



# **Law Library & Research Guide for Tax Law Policy**

**Susan M. Boland**  
**Associate Director of Research & Public Services**  
**2011**

**ROBERT S. MARX LAW LIBRARY**  
**UNIVERSITY OF CINCINNATI COLLEGE OF LAW**  
<http://www.law.uc.edu/library/>

## Table of Contents

*This Table of Contents is hyperlinked. Hover your mouse over the text, hold down the Ctrl key and click to jump to a topic.*

The Law Library Wants to Help You! .....	3
Writing an Article – General Tips .....	3
Choosing a Topic .....	4
Generally .....	4
Newsletters & Newspapers to Generate Topic Ideas.....	5
Blogs & Web Resources .....	6
Table of Contents .....	6
Browse CILP, SSRN, BePress, or NELLCO.....	6
Preemption Checking.....	7
Researching the Article.....	8
Research Guides.....	8
Finding Books .....	8
Congressional Research Service Reports.....	12
Finding Articles .....	12
Tax Periodical Indexes & Databases .....	12
Legal Periodical Indexes.....	13
Full-Text Legal Periodical Sources .....	14
Non-Legal Periodicals .....	16
Finding Statutes .....	17
Finding Legislative History .....	19
Tracking Bills.....	20
Joint Committee Blue Books .....	21
Finding Case Law .....	21
Case Citators .....	22
Acquiescences, Nonacquiescences, and Actions on Decisions .....	22
Finding Administrative Law .....	23
Decoding Abbreviations .....	28
Grammar Help .....	30
Citation Help.....	30
Where to Go for Help .....	32

## The Law Library Wants to Help You!

You're taking a seminar and you need to write a paper or papers about tax law and policy. In the course of writing this paper, you may need to pick a topic, find books and articles, look at legislative history, research administrative law, and more. This guide is intended to introduce you to the many ways that the Library can help you accomplish these things successfully.

### Writing an Article – General Tips

The following books and articles can help you figure out just how to write a scholarly article:

- ELIZABETH FAJANS & MARY R. FALK, SCHOLARLY WRITING FOR LAW STUDENTS: SEMINAR PAPERS, LAW REVIEW NOTES, AND LAW REVIEW COMPETITION PAPERS (3d ed. 2005). **Reserves KF 250 .F35 2005**
- FRANCIS A. GABOR, GUIDE TO LEGAL RESEARCH AND WRITING FROM THE TRANSNATIONAL PERSPECTIVE (2008). **K85 .G33 2008**
- WES HENRICKSEN, MAKING LAW REVIEW: THE EXPERT'S GUIDE TO MASTERING THE WRITE-ON COMPETITION (2008). **Reserves KF 250 .H46 2008**
- EUGENE VOLOKH, ACADEMIC LEGAL WRITING: LAW REVIEW ARTICLES, STUDENT NOTES, AND SEMINAR PAPERS, AND GETTING ON LAW REVIEW (3d ed. 2007). **Reserves K 250 .V65 2007**
- Richard Delgado, *How to Write a Law Review Article*, 20 U.S.F. L. Rev. 445 (1985). [Hein](#) (must be on-campus or authenticate from [off-campus](#))
- Matthew A. Edwards, *Teaching Foreign LLM Students About Legal Scholarship*, 51 J. LEGAL EDUC. 520 (2001). [Hein](#) (must be on-campus or authenticate from [off-campus](#)), [Westlaw](#) (click on the Switch to OnePass Sign-on link, enter your username and password, enter anything under client ID)
  - Discusses the purpose and form of law review articles.
- Ruthann Robson, *Law Students as Legal Scholars: An Essay/Review of Scholarly Writing for Law Students and Academic Legal Writing*, 7 N.Y. CITY L. REV. 195 (2004). [Hein](#) (must be on-campus or authenticate from [off-campus](#)), [Lexis](#), [Westlaw](#) (click on the Switch to OnePass Sign-on link, enter your username and password, enter anything under client ID)

- Looks at the Falk and Volokh books.
- Eugene Volokh, *Writing a Student Article*, 48 J. LEGAL EDUC. 247 (1998). [Hein](#) (must be on-campus or authenticate from [off-campus](#)), [Westlaw](#)
  - The original piece that his book expands on.

## Choosing a Topic

You will want to consult with your professor about what is required from you. She has prepared a list of topic ideas. When choosing a topic, keep the following things in mind: (1) choose something you find interesting since you will be spending a large amount of time living with this topic; (2) think carefully about the scope of the topic – avoid overly broad or general topics as well as topics that are too narrow; and (3) write about something new or look at an issue in a new light.

In addition to the Volokh and Falk books that were listed under [Writing an Article - General Tips](#), the following are guides on finding a topic:

### Generally

- Heather Meeker, *Stalking the Golden Topic: A Guide to Locating and Selecting Topics for Legal Research Papers*, 1996 UTAH L. REV. 917. [Hein](#) (must be on-campus or authenticate from [off-campus](#)), [Lexis](#), [Westlaw](#)
- Note Topic Selection on the LexisNexis Services, [http://www.lexisnexis.com/documents/LawSchoolTutorials/20080711120255\\_small.pdf](http://www.lexisnexis.com/documents/LawSchoolTutorials/20080711120255_small.pdf) (last visited Jan. 14, 2011).
- Westlaw, Law School 2009: Writing a Law Review Article, <http://west.thomson.com/documentation/westlaw/wlawdoc/lawstu/lslrwl06.pdf> (last visited Jan. 14, 2011).
- BNA, Finding a Topic/Case on Which to Write – PowerPoint Show, <http://subscript.bna.com/pic2/lsl.nsf/id/JSCY-6F6MNG?OpenDocument> (last visited Nov. 22, 2010).
  - **Note:** What is BNA? BNA (Bureau of National Affairs) is a publisher of “more than 350 daily, weekly, monthly, and up-to-the-minute news services covering the full range of legal, legislative, regulatory, and economic developments.... American Lawyer Media's annual survey of law librarians at the nation's 200 largest law firms has given BNA the top rating on content quality among legal and business publishers since

2002.” About BNA, <http://www.bna.com/about/> (last visited Jan. 14, 2011).

- BNA, Locating Paper Topics, <http://subscript.bna.com/pic2/lsl1.nsf/id/MBER-62QNS5?OpenDocument> (last visited Jan. 14, 2011).

## Newsletters & Newspapers to Generate Topic Ideas

- BNA’s Topical Newsletters

*BNA publishes over 85 current report services that track news, topics and trends. Beyond the circuit splits found in the United States Law Week, BNA newsletters are an excellent resource for potential topics. You can even subscribe to email alerts or an RSS feed.*

  - BNA Online Publications (must be on-campus or authenticate from [off-campus](#)):
    - You can find BNA’s Online Publications under the Law Library’s Quick Links for Research: <http://www.law.uc.edu/library/>
    - Choose the appropriate link
      - **Check under Taxation, particularly sources like the Daily Tax Report, Tax Management Memorandum, Tax Management Weekly Report.**
  - BNA Current Reports How to Card, [http://www.bna.com/training/workbooks/notifications\\_howto.pdf](http://www.bna.com/training/workbooks/notifications_howto.pdf) (last visited Jan. 14, 2011).
- CCH Topical Newsletters

*CCH is a subsidiary of Wolters Kluwer publishing company and it is well known for business, tax, and health resources.*

  - [CCH Online Publications](#) (must be on-campus or authenticate from [off-campus](#)):
    - You can access the CCH Online Publications from the Law Library’s Quick Links for Research: <http://www.law.uc.edu/library/> and then click [CCH Online Publications](#).
    - Find and click on the Browse feature in the left corner. Find and click on your topical area of interest (**Tax News, Journals, and Newsletters**). This will expand the category and present you with your options. Keep expanding until you reach the individual publications (**check under the CCH Federal Tax Weekly, CCH Tax Briefings, and Taxes – The Tax Magazine**).
- Other Newsletters
  - Westlaw
    - Go to the Directory > Legal Periodicals & Current Awareness > [Legal Newsletters Listed by Title](#)

- Lexis
  - Emerging Issues Analysis
    - Go to Secondary Legal > [Emerging Issues Analysis](#) (**Note the Tax Emerging Issues**)
- Legal & Other Newspapers
  - Lexis: Check under the News & Business tab
  - Westlaw:
    - Go to the Directory > Business and News or
    - Go to the Directory > Legal Periodicals & Current Awareness > Westlaw Highlights & Bulletins

## **Blogs & Web Resources**

- BNA Web Watch
 

*Provides links to government, industry, and academic documents on topics that span the breadth of BNA coverage. Why is it better than Google? Experts have pre-selected them.*

  - <http://webwatch.bna.com/> (must be on-campus or authenticate from off-campus).
- Howard J. Bashman, How Appealing, <http://howappealing.law.com/> (last visited Jan. 14, 2011).
- TaxProf Blog, <http://taxprof.typepad.com/> (last visited Jan. 14, 2011).
 

