Taggart Law Library
Business Planning: Selected Resources

Print Sources

Formbooks

General Formbooks


Annotated, practice-oriented forms including instruments such as contracts, leases, and wills; divided into topical chapters; cross-referenced to Am. Jur. 2d. Also available on Westlaw (AMJUR-LF)

West’s Legal Forms, 2nd ed. KF170.M64—Law North

Forms arranged by broad practice areas, such as commercial transactions, business organizations, and real estate. Also available on Westlaw (WEST-LF)

Cyclopedia of Legal Forms Annotated (Nichols) KF170.N53—Law North

Annotated forms presented topically in an alphabetical encyclopedia format; many forms have a business orientation. Also available on Westlaw (NICHOLS-LF)

Current Legal Forms, with Tax Analysis (Rabkin & Johnson) KF170.R33—Law North

Looseleaf set of forms, generally arranged by broad practice areas; includes tax analysis along with various form types. Also available on Lexis-Nexis (CLFTA)

Ohio Formbooks

Ohio Forms and Transactions KFO68.O363—Law Reserve (most current edition) and Law South (older editions)

Softbound book with forms organized by subject, such as corporations, partnerships, employment, personal property, real property, nonprofit organizations, and wills and trusts. Also available on Westlaw (OHFT)

Updated 2/12/13
Ohio Transaction Guide: Legal Forms  KFO213.A65 O35—Law South (also on Reserve)

Looseleaf set focusing on transactional forms, including business, commercial, and personal transactions, real estate, and wills and trusts. Also available on Lexis-Nexis (OHTRAN)


Looseleaf set including forms related to tax issues, business, domestic relations, estate planning, probate, real property, legal practice, and more. Also available on Lexis-Nexis (OHFORM)

Ohio Forms: Practice-Oriented Forms for Ohio Legal and Business Transactions  KFO68.O35—Law South (CD-ROM on Reserve—ask for by call number)

Transactional forms covering real property, leases, contracts, business planning, estate planning, family law, the UCC, and more. Also available on Westlaw (OH-LF)

Business-Specific Treatises and Formbooks


Treatise containing introductory text and sample forms dealing with various business entities, including sole proprietorships, partnerships, LLCs, and corporations; includes sections on securities law and acquisitions.


Ohio State Bar Association CLE publication focusing on planning a business entity in Ohio; appendices contain a helpful entity comparison chart and sample agreements.


Four-volume looseleaf set that includes detailed information on acquisition agreements. Also available on Lexis-Nexis (CAQM)

PLI course handbook that contains substantial information on acquisitions agreements and other types of corporate agreements; see also editions from previous years.

**Drafting Limited Liability Company Operating Agreements.** John M. Cunningham. Gaithersburg: Aspen Law & Business, 1999-. *KF 1380.C86—Law North*

One-volume looseleaf containing text, forms, commentary, practice aids, and primary source materials pertaining to the drafting of LLC operating agreements.

**Fletcher Corporation Forms, Annotated,** 4th ed. (revised). *KF 1411.F55 4th ed.—Law North*

Multi-volume annotated set covering all aspects of a corporation, including articles of incorporation, stock and capital, and merger and consolidation. Also available on Westlaw (FLTR-FRM)


Detailed guide addressing the steps of the merger and acquisitions process from start to finish. Covers both publicly and privately held businesses, but emphasizes private deals. Contains sample letters, agreements, and checklists.


Offers an overview of the major concerns of attorneys representing either the buyers or sellers of businesses. Written for attorneys without great experience in acquisitions, this treatise also contains over 150 pages of sample forms and checklists.


Two-volume looseleaf with detailed commentary on creating a business in Ohio, including sample forms. Much of the focus is on corporations, but also contains chapters on other entities. Also available on Lexis-Nexis (OHBEHB).


One-volume looseleaf detailing many aspects of organizing various business entities. Many chapters contain appendices with forms, agreements, lists, and other helpful information. Also available on Lexis-Nexis (ORGCRP).

Contains comprehensive forms and advice on the formation, finance, operation, and growth of businesses, with a focus on LLCs and partnerships.


Provides a sample LLP agreement that explores the application of the Revised Uniform Partnership Act (RUPA). Each section of the agreement is accompanied by commentary.


Looseleaf detailing all aspects of the S corporation, including qualifications for subchapter S, and applicable code sections, regulations, forms, and instructions.


