

## BOOK REVIEW

**BIBLIOGRAPHY ON TAXATION OF FOREIGN OPERATIONS AND FOREIGNERS: 1976-1982.** By Elisabeth A. Owens and Gretchen A. Hovemeyer. Cambridge, Massachusetts: International Tax Program, The Law School of Harvard University, 1983. Pp. xv, 190.

This 190-page paperback is the latest in a series of bibliographies published by The International Tax Program at Harvard Law School. The current volume is the third in a series, each bearing the same title except for the period of coverage. The first volume, published in 1968, covers materials issued through 1967, the second volume covers the years 1968 through 1975, and the current volume completes the data through 1982.

The volumes are designed to be used together; the successor volumes do not repeat entries that appeared in prior volumes. The original pattern of organization of the data has been continued in the successor volumes to make a three volume search as easy as possible. One change occurred in the second volume and has continued into the third: the latter volumes omit references to English language materials on foreign tax laws, but continue to carry references to materials on the international income tax rules of foreign countries.

The general format of the volume comprises three parts: a section on the international aspects of Federal income taxation, a section on the background and context of international income tax rules, and a short final section which lists annual publications, periodicals, serial sources, and looseleaf reference works. The authors suggest that the last part would be helpful to readers trying to locate materials on estate and gift taxes, tariffs, transaction taxes, and foreign tax laws.

Except for the last section, the bibliography covers primarily United States income taxes. The introductory comments of the authors note that the largest portion of the bibliography, "International Aspects of Federal Income Taxation," is "exhaustive." That would appear to be a fair claim; there are over 3,500 entries which cover 166 of the volume's 190 pages. A much shorter section (12 pages) covers the "Background and Context of Income Tax Rules."

This section leads the searcher to economic and business studies on international trade and investments and to published materials on international economic policy and state taxation of international income. The authors envision this section as a source for the background material essential to a policy study of United States international tax rules.

The final 12 pages of the book list standard sources, such as annual publications, periodicals, serial sources, and looseleaf services, under the categories of "Transnational Taxation," "Comparative Taxation," "Taxation in General," and "International Law in General." These categories contain the sources that one would expect, but even the most expert practitioner will probably discover a few entries that are new. This section lists law reviews, domestic and foreign commercial periodicals, proceedings of annual institutes, publications of accounting firms, regular newsletters and reports, and the like. If the title of the publication is not sufficiently descriptive, there is a short explanation of standard coverage. For example, in the reference to "Tax Notes" attention is called to a regular feature section entitled "International Documentation." If a publication covers domestic taxation, the commentary lists the countries whose tax systems are discussed. For example, countries are listed for the accounting firm manuals, the several publications of the International Bureau of Fiscal Documentation, and the Tax Management portfolios.

A bibliography as a research tool is successful if the searcher can find things quickly and surely. I was puzzled about how this one worked so I made some dummy runs. Just as the success of an index as a search tool turns on the similarity of the mind sets of indexer and searcher, so too does success in a bibliography depend on the logic of the classification scheme. Fortunately, two things help the classification. First, most items of international tax have well established labels or jargon which tend to standardize a classification system. Second, the writers in this area tend to use very descriptive titles. The authors of the bibliography list titles of articles or publications; they do not summarize the content of a listing.

The classification is traditional, easy to follow, and quite complete. In the long section on United States taxation, there are approximately 60 subject matter classes and, where appropriate, there is a separate listing by countries to collect the publications which relate specifically to a particular jurisdiction.

In one of my trial runs, I picked an article by Feinschreiber on the final regulations for allocating and apportioning deductions

which appeared in the *International Tax Journal* in 1977. It was too easy. The Table of Contents took me at once to "Source of Income" and to the subheading entitled "Allocation of Deductions." Items under the subheading covered three pages of double columns. The entries are listed alphabetically by the author's name, if there is an author, and, if not, by the first letter of the title of the piece. Thus, finding Feinschreiber's piece was quickly done.

My second run was more difficult. I was tracking an article on industrial property rights by Marc Finnegan which appeared in the *Georgia Journal of International and Comparative Law* in 1978. The classification "Foreign Trade" looked promising, but Marc was not there. I found him instead under "Foreign Licensing." A few more experiments convinced me that plugging into the proper classification was not difficult. One last attempt gave me some trouble, although it offered a lesson in learning that bibliographers have their own ways of thinking. In the *Georgia Journal* in 1977, student Tim Floyd wrote about a recent case involving exchange rates. Now, that should be easy. The Table of Contents of the bibliography contained the item "Translation of Income into U.S. Dollars," but there was no entry under Floyd or under the first letter of the title. The listing was there, but it was under "R" for "Recent Developments." I further noticed that under "N" appeared the entry "Note" followed by the name of the author and the title of a law review note. One must adjust and learn the vagaries of any tool.

If one starts with subject matter, the search is a little more tedious. The longest stretch of paging without a classification break is nine pages, so if I want to learn my way around "U.S. Income of Foreign Corporations and Nonresident Aliens—General," I must slog through it all. Such a long section is rare; most of the larger classifications are no more than three to four pages. In general the classification system pinpoints the subject matter adequately.

I am impressed with this research tool. It works very well and, particularly in the United States income tax section, seems quite complete. The series takes us through 1982; for 1983 and thereafter we are on our own.

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