*Our own Prof. Caron is Publisher & Editor-in-Chief.*
- SCOTUSBlog, <http://www.scotusblog.com/> (last visited Jan. 14, 2011).
 

*If it relates to the Supreme Court, this is the go-to blog.*
- Taxsites.com, <http://www.taxsites.com/Policy.html> (last visited Jan. 18, 2011).
 

*This site collects links to web sites from a broad spectrum of groups interested in tax policy and reform. Be sure and critically evaluate the websites at which you look.*

## **Table of Contents**

Review the Table of Contents, comments, and/or notes in a textbook or treatise to generate topic ideas.

## **Browse CILP, SSRN, BePress, or NELLCO**

By looking at what others are currently writing about, you can often find ideas about what you want to write about.

- Current Index to Legal Periodicals (CILP)  
*CILP is a current awareness tool where over 500 selected law review articles are indexed. When retrieving them on Westlaw, you will see a key to the citations, then that week's articles organized by subject. You can scan the entire week's issue or do a specific topic search using the topic, TO field.*
  - Westlaw: [CILP](#) (last 8 weeks available)
- Social Science Research Network (SSRN), <http://www.ssrn.com> (last visited Jan. 14, 2011).  
*SSRN is a for-profit collection designed to promote greater dissemination of social science research. In the Legal Scholarship Network, scholars will often post pre-publication drafts of papers and law review articles. Most, but not all, of these papers are available for free downloading.*
  - To browse subjects, look at <http://papers.ssrn.com/sol3/displayjel.cfm>. Law & Economics are listed under K. *You can also search by author, title, or find keywords in the abstract. You cannot search full-text.*
- Berkeley Electronic Press (BePress), <http://law.bepress.com/repository/> (last visited Jan. 14, 2011).  
*One of the services that BePress offers is to act as a repository for working papers and preprints.*
  - You can browse the repository by recent publications, popular papers, and peer reviewed articles, or by institutions or subjects (there are several tax subjects). You can also search full-text or fields such as author, title, subject, institution, etc.
  - You can set up notification alerts of new articles posted at [http://law.bepress.com/repository/search\\_by\\_subject.html](http://law.bepress.com/repository/search_by_subject.html). This does require free registration.
- New England Law Library Consortium (NELLCO) Legal Scholarship Repository, <http://lsr.nellco.org/> (last visited Jan. 14, 2011).  
*Powered by BePress technology, this repository provides access for working papers, reports, lecture series, workshop presentations, and other scholarship created by faculty at NELLCO member schools.*
  - You can search or browse by author, discipline (subject), recent additions, or top downloads.

## Preemption Checking

You don't want to write an article that someone has basically already written. Many students mistakenly believe that all they need to do for a preemption check is to search the full text of law reviews in Lexis and Westlaw. Unfortunately, Lexis and Westlaw do

not contain the full universe of potential articles. They are useful preemption checking tools but they are not complete. While a thorough preemption check may seem like an intimidating prospect and a lot of work, you can also think of it as preliminary research on your paper. You will want to consult the sources in the [Finding Articles section of this guide](#) for information on where else to look when preemption checking.

## Researching the Article

### Research Guides

Check to see if someone has written a research guide on the topic.

- Law Library Guides: <http://www.law.uc.edu/library/guides>.
- UC Library Subject Guides.
  - The subject guides are developed by UC librarians who specialize in that subject in order to find applicable indexes and full-text sources that you will then need to search.
  - **UC Library Subject Guide on tax:**  
[http://www.libraries.uc.edu/research/subject\\_resources/business/research\\_res/tax.html](http://www.libraries.uc.edu/research/subject_resources/business/research_res/tax.html) (last visited Jan. 14, 2011).
- Also, check to see if someone has written a bibliography for the particular topic. This could be in **book** (clicking on the link will run a catalog search for tax bibliographies) or article form. For example, Susan M. Boland & Therese Clarke Arado, *O Brave New World - Electronic Voting Machines and Internet Voting: An Annotated Bibliography*, 27 N. ILL. U. L. REV. 313 (2007).

### Finding Books

#### UCLID

- Use [UCLID](#), the UC Libraries' catalog. **Suggested subject searches include: [fiscal policy](#) and [taxation](#).** These are very broad and you might need to narrow your searches further using more specific terms and phrases that are relevant to your research. After looking at the results from a key word search, try searching again using the subject headings listed at the bottom of works that seem useful to you.
  - Searching
    - Search by Keyword (the default and within this you can keyword search specific fields such as author or title)
    - Exact Title
    - Exact Author
    - A specific journal (not a journal article but the journal itself)
    - Number (ISBN, OCLC, Call numbers etc.).
    - Optional limits allow you to restrict by things like date, language, location, etc.



- [How to Find a Book tutorial](#)
- Checking Out Books from UCLID & Circulation Policies
  - Non-circulating items generally may not be checked out. Some non-circulating items may be checked out to a carrel. For carrel information, see the Head of Access Services.
  - Circulating items are generally due at the end of the semester. Renewals may be made in person, online, or by telephone at 556-3016.
  - Any items checked out to a Carrel **MUST** have a “Checked Out to Carrel” flag in them; otherwise the librarians will remove them from the carrel. These flags are available at the circulation desk.
  - Items can be requested from any of UC’s Libraries through UCLID and delivered to the Law Library. Make sure you select the Law Library as your pick-up location. If you request an item from a UC Library, be aware that it may take 3 or more days to arrive. If you need the item sooner, you may want to travel to that UC Library to check out the book rather than request it through UCLID.
  - Items **MUST** be checked out before they can be taken from the library, stored in the journal office, or at a carrel.

## OhioLINK

- Books not in UCLID – Search [OhioLINK](#)  
*Make sure that the book is not available through UCLID **before** searching OhioLINK.*
  - Searching
    - From UCLID, click the Search OhioLINK button or
    - Search OhioLINK, <http://olc1.ohiolink.edu/search/> directly by Keyword (the default and by clicking on Advanced Keyword Search, you can keyword search specific fields such as author or title)
      - Exact Title
      - Exact Author
      - Subject,
      - Number (click on the All Search Options link to see how to access this).
  - Checking Out [OhioLINK](#) Material
    - Click the Request Item button, select U of Cincinnati as your school, and then enter your UC ID and password.
    - Circulating items are generally due within 21 days. Items may be generally be renewed four times. To renew, go to [UCLID](#) and access your library record or see Vicki Fleischer, the Head of Access Services.
    - Items may be picked up at the Circulation Desk. Be aware that items can take 3-5 days to arrive.

- Any items checked out to a Carrel must have a “Checked Out to Carrel” flag in them; otherwise the librarians will remove them from the carrel. These flags are available at the circulation desk.

