

Checkpoint – International Tax Sources

All International Tax Sources

- Actions on Decisions (1967 - Present)
- Advance Notices of Proposed Rulemaking & Treasury Decisions
- American Federal Tax Reports (Prior Years)
- American Federal Tax Reports (Current Year)
- American Jobs Creation Act of 2004: A Selective Analysis (Cummings & Hanson)
- Analysis of United States Income Tax Treaties (Andersen)
- Announcements (1959 - Present)
- BEPS Global Currents
- Business Entities (WG&L) (Archive)
- Carswell's Taxnet Pro
- Catalyst: International (U.S. Income Tax)
- Chief Counsel Advice
- Chief Counsel Bulletins
- Code
- Code History
- Committee Reports (Code Arranged - USTR)
- Corporate Leasing Transactions
- Corporate Taxation/Journal of Corporate Taxation (WG&L)
- Critical Issues Series: U.S. Information Reporting and Withholding at the Source – FATCA (Dyson & Lloyd)
- Critical Issues Series: U.S. Information Reporting and Withholding at the Source – Wage Reporting Under the Federal Insurance Contributions Act (Dyson & Lloyd)
- Delegation Orders (1956 - Present)
- Derivatives: Financial Products Report (WG&L)
- Disclosure Litigation Bulletins & Other IRS Documents
- Electronic Commerce: Taxation and Planning (Hardesty)
- Executive Orders
- FATCA Essentials
- Federal Tax Updates
- Field Service Advice
- Final, Temporary & Proposed Regulations
- Foreign Corporations Doing Business in the U.S.
- Foreign Tax Credits (Andersen)
- Fundamentals of International Taxation: U.S. Taxation of Foreign Income & Foreign Taxpayers (Bittker & Lokken)
- General Counsel Memoranda (1962 - Present)
- IBFD Daily Tax News Service

- IBFD Daily Tax News Service
- IBFD Daily Tax News Service Archives
- IBFD Regional Analysis
- IBFD African Taxation Database
- IBFD Asia-Pacific Taxation Database
- IBFD Canada Taxation & Investment
- IBFD Caribbean Taxation Database
- IBFD China Taxation & Investment
- IBFD European Taxation Database (includes Central and Eastern Europe)
- IBFD Latin American Taxation Database
- IBFD Middle Eastern Taxation Database
- IBFD North American Tax Surveys
- IBFD Transfer Pricing
- IBFD Transfer Pricing Database
- IBFD Transfer Pricing Journal
- IBFD Worldwide Tax Treaties (arranged by first country alphabetically)
- IBFD International Tax Glossary
- Income Tax Treaties of the United States (Blessing)
- Indirect Compliance
- Information Letters
- Internal Revenue Bulletins
- International Taxation: Withholding (Michaels)
- International Tax Alert (Archive)
- International Taxes Weekly Newsletter (Archive)
- International Transfer Pricing: OECD Guidelines (Hammer, Lowell, & Levey)
- IR News Releases
- IRS Exemption Letters
- IRS Technical Assistance
- Inbound Tax Report Newsletter (Archive)
- Journal of International Taxation (WG&L)
- Journal of Taxation (WG&L)
- Legal Advice Issued by Associate Chief Counsel
- Legal Advice Issued by Field Attorneys
- Litigation Guideline Memoranda
- Non-Docketed Significant Advice Review
- Notices (1980 - Present)
- OECD BEPS
- OECD Council Recommendations
- OECD Economic Surveys
- OECD Miscellaneous
- OECD Model Conventions
- OECD Transfer Pricing Guidelines
- ONESOURCE Indirect Tax Global VAT Update
- ONESOURCE Indirect VAT Table

