

Accounting 4813: Federal Taxation Research Assignment Library Instruction

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Accounting Resources Guide <http://maagblog.ysu.edu/accountingtaxation/>
Federal Taxation Resources Guide <http://maagblog.ysu.edu/federaltaxresearch/>

MaagNet: Maag Home Page <http://www.maag.ysu.edu> → MaagNet

- Maag Library's online catalog – find books & materials in Maag Library
- Books, journals, audio/video, ebooks, microforms, government documents, dissertations...
- Search by Title, Author, Keyword or Subject Heading

OhioLINK Library Catalog: Maag Home Page <http://www.maag.ysu.edu> → OhioLINK Library Catalog

- 90 Ohio libraries share circulating resources
- Borrow from other OhioLINK institutions for free
- Request items within records; Delivery to Maag within 3 to 5 days
- When materials arrive, an email will be sent to your YSU email account or check Your Library Record
- Search by Title, Author, Keyword or Subject Heading

Research Databases: Maag Home Page <http://www.maag.ysu.edu> → Research Databases

- Maag Library subscribes to over 100 databases
- To access business databases: Maag Home Page <http://www.maag.ysu.edu> → Research Databases → Listed by Subject → Business
- When off campus, use your name, YSU ID# & password to authenticate to OhioLINK databases
- Use YSU username & password (same as YSU email) to authenticate to YSU proxy databases

Maag Journal Finder: Maag Home Page <http://www.maag.ysu.edu> → Maag Journal Finder

- Find & search specific journals by title or browse journals by title or subject
- View print and/or electronic holdings for numerous business journals
- Best way to find an article if you already have the citation!

Online Request Forms: Maag Home Page <http://www.maag.ysu.edu> → Online Request Forms

- If you cannot find the full text of an article AND you have checked Maag Journal Finder and Maag does not have access to the publication, use an online request form to order the article
- Fill out form completely and Submit electronically
- You will receive the article as an email attachment through your YSU email in about a week if it is available elsewhere

**Mutilation of Maag Library materials is a crime. You may be detained and charged if you:
“Without privilege to do so, knowingly moved, defaced, damaged, destroyed, or otherwise
improperly tampered with property owned by or in the custody of the library...”
Ohio Revised Code 2935.041**

Accounting 4813 Tax Research Assignment

CODE SECTION

- *Standard Federal Tax Reporter: Internal Revenue Code* (2 volumes)
- **READY REF KF6285 .C67 – Ask at Reference Desk/ID Required**
- On the lower right hand corner of each page in the Code Volumes, the section is noted.

REGULATION

- *Standard Federal Tax Reporter REF KF6285 .C67* (19 volumes) **ID Required**
- If you are using the last 3 digits of your ID# the regulation corresponding to your code section will be in one of the volumes **1-12**. Look at the Code Sec. ranges on the spines of the binders to determine the correct volume.
- Code & Regulation numbers are preceded by the symbol **§**. Use lower numbers on flip tabs to locate the general area for the regulation. Each regulation is immediately preceded by the Code section to which it pertains. The pages with the Code will have, at the bottom right of each page, **Code §21** (for example). Because you need the regulation, flip past the code until you see **Reg. §1.21** (for example). If there is no regulation to that Code section, take the one closest to your number.

TAX CASE

- **USTC: *U.S. Tax Cases* KF6280 .A2 C63** (Floor 4A): 1935 to date (as bound)
 - ****5 volumes of cases prior to 1935 are shelved in the Reference Room behind Reference Desk****
 - “Reports the full official texts of all federal court decisions (U.S. District Courts, U.S. Court of Claims, U.S. Courts of Appeals and the U.S. Supreme Court) and those landmark state court decisions which deal with the subject of federal taxation.”
 - Look up case name in **Table of Cases** to find paragraph (¶) number within volume.
- **TC: *U.S. Tax Court Reports* (Regular Decisions) KF6280 .A2 T37** (Floor 4A)
 - *U.S. Tax Court Reports: Tax Court Regular Decisions* (official): v.54 (1970) to date (as bound)
 - *Reports of the Tax Court of the United States* (former title): v.1 (Oct. 22, 1942) – v.53 (1969)
 - *Reports of the United States Board of Tax Appeals* (original title): v.1 (1924) – v.47 (Oct. 21, 1942)
 - Regular decisions of the U.S. Tax Court
 - Look up name of case in Table of Cases Reported to find page number within volume.
- **TCM: *Tax Court Memorandum Decisions* KF6280 .A2 C6** (Floor 4A)
 - October 21, 1942 to date (as bound)
 - “Reports the full official texts of all memorandum decisions of The Tax Court of the United States on the subject of federal taxation. The “regular” opinions, which appear in the Government series of Tax Court Reports, are not included.”
 - Look up name of case in **Table of Cases** to find decision number, TCM citation, or TC Memo. number.
 - Look up decision number in **Tax Courts Decision Table** to find TCM citation, TC Memo. #, or case name.
- **BTA: *Reports of the United States Board of Tax Appeals* KF6280 .A2 T36** (Floor 4A)
 - v.1 (1924) – v.47 (October 21, 1942)
 - U.S. Board of Tax Appeals was replaced by the U.S. Tax Court on October 21, 1942
 - Look up name of case in **Table of Proceedings Reported** to find page number within volume.
- **F.2d: *Federal Reporter Second Series***
 - v.1-v.850 are stored in the Northeast Ohio Regional Depository (available through depository order)
 - v.851(1998)-v.998(1993) are located on Floor 4A at call number **KF101 .F412**
 - “Cases argued and determined in the U.S. Courts of Appeals and Temporary Emergency Court of Appeals”
 - Look up name of case in **Cases Reported** to find page number within volume.
- **F.3d: *Federal Reporter Third Series* KF101 .F412** (Floor 4A)
 - v.1(1993)-v.281(2002)
 - The subscription to West’s Federal Reporter 3rd Series was cancelled on April 25, 2002
 - Citations for F.3d are available through LexisNexis Academic

REVENUE RULING/PROCEDURE

- *Internal Revenue Cumulative Bulletin* **KF6282 .A2 I495** (Floor 4A)/1944-present (as bound)
- Cumulative Bulletins are in year order and each year is indexed.
- Use **Numerical Finding List** to determine page number of revenue ruling or procedure.