## WorldCat

- Books not in UCLID or OhioLINK – Search WorldCat and fill out an Interlibrary Loan (ILL) form.
  - Searching
    - Use the WorldCat link from the Law Library’s webpage <http://www.law.uc.edu/library/> (must be on-campus or authenticate from [off-campus](#)). This is researcher oriented and allows for more sophisticated searching.
    - Use <http://www.worldcat.org>. This is a general web-based search form and does not allow for as many search options (go to the Advanced Search to see what options are available).
  - Checking Out Material Found Through WorldCat
    - Print out the WorldCat information page for that source.
    - Fill out the appropriate Interlibrary Loan form, [http://www.law.uc.edu/sites/default/files/illbooks\\_0.pdf](http://www.law.uc.edu/sites/default/files/illbooks_0.pdf), attach the information page from WorldCat to it, and turn it in to the Circulation Desk.
      - Please note that it can take ten days or more to receive an ILL (consider the time it takes for the Law Library to process the request, the system to match up the request with a library willing to lend the material, the lending library’s time to process the request, and transportation time).
    - Circulation loan periods will vary. Renewal options will also vary. Please note that it is not always possible to find a library willing or able to lend a requested item. The following reasons are typically why a request may not be possible to fill:
      - Materials do not circulate off-premises (i.e., DVDs, CDs, or videotapes, microfilm or fiche, multi-volume sets, loose-leaf treatises, newspapers, newsletters, reference books, reserve items, rare books).
      - Previous patrons of our library have failed to return ILL materials on time.
      - The lending library charges more than the Law Library is willing to pay for an item.
    - Items can be picked up from the Circulation Desk and should be returned to the Circulation Desk. *It is very important to return ILL material on time because late returns damage the Law Library’s reputation with other libraries and could result in their refusal to lend materials to us in the future.*

## Other Resources for Finding Books

- Google Books, [http://books.google.com/advanced\\_book\\_search](http://books.google.com/advanced_book_search) (last visited Jan. 14, 2011).  
*As part of its Google Books project, Google has been digitizing books and allowing users to search them. If the book is in the public domain or a publisher has given permission, Google may allow full-text PDF access to all or part of the book.*
  - Use the Advanced Book Search link for the most effective and efficient searching.
  - If you see a Find in a Library link under the Get This Book section, it will take you to WorldCat.
- LAW BOOKS & SERIALS IN PRINT (2008). **Reference KF1. B68**  
*This is a resource for finding current legal books, serials and multimedia publications. Publications are classified under the Library of Congress legal subject headings. Then check UCLID, OhioLINK, and WorldCat to get the book.*
- [BOOKS IN PRINT](#) (must use on-campus or authenticate from [off-campus](#)):  
*Bibliographic database that offers information on more than 7.5 million U.S. book, audio book, and video titles, as well as 10 million international titles. Use the Advanced Search feature to limit your search using specific criteria. Then check UCLID, OhioLINK, and WorldCat to get the book.*
- Books available through Lexis & Westlaw
  - Lexis:
    - If looking for a specific book, use the Find a Source on Lexis and search or browse by title.
    - If browsing books, click on Secondary Legal > Area of Law Treatises; or
    - Click on Secondary Legal and then select a particular publisher, ex:
      - Secondary Legal > Matthew Bender(R)
      - Secondary Legal > Aspen Publishers
      - Secondary Legal > BNA
      - Secondary Legal > John Wiley
      - Secondary Legal > PLI
    - If you want books arranged by subject, click on Area of Law by Topic > [Click on the appropriate topic: [taxation](#)] > Search Analysis, Law Reviews & Journals
  - Westlaw
    - If looking for a specific book, use the Directory search box or IDEN or
    - From the directory, chose Treatises, CLEs, Practice Guides section.

- If you want books arranged by subject, go to the Directory > Topical Materials by Area of Practice > [Click on the appropriate topic: [taxation](#)] > Forms, Treatises, CLEs and Other Practice Material

## Congressional Research Service Reports

The Congressional Research Service does public policy and legal research for Congress. Their reports are nonpartisan and considered balanced and objective.

- The following are general sources for CRS Reports:
  - Open CRS, <http://openocrs.com/> (last visited Jan. 19, 2011).
  - University of Maryland, Thurgood Marshall Law Library, <http://www.law.umaryland.edu/marshall/crsreports/index.html> (last visited Jan. 19, 2011).
  - University of North Texas Digital Library, <http://digital.library.unt.edu/explore/collections/CRSR/browse/> (last visited Jan. 19, 2011).
- Tax Specific CRS Reports are also available on:
  - [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#)): Browse Federal Tax > Federal Tax Legislation > CRS Reports and Other Studies
  - Westlaw Database Identifier: [FTX-CRS](#)

## Finding Articles

### Tax Periodical Indexes & Databases

Note that not all of these are full-text sources. The indexes will give you the citation to an article which you would then need to retrieve if you wanted to review the full-text. There may be some overlap in coverage by the indexes but each covers some periodicals that the others do not.

- [BNA Tax and Accounting Center](#) (must be on-campus or authenticate from [off-campus](#)):  
*BNA is known for its Tax Management Portfolios among other things. Also remember the Tax newsletters and reports [listed previously](#).*
- [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#)):  
*CCH is a subsidiary of Wolters Kluwer publishing company and it is well known for business, tax, and health resources. Remember the tax journals and reports [listed previously](#).*

- Federal Tax Articles; Income, Estate, Gift, Excise Taxes
  - **Stacks KF6285 .F4**
- Index to Federal Tax Articles
 

*This index covers federal income, estate, and gift taxation articles. Articles indexed appear in legal, tax, economic, and non-periodical publications. Proceedings of major tax institutes are also included. Search by author and subject.*

  - **Stacks KF 6271 .G64**
- [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#)):
 

*Full text electronic version of RIA's United States Tax Reporter - includes periodicals and analysis as well as primary tax sources.*

## Legal Periodical Indexes

- Current Law Index / LegalTrac / Legal Resource Index (LRI)
 

*This periodical index goes back to 1980. It is an index to over 800 law journals from the United States and several countries of the Commonwealth. You can search by subject, author/title, and a separate Table of Cases and Table of Statutes.*

  - Current Law Index is the print version **4<sup>th</sup> Floor Law Periodicals K33 .C87**
  - Legal Resource Index is an electronic version found in Westlaw -- Database identifier: [LRI](#)
  - The Law Library does not own the web based version of this product called LegalTrac.
- Index to Legal Periodicals (ILP)
 

*This periodical index goes back to 1908. Legal periodicals published in the United States, Canada, Great Britain, Ireland, Australia and New Zealand are covered. Search by author and subject.*

  - Index to Legal Periodicals (in print) **4<sup>th</sup> Floor Law Periodicals K33 .I53**
  - Lexis Source [Index to Legal Periodicals](#) (going back to 1978).
  - Westlaw Database Identifier [ILP](#) (going back to 1981).
  - Predecessor to ILP -- *Index to Legal Periodical Literature* back to 1803 available **4<sup>th</sup> Floor Law Periodicals K33 .I5**.
- Current Index to Legal Periodicals (CILP)
 

*CILP is a current awareness tool where over 500 selected law review articles are indexed. When retrieving them on Westlaw, you will see a key to the citations, then that week's articles organized by subject. You can scan the entire week's issue or do a specific topic search using the topic, TO field.*

  - Westlaw: [CILP](#) (last 8 weeks available)

- Current Law Journal Content  
*Contains table of contents information for English language law journals from 2005 onwards. There is a project underway to extend the coverage back to 2000. You can set up an RSS feed.*
  - <http://lawlib.wlu.edu/CLJC/index.aspx>
- Index to Periodical Articles Related to Law: Thirty Year Cumulation, Volumes 1-30 (1958-1988)  
*Indexes articles selected from those not included in the Index to Legal Periodicals or Index to Foreign Legal Periodicals.*
- Poole's Index to Periodical Literature (1802-1907).
  - **Print available from off-site storage** or if you have a Hamilton County library card from the public library's site.
  - [Poole's Plus](#) (must be on-campus or authenticate from [off-campus](#)).