One-volume looseleaf treatise on drafting partnership agreements, including an introductory section on drafting concepts and an appendix with many different sample agreements. Also available on Westlaw (WGL-SDPA).


Looseleaf treatise that offers a good introductory discussion of securities law.


Eight-volume looseleaf set. Volume 1 contains a good introductory chapter on general drafting considerations as well as individual chapters on LLCs, corporations, partnerships, and joint ventures, each with sample forms. Also available on Lexis-Nexis (WARRNF)
Journals

American Business Law Journal Library has v.1(1963)-present; also available electronically through Lexis, Westlaw, and OhioLINK Business Source Premier

Official publication of the American Business Law Association

Business Entities Library has v.1 (1999)-present; also available electronically through Westlaw (WGL-BUSENT)

Published by Warren, Gorham, and Lamont; formed from the union of The Journal of S Corporation Taxation, The Journal of Partnership Taxation (library has v.1-15), and The Journal of Limited Liability Companies (library has v.1-5).

Business Law Today Library has v.1 (1992)-present; also available electronically through Westlaw and Business Source Complete

Bimonthly publication of the ABA’s Section of Business Law; news magazine that contains “quick updates for busy professionals.”

The Business Lawyer Library has v.1 (1946)-present; also available electronically through HeinOnline

Quarterly publication of the ABA’s Section of Business Law; contains articles of interest to the business lawyer, including case law analysis, recent trends, and annotated listings of recent literature.

The Journal of Corporation Law Library has v.1(1975)-present; also available electronically through HeinOnline, Lexis, Westlaw, and OhioLINK Business Source Premier

Quarterly publication of the University of Iowa’s College of Law.

Securities Regulation Law Journal Library has v.1 (1973)-present

Published by Warren, Gorham, and Lamont.

Additional Resources

To find more print resources on business planning at the Taggart Law Library, you can search POLAR, the online catalog. Try using one or more of the following subject headings:

Business enterprises—law and legislation—United States
Consolidation and merger of corporations
Corporation law
Limited liability—United States
Limited partnership—United States
Partnership
Private companies—United States
Securities

Electronic Sources

Lexis and Westlaw

Many of the formbooks, treatises, and journals mentioned in the print sources section can also be found online in Lexis or Westlaw. You can search for these materials by title or by using the database identifiers included in the source description (see example from Lexis below).

To find additional materials, you can search through both Lexis and Westlaw topically. For example, Westlaw has topical areas of Business Organizations and Relations, Taxation, Securities, etc. Lexis Advance and Westlaw Next call this feature “Browse Topics,” which can be found on the main search pages of the respective websites.
If you’re looking for specific forms, you can also use the Westlaw’s “FormFinder” feature in to locate forms by topic, subtopic, and jurisdiction. (see example below)

Search for a publication by name (here, Ohio Forms and Transactions). Westlaw auto-completes names it recognizes.

Selected publications have an interactive table of contents to better browse or search.

Search for “Form Finder” in WestlawNext. You are given options to search by state, topic, or specific publication.
CCH

CCH’s Intelliclone provides access to a variety of primary and secondary sources in the areas of tax and business. Content can be found by searching or browsing. (see example below of general search for “operating agreement”).

Free Sources

There are also free online sources where you can find business planning information and forms. Here are a few good sources:

- **Small Business Administration**: This government agency has a small business planner which includes information about choosing a type of business structure. [http://www.sba.gov/smallbusinessplanner/index.html](http://www.sba.gov/smallbusinessplanner/index.html)

- **State government sites**: Some state agency or department is responsible for the business filings within the state, and most of them now have forms for different business entities on their websites; in Ohio, you can find business filings at the Secretary of State’s website at [http://www.sos.state.oh.us/sos/upload/business/filingformsfeeschedule.aspx?page=251](http://www.sos.state.oh.us/sos/upload/business/filingformsfeeschedule.aspx?page=251)

- **WashLaw Web—Legal Forms**: Provided by Washburn University School of Law; links to a variety of different types of forms, including forms archives, state and federal court forms, tax forms, and various business forms. [http://www.washlaw.edu/legalforms/](http://www.washlaw.edu/legalforms/)
Selected Electronic and Print Tax Resources

Treatises Available on LexisAdvance™

- **Rabkin & Johnson, Federal Tax Guidebook**
  For the general practitioner, this concise, practice-oriented guidebook on federal taxation covers the entire Internal Revenue Code. Rabkin & Johnson, Federal Tax Guidebook uses a transactional approach and provides concise analysis of the law.

