

ASL LIBRARY NEWS

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What's New in the Library?

- Stop by the Circulation Desk Monday, April 14, through Thursday, April 17, and pick up a National Library Week puzzle each day. This year we again have several different kinds of legally-themed brain busters that you can complete. Prizes will be given away on Friday, April 18!
- We will again be offering extended exam access hours during the week-and-a-half of finals. Beginning the evening of Sunday, April 20, the Library will stay open until 2 am each night of finals. (The Library's opening times – 6 am on weekdays and 9 am on the weekend – will not change.) Please note that the Circulation and Reserve Desk will not change. The extended access runs until 5 pm on Friday, May 2.
- Thanks to all who responded on our biennial student survey. We received very positive ratings across the board, and also got a few helpful comments (yes, we do try to keep tape in the tape dispenser, but it seems to keep walking away....). Check out the results at <http://www.asl.edu/library/publications.php> to see what your fellow classmates said about the Library.
- Many of you are (we hope!) gearing up for the most important exam of your life – the bar exam. The ASL Library has compiled some information about each state's bar exam process, linking to the rules of each state, and any prior questions – and, in some cases, answers! – that are available online. Check out our brand-new bar exam page at <http://www.asl.edu/library/barexam.php>

Who's New in the Library?

Matthew O'Quin has joined us as a Circulation Assistant. Matt was raised in Buchanan County. He graduated from Grundy High School in 2000, then Southwest Virginia Community College in 2002 with an A.A.S. in General Studies. He has taken several courses towards his B.A. in History from various colleges around Southwest Virginia. He enjoys movies, music, Appalachian culture, reading, and writing poetry in his spare time. He has several pets and is an avid fisherman during the summer and fall months.

For biographies of our other Library employees, visit our web site at <http://www.asl.edu/library/bios.php>

Other News

- April brings upon us tax season, where most of us have to file something to the Internal Revenue Service before April 15. To help you through the season, we have an extensive collection of tax materials on the first floor, including CCH's *Standard Federal Tax Reporter* and a fairly thorough collection of *IRS Cumulative Bulletins* (all of these are in the KF6300s). Of course, you can also print out IRS forms directly from the agency's own web site at <http://www.irs.gov/> (all forms and instructions are available). If you get nervous around books, ask how to use the CCH and BNA online databases from one of our librarians!
- You would think that the government agency in charge of collecting taxes would provide reams of paper – or perhaps now several megabytes – detailing the tax code. But in actuality, the IRS uses Cornell Law School's Legal Information Institute (LII) when publishing legal documents. The LII is faster to publish and provides recent updates to the law, which cannot be said about the government's own version. See the press release at <http://blog.law.cornell.edu/blog/2008/02/25/irs-relies-on-lii-for-us-tax-code/>
- Another tax story, with a slightly different angle. The New England Patriots managed to complete a perfect regular football season after being accused in Week 1 of spying on other teams. (Yes, don't remind me: They bombed in the Super Bowl.) Coach Bill Belichick was fined \$500,000, and the team was assessed other penalties. Several tax professors then wondered: Would his fine be deductible? Many of the professors agreed that this was likely an "ordinary and necessary" business expense, and thus able to be deducted on his tax return. For a fascinating history of Section 162 of the tax code, see http://taxprof.typepad.com/taxprof_blog/2007/09/can-patriots-co.html and also http://taxprof.typepad.com/taxprof_blog/2007/09/more-on-deducti.html
- Actor Wesley Snipes was charged with felony tax fraud after listening to "tax advisers" who told him not to pay taxes because the system was unconstitutional. Although he was acquitted on that count (and a few conspiracy charges), he was found guilty of failing to file tax returns. The IRS has a special section on their web site for tax protesters ("The Truth About Frivolous Tax Arguments," <http://www.irs.gov/taxpros/article/0,,id=159853,00.html>), but there's a much more thorough refutation of almost every tax protester's claim at "The Tax Protester FAQ" at <http://evans-legal.com/dan/tpfaq.html>
- Finally, in the "Who Knew?" department: The first 1040 tax form was designed by Nina Wilcox Putnam, who, after writing *Sunny Funny Bunny* and *Winkle, Twinkle, and Lollipop*, would later co-write the story for the 1932 Boris Karloff movie "The Mummy!"