## Full-Text Legal Periodical Sources

- Hein Online (must be on-campus or authenticate from [off-campus](#)):  
*Hein Online contains more than 1,200 law and law-related periodicals. Coverage is from the first issue published for all periodicals and goes through the most-currently published issues allowed based on contracts with publishers. Therefore, in some cases the current issues are available, but generally a user will notice a one-volume delay.*
  - Access through the Law Library's Quick Links for Research:  
<http://www.law.uc.edu/library/>
- Lexis  
*Date coverage of legal periodicals on Lexis varies depending on the periodical.*
  - Getting Selected for Publication,  
[http://www.lexisnexis.com/documents/LawSchoolTutorials/20090716100523\\_large.pdf](http://www.lexisnexis.com/documents/LawSchoolTutorials/20090716100523_large.pdf) (last visited Nov. 22, 2010).
  - Search Lexis Source [US & Canadian Law Reviews, Combined](#) (go to Legal > Secondary Legal > [US & Canadian Law Reviews, Combined](#)) and
  - Lexis Source [International Law Review Articles, Combined](#) (go to Legal > Area of Law - By Topic > International Law > Search Law Reviews & Journals > [International Law Review Articles, Combined](#))
- Westlaw  
*Date coverage of legal periodicals on Westlaw varies depending on the periodical.*
  - Search Database identifier [JLR](#) (go to Directory > Legal Periodicals & Current Awareness > [JLR](#)).

- Database identifier [World-JLR](#) (go to Directory > Legal Periodicals & Current Awareness > [World-JLR](#)).
- [Ebsco Legal Collection](#) (must be on-campus or authenticate from [off-campus](#)). *This database contains the full text of more than 300 scholarly law journals.*
- Social Science Research Network (SSRN), <http://www.ssrn.com> (last visited Dec. 17, 2010).  
*SSRN is a for-profit collection designed to promote greater dissemination of social science research. In the Legal Scholarship Network, scholars will often post pre-publication drafts of papers and law review articles. Most, but not all, of these papers are available for free downloading.*
  - To browse subjects, look at <http://papers.ssrn.com/sol3/displayjel.cfm>. Law & Economics are listed under K. You can also search by author, title, or find keywords in the abstract. You cannot search full-text.
- Berkeley Electronic Press (BePress), <http://law.bepress.com/repository/> (last visited Dec. 17, 2010).  
*One of the services that BePress offers is to act as a repository for working papers and preprints.*
  - You can browse the repository by recent publications, popular papers, and peer reviewed articles, or by institutions or subjects. You can also search full-text or fields such as author, title, subject, institution, etc.
- New England Law Library Consortium (NELLCO) Legal Scholarship Repository, <http://lsr.nellco.org/> (last visited Dec. 17, 2010).  
*Powered by BePress technology, this repository provides access for working papers, reports, lecture series, workshop presentations, and other scholarship created by faculty at NELLCO member schools.*
  - Search or browse by author, discipline (subject), recent additions, or top downloads.
  - You can set up notification alerts of new articles posted at [http://law.bepress.com/repository/search\\_by\\_subject.html](http://law.bepress.com/repository/search_by_subject.html). This does require free registration.
- Additionally, check [UCLID](#) and the [UC Article Linker](#).
  - For [UCLID](#), search for the journal, not the specific article by clicking on the Journal tab.
    - Choose e-journal to look for an electronic version and Library Catalog for print. Check both.
      - [Tutorial on How to Find an E-journal](#).
    - If using the [UC Article Linker](#), fill in as much of the information as you can in order to search.
- If the article is unavailable through the above methods, and you need to request an article through Interlibrary Loan, fill out the [ILL Form for Articles](#). Articles are usually sent electronically within a week of a request but some



libraries still send articles by US mail. These articles may take up to two weeks or more to arrive. If we place an ILL request for an article that arrives by e-mail, it will be forwarded to your e-mail address. Articles that arrive through the US mail can be picked up at the Circulation Desk.

## Non-Legal Periodicals

If writing about an interdisciplinary topic such as tax policy, you may need to check non-legal periodicals. The sources that you would check will differ depending on the topic chosen. The following are some selected, general resources for non-legal periodicals.

- UC Library Subject Guides,  
[http://www.libraries.uc.edu/research/subject\\_resources/index.html](http://www.libraries.uc.edu/research/subject_resources/index.html) (last visited Dec. 17, 2010).  
*UC Libraries subscribe to an array of periodical indexes and full-text sources. Consult one of the subject guides developed by a UC librarian who specializes in that subject in order to find applicable indexes and full-text sources that you will then need to search. Remember that not everything is electronic! Each subject guide will also have the contact information of the subject specialist who developed that guide. Check out the Business & Economics Guide.*
- Browse UC Library E-Journals by Subject,  
<http://www.libraries.uc.edu/#tabview=tab2> (last visited Nov. 22, 2010).  
*Remember that not everything is electronic so be sure and use the subject guides too!*
- Google Scholar, <http://scholar.google.com/> (last visited Nov. 22, 2010).  
*Google Scholar may or may not provide you with the full-text of the article. One very useful feature of Google Scholar is that it can link you to a full-text resource available through a UC Library subscription. Google Scholar does have an option to search Legal Opinions and Journals but there is no way to separate out and search just legal journals. Searching Legal Opinions and Journals will quickly overwhelm you with cases, therefore it is not recommended for searching legal periodical articles.*
  - To do more efficient searching, use the [Advanced Scholar Search](#).
- [JSTOR](#) (must be on-campus or authenticate from [off-campus](#)):  
*JSTOR is a non-profit digital archive of thousands of full-text scholarly journals. JSTOR primarily contains older content but has begun a new current scholarship initiative. As with any electronic database, date coverage of journals will vary. For the most efficient searching, use the Advanced Search.*



- [Project Muse](#) (must be on-campus or authenticate from [off-campus](#)): *Project Muse contains full-text access to scholarly social science and humanities journals. HRQ can be found there! As with any electronic database, date coverage of journals will vary. For the most efficient searching, use the Advanced Search.*
- OAIster, <http://www.oclc.org/oaister/> (last visited Nov. 22, 2010). *While SSRN, BePress, and NELLCO are specific sources for legal preprints and working papers, OAIster contains records of digital resources from open-archive collections throughout the world. It includes much more than just articles.*

## Finding Statutes

### Codes

The Law Library subscribes to print codes from all fifty states plus the Federal codes, but be aware that codes from non-Ohio states may be the annotated (and unofficial) codes. The Ohio codes are found in the Ohio 1 Collection. The non-Ohio state codes can be found on the 4<sup>th</sup> floor in the States Collection. Although Bluebook rule 12.2.1 states the preferred citation is to an official code, it does allow citation to an unofficial code. The United States Code (official), United States Code Annotated (USCA), and the United States Code Service (USCS) are available in the Federal Materials Room. The Internal Revenue Code is found at Title 26.

Codes are also available on Lexis and Westlaw. Take advantage of features available online such as Tables of Contents, Popular Name Tables, and indexes since they can make researching in statutory codes much easier than keyword searching. Rather than search the entire code, go to the topical area of practice for taxation and use the Internal Revenue Code databases found there.

Hein Online's [United States Code library](#) (must use on-campus or authenticate from [off-campus](#)) and GPO Access, <http://www.gpoaccess.gov/uscode/index.html> also provide online versions of the United States Code (*\*note that although GPO Access is moving to FDsys, title 26 was not yet browsable on FDsys when this guide was written*).

