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Law Library Association of Greater New York

Law Lines Vol. 34 No. 2 Winter 2011

President's Message

—Patricia Barbone

A new year is upon us and now it's 2011. By the time you are reading this, we will be near the end of the first quarter. My how time flies! The Year 2011 is also known as Year of the Rabbit in the Chinese calendar, and each year of the Chinese calendar holds a special significance. One web site I consulted told me the Year of the Rabbit is "traditionally associated with home and family, artistic pursuits, diplomacy, and keeping the peace." (http://www.chiff.com/a/chinese-horoscopes.htm) Another site noted that "Rabbit years tend to be insular as people hunker down and tend to family matters and taking care of business." (http://www.insightoasis.com/year-rabbit-232011) It is predicted that "2011 is very likely to be a relatively calmer one than 2010 both on the world scene, as well as on a personal level." (http://www.chiff.com/a/chinese-horoscopes.htm) Considering the events in Northern Africa and the Middle East that started in Tunisia, perhaps the world scene won't be quite so calm as predicted; but we can always hope for calm in our professional and personal lives. Things have been tough for the last few years. After the economic chaos of 2008, and the fallout of 2009, I am heartened by the rebound of 2010, and look forward to the "calm" of 2011. Although many of our members are still out of work, I am seeing an increase in the number of jobs posted over last year; and remain optimistic that things are improving.

At this time of the "LLAGNY" Year, our Nominations Committee is actively seeking individuals who will replace our outgoing LLAGNY Board Members. LLAGNY Elections will follow at the end of March. Speaking from experience, it is very rewarding to serve on the Board and participate in the efforts to promote LLAGNY's growth both within our community and to the larger legal community. It is gratifying to help shape LLAGNY's future in a positive way. As usual there are five open positions on LLAGNY's Board. There is an opening for Secretary, which is an officer position that carries a two year term; two positions for two-year members of the Board of Directors; one position for a one-year member of the Board of Directors; and of course an opening for President to serve in one year's time. On the ballot, this position is listed as Vice President/President-Elect. Some of our members were confused about an announcement I sent on LLAGNY's listserv concerning the office that we were seeking nominees. Every year we seek someone for the office of President. But that person does not immediately serve after their election. They first hold the office of Vice President President/President-Elect. Then they serve as President in their second year, and in their third year, their title is Immediate Past President. The year as Vice President/President Elect allows the person to familiarize themselves with the procedures and plans of the Board and to have time to prepare to run the organization. It is understood, though, that the candidate is running for President. In this way, we transition effectively from Board to Board. On July 1st, 2011, my term will be at an end, and Caren Biberman will take office as LLAGNY's New President. Caren was voted in by LLAGNY's membership in 2010. When we vote at the end of March, we will be voting for the person to lead us in 2012. Unlike in other organizations where the office of Vice President is a distinct position, in LLAGNY, you run for the office of President. I apologize to anyone who was confused by my message and to Caren for casting any doubts on whether she would become our next President. Caren is ready, willing, and able to serve; and is planning some very exciting events for LLAGNY. Do you know someone interested in shaping LLAGNY's future. If so, please let Christina Rattiner (crattiner@herrick.com) our Nominations Chair know by March 4, 2011. Elections will take place shortly after that. Members will be notified by email of the election. You will get two email announcements from AALL regarding the election. The first email will include the password you need to vote. This will be sent just before the elections are open. The second email will announce that elections are open. You will need to go back to the first email and retrieve the password in order to vote. Another thing worth pointing out is that only our Regular, Lifetime, and Retired member can vote. Our Associate Members, which consist largely of vendors, and Student Members cannot vote. LLAGNY has close to 600 Regular Members and I hope that all of you will vote in our upcoming election.

In this issue of Law Lines, you will see some pictures from our Winter Meeting. A winter snowstorm threatened to thwart our evening; but the morning's snow subsided; and our ever resilient tri-staters persevered. In the end, we had good attendance with a fair amount of people showing up in jeans and boots but that worked well with going up to the Rooftop Deck, where snow was all around and the views of New York City at night were stunning.

LLAGNY scored another success with latest LLAGNY-PLI Research Briefing, "Where in the World is Dodd-Frank? A Guide for Researchers." Over 400 librarians, attorneys, and other allied professionals tuned in on January 20th to hear Craig Eastland and Lisa Junghahn give an overview of the law and speak about how to locate primary and explanatory resources on this evolving area of the law. The program is now archived on PLI's website with a link from LLAGNY's page to this free audio program with powerpoint.

