, and secondary sources such as law review articles and *American Law Reports* annotations. Unlike a hornbook, a nutshell provides a basic overview of the legal concepts in a particular area of law with few references to cases, statutes, and secondary sources. Hornbooks and nutshells are published by West/Thomson Reuters. LexisNexis publishes the "*Understanding ...*" series and Aspen Publishers publishes the *Examples and Explanations* series of study aids. Foundation Press, an independent affiliate of West/Thomson Reuters, also publishes the *Concepts and Insights* series on various areas of the law.

Current editions of these study aids are available on Reserve. Copy 1 and Copy 2 of a study aid circulate for two hours and are restricted to use within the Law Library. Copy 3 and higher can be checked out of the Law Library for forty-eight (48) hours. Note, a fine of 50 cents is accrued for each hour that a book checked out from Reserve is overdue! Older editions of the study aids are shelved in the stacks by their call number and can be checked out from the Law Library for twenty-one days.

Even more detailed information on a legal subject area can be found in a single volume or in a multi-volume set referred to as a treatise. These treatises can be searched by author, by advanced keyword, by subject (**Income Tax Law and Legislation United States** or **Taxation Law and Legislation United States**) or by title using the Law Library's WebCatalog. The treatises are shelved by their call number in the Library's open stacks. Most single volume treatises can be checked out from the Law Library for twenty-one days.

The following is a list of recommended study aids in the Law Library's collection on federal income taxation:

◆ Bankman, Joseph et al., *Federal Income Tax: Examples and Explanations* (5th ed. 2008). Reserve, KF6369.3 .B35 2008

Topics discussed by the authors are characteristics of gross income; timing rules; personal deductions, exemptions, and credits; deductions for the costs of earning income; mixed personal and business expenditures; income shifting; and, capital gains and losses. Each discussion of the topic is followed by examples for the reader to work through along with explanations of the examples. There are eight sample exams with model answers located in the appendix.

◆ Burke, J. Martin and Michael K. Friel, *Understanding Federal Income Taxation* (2d ed. 2005). Reserve, KF6369.3 .B87 2005

Forty-four topics pertaining to individual income taxation are covered in this text! The authors give numerous examples with analysis of the concepts discussed.

◆ Caron, Paul L., ed., *Tax Stories: An In-Depth Look at Ten Leading Federal Income Tax Cases*

(2003). Reserve, KF6369 .T365 2003

Leading tax scholars offer an “archaeological dig” into the seminal U.S. Supreme Court federal income tax cases.

◆ Chirelstein, Marvin A., *Federal Income Taxation: A Law Student’s Guide to the Leading Cases and Concepts*. (11th ed. 2009). Reserve, KF6369 .C43 2009

Published as part of the Foundation Press “Concepts and Insights” series, the text covers income, deductions, attribution of income, tax accounting, recognition of gains and losses, and capital gains and losses.

◆ McNulty, John K. and Daniel J. Lathrope, *Federal Income Taxation of Individuals in a Nutshell* (7th ed. 2004). Reserve, KF6369.3 .M3 2004

There are chapters on what is considered income, statutory inclusions and exclusions from gross income, profit-related and personal deductions, allowances, issues of accounting, and to whom and how income is taxable in certain situations.

◆ Posin, Daniel Q. and Donald T. Tobin, *Principles of Federal Income Taxation* (7th ed. 2005). Reserve, KF6369 .P67 2005

The authors analyze cases and concepts pertaining to income, deductions, tax planning and accounting, credits and ethical considerations.

◆ Rosenberg, Joshua D. and Dominic L. Daher, *The Law of Federal Income Taxation* (2008). Reserve, KF6369 .R673 2008

Gross income and exclusions, deductions, accounting issues, taxation of property transactions, capital gains and losses, losses on business or investment property, deferred compensation, and tax shelters are among the topics covered in this hornbook.

Electronic Study Aid: CALI

In addition to the print study aids, CALI (Computer-Assisted Legal Instruction) provides electronic access to interactive lessons on federal income taxation among other subjects. All incoming first-year students receive a CALI CD in their orientation packet. Lessons are also available via the CALI website at www.cali.org. When signing up for access at the CALI website, you will need to obtain the law school’s authorization code from a reference librarian.

To view an annotated listing of the CALI lessons available for federal income taxation, select “Tax Law” from the heading “CALI Topics.”