### 50-State Surveys and Other Useful Tools

If you need to research a particular issue as treated by multiple state statutes there are several useful tools that may save you a lot of work. Just be aware that these may only address selected narrow topics and that they may not be current. Be sure to locate the date of the survey or latest revisions.

- [50-State Surveys on Westlaw](#)
  - Go to Site Map > Find a Document > [50 State Surveys](#)
    - It is probably easier to browse the surveys but you can also do searches.
- 50 State Multi-Jurisdictional Surveys on Lexis
  - [LexisNexis 50 State Surveys, Legislation & Regulations](#)
  - [Multi-Jurisdictional Surveys by Topic with Analysis](#)
- National Conference of State Legislatures, <http://www.ncsl.org> (last visited Jan. 18, 2011). *Look under Issues & Research. Budget & Tax is a category.*
- Subject Compilation of State Laws (yearly)
  - Print: CHERYL RAE NYBERG, SUBJECT COMPILATION OF STATE LAWS (yearly). **Reference KF 240 S279**
  - [Hein Online](#) Subject Compilation of State Laws (must use on-campus or authenticate from [off-campus](#))  
*Provides citations to law review articles, books, and other sources in which state statutes are compared. It is not cumulative so you would want to check each year. The latest year available at the time this packet was written is 2008-2009.*
- NATIONAL SURVEY OF STATE LAWS (Richard A. Leiter ed., 6<sup>th</sup> ed. 2008). Available in print at or as an [e-book through OhioLINK](#) (must use on-campus or authenticate from [off-campus](#)). Some of the Westlaw 50-State Surveys are based on this.

## Session Laws

Bills enacted into law are known as session laws. Eventually these session laws are arranged by subject and codified. If you need to locate a session law, use the following sources:

- The Law Library has access to Ohio session laws in print, *Laws of Ohio*, in the **Ohio 2 Collection at KFO 25 .A22**. They are also accessible through the Ohio General Assembly website, <http://www.legislature.state.oh.us/> (last visited Jan. 18, 2011); [Hein Online Session Laws Library](#) (must use on-campus or authenticate from [off-campus](#)); Lexis; and Westlaw.
- To access session laws from other states or territories, go to the [Hein Online Session Laws Library](#) (must use on-campus or authenticate from [off-campus](#)); State Session Laws on microfiche on the 4<sup>th</sup> floor; Lexis; Westlaw; or the state legislature's website (a good source for links to these

is the Law Librarians' Society of Washington DC, State Legislatures, State Laws, and State Regulations, <http://www.llsdc.org/state-leg/> (last visited Jan. 18, 2011).

- Federal session laws can be found
  - *United States Statutes at Large* (official publication) in the **Federal Materials Room KF 50 .U52**
    - [Hein Online's U.S. Statutes at Large library](#) (must use on-campus or authenticate from [off-campus](#))
    - [GPO Access](#)
  - *United States Code Congressional & Administrative News (USCCAN)* in the **Federal Materials Room KF 48 .W45**;
    - Westlaw Database Identifier [USCCAN-PL](#) (go to Directory > U.S. Federal Materials > Federal Statutes > U.S. Code Congressional & Administrative News > [USCCAN-PL](#))
  - Lexis Source [USCS-Public Laws](#) (go to Federal Legal - U.S. > Find Statutes, Regulations, Administrative Materials & Court Rules > United States Code Service (USCS) Materials > [USCS-Public Laws](#))

## Finding Legislative History

Luckily for you, tax is one of those areas where precompiled legislative histories are plentiful! This means someone else has already done the hard work of gathering together or finding documents that reveal legislative intent.

- Hein Online (must use on-campus or authenticate from [off-campus](#)) [Sources of Compiled Legislative Histories database](#)
- Hein Online (must use on-campus or authenticate from [off-campus](#)) [U.S. Federal Legislative History Title Collection](#)
- GAO Federal Legislative Histories Westlaw Database Identifier [FED-LH](#) (go to U.S. Federal Materials > Legislative History > [GAO Federal Legislative Histories](#))
- [Arnold & Porter Collection of Legislative Histories](#) available on Westlaw by going to the Directory > U.S. Federal Materials
- Check [UCLID](#) for books in our collection: In the keyword search fields, enter the name of the law or topic you are searching, and the words "legislative history" (include the quotation marks).

For additional information on finding legislative history, use the following research guides & resources:

- Ron Jones, Ohio Legislative History Guide, <http://www.law.uc.edu/library/guides/ohio-legislative-history-guide> (last visited Jan. 18, 2011).
- Ron Jones, Federal Legislative History Guide, (2005), [http://www.law.uc.edu/sites/default/files/fedgovcurrent05uc\\_0.pdf](http://www.law.uc.edu/sites/default/files/fedgovcurrent05uc_0.pdf) (last visited Jan. 18, 2011).
- Jennifer Bryan Morgan, State Legislative History Research Guides on the Web, <http://bit.ly/a0V2hQ> (last visited Jan. 18, 2011).

## Tracking Bills

- Federal
  - CCH CONGRESSIONAL INDEX **Reference KF49 .C6**  
*A loose-leaf with useful indexes, status tables, and more.*
  - Thomas, <http://thomas.loc.gov> (last visited June 17, 2010) (search Bill Summary & Status).
  - GovTrack.us, <http://www.govtrack.us/> (last visited June 17, 2010).
  - OpenCongress, <http://www.opencongress.org/> (last visited June 17, 2010).
  - [LexisNexis Congressional](#) (must use on-campus or authenticate from off-campus)
  - Lexis
    - Lexis Source [Bill Tracking Report – Current Congress](#) (Go to Federal Legal - U.S. > Legislative Histories & Materials > [Bill Tracking Report - Current Congress](#))
    - Lexis Source [Legislative & Regulatory Impact](#) (Go to Federal Legal – US > Legislative Impact® & Regulatory Impact)
  - Westlaw
    - Database Identifiers [US-BILLTRK](#), and [CONG-BILLTXT](#) (Go to Directory > U.S. Federal Materials > Bill Tracking)
- States
  - Lexis & Westlaw – just as Lexis & Westlaw have bill tracking for Federal material, they also have it for the states. Locate the appropriate database to search by your jurisdiction.
  - State websites – many state websites have bill tracking capabilities. A good source for links to these is AALL’s Government Relations Committee, Bill Tracking, <http://aallnet.org/committee/govr/billtrack.htm> (last visited June 17, 2010).
  - National Conference of State Legislatures, <http://www.ncsl.org> (last visited June 17, 2010). *Look under Issues & Research.*

## Joint Committee Blue Books

The Joint Committee on Taxation publishes explanations of major tax acts. These are known as “Blue Books.” These are not legislative history but they are often persuasive to courts with respect to legislative intent. You can find the Blue Books at:

- Joint Committee on Taxation Website, <http://www.house.gov/jct> (last visited Jan. 18, 2011).
- [CCH Online Publications](#) (must be on-campus or authenticate from [off-campus](#)):
  - Find and click on the Browse feature in the left corner. Find and click on your topical area of interest (**Federal Tax**). This will expand the category and present you with your options. Keep expanding (**Federal Tax Legislation**) until you reach the **JCT Blue Books**)
- Lexis Source [JCT Blue Books](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Statutes & Regulations > Find Legislative History > [JCT Blue Books](#))
- Westlaw Database Identifier [FTX-JCTPRINTS](#)

## Finding Case Law

- U.S. Tax Court

*Special Article I court that only handles tax cases. The taxpayer does not pay the tax before filing suit. Decisions of the U.S. Tax Court are appealed to the U.S. Court of Appeals.*