You could say the next two education programs have the theme: career development through personal growth. On February 23, LLAGNY's Education Committee will present "Turbo-Charge your Career through Mentoring and Internships." Thanks go out to LLAGNY Education Committee member, Kathryn McRae for coordinating the program and to LLAGNY member Jennifer Alexander for being one of the speakers. Jennifer has successfully conducted a student internship program at her firm for graduate library school students. This program will feature guest speaker Gabrielle Bernstein, best-selling author, motivational speaker, and entrepreneur who has launched her own social networking site, www.HerFuture.com, for young women to find mentors. Another educational program is being planned as a joint program with our sister organization, SLA NY Chapter. Although it doesn't yet have an official name, the program will discuss ways to market ourselves to get the recognition we deserve. We will be bringing in a motivational speaker to give us tips. That program is planned for May. Both the mentoring program on the Feb 23rd and marketing program planned for May remind us that it is always important to work on improving ourselves; and when we help each other, we very often help ourselves.

In conclusion, don't forget to vote in the upcoming elections. And if the long, snowy, winter has been getting you down; have hope, spring is just around the corner! ■

Editors' Letter, Winter 2011

—Jennifer Wertkin & Jacob Sayward, Co-Editors

Spring is upon us and so is tax season. That is why we thought we would dedicate some of the articles in the current issue to tax. We hope you enjoy Sarah Jaramillo's article on teaching tax as well as an introduction to some of the useful, free information on the IRS website. Maureen Moran provides us an in-depth look at the recent changes in the Transportation Safety Administration's safety features with an excellent bibliography of resources regarding this controversial issue. Also included are brief reviews of recent librarianship events such as the NELLCO Reference Interest Group Meeting (Leslie Wong) and the PLI/LLAGNY Briefing, Where in the World is Dodd-Frank? A Guide for Researchers (Alexa Richardson). Chuck Lowry has submitted his first article in a four-part series: Law Librarians and Their Associations. As always, we have website reviews by Gayle Lynn-Nelson, our library student columnist, Johanna Blakely-Bourgeois, and our "Day in the Life Series" where Bacilio Mendez, II interviews new librarian and LLAGNY member, Trezlen Drake. This issue, we debut a new feature called "Librarians in the Real World." Board Member Sadys Espitia has submitted our first article in this series, giving us a glimpse into his other life as a radio DJ!

There are a lot of photographs in this issue! We have been lucky enough to have Barbara Schubeck as our photographer for the last two LLAGNY social events (the Fall Soiree and the Winter Meeting). Look for pictures inside. Finally, make sure to pay special attention to the important LLAGNY election information inside this issue. Consider nominating someone or running for office yourself. ■

Major Milestones

PROFESSIONAL

Jessica R. Brown, a former Shearman & Sterling LLP intern and Reference Assistant at the NY Law School, is now authoring a blog titled "Social Network for Greater NYC Area Legal Support Talent", which can be found at http//:lawstacks.wordpress.com

Pepper Hedden is now a Reference Librarian at the New York County District Attorney's office. Pepper has completed her M.L.S. coursework and will be graduating from St. John's University this May.

Michael Roffer is now the Associate Librarian for Reader Services and Professor of Legal Research at New York Law School's Mendik Library. Michael was previously the Government Resources/Reference Librarian and Professor of Legal Research at the Law School.

Rebecca Roth is now the Legal Affairs Library Manager at MetLife.

On December 30th, 2010, Kelley Drye & Warren's Technical Services Librarian **Jon Walas**, MLS, successfully completed an eleven month instructional program mentoring a library science student from Asia.

Mr. Walas, who also holds an undergraduate degree in Secondary Education, utilized a curriculum of current event discussions, a hands-on practicum, and frequent reviews to guide his student. The results were impressive, with the intern independently completing over a dozen cataloging related projects.

Under Mr. Walas' supervision, his intern gained practical professional experience in general and specific areas of librarianship, while making significant contributions to the Kelley Drye & Warren's ongoing library technical services improvement program.

PERSONAL

Gayle Lynn-Nelson, Senior Librarian Relations Consultant at LexisNexis, reports that on 11/13/2010, she became the grandmother of fraternal twin girls. Gayle is happy to report that mother Jessica Nelson and babies Kenzie Marie (5.6 lbs.) and Hayley Renee (5.5 lbs.) are all doing well. The twin girls are the highlight of her Grandma Gayle's life!

