

Using MeL for Tax Research

The widespread availability of tax information on the world wide web includes some unlikely sources. The Michigan eLibrary, essentially the state's public library, provides its users with subscription databases and subject internet collections that can be used in tax research. These subscription databases, free of charge to Michigan residents, contain materials of general and business interest and may duplicate materials found on LexisNexis® or Westlaw®. As more and more information migrates to an electronic format, we researchers must become discriminating users of that information—looking for and demanding quality, accuracy, and reasonable costs. We must also look for alternative sources of information.

Tax research, like other legal research, revolves around primary authority: statutes, regulations, and administrative rulings, especially administrative rulings. Most of this information, in its current form, is available to you free of charge on the web. Recent articles such as *The Internet Guide to Tax Research*¹ and *Taxing Research*² detail the electronic availability of these primary sources as well as other useful practice-oriented tools and newsletters. *Tax Research: A Hierarchy of Authorities*³ provides a brief review of the type of authorities you may run into as well as their hierarchy in tax research. If you're trying to determine where to find specific federal tax rulings on the web—check out Zimmerman's Research Guide,⁴ an online legal encyclopedia for legal researchers. The "Internal Revenue Service," "Tax" and related entries provide a quick overview of web and commercial sources. The Virtual Chase's Legal Research Guide: Tax Law⁵ also provides links and a description of the top resources in tax law. For more detailed information on tax research, consult a knowledgeable colleague, your librarian, or a tax research manual.

In addition to primary authority, secondary sources and commentary on various rulings and tax issues can be extremely helpful

in your research. In the world of tax research, this commentary is often provided by recognized players: publishers such as BNA, CCH, RIA, Tax Analysts, and Warren, Gorham & Lamont, all of whom provide fee-based electronic versions of their publications as well as availability via LexisNexis® Or Westlaw®. But they're not the only game in town. Commentary in the form of law reviews and journals as well as those of related fields or disciplines can also be helpful in your research. But first you need to identify them. Enter MeL, the Michigan eLibrary.⁶

MeL, the electronic library service from the Library of Michigan, provides access to selected web resources including full-text subscription magazines, newspapers, and electronic books. These subscription resources are available free of charge to Michigan residents. MeL also provides an internet collection of "best of the Internet" links organized by subject⁷ including "Government, Politics & Law"⁸ and "Michigan"⁹ resources. Several of these subscription resources and links may be of interest to someone in search of tax information such as business/accounting articles, tax forms, or locating an electronic version of an ABA publication.

Access to MeL's subscription databases and ebooks requires logging on to the Michigan eLibrary using a Michigan driver's license or state identification number. Two of the subscription databases that may be of most use to a tax researcher are LegalTrac™ and WilsonSelectPlus. LegalTrac™ part of the Gale Group InfoTrac databases, is comparable to the LRI legal periodicals index available via LexisNexis® and Westlaw® or the *Current Law Index* in print. LegalTrac™

helps you to identify articles in major law reviews, legal journals, and newspapers by subject, author, keyword, or title. It also provides links to selected full text articles licensed by its publisher, Gale Group. A listing of the journal titles covered in LegalTrac™ is available from Gale Group.¹⁰ The advantage to using LegalTrac™ via MeL is twofold: you may gain immediate full text access to relevant research material and you can save yourself the cost of the a LexisNexis® or Westlaw® search.

WilsonSelectPlus, another subscription database accessible via MeL, is part of the FirstSearch family of reference databases. It provides full-text articles from professional, academic, and trade publications including subjects such as accounting and taxation. For example, a keyword and subject search for "tax research" in WilsonSelectPlus yields 23 articles available in PDF or HTML format from journals including *The CPA Journal*, *Journal of Accountancy*, and *The Tax Adviser*. Full-text coverage of these titles starts in 1995.¹¹ Please note that all three titles are also available via LexisNexis® and Westlaw®—Lexis provides selected full-text coverage back to the late 1980s.

MeL's subscription databases also include eBooks from netLibrary.com—electronic versions of printed books. While over 11,000 titles are available, only a small number are law or tax related but include materials from CCH and the American Bar Association. A basic search, by keyword, author, title, or full text field, as well as an advanced search option for more sophisticated searching will help you locate material. These materials can be viewed or checked out online. The

MeL, the electronic library service from the Library of Michigan, provides access to selected web resources including full-text subscription magazines, newspapers, and electronic books.

eBooks, LegalTrac,TM and WilsonSelectPlus are just a few of the subscription databases available via the Michigan eLibrary. While the other materials focus on general interest and business subjects, they may yield additional relevant material depending upon your request.

In addition to subscription databases, MeL's internet collections provide access to websites by subject. Tax resources can be found in the "Government, Politics & the Law" and "Michigan" collections. Links to federal tax forms from irs.gov as well as Michigan tax forms [1997—current] and selected Michigan city tax forms are available. Links to state departments of revenue or taxation are also available in the "Government . . . State Tax Resources"¹² collection. Michigan specific rulings can be accessed via the Department of Treasury website also linked from MeL's "State Tax Resources" collection.

Obviously, using MeL or other electronic public library collections as a primary source for tax research has its limitations. But there are benefits as well—don't forget these materials or even those of your local public library as alternate sources of information. You may be surprised! ◆

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FOOTNOTES

1. Kozlowski, Ken. The Internet Guide to Tax Research, 8 (No. 2), Internet L. Researcher 3, April 2003. Available via westlaw.com: 8 No. 2 GLILR 3.
2. Klopper, Susan M. Taxing Research, 23 (No 3), Econtent, June/July 2000. Also available via findarticles.com and WilsonSelectPlus.
3. Lindley, Susan and Jong, Ron S. Tax Research: A Hierarchy of Authorities, 16 (No. 1), GP Solo & Small Firm Law. 19, January/February 1999. Also available via westlaw.com: 16 No. 1 GPSSFL 19.
4. <http://www.lexisnexis.com/infopro/zimmerman/>.
5. <http://www.virtualchase.com/resources/taxation.shtml>.
6. <http://www.mel.org/index.html>.
7. <http://web.mel.org/index.jsp>.
8. <http://web.mel.org/viewtopic.jsp?id=9>.
9. <http://web.mel.org/viewtopic.jsp?id=50>.
10. <http://www.galegroup.com/tlist/sb5088.html>.
11. http://www.oclc.org/firstsearch/periodicals/results_title_search.asp?searchterm=&database=Wilson+Select+Plus&fulltext=+&PageSize=25&results=all&B1=Search.
12. <http://web.mel.org/viewtopic.jsp?id=2606&pathid=2744>.