

3-1-2007

Law Library Briefs

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Recommended Citation

Roger Williams University School of Law Library, "Law Library Briefs" (2007). *Library Newsletters/Blog*. Paper 43.
http://docs.rwu.edu/law_lib_newsblog/43

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No. 35, March, 2007

Online Tax Research Services Offered by the Law Library

For those of you who research or follow developments in the area of federal or state taxation, rejoice! The Law Library offers three major online services for accessing a wealth of materials on federal and state taxation. The services are the **BNA Tax Management Library**, the **CCH Tax Research Network** and the **RIA Checkpoint Tax Library**. These services provide access to the text of the I.R.S. code and regulations, recently enacted legislation, case law, numerous I.R.S. publications and forms, news, legal commentary by tax experts, and a variety of aids for tax practitioners such as calculators, tables, and charts. Access to these services is available from the Law Library by selecting "Online Resources" from the Law Library's pull-down menu at the law school's website. These services are accessible only from a law school computer workstation or by using the Law Library's proxy service (instructions are located at the bottom of the "Online Resources" web page). The instructions require that you type in your name and the barcode number from the back of your law school ID. Off-campus access to these services is limited to members of the RWU Law School community.

Available from the Bureau of

National Affairs (BNA) is the **BNA Tax Management Library**. The contents of this service are organized into various "Libraries." The Law Library's subscription includes access to some, but not all, of the contents in the Federal/Foreign Income and Tax Practice "Libraries." Dark gray links are to available content while the light gray links are to unavailable content. Within these two "Libraries," content headings are expert analysis; news and developments; journals, reports, commentary; primary sources; and, practice tools.

Of note within the Federal/Foreign Income "Library" under the "Expert Analysis" heading are the portfolios for U.S. Income; Estates, Gifts and Trusts; and Foreign Income. These portfolios offer "one stop shopping" for those researching a particular tax issue. Each portfolio is authored by a practitioner who is regarded as an expert in that aspect of tax. Each portfolio has three sections: The Detailed Analysis, The Working Papers, and The Bibliography. In the Detailed Analysis section are discussions addressing planning opportunities, alternative approaches, probable IRS positions, pertinent code provisions, IRS rulings and procedures, tax cases on point, conflicting cases, and pitfalls to avoid. The

Working Papers section contains procedural checklists, IRS forms and documents, suggested resolutions and forms of contract, forms for state and local use, sample plans and clauses, and related IRS information. The Bibliography section is a listing of statutes and regulations, Congressional committee reports, cases cited in the Detailed Analysis section, IRS rulings and procedures, tax articles in professional journals, and agreements, conventions and treaties. In addition to the portfolios available in electronic format, the Law Library's collection contains more than 300 portfolios in print as part of the *BNA Tax Management Portfolio Series*. The Law Library has the portfolios for the *U.S. Income Series*; the *Estates, Gifts and Trusts Series*; and, the *Foreign Income Series*. There is an accompanying *Tax Management Portfolio Index* (KF6289 .A1 T35). If you use the print portfolios, please be aware that these portfolios are no longer being updated by the Law Library.

Help aids for the **BNA Tax Management Library** include an online *User's Guide* and an online "Library" tour. There are options to browse the contents of the *User's Guide* (finding information, searching, navigating, printing, forms, and

product information and assistance), download a *pdf* of the in-depth *User's Guide*, or print the seven page *Quick Reference Guide on Using the Web Library*. The Library Tour consists of an online demo. There is also a printer-friendly version of the Library Tour. A toll-free number for Customer Service is also provided.

The **CCH Tax Research Network** service offers access to electronic versions of the various CCH publications for federal, state, and financial and estate taxation. Of note is the *Standard Federal Tax Reporter*. Once you have selected the **CCH Tax Research Network**, click "Enter" at the Log In box located on the upper left side of the screen. You will then be prompted to enter your email address. Click "OK" to proceed. Providing your email address will ensure that any preferences you make during your research sessions will be saved from session to session along with any customization.

There are tabs to access content in Tax Tracker News, Federal Tax, State Tax, State Business Income Tax, Sales/Property Tax, Financial & Estate Planning, Wealth Management, Tax Practice Areas, International Tax, perform plus III forms, and Tax Tools. As is the case with the **BNA Tax Management Library**, the Law Library's subscription does not include access to all of the contents in the **CCH Tax Research Network**. Contents of the Accounting & Audit, Pension & Payroll, ClientRelate, Capital Changes, and CPE (CCH Learning Center) are not part of the Law Library's subscription. Training and

support offered by CCH include toll free numbers for research and technical assistance and various publications that can be downloaded.

The **RIA Checkpoint Tax Library** offers access to publications of RIA (Research Institute of America) and selected WG&L (Warren Gorham & Lamont) journals. The RIA publications available in the **RIA Checkpoint Tax Library** are various primary source materials combined with expert analysis. There are four tabs from which to select within the **RIA Checkpoint Tax Library**. The contents of "Home" include quick links for locating various documents, headlines from the "Newsstand," and Training and Support. Among the Training and Support offerings are contact information, user guides, online self-guided tours and training, and a "How Do I?"

The contents of "Research" are organized into editorial materials, newsletters and selected WG&L journals, primary source materials, and legislative primary source materials with editorial analysis. Within "Research" are options to conduct a keyword search of the contents, find various documents by citation, or browse Tables of Contents. There is a thesaurus/query tool to use when conducting a keyword search. The "Newsstand" consists of daily Federal Tax Updates and daily State and Local Tax Updates. There is also full-text access to previous, current and forthcoming issues of the newsletters *Cummings' Corporate Tax Insights*, *Federal Taxes Weekly Alert Newsletter*, *RIA Tax Watch*, and *State & Local Taxes*

Weekly Newsletter. There are options to browse or search these newsletters. In addition to the newsletters, full-text access to the contents of the current issues of the WG&L journals *Corporate Taxation* and *Practical Tax Strategies* is available. A selection of calculators and tables are provided within "Tools."



New LexisNexis Student
Rep

Jennifer Lemieux was recently hired as a LexisNexis student rep. Jennifer is a graduate of the University of New Hampshire in Durham, N.H. In 2005, she earned a B.A. in History (Early American concentration) with a minor in Geology. Jennifer worked in various retail jobs prior to attending U.N.H. Her most recent position was with a regional planning commission in N.H. She came to law school because she enjoys researching and writing and was looking for a career that would not bore her. She says that she is not bored yet! Jennifer is interested in environmental law, particularly land use, energy conservation, and sustainability issues. Some of the student organizations in which she is involved are the Environmental Law Society, the Student Hurricane Network, and the Sustainability Committee.



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