Annie Nasvytis married her college sweetheart, Charlie Sterken, in her hometown of Cleveland, Ohio, on December 4, 2010. Annie Sterken is a member of the Kenyon & Kenyon LLP library staff.

Help Us Welcome Our New LLAGNY Members!

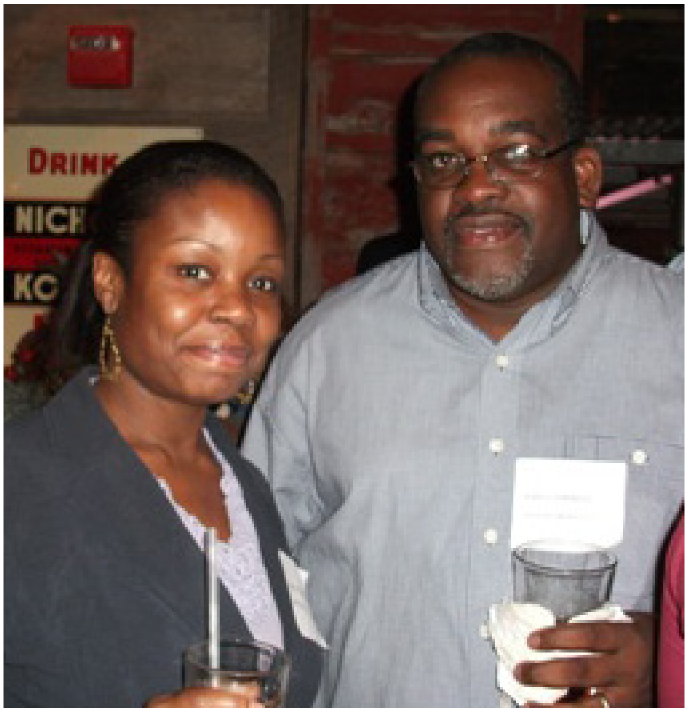
Heather Althoff
Trezlen Drake
Michael Feit
G. Patrick Flanagan
Brian Jablonski
Marin Muzinic
Dana Neacsu
Karen A. O'Brien
Stacy F. Posillico
Julie L. Reynolds
Amy J. Rupprecht
Mary E. Shackleton
Jenny Sun
Donna Terjesen
Alexander West
Elizabeth A. Yates

Robert Hopen, Steven Lastres

Mark Zaleck, Michael Fillinger

Member Photos

Patricia Barbone, Cecilia Curran



Karen Telford, John Campbell

Elaine Egan, Janice Henderson, Ben Toby

Fall Soiree

Christina Rosas, John Davey, Lucy Curci-Gonzalez

Heidi Bliss, Gurinder Sangha,
Jamie Spadafora

Martha Goldman, Dan Zawislak, Alex Salemmo, Ralph Monaco

Member Photos

Patricia Barbone, Barbara Schubeck

Yasmin Sokkar Harker,Anita Postyn, Kit Kreilick, Karen Schneiderman

Winter Meeting

Patricia Barbone, Lucy Curci-Gonzalez

Library School Perspectives:

This semester, I have been engaged as a Graduate Assistant for one of my professors. I am thrilled at the opportunity and I look forward to seeing just what I can contribute on the "teaching" side. My professor is one who strives to make learning, reading, and researching quite fun and accessible. To help her out this semester, I volunteered to teach the Ethics portion of the Information Services and Resources class. This class encompasses reference librarianship and all of its components, and is a core required class for Pratt's library students. To me, this class, in conjunction with Knowledge Organizations, is one of the most valuable for teaching library terminology and concepts. While Knowledge Organizations covers metadata, library standards, cataloging, and a host of other organizational issues and topics, Info Services and Resources explains the sources and terminology which result from such organizational hierarchies.

I look forward to teaching this Ethics class because of the sheer prevalence of the email culture around us, along with the changing face of colleague and employer/employee dynamics. One of the pleasures I found in the law firm and the in-house corporate settings were the overall intellectualism and professionalism of those who work in those departments. Along with the usual office politics and the management rigidity, there was an expectation that coworkers, colleagues, and the layers of management would work together and, when necessary, problem solve professionally and with decorum. This expectation extended to in-person, phone, and email etiquette.

