

## ACTEC Journal Source Gathering/Research

- I. Tax Research Guide - <http://law-hofstra.beta.libguides.com/taxresearch>
  - See Journal Cite Checking Guide for source gathering help - <http://libguides.law.hofstra.edu/journals>
  
- 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
  
  - 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
    - World Cat - to check that title exists as cited > search - *gans ; circular*
    - ILLs referred to research editor-<http://illiad.hofstra.edu/illiad/Deane/logon.html>
    - Must confirm Hofstra doesn't have – look at libraries link and confirm Hofstra not in list
    - Confirm with reference librarian and get OCLC number from librarian
  
- 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
  - Law review articles with cite - *Hein Online*
  - Law review articles without cite - *Index to Legal Periodicals (ILP)*
    - - keywords- *gain ; death*
    - Look in ILP for pdfs from Trusts and Estates magazine
  - Non-legal articles - *Journal Finder* - use to find specific **journal** (not article) **title** - <http://atoz.ebsco.com/Titles/8965> (link on Law Library homepage)
  - Tax Notes - <http://www.taxnotes.com/> - see Reference librarian
  
- IV. Judicial Decisions – see tab on [Tax Research Guide](#)
  
- V. Uniform Probate Code
  - Print - Uniform Laws Annotated - Law Reserve KF165 .A45 U5 in vol. 8 (pts I, II and III)
  - Online (pdf and Word) - Uniform Laws Commission: Probate Code - <http://www.uniformlaws.org/Act.aspx?title=Probate%20Code>

VI. Tax Code (in USC)/Regulations (in CFR)- 26 USC, 26 CFR and Federal Register

A. Federal

- FDsys - <http://www.gpo.gov/fdsys/> - for pdfs of USC and CFR
- HeinOnline - best for pdfs of older USC and CFR citations) – <http://0-www.heinonline.org.libweb.hofstra.edu/HOL/Welcome?collection>

B. State Codes

- 5 states we have in print - NY, NJ, FL, TX CA
- For all other states
  - i. Code online – check Uniform Laws site if official (UELMA) - <http://www.uniformlaws.org/Act.aspx?title=Electronic+Legal+Material+Act>
  - ii. State web site, Lexis, Westlaw – editorial decision as to which to use

VII. **IRS Documents** - See Tax Research Guide !!!

1. Key is to 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
- **Prop. Treas. Reg.** – proposed Treasury Regulation
- **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>
- RIA Checkpoint – Find by Citation>More

2. \*\*\*Process for Source gathering for IRS Documents\*\*\* – after Google (try *filetype:pdf* in search)
  1. Tax Research Guide - <http://libguides.law.hofstra.edu/taxresearch>
  2. Identify document type – use abbreviation table
  3. CB or IRB citation - in pdf at HeinOnline (CB), IRS web site (IRB) or print in library
  4. Check Finding IRS Documents tab on Tax Research guide for your document type – look for pdf web site sources
  5. Check Finding IRS Documents tab - look at General Resources box for IRS Electronic Reading Room
  6. If no pdf, go to RIA Checkpoint online or CCH Standard Federal Tax Reporter or other print resources (IRS Letter Rulings, *e.g.* – see #5 below)
  7. **ASK !!**
  
3. Best Sources for pdfs
  - Try Google search with doc number and filetype:pdf (*rev rul 2005-21 filetype: pdf*)
  - IRB citation – IRS web site-<http://www.irs.gov/Tax-Professionals/Tax-Code-Regulations-and-Official-Guidance> (*IRB 2005-14*)
  - CB citation – HeinOnline
  - IRS - official site of the Internal Revenue Service (back to 1995)-  
<http://www.irs.gov/uac/Electronic-Reading-Room> (other documents - find *PLR 201128015*)
  
4. Other online sources (not necessarily pdf)
  - RIA Checkpoint (Library Homepage > Online Resource > Tax) Find by Citation (More link)> (*PLR 201128015*)
  - CCH Intelliconnect (Library Homepage > Online Resource > link on left) > Citations>Federal Tax > Primary Sources > (*GCM 38363*)
  - WestlawNext >Practice Areas tab>Tax>Admin Decisions
  - Lexis Advance>LexisAdvance Research>LexisAdvance Tax>Admin Guidance
  - Legal bitstream - (IRS materials) [http://www.legalbitstream.com/irs\\_materials.asp?pl=i1](http://www.legalbitstream.com/irs_materials.asp?pl=i1)
  
5. Print resources (most useful for older documents)
  - Cumulative Bulletin (1919-2008) [ KF6282.A2 I491 ]
  - Standard Federal Tax Reporter (back to 1945 – check Finding Devices vol.) [ 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]