  - Tax Court Regular Opinions officially published in the United States Tax Court Reports (TC)
  - Tax Court Memo Decisions (TC Memo) – not officially reported
  - Tax Court Summary Opinions (decisions of the Small Cases Division)
  - Find the decisions online via:
    - [BNA Tax and Accounting Center](#) (must be on-campus or authenticate from [off-campus](#))
    - [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#))
    - Lexis Source [US Tax Court Cases, Memorandum Decs. & Board of Tax Appeals Decisions](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Tax Cases > [US Tax Court Cases, Memorandum Decs. & Board of Tax Appeals Decisions](#))
    - Westlaw Database Identifier [FTX-TCT](#)
    - [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#))

- Tax Court website, <http://www.ustaxcourt.gov/> (last visited Jan. 18, 2011).
- U.S. District Court  
*Taxpayers may dispute tax liability by paying the tax and then filing a refund claim with the IRS. If the IRS rejects the refund claim, the taxpayer files with the U.S. District Court or the U.S. Court of Federal Claims. U.S. District Court decisions are appealed to the appropriate U.S. Court of Appeals circuit.*
- U.S. Court of Federal Claims  
*Taxpayers may dispute tax liability by paying the tax and then filing a refund claim with the IRS. If the IRS rejects the refund claim, the taxpayer files with the U.S. Court of Federal Claims or the U.S. District Court. Decisions of the U.S. Court of Federal Claims are appealed to the U.S. Court of Appeals for the Federal Circuit.*

## Case Citators

Tax uses additional citators beyond Shepards and KeyCite. They work in a similar manner.

- [CCH IntelliConnect Citator](#) (must be on-campus or authenticate from [off-campus](#)) – Instead of browsing the collection, click on the link for citator. Note that the CCH citator does not include editorial symbols.
- [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#)) -- go to Citator2d)

## Acquiescences, Nonacquiescences, and Actions on Decisions

The IRS is bound by U.S. Supreme Court decisions but it is more complicated when it comes to decisions by other lower courts. If the Commissioner decides to abide by an adverse decision, it is an acquiescence. A nonacquiescence means the Commissioner disagrees with the adverse decision and will only follow the decision for the specific taxpayer whose case resulted in the adverse ruling. You can find the announcements regarding acquiescence or nonacquiescence in:

- Actions on Decisions
  - [BNA Tax Core](#) – by document type (must be on-campus or authenticate from [off-campus](#))
  - [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#))

- Go to Browse > Federal Tax > Federal Tax Primary Materials > Letter Rulings & IRS Positions > Actions on Decisions
  - Lexis Source [IRS Actions on Decisions](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Administrative Materials > Agency Decisions > [IRS Actions on Decisions](#))
  - [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#))
  - Westlaw Database Identifier [FTX-AOD](#)
- Internal Revenue Bulletin & Cumulative Bulletin
  - IRS Website:  
<http://www.irs.gov/app/picklist/list/internalRevenueBulletins.html> (last visited Jan. 18, 2011).
  - Lexis Source [IRS Cumulative Bulletin and Internal Revenue Bulletin](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Administrative Materials > [IRS Cumulative Bulletin and Internal Revenue Bulletin](#))
  - Westlaw Database Identifier [USIRBULL](#) (Internal Revenue Bulletin) or [FTX-CB](#) (Cumulative Bulletin)

## Finding Administrative Law

With the exception of Federal, Ohio, and selected Indiana and Kentucky material, the Law Library primarily relies on electronic versions of administrative law materials. Note that the *Bluebook* has special rules for citing Treasury materials.

## Regulations

Before a regulation is finalized, it must appear as a proposed regulation.

- Proposed Federal tax regulations are published in:
  - Federal Register
    - Last five years in print in the **Federal Materials Room at KF70 .A2**, full run in microfiche on 4<sup>th</sup> floor.
    - GPO Access, <http://www.gpoaccess.gov/fr/index.html> (last visited Nov. 22, 2010).
    - Hein Online (must use on-campus or authenticate from [off-campus](#)) [Federal Register Library](#)
    - Lexis Source [FR- Federal Register](#)
    - Westlaw Database Identifier [FR](#) (Go to Directory > U.S. Federal Materials > Administrative Rules & Regulations > [Federal Register 1981 - Current](#))
  - Internal Revenue Bulletin – [see above](#)

- [BNA Tax Core](#) – by document type (must be on-campus or authenticate from [off-campus](#))
- [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#))
- Lexis Source [Treasury Regulations - Proposed](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Statutes & Regulations > [Treasury Regulations - Proposed](#))
- [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#))
- Westlaw Database Identifier: [RIA-PREGS](#)
- Temporary Federal tax regulations  
*These are effective immediately and often issued after a new tax statute. They do not require notice or a public comment period. They can remain in effect for up to three years. They are first published as a Treasury Decision.*
  - Federal Register
    - Last five years in print in the **Federal Materials Room at KF70 .A2**, full run in microfiche on 4<sup>th</sup> floor.
    - GPO Access, <http://www.gpo.gov/fdsys/browse/collection.action?collectionCode=FR> (last visited Jan. 19, 2011).
    - Hein Online (must use on-campus or authenticate from [off-campus](#)) [Federal Register Library](#)
    - Lexis Source [FR- Federal Register](#)
    - Westlaw Database Identifier [FR](#) (Go to Directory > U.S. Federal Materials > Administrative Rules & Regulations > [Federal Register 1981 - Current](#))
  - Code of Federal Regulations (CFR) – Title 26
    - Current print CFR is located in the Federal Materials Room
    - GPO Access, <http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR> (last visited Jan. 18, 2011).
    - e-CFR, <http://ecfr.gpoaccess.gov> (last visited Jan. 18, 2011).
    - Hein Online (must use on-campus or authenticate from [off-campus](#)) [Code of Federal Regulations Library](#)
    - Lexis Source [CFR- Code of Federal Regulations](#)
    - Westlaw Database Identifier [CFR](#) (go to Directory > U.S. Federal Materials > Administrative Rules & Regulations > [Code of Federal Regulations - Current Version](#))
  - Internal Revenue Bulletin – [see above](#)
  - [BNA Tax Core](#) – by document type (must be on-campus or authenticate from [off-campus](#))
  - [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#))



- Lexis Source [Final & Temporary Regulations](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Statutes & Regulations > [Final & Temporary Regulations](#))
  - [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#))
  - Westlaw Database Identifier: [RIA-FTREGS](#)
- Final Federal tax regulations
 

*Both temporary and final regulations are first published as Treasury Decisions. They are numbered with a numerical prefix indicating the tax with which the regulation deals and then the code section.*

*Income Tax = 1*  
*Estate Tax = 20*  
*Gift Tax = 25*

*Example: Treas. Reg. § 1.48.9 is a regulation on income tax, section 48 of the Internal Revenue Code (IRC).*

  - Published in the same sources as the temporary regulations
- Ohio
  - Current print Ohio Administrative Code located in the **Ohio 1 Collection at KFO 440 .O37 1994**
  - Lawriter Ohio Laws & Rules, <http://codes.ohio.gov/oac> (last visited Jan. 18, 2011).
  - Lexis Source [OH – Ohio Administrative Code](#) (go to States Legal - U.S. > Ohio > Find Statutes, Regulations, Administrative Materials & Court Rules > [OH - Ohio Administrative Code](#))
  - Westlaw Database Identifier [OH-ADC](#) (go to Directory > U.S. State Materials > Ohio > Administrative & Executive Materials > [Ohio Administrative Code, Approved Edition](#))
- Other states
  - Use Lexis, Westlaw, or go to the state government website. A good listing of Administrative Codes and Registers is at the Administrative Codes and Registers Section of the National Association of Secretaries of State, <http://www.administrativerules.org/> (click on codes and registers) (last visited Jan. 18, 2011).
- Tracking Regulations
  - Federal
    - Regulations.gov, <http://www.regulations.gov/> (last visited Nov. 22, 2010).
    - RegInfo.gov, <http://www.reginfo.gov/public/> (last visited Nov. 22, 2010).
    - Justia Regulation Tracker, <http://regulations.justia.com/> (last visited Nov. 22, 2010). *This site is currently in Beta.*

- Open Regs, <http://openregs.com/> (last visited Nov. 22, 2010).
- Lexis Source [Legislative & Regulatory Impact](#) (go to Federal Legal – US > Legislative Impact® & Regulatory Impact)
- Westlaw Database Identifier [US-REGTRK](#) (go to Directory > U.S. Federal Materials > Administrative Rules & Regulations > [Federal Regulation Tracking](#))
- States
  - Lexis & Westlaw – just as Lexis & Westlaw have bill tracking for Federal material, they also have it for the states. Locate the appropriate database to search by your jurisdiction.
  - State websites – some state websites have regulation tracking capabilities.