- **Federal Tax Practice and Procedure**
  Written by a team of eight tax practitioners and law professors, Federal Tax Practice and Procedure is the ideal guidebook for understanding how disputes with the IRS arise and are resolved.

- **IRS Practice and Procedure Deskbook**
  The third edition of the Internal Revenue Service Practice and Procedure Deskbook -- written by a former IRS Tax Examiner -- puts valuable insider tips to work for you, offering proven techniques and practice-oriented advice for resolving IRS disputes.

Treatises Available on WestlawNext™

- **All Tax Texts & Treatises**
  All of the tax texts and treatises available on WestlawNext.

- **Merten’s Law of Federal Income Taxation**
  Mertens Law of Federal Income Taxation is a widely-cited tax treatise covering federal income tax law.

- **Internal Revenue Manual-Abridged & Annotated**
  Text of the Internal Revenue Manual-Abridged and Annotated, by Bryan E. Gates (a former internal procedures writer with the IRS), a condensed version of the original Internal Revenue Manual that encompasses only the materials immediately useful to tax practitioners, including examination of filed tax returns, collection of delinquent taxes, appeals of disputed findings, and investigations of suspected criminal violations of law by the IRS.

- **Bittker, McMahon, & Zelenak: Federal Income Taxation of Individuals**
  Full text of the treatise Federal Income Taxation of Individuals, which gives an overview of all major aspects of individual federal income taxation.
- **West's Tax Law Dictionary**
  It includes definitions for tax-related terms, words, and phrases used in modern American tax law.

### Online Databases

- **Bloomberg BNA Tax and Accounting Center**
  Bloomberg BNA produces many resources dealing with tax, most notably the Daily Tax Report and the Tax & Accounting Center. The Daily Tax Report keeps lawyers and other interested parties up-to-date with the latest developments in tax law. The Tax & Accounting Center provides users with "portfolios" that give an overview and description of the tax scheme either on a topic or in a state.

- **Thomson Reuters Checkpoint**
  Thomson Reuters Checkpoint provides a wealth of resources, both primary and secondary, for users relating to tax research. Thomson Reuters Checkpoint produces daily updates on tax-related news, divided between federal, state & local, and international tax. Thomson Reuters Checkpoint also provides users with 1040 tax estimators under the Tools section.

- **CCH**

### Sources for Law Reviews and Journals

- **Westlaw - Taxation Law Reviews, Texts, and Journals**
  A collection of journals and other secondary material devoted to tax law. Includes materials such as the Florida Tax Review and the Tax Law Review. A Westlaw username and password is required for access.

- **WestlawNext - Tax Law Reviews & Journals**
  A collection of journals and other secondary material devoted to tax law. Includes materials such as the Florida Tax Review and the Tax Law Review. A Westlaw username and password is required for access.

- **LexisNexis - Taxation - Law Reviews and Journals Combined**
  Contains the links to several publications in Lexis that deal specifically with tax law. Includes materials such as the New York University Tax Law Review and the Pittsburgh Tax Review. You can search multiple publications at one time by using the checkboxes. A LexisNexis username and password is required to access.
HeinOnline - Law Journal Library - Journal Subjects - Taxation

HeinOnline provides users with access to law reviews and journals in .pdf format. "Taxation" is a subject under Journal Subjects. Subject can be searched or browsed through the table of contents. A MyLawID is required for off-campus access.

Print Treatises and Research Guides

Understanding Federal Income Taxation - Martin J. Burke and Michael Friel
KF6369.3 .B87 2008—Law Reserve

Understanding Federal Income Taxation treatise addresses in detail the fundamental questions raised in individual income tax courses. The authors include numerous concrete examples demonstrating the application of specific concepts, statutes, regulations, and cases.

Tax Research – Barbara Karlin
KF241 .T38 K37 2009—Law Reference

With an emphasis on real world situations, this book presents the subject of tax research through the use of primary and secondary research tools.

Federal Tax Research - Joni Larson & Dan Sheaffer
KF241.T38 L37 2011—Law North

The book addresses various areas in which a researcher may be immersed everything from the legislative history of a statute to underlying regulations to interpretive case law. Along the way the book considers various types of tax-related court opinions, a myriad of government-generated documents, and law review articles and journals.

If you have more questions or need more help after looking at this research guide, please stop by the law library reference desk. Our librarians are ready to assist you with your research!