Now, I realize that many graduating library students work in a plethora of librarianship job environments. We will work in libraries ranging from museum archives (most coveted, it seems), to public, to academic, to corporate, even to digital libraries. But I do not believe that a graduate should be any less equipped for the professional world and professional etiquette, regardless of where he/she ends up. Therefore, regardless of where the graduate lands, some things should be considered essential and basic, such as drafting an email with forethought, professionalism, and addressing the audience to whom the email is intended. Along with understanding the personal professionalism, librarians are in a service industry, and as such, have a particular need to also understand the public professionalism, or, in other words, how to handle the general public or the audience to which the library serves.

So, I look forward to teaching this Ethics class, and I hope to cover not just the refer-

A View from the Classroom

—Johanna Blakely-Bourgeois, Pratt SILS

ence librarian ethical issues or problems which may arise, but also initiate a dialogue among the students to address their understanding of what "professionalism" means in the librarianship world, and what they consider proper "professional" etiquette, on both a personal and organizational level. I hope to instill in them a sense that being professional, courteous, and appropriate in email, phone, and in-person interactions, is a manner which is contained within each person, regardless of job environment, and that a professional manner is not something which is worn and removed like a coat. ■

Trezlen Drake grew up in North Carolina. After graduating from a science and math high school, she earned a BA in American Studies at Colby College in Waterville, Maine. Drake worked for a few years in restaurants, an insurance firm, a college bookstore and medical school before attending law school at Georgia State University College of Law in Atlanta, Georgia. While in law school Drake had an externship at The Carter Center Human Rights Office and with the Federal Defender Agency, Inc. The summer after graduation she sat for the Georgia bar and volunteered with the Catholic Social Service Immigration Detention Project in Atlanta.

After passing the bar, Drake lived and worked in Anchorage, Alaska for three years before returning to the east coast. She worked off and on in the legal field before attending library school at the University of Washington in Seattle. Drake graduated from the law librarianship program in August 2010 and began working at New York Law School in October.

Bacilio Mendez II: First of all, welcome to New York! We're happy to have you. Now, I'm always fascinated by people's path to law librarianship; could you give our readers a brief road map?

Trezlen Drake: Thanks! Honestly, I began to consider law librarianship because I frustrated with legal practice. My first job out of law school was a disaster! My first assignment, an asylum appeal, was something that I had never before done. When I tried to tell my supervisor that I didn't know how to do the work and tried to get her help, she told me that I needed to be more self-confident before she sent me back to my office to magically figure out what to do. So much for that promise to train and supervise me! And, things went downhill from there.

Fast forward to seven years after passing the bar and I still had no joy in practicing the law.

Day in the Life: Interview

I knew for certain that I needed to find another profession that I could enjoy. I wanted to find a way to use that legal degree that I sweat blood and cried real tears for, but encompassed the parts of a lawyer's job that I enjoyed: research, helping others, and continuous learning. And, the opportunity to teach would be a plus. After all of my research on alternative legal jobs, and talking a lot to a friend who is a law librarian, I decided to pursue it.

bm2: Tell me a little more about your work as a staff attorney for immigration and refugee services with Catholic Social Services, as it relates to your interest in International and Comparative Law.

TD: My interest in international and comparative law began in law school, before my job as a staff attorney. International and criminal law were my primary interests in law school. For some reason, it just intrigued me. So, when I started thinking about jobs that I might like, immigration law seemed to be a good combination of my interests.

bm2: And how do you feel that experience and your time at University of Washington's iSchool prepared you for working in an academic law library setting?

TD: Well, the program was a year-long boot camp in law librarianship without a lot of time for me to process the information. I also interned at King County Law Library as part of the program. I got a lot of reference experience and gained a lot of good knowledge about librarianship, but there are plenty more classes that I could have taken. And, the plus of this job is that I have my entire career to learn new skills.

bm2: What has been the most exciting challenge you've faced, thus far, at NYLS?

TD: I think that would be learning everything I need to know to do my job. Just about every day at NYLS is an exciting challenge. There is so much to learn and do. I have a reference and library collection with which to become familiar—especially New York; I have an entire international and comparative law collection to learn and develop; professors to help with research projects; students to help learn legal research; syllabi to develop; and, so many more reference skills to develop. Kinda cool!

bm2: Thanks very much for taking the time to talk to Law Lines, Trez. I look forward to seeing you at future LLAGNY events.