## Administrative Decisions, Orders, and Opinions

Agency decisions, orders, and opinions are much more difficult to find than statutes, cases, or regulations. Generally, check UCLID, the agency's website, Lexis & Westlaw, and other commercial publishing sources such as CCH and BNA.

## Selected Specific Tax Agency Documents

- Revenue Rulings & Procedures
 

*IRS pronouncements in response to factual questions from taxpayers or the IRS field offices that the IRS feels are of general interest. They are official interpretations by the IRS so the agency is bound by them until the ruling is revoked.*

  - [BNA Tax Core](#) – by document type (must be on-campus or authenticate from [off-campus](#))
  - [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#)) – Under Browse, go to Federal Tax > Federal Tax Primary Sources > IRS Administrative Rulings
  - Internal Revenue Bulletin & Cumulative Bulletin
    - IRS Website: <http://www.irs.gov/app/picklist/list/internalRevenueBulletins.html> (last visited Jan. 18, 2011).
    - Lexis Source [IRS Cumulative Bulletin and Internal Revenue Bulletin](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Administrative Materials > [IRS Cumulative Bulletin and Internal Revenue Bulletin](#))

- Westlaw Database Identifier [USIRBULL](#) (Internal Revenue Bulletin) or [FTX-CB](#) (Cumulative Bulletin)
  - Lexis Source [IRS Revenue Rulings](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Administrative Materials > [IRS Revenue Rulings](#))
  - [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#))
  - Westlaw Database Identifier [FTX-RR](#) (Revenue Rulings) [FTX-RP](#) (Revenue Procedures)
- Letter Rulings
 

*Letter Rulings and Private Letter Rulings are written responses to specific taxpayer written requests. They deal with a specific set of facts and have no precedential value.*

  - [BNA Tax Core](#) – by document type (must be on-campus or authenticate from [off-campus](#))
  - [CCH IntelliConnect](#) (must be on-campus or authenticate from [off-campus](#)) – Under Browse, go to Federal Tax > Federal Tax Primary Sources > Letter Rulings & IRS Positions (including TAMs and FSAs). Keep expanding until you get to just the letter rulings and TAMs.
  - Lexis Source [IRS Private Letter Rulings and Technical Advice Memoranda](#) (go to Legal > Area of Law - By Topic > Taxation > Find Federal Administrative Materials > [IRS Private Letter Rulings and Technical Advice Memoranda](#))
  - [RIA Checkpoint](#) (must be on-campus or authenticate from [off-campus](#))
  - Westlaw Database Identifier [FTX-PLR](#)
- Technical Advice Memoranda (TAMs)
 

*Another type of private ruling but these are written by the IRS in response to taxpayer or IRS field office questions when auditing a return. These also have no precedential value.*

  - You can find these in the same sources as listed above for Private Letter Rulings. Westlaw does have a separate database identifier: [FTX-TAM](#)

## General Advice for Finding Agency Documents

- ROBERT C. BERRING & ELIZABETH A. EDINGER, FINDING THE LAW (2005) **Reserves KF 240 .B45 2005**  
*Appendix C, Sources of Federal Regulatory Agency Rules, Regulations and Adjudications, has a nice chart of Federal agencies that lists any official publication of agency decisions.*

- UCLID – Look up the reporter found in Appendix C for either a hardcopy or a link to the decisions on the web.
- University of Virginia Library, Government Information Sources, [http://www2.lib.virginia.edu/govtinfo/fed\\_decisions\\_agency.html](http://www2.lib.virginia.edu/govtinfo/fed_decisions_agency.html) (last visited Nov. 22, 2010).  
*This website lists Federal agencies and links to where the decisions, orders, opinions, and other actions can be found.*
- BNA Online Publications (must be on-campus or authenticate from [off-campus](#))
  - Go to Law Library’s Quick Links for Research and click on the [BNA Online Publications](#) link, or if accessing off-campus, choose the appropriate BNA library from the drop-down menu.
  - Look for Guidance and Agency documents.
- [CCH Online Publications](#) (must be on-campus or authenticate from [off-campus](#))
  - Choose the appropriate practice area and then click browse. Look for the appropriate agency decisions, orders, and opinions.
- Lexis
  - Go to Federal Legal - U.S. > Find Statutes, Regulations, Administrative Materials & Court Rules > [Administrative Agency Materials](#)
- Westlaw
  - Go to Directory > U.S. Federal Materials > [Federal Administrative Decisions](#)
- States
  - Visit the appropriate state government portal and look for a list of state agencies. Go to the agency in which you are interested and look for decisions, opinions, or orders.
    - State of Ohio Agencies, <http://ohio.gov/agencies/> (last visited Jan. 18, 2011).
  - Lexis & Westlaw
    - Go to the appropriate state and look for the category agency materials (it will be called something slightly different in each service). Find the decisions, opinions or orders for the agency in which you are interested.

## Decoding Abbreviations

If researching in secondary sources, you may find confusing abbreviations used in the footnotes. Use the following selected resources to help you identify the sources being abbreviated. Please note that these sources cover abbreviations as they might appear “in the wild,” not *Bluebook* correct abbreviations.

- MARY MILES PRINCE, PRINCE'S BEIBER DICTIONARY OF LEGAL ABBREVIATIONS (6<sup>th</sup> ed. 2009). **Reference KF 246 .B46 2009**
  - 5<sup>th</sup> edition available on Lexis at Reference > Law > [Bieber's Dictionary of Legal Abbreviations](#)  
*Generally the go-to source for American legal abbreviations, although it covers more.*
- THE BLUEBOOK: A UNIFORM SYSTEM OF CITATION (Columbia Law Review Ass'n et al. eds, 19<sup>th</sup> ed. 2010). Multiple copies on **Reserves KF 245 .M68 2010**
- PETER CLINCH, CARDIFF INDEX TO LEGAL ABBREVIATIONS, <http://www.legalabbrevs.cardiff.ac.uk/about.jsp> (Autumn 2009).  
*Covering abbreviations used in the United Kingdom, the Commonwealth, and the United States.*
- M.G. Gallagher Law Library, University of Washington, Bluebook Abbreviations of Law Review Titles, <http://lib.law.washington.edu/cilp/abbrev.html> (last visited Nov. 22, 2010).
- NEW YORK UNIVERSITY SCHOOL OF LAW, JOURNAL OF INTERNATIONAL LAW AND POLITICS, GUIDE TO FOREIGN AND INTERNATIONAL LEGAL CITATIONS (2d ed. 2009). **Reference K 89 .G85 2009**
- NOBLE'S INTERNATIONAL GUIDE TO THE LAW REPORTS (Scott Noble ed. 2002). **Reference K 89 .N63 2002**
- DONALD RAISTRICK, INDEX TO LEGAL CITATIONS AND ABBREVIATIONS (3d ed. 2008). **KD 400 .R35 2008**  
*Covers abbreviations used in the United Kingdom, the Commonwealth, Europe, and the United States.*
- ADOLF SPRUDZS, FOREIGN LAW ABBREVIATIONS: FRENCH (1967). **KJV 48 .S67 1967**
- ADOLF SPRUDZS, ITALIAN ABBREVIATIONS AND SYMBOLS: LAW AND RELATED SUBJECTS (1969). **KKH 48 .S67 1969**
- ARTURO L. TORRES & FRANCISCO AVALOS, LATIN AMERICAN LEGAL ABBREVIATIONS: A COMPREHENSIVE SPANISH/PORTUGUESE DICTIONARY WITH ENGLISH TRANSLATIONS (1989). **KG 25 .T67 1989**
- WORLD DICTIONARY OF LEGAL ABBREVIATIONS (Igor I. Kavass & Mary Miles Prince eds.) **Reference K 89 .K38 1994**  
*4 volume loose-leaf set.*

