

## 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\\_form\\_alead.html](https://www.hofstra.edu/Library/library_libaxn_form_alead.html)
  
  - Resources not at Hofstra
    - You must confirm Hofstra doesn't have
    - We will request books/articles from other libraries
    - Confirm OCLC number with Librarian
    - 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 – will have a form
  - Don't go crazy – try your best then ask for help. Please see Reference.
    - Reference email - [hofstralawlib@gmail.com](mailto:hofstralawlib@gmail.com)
    - Lisa's email - [lawlas@hofstra.edu](mailto: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 materials – bills, congressional reports
  
- 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 that title exists as cited ; try Advanced search with author and keyword from title
      - Confirm with reference librarian and get OCLC number from librarian
  
    - 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)



3. Regulations – federal and state
  - a. Federal – CFR – FDsys-<https://www.gpo.gov/fdsys/> , HeinOnline, gov info - <https://www.govinfo.gov/>
  - b. State – NYCRR – see LII from statutes, above

4. **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*)
- 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)

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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