- ONESOURCE Transfer Pricing
- Orbitax Essential International Tax Solutions
- Orbitax International Compliance Expert
- Orbitax International Tax Expert
- Orbitax International Tax Research and Compliance Expert
- Preambles to Final and Temporary Regulations (Treasury Decisions)
- Preview: Business Entities (WG&L) (Archive)
- Preview: Journal of Corporate Taxation (WG&L)
- Preview: Journal of International Taxation (WG&L)
- Preview: Journal of Taxation (WG&L)
- Private Letter Rulings & Technical Advice Memoranda (1953 - Present)
- Preambles to Proposed Regulations
- Principles of Financial Derivatives: U.S. and International Taxation (Conlon & Aquilino)
- Prior Final & Temporary Regulations and Proposed Regulations & Preambles
- Revenue Procedures (1955 - Present)
- Revenue Rulings (1954 - Present)
- RIA Worldwide Tax & Commercial Law
- Service Center Advice
- Structuring International Transfers of Executives
- Tax Court & Board of Tax Appeals Memorandum Decisions (Prior Years)
- Tax Court & Board of Tax Appeals Reported Decisions (Prior Years)
- Tax Court & Federal Procedural Rules
- Tax Court Memorandum Decisions (Current Year)
- Tax Court Reported Decisions (Current Year)
- Tax Treaties
- This Week with Cym Lowell (Archive)
- Transfer Pricing Analyzer
- Transfer Pricing Strategies (Lowell & Martin)
- UK Company Secretarial (PLC)
- UK Core Tax Annuals Library
- UK Tax Rates and Notes (PLC)
- U.S. Corporations Doing Business Abroad
- U.S. International Estate Planning (Michaels)
- U.S. International Taxation (Kuntz & Peroni)
- U.S. International Taxation: Agreements, Checklists & Commentary (Lowell & Martin)
- U.S. International Taxation: Practice and Procedure (Lowell & Martin)
- U.S. International Tax Forms Manual: Compliance & Reporting (Tilton)
- U.S. Taxation of Foreign-Controlled Businesses (Levey)
- U.S. Taxation of Foreign Nationals Employed in the U.S.
- U.S. Taxation of International Mergers, Acquisitions and Joint Ventures (Dolan, Jackman, Dabrowski & Tretiak)
- U.S. Tax Treaty Explanations

- U.S. International Transfer Pricing (Lowell & Martin)
- WG&L VAT Handbook (Terkper)

International Compliance Materials

- International Accounting Service
- International Accounting
- Financial Reporting and Analysis
- International Portfolios (TAPS)
 - U.S. Taxation of Foreign Nationals Employed in the U.S.
 - U.S. Corporations Doing Business Abroad
 - Foreign Corporations Doing Business in the U.S.
 - Corporate Leasing Transactions
 - Structuring International Transfers of Executives
 - Tax Advisors Planning System Topic Index
- U.S. International Taxation: Agreements, Checklists & Commentary (Lowell, Donohue, Martin, & Wells)
- U.S. International Tax Forms Manual: Compliance & Reporting (Tilton)

Catalyst: International (U.S. Income Tax)

- Topic 2001 Transfer Pricing: General Principles
- Topic 2101 Subpart F, CFCs, and U.S. Shareholders: Basic Principles
- Topic 2102 Foreign Base Company Income (Except Foreign Personal Holding Company Income)
- Topic 2103 Foreign Personal Holding Company Income
- Topic 2104 Subpart F Insurance Income
- Topic 2106 Distributions of CFC Earnings and Sales of CFC Stock
- Topic 2107 Passive Foreign Investment Companies (PFICs)
- Topic 2110 Limitations on the Foreign Tax Credit
- Topic 2111 Section 965 Transition Tax on Accumulated Foreign Earnings

International Portfolios – Tax Advisors Planning System (RIA)

- U.S. Taxation of Foreign Nationals Employed in the U.S.
- U.S. Corporations Doing Business Abroad
- Foreign Corporations Doing Business in the U.S.
- Corporate Leasing Transactions
- Structuring International Transfers of Executives
- Tax Advisors Planning System Topic Index

International Tax Systems and Planning Techniques

- Australia
- Bahamas
- Belgium
- Bermuda
- British Virgin Islands
- Canada
- Cayman Islands
- Channel Islands
- Cyprus
- France
- Germany
- Gibraltar
- Hong Kong
- India
- Isle of Man
- Liechtenstein
- Luxembourg
- Madeira
- Malta
- Monaco
- Netherlands Antilles
- Panama
- Republic of Ireland
- Republic of Singapore
- Russia
- Spain
- Switzerland
- The Netherlands
- United Kingdom
- United States

International Tax Tools

- Carswell's Taxnet Pro (Link to external site)
- ONESOURCE Transfer Pricing
- Orbitax Essential International Tax Solutions
- Orbitax International Compliance Expert
- Orbitax International Tax Expert
- Orbitax International Tax Research and Compliance Expert
- Transfer Pricing Analyzer