## Grammar Help

- THE CHICAGO MANUAL OF STYLE (2003). **Reference Z 253 .U69 2003; Stacks Z 253 .U69 2003**
- ANNE ENQUIST, LAUREL CURRIE OATES, JUST WRITING: GRAMMAR, PUNCTUATION, AND STYLE FOR THE LEGAL WRITER (2009). **Reserves KF 250 .E57 2009**
- BRYAN A. GARNER, A DICTIONARY OF MODERN LEGAL USAGE (1995). **Reference KF 156 .G367 1995**, Lexis (<http://www.lexis.com/xlink?source=lexref;dmlu>);
- BRYAN A. GARNER ET AL., THE REDBOOK: A MANUAL ON LEGAL STYLE (2006). **Reference KF 250 .G375 2006**
- MARC A. GRINKER, THE LEGAL WRITING TEACHING ASSISTANT: THE LAW STUDENT'S GUIDE TO GOOD WRITING (1994), <http://www.kentlaw.edu/academics/lrw/grinker/LWTA.htm>.
- JOAN AMES MAGAT, THE LAWYER'S EDITING MANUAL (2009). **Reserves KF 250 .M24 2009**
- Purdue's Online Writing Lab (general grammar tips) <http://owl.english.purdue.edu/owl/>
- WILLIAM STRUNK, JR. AND E.B. WHITE, THE ELEMENTS OF STYLE. 2005 print copy available at Langsam **PE 1408 .S772 2005**, older edition available at <http://www.bartleby.com/141/>.

## Citation Help

While writing your article, you will need to provide correct attribution to your sources. Failure to do so can result in plagiarism issues. In addition to the Volokh and Falk books that were listed under [Writing an Article -- General Tips](#), the following materials can help you identify and avoid plagiarism:

- Legal Writing Institute, *Plagiarism v. Proper Attribution*, [http://wiki.lwionline.org/images/e/e7/LWI\\_PLAGIARISM\\_Brochure2009.pdf](http://wiki.lwionline.org/images/e/e7/LWI_PLAGIARISM_Brochure2009.pdf) (2009).
- Carol M. Bast & Linda B. Samuels, *Plagiarism and Legal Scholarship in the Age of Information Sharing: The Need for Intellectual Honesty*, 57 CATH. U. L. REV. 777 (2008). [Hein](#) (must be on-campus or authenticate for [off-campus access](#)), [Lexis](#), [Westlaw](#)

- Lisa G. Lerman, *Misattribution in Legal Scholarship: Plagiarism, Ghostwriting, and Authorship*, 42 S. TEX. L. REV. 467, 467-68 (2001). [Hein](#) (must be on-campus or authenticate for [off-campus access](#)), [Lexis](#), [Westlaw](#)
- Joe Mirarchi, Essay, *Plagiarism: What Is It? How to Avoid It? And Why?*, 4 T.M. COOLEY J. PRAC. & CLINICAL L. 381, 383 (2001). [Hein](#) (must be on-campus or authenticate for [off-campus access](#)), [Westlaw](#)

*The Bluebook* is the citation manual used most often for scholarly legal writing. The 19<sup>th</sup> edition is brand new for 2010. Although some of these citation resources refer to the 18<sup>th</sup> edition, they will still be helpful even with the new edition. Just be sure and check with the 19<sup>th</sup> edition for any changes.

- ALWD / Bluebook and Bluebook / ALWD Conversion Charts, [http://www.alwd.org/PDF/CitationManual\\_3rd/ALWDBBluebook%20andBluebookALWD%20RuleConversion%20ChartsALWDBLUEBOOKRUL.pdf](http://www.alwd.org/PDF/CitationManual_3rd/ALWDBBluebook%20andBluebookALWD%20RuleConversion%20ChartsALWDBLUEBOOKRUL.pdf) (last visited Nov. 22, 2010).  
*If you are familiar with one and not the other citation manual, these charts comparing the 3<sup>rd</sup> edition of ALWD and the 18<sup>th</sup> edition Bluebook are very useful.*
- ALWD / Bluebook Comparison Charts, [http://www.alwd.org/PDF/CitationManual\\_3rd/ALWD-Bluebook%20Comparison%20Charts.pdf](http://www.alwd.org/PDF/CitationManual_3rd/ALWD-Bluebook%20Comparison%20Charts.pdf) (last visited Nov. 22, 2010).  
*If you are familiar with one and not the other citation manual, these charts comparing the 3<sup>rd</sup> edition of ALWD and the 18<sup>th</sup> edition Bluebook are very useful.*
- THE BLUEBOOK: A UNIFORM SYSTEM OF CITATION (Columbia Law Review Ass'n et al. eds., 19<sup>th</sup> ed. 2010). Multiple copies on **Reserves KF 245 .M68 2010**
- LINDA J. BARRIS, UNDERSTANDING AND MASTERING BLUEBOOK CITATION: A GUIDE FOR STUDENTS AND PRACTITIONERS (2007). **Reserves KF 245 .37 2007**
- LARRY L. TEPLY, LEGAL WRITING CITATION IN A NUTSHELL (2008). **Reserves KF 245 .T46 2008**
- M.G. Gallagher Law Library, University of Washington, Bluebook Abbreviations of Law Review Titles, <http://lib.law.washington.edu/cilp/abbrev.html> (last visited Nov. 22, 2010).
- PETER W. MARTIN, BASIC LEGAL CITATION (2010) <http://www.law.cornell.edu/citation/>. *Note that this is geared toward practitioner citation and so does not use the law review typefaces and fonts.*

- MARY MILES PRINCE, PRINCE'S DICTIONARY OF LEGAL CITATIONS (7<sup>th</sup> ed. 2006). **Reference KF 246 .B45 2006**  
*Note that this uses practitioner style so it does not show law review fonts and typeface.*
- Zotero is a Firefox extension that enables you to collect, manage, cite, and share your web-based research sources. You can get Zotero at <http://www.zotero.org>. It has a Bluebook Law Review style repository that you can install, [http://www.zotero.org/styles/bluebook\\_lawrev/dev](http://www.zotero.org/styles/bluebook_lawrev/dev). There is a Bluebook Law Review forum as well.

## Where to Go for Help

Remember that the Law Library wants to help you! While we cannot choose your topic, research your article, write your article, pull your sources, or cite check for you, we can offer resources and assistance. Please feel free to ask ANY of the reference librarians for help!

Ron Jones Electronic Resources & Instructional Services Librarian 513-556-0158 314C (office) <a href="mailto:ronald.jones@uc.edu">ronald.jones@uc.edu</a>	Jim Hart Senior Reference Librarian 513-556-0160 310D (office) <a href="mailto:james.hart@uc.edu">james.hart@uc.edu</a>	Shannon Kemen Reference Librarian 513-556-6407 310F (office) <a href="mailto:shannon.kemen@uc.edu">shannon.kemen@uc.edu</a>	Susan Boland Associate Director for Public and Research Services 513-556-4407 315 (office) <a href="mailto:susan.boland@uc.edu">susan.boland@uc.edu</a>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------

For specific circulation or interlibrary loan questions:

Vicki Fleischer  
Head of Access Services  
513-556-1332  
316A (office)  
[victoria.fleischer@uc.edu](mailto:victoria.fleischer@uc.edu)