

ACTEC Journal Source Gathering/Research

- I. Tax Research Guide - <http://libguides.law.hofstra.edu/taxresearch>
 - See Journal Cite Checking Guide for source gathering help - <http://libguides.law.hofstra.edu/journalcitechecking>

- II. Policies
 - Law Library resources - charge out material at Circulation desk
 - **do not charge out under your name – you will be responsible for overdue
 - Resources at Axinn - Journal borrowing card
 - Use to take out books from Axinn under ACTEC account NOT own ID
 - Card Found at Circulation desk
 - Use only for source gathering, not personal note
 - If need copy card, speak to editor – or scan
 - Article delivery service – https://www.hofstra.edu/library/library_libaxn_article_delivery.html
 - Resources not at Hofstra
 - You must confirm with Reference Librarian that Hofstra does not have item
 - We will request books/articles from other libraries
 - We will not ILL e-books available online at Hofstra, TOC , title pages of journals, ethics opinions available online
 - Give items to be ILLED to Research Editor – use form (Source Gathering Guide)
 - Don't go crazy – try your best then ask for help. Please see Reference.
 - Reference email - hofstralawlib@gmail.com
 - Lisa's email - lawlas@hofstra.edu

- III. Types of Resources
 - Secondary –Books, Chapters in Books, Articles, newspapers, BNA pubs
 - Primary – Statutes – state and federal, cases, regulations, IRS/agency materials
 - Legislative documents–bills, congressional reports, other “legislative history” materials

- IV. Finding Resources – after you try Google ...
 - A. **Scholarly / Secondary**
 - i. **Books** – Google Books, separate from Google
 - Library Catalog (Lexicat) – try Guided search with author and keyword from title
 - If not in Lexicat – use World Cat - <http://www.worldcat.org/> - check whether title exists as cited ; try Advanced search with author and keyword from title
 - For ILL - Confirm with Reference librarian using form

 - ii. **Chapter in Book**
 - Identify title of book (in italics, below), not chapter – usually after the word “in”

“Rights and Responsibilities of the American Business Corporation”, **in** Manoj Kumar Sinha, ed., *Business and Human Rights* (Sage: Thousand Oaks, CA, 2013)

- Check Lexicat. If not on Lexicat, check WorldCat - may need to try kw/author search

iii. Articles – after you try Google . . .

- a. Hein Online – law review pdfs – use citation navigator
- b. Journal Finder - <http://atoz.ebsco.com/Titles/8965>
 - for finding non-legal Articles and legal articles not in HeinOnline
 - search for specific **journal** (not article) **title**
- c. Google Scholar – different from regular Google
- d. When can't find legal article with given citation - try Index to Legal Periodicals (ILP) – for finding law articles without proper citations – try author and keyword from title ; use ILP for Trusts and Estates
- e. If cannot find here at Hofstra – Check journal title in WorldCat – confirm with Reference librarian for ILL using form
- f. Tax Notes - <http://www.taxnotes.com/> - username: actec@hofstra.edu ; pw :actecjournal

iv. Newspapers – Google – see if can find for free, also try Journal Finder ; if requires payment or cannot find, check with Reference

v. BNA publications –Bloomberg Law > Browse > News > BNA Law Reports

vi. 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>

B. Primary Sources – cases, statutes, regulations, IRS/agency publications

- 1. Judicial Decisions – see tab on [Tax Research Guide](#)
 - a. pdf on WL, HeinOnline
 - b. review citations for cases with parallel cites
 - c. Look on Bloomberg Law for filings (such as briefs) ; WL filings tab
 - d. may find unreported cases on court web site – search for court, then case
- 2. Statutes – federal and state - see Journal Cite Checking guide
 - a. US Code – official (USC) ; unofficial on Westlaw (WL)
 - b. find section on WL – note amendments ; go to HeinOnline
 - c. HeinOnline - <http://0-www.heinonline.org.libweb.hofstra.edu/HOL/Welcome?collection>
 - d. State Statutes –
 - Procedures for cite checking state statutes (including superseded):
 - i. 5 states we keep current in print (NY, NJ, FL, TX CA)
 - ii. For the remaining states, look for official state code online – see <http://www.uniformlaws.org/Act.aspx?title=Electronic+Legal+Material+Act> for states that have adopted the UELMA. See Findlaw - <http://statelaws.findlaw.com/state-codes.html> or LII - <https://www.law.cornell.edu/states/listing> for states' links.
 - iii. If not a UELMA state, go to State web site, Lexis, Westlaw – editorial decision as to which to use
 - iv. Except in a very extraordinary circumstance, we will NOT ILL any state statutes for the journals.
- 3. Legislative documents – e.g. congressional reports, proposed legislation (bills) -
 - a. Federal – HeinOnline, Google, Congress.gov - <https://www.congress.gov/>

b. States – google state and legislature – see links above for Findlaw and LII

4. Regulations – federal and state

a. Federal – Code of Federal Regulations (CFR) –, HeinOnline, gov info - <https://www.govinfo.gov/>

b. State – NYCRR for NY – see LII for other states - <https://www.law.cornell.edu/states/listing>

v. **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

- RIA Checkpoint – Find by Citation>More

Process for Source gathering for IRS Documents

1. Google - try *filetype:pdf* search - for example *rev. rul. 2005-21 filetype:pdf*
2. Tax Research Guide - <http://libguides.law.hofstra.edu/taxresearch>
3. Identify document type – use abbreviation table
4. CB or IRB citation - in pdf at HeinOnline (CB), IRS web site (IRB) or print in library
5. Check Finding IRS Documents tab on Tax Research guide for your document type – look for pdf web site sources
6. Check Finding IRS Documents tab - look at General Resources box for IRS Electronic Reading Room
7. 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)
8. **ASK !!**

2. Best Sources for pdfs

- Try Google search with doc number and *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*)
3. 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*)
 - Westlaw >Practice Areas tab>Tax>Admin Decisions
 - Lexis Advance> grid in top left >LexisAdvance Tax>Admin Guidance
 - Legal bitstream - (IRS materials) http://www.legalbitstream.com/irs_materials.asp?pl=i1
4. 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]

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