TD: Thank you Bacilio! And, I will keep an eye out for you too! ■

with Trezlen Drake

LAW LIBRARY ASSOCIATIONS WHAT THEY ARE AND HOW THEY HELP US - First of a four-part series

—*Charles J. Lowry*

Ecce quam bonum et iucundum," the Psalmist tells us, "cohabitare fratres in unum." Behold how good and how pleasant for the brethren to dwell together as one. And it has surely been the hallmark of human society to make this attempt to dwell as one. Thus does our common human history show relentless attempts to bind ourselves together, into families, nations, tribes, creeds and, in many societies, into associations, clubs, parties, factions and interest groups.

There is no reason to believe that U.S.-based law librarians would be resistant to this seemingly universal urge, and indeed they have not. Various professional associations have been an important part of the law librarian world for decades in the United States, even as the size and composition of those associations can be said to be ever in flux. I have never been a law librarian, or a librarian of any kind, but I have been a vendor to the legal community, and principally to law firm libraries and the magnificent folks who staff them for many years. I have been literally to scores of local, regional and national library functions and have spoken to librarians across the whole legal spectrum about associations: which ones they belong to and why, which ones they do not belong to and why, what programming they appreciate locally and nationally, what conferences and meetings they attend, which they skip and why. More recently, the conversation has taken a new turn: it is impossible to participate in a librarian gathering without chancing upon the subject of what librarians are paying attention to, what listservs, what Twitter feeds, what blogs.

For many years I have paid attention to the conversations—these are, after all, my customers—and at the invitation of your editors I have outlined a series of four articles that will run over this and the next three numbers of Law Lines. In this first article of the series, I'll briefly run through the main library associations—where to find them, how many of your colleagues belong to them, the differences among them. The second and third articles will discuss local and national programming as professional development tools and national conferences as networking and professional development tools. The fourth and final article in the series will consider the usually-mutually-enriching-but-sometimes-honestly-vexing-to-both-parties relationship between vendors and associations of law librarians.

The main law librarian association, of course, is the American Association of Law Libraries (http://www.aall.org). Founded in 1906 and headquartered in Chicago, AALL through the end of January, 2011 had 4,821 annual dues-paying members. The roll of honorary and life members brings the total to exactly 5,000. 210 of those are new members who have joined since the Association's membership year began, on June 1, 2010.

The membership breakdown "by employer type" is interesting. By far the two largest groups, accounting for just a bit less than 71% of total membership, are law schools (1,888 annual members) and law firms (1,547 annual members). Corporate law librarians are, to this observer at any rate, surprisingly few (97 annual members). State and municipal court librarians and other state and municipal government employees number 421 members (8.7%), while the corresponding federal count is 160. There are only 55 vendor members, including library search consultants.

The Association does not keep statistics on the job titles or responsibilities of its members, but members are invited to draw their own inferences from their access to the AALL member salary survey (http://www.aallnet.org/products/pub_salary_survey.asp).

The activity level at AALL appears to be quite high. The web site lists 31 local or regional chapters, 13 special interest sections and 11 caucuses. The national-local relationship is treated quite differently by AALL and SLA. While one must be a national SLA member to belong to a local chapter and national members are free to choose whether or not to belong to their local chapters, at no cost, local AALL affiliates are independent entities. Thus local chapters are free to charge dues beyond the national association dues, are free to open or to limit access to their listservs, free to open their membership to persons who are not members of the national AALL.

The statistical dominance shown by academic librarians and law firm librarians continues in the Special Interest Section (SIS) counts. By far the two largest SIS groups are academic law librarians (1,416) and PLL, for law firm librarians (1,384). No other SIS has as many as 900 members. It is an interesting and salutary comment on the level of involvement of AALL members in their association that about 70% of AALL members belong to more than one SIS, even though it adds to their membership dues.

There is, however, a much tighter relationship between the national Special Libraries Association (http://www.sla.org) organization and the local and regional SLA chapters. One cannot belong to a local chapter without being a member of the national organization, and in fact the choice of a local chapter to join is made through the national membership. SLA does its work through local chapters and through various divisions. Traditionally, the largest SLA chapters have been in New York City and Washington, DC, with the honor of being the largest chapter often having moved between them. SLA members have the choice of one local chapter and one division as part of their annual membership fee to the national organization. After that, they may join additional chapters and divisions for an additional charge to their membership dues.