International Tax Update & Journals

- Business Entities (WG&L) (Archive)
- Corporate Taxation/Journal of Corporate Taxation (WG&L)
- Derivatives: Financial Products Report (WG&L)
- Federal Tax Updates
- Inbound Tax Report Newsletter (Archive)
- International Tax Alert (Archive)
- International Taxes Weekly Newsletter (Archive)
- Journal of International Taxation (WG&L)
- Journal of Taxation (WG&L)
- ONESOURCE Indirect Tax Global VAT Update
- ONESOURCE Indirect Tax VAT Table
- This Week with Cym Lowell (Archive)

Source Material: Cases

- American Federal Tax Reports (Prior Years)
- American Federal Tax Reports (Current Year)
- Tax Court & Board of Tax Appeals Memorandum Decisions (Prior Years)
- Tax Court & Board of Tax Appeals Reported Decisions (Prior Years)
- Tax Court & Federal Procedural Rules
- Tax Court Memorandum Decisions (Current Year)
- Tax Court Reported Decisions (Current Year)
- Tax Court Summary Opinions

Source Material: Code, Committee Reports, Regulations

- Advance Notices of Proposed Rulemaking & Treasury Decisions
- Code
- Code History
- Committee Reports (Code Arranged - USTR)
- Final, Temporary & Proposed Regulations
- Preambles to Final and Temporary Regulations (Treasury Decisions)
- Preambles to Proposed Regulations
- Prior Final & Temporary Regulations and Proposed Regulations & Preambles

Source Material: IRS Rulings & Releases

- Actions on Decisions (1967 - Present)
- Announcements (1959 - Present)
- Chief Counsel Advice

- Chief Counsel Bulletins
- Delegation Orders (1956 - Present)
- Disclosure Litigation Bulletins & Other IRS Documents
- Executive Orders
- Field Service Advice
- General Counsel Memoranda (1962 - Present)
- Information Letters
- Internal Revenue Bulletins
- IR News Releases
- IRS Exemption Letters
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- Litigation Guideline Memoranda
- Non-Docketed Significant Advice Review
- Notices (1980 - Present)
- OECD BEPS
- OECD Council Recommendations
- OECD Economic Surveys
- OECD Model Contentions
- OECD Transfer Pricing Guidelines
- Other FOIA (Freedom of Information Act) Documents
- Private Letter Rulings & Technical Advice Memoranda (1953 - Present)
- Revenue Procedures (1955 - Present)
- Revenue Rulings (1954 - Present)
- Service Center Advice
- Strategic Advice Memoranda
- Source Material: RIA Worldwide Tax & Commercial Law

Source Material: Tax Treaties and Explanations

- IBFD Worldwide Tax Treaties (arranged by first country alphabetically)
- Tax Treaties
- U.S. Tax Treaty Explanations

Tax Treaty Analysis

- Analysis of United States Income Tax Treaties (Andersen)
- U.S. Tax Treaty Explanations

WG&L International Treatises

- Analysis of United States Income Tax Treaties (Andersen)
- Principles of Financial Derivatives: U.S. and International Taxation (Conlon & Aquilino)
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- U.S. International Estate Planning (Michaels)
- U.S. International Tax Forms Manual: Compliance & Reporting (Tilton)
- WG&L VAT Handbook (Terkper)

WG&L Accounting, Audit & Corporate Finance Treatises

- International Accounting and Financial Reporting
- U.S. GAAP and IFRS: A Comparative Analysis

WorldTrade Executive Publications (Archive)

- International Securitization & Structured Finance Report (Archive)
- Latin American Finance Executive Report (Archive)
- Practical Asian Tax Strategies (Archive)
- Practical European Tax Strategies (Archive)
- Practical Latin American Tax Strategies (Archive)
- Practical Mexican Tax Strategies (Archive)

- Practical US/International Tax Strategies (Archive)

2017 Federal Archives

- Annotations (as of 12/31/2017)
- Code History (as of 12/31/2017)
- Explanations (as of 12/31/2017)
- Internal Revenue Code (as of 12/31/2017)

2016 Federal Archives

- Annotations (as of 12/31/2016)
- Code History (as of 12/31/2016)
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- Internal Revenue Code (as of 12/31/2016)

2015 Federal Archives

- Annotations (as of 12/31/2015)
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2014 Federal Archives

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2013 Federal Archives

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2012 Federal Archives

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2011 Federal Archives

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2010 Federal Archives

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2007 Federal Archives

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2006 Federal Archives

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2005 Federal Archives

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