

ACTEC Journal Training

- I. Research Guide - <http://libguides.law.hofstra.edu/taxresearch>
- II. Finding Books - start on Library Homepage - <http://law.hofstra.edu/academics/library/index.html>
 - A. Law Library
 - Library Catalog (Lexicat) - <http://libweb.hofstra.edu/search/Y>
- Guided search - *gans ; circular* > see Circular 230
 - World Cat - to check that title exists as cited > search - *gans ; circular*
 - B. Axinn - Journal borrowing card
 - Use to take out books from Axinn under journal account
 - Found at circulation desk
 - Must sign out and in, only one per journal
 - Use only for source gathering, not personal note or research
 - C. Finding Books - Books not held by Hofstra - interlibrary loan
<http://illiad.hofstra.edu/illiad/Deane/logon.html>
 - ILLs referred to research editor
 - Must confirm Hofstra doesn't have with reference librarian, write down librarian's name and OCLC number (bottom of WorldCat screen)
- III. Finding Articles - Articles Research databases – Deane Law Library Online Resources web page - <http://law.hofstra.edu/academics/library/research/online/index.cfm> > Article Finding
 - Hein Online
 - Index to Legal Periodicals (ILP) - for finding law articles w/o proper citations - keywords- *gain ; death*
 - Journal Finder - for finding non-legal Articles - - use to find specific journal title - <http://atoz.ebsco.com/Titles/8965> (link on Law Library homepage)
 - Tax Notes - <http://www.taxanalysts.com/> LAsparTax ; *hofstra2014*
- IV. Uniform Probate Code
 - Print - Uniform Laws Annotated - Law Reserve KF165 .A45 U5 in vol. 8 (pts I and II)
 - Online (pdf and Word) - Uniform Laws Commission: Probate Code - <http://www.uniformlaws.org/Act.aspx?title=Probate%20Code>
- V. Tax Code/Regulations - pdf sources of 26 USC, 26 CFR and Federal Register
 - FDsys - <http://www.gpo.gov/fdsys/>
 - HeinOnline - <http://0-www.heinonline.org.libweb.hofstra.edu/HOL/Welcome?collection>

IV. **IRS Documents - Executive Summary** - See Tax Research handout for more detail

1. Identify document type

a. Abbreviations key for frequently cited IRS documents

- **acq.** or **nonacq.** - Notices of Acquiescence or Nonacquiescence
- **action on dec.** also **AOD** - Actions on Decisions
- **C.B.** - Cumulative Bulletin
- **Gen. Couns. Mem.** also **GCM** - General Counsel Memoranda
- **I.R.B.** - Internal Revenue Bulletin
- **I.R.C.** - Internal Revenue Code: Title 26 of the United States Code
- **Priv. Ltr. Rul.** also **PLR** or **LR** - Private Letter Rulings
- **Rev. Proc.** - Revenue Procedures
- **Rev. Rul.** - Revenue Rulings
- **T.C.M.** - Tax Court Memorandum decisions (not IRS, Tax Court decisions)
- **Tech. Adv. Mem.** also **TAM** - Technical Advice Memoranda
- **Treas. Reg.** - Treasury Regulations: Title 26 of the Code of Federal Regulations

b. For additional document types, see

- Zimmerman's Research Guide: Internal Revenue Service - <http://law.lexisnexis.com/infopro/zimmermans/disp.aspx?z=1566>
- Standard Federal Tax Reporter (CCH) Finding Lists [Law Classified KF6365 .C6]

VI. Best Sources for pdfs

- IRS - official site of the Internal Revenue Service (back to 1995)- <http://www.irs.gov/Tax-Professionals/Tax-Code,-Regulations-and-Official-Guidance>
<http://www.irs.gov/uac/Electronic-Reading-Room>
- Try Google search with doc number and filetype:pdf (*rev rul 2005-31 filetype:pdf*)

VII. Other online sources (not necessarily pdf)

- RIA Checkpoint (Library Homepage > Online Resource > Tax) Find by Citation (More link)(find *PLR 201128015*)
- Lexis Advance > Browse Sources
- WestlawNext >Topics tab>Tax>Admin Decisions ; also search for citation (*GCM 38363*)
- Legal bitstream - (IRS materials) http://www.legalbitstream.com/irs_materials.asp?pl=i1

VIII. Print resources

- Cumulative Bulletin (1919-2008) [KF6282.A2 I491]
- Standard Federal Tax Reporter (back to 1945) [KF6365.C6]
- IRS Letter Rulings (for Private Letter Rulings (PLR) 1977-7/2013) [KF6301.A4 C6]
- IRS Positions Reporter (for GCMs) (1982- 12/2013) [KF6300 .A83]

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