SLA, founded in New York in 1909, has a total of 9,306 members at this time, though I am informed that this is probably the low point for membership throughout the year, because of the SLA membership cycle. Of course, SLA caters to a far wider world than just legal. The Legal Division has a membership of 997. It is the second-largest division, after the Business and Finance Division.

It would be almost negligent to move on from a consideration of SLA and the Legal Division without noting the strong and benign presence in the Legal Division of BNA. The Legal Division was founded in 1993. The hard work of many dedicated professionals, including its first chair, Connie Pine, moved the Legal Division forward. Of crucial importance to the consolidation of those early gains and the steady advancement of the Division, though, was the early sponsorship of BNA. In particular, Kammie Hedges at BNA became active in the work of the Legal Division, and BNA provided critical support in the early days. The current state of that relationship can be seen even today, at each annual SLA national conference, when the Legal Division's business meeting is held at the conclusion of the BNA Breakfast, the closest thing that there is to a "don't miss it" function for Legal Division members at the annual SLA meeting.

In 2011, both AALL (July) and SLA (June) will have their annual meetings in Philadelphia.

Law librarians, however, belong to more associations than AALL and SLA. In a small and informal survey that I undertook before beginning this article, virtually every librarian I spoke to indicated that s/he was also active in a local AALL or SLA chapter. Two other national associations were mentioned in addition to these. They were the International Law Technology

Association (ILTA) and the Association of Legal Administrators (ALA).

Both ILTA (http://www.iltanet.org) and ALA (http://www.alanet.org) have remarkably similar membership classification profiles, involving for both groups approximately 92% private law library and 2% corporate legal departments.

ALA was founded in 1971, and anyone active in the law firm world will very easily recognize the names of the three founders: Hildebrandt, Altman and Weil. By June of 1971, 100 legal administrators had signed up. Today membership stands at just a couple dozen short of 10,000. Although several library directors, especially from some larger firms, are active in ALA, they represent a very small minority of ALA members, more than 90% of whom are managers and directors from law firm/corporate legal department administration, from finance or from HR. Library participation is so small compared to that larger representation that there is no separate library demographic. ALA memberships are individual memberships. One notes with some admiration that after annual meetings in Boston (2010) and Orlando (2011), the membership will decamp in 2012 to Honolulu.

ILTA, founded more than thirty years ago, takes the opposite approach to membership: there are no individual ILTA members, only institutional members. Law firms and corporate legal departments holding an institutional ILTA membership may make the benefits of ILTA membership available to any of their attorneys or staff members. Although there is some law librarian participation in the annual meeting (the 2011 meeting is scheduled for Nashville), there is no specific "library track' programming. At the current time, but more evidently in the past, librarians have chosen programming that treated records, document and risk management.

In my informal survey, there were a few other groups and associations named as well. ARMA International (http://www.arma.org) was founded in 1955 and originally named the Association of Records Managers and Administrators. The 11,000 members of ARMA are involved in just that. Another whole cluster of organizations serves knowledge management professionals. The scope of this article does not really provide for a discussion of KM and its relationship to libraries, though anyone interested in knowing the attention that has been paid to that topic need only google KM and law libraries to find some impressive results.

But if associations are "big picture" resources for law librarians, what of the "electronic associations" that exist, the virtual communities that information professionals rely on to help them on a day-to-day basis? Listening to librarian conversations, reading blog entries, following law library controversies and the little informal and unscientific survey I took before beginning this article gave me some idea of these resources.

By far the most popular "electronic association" for law librarians is the law-lib listserv. Contrary to a fairly common notion, the list is not owned or administered by AALL. The listserv was set up in March 1990 by the University of California at Davis. The list administrator is Judy Janes, interim director of the UC Davis law library. The list has 3,556 subscribers worldwide and the service currently shows about 275 posts per month. There is an archive of past posts (http://lawlibrary.ucdavis.edu/LAWLIB/) that goes back to January 1992. Further information about access to and the operation of law-lib is available on an unofficial FAQ (http://home.olemiss.edu/~noe/llfaq.html) for the site.

In addition, many local AALL and SLA local chapters run listservs. They vary in orientation (substantive research questions, job announcements, local chapter programming, etc.). The PrivateLawLib listserv received several mentions as an important resource (http://lists.washlaw.edu/mailman/listinfo/privatelawlib), while information about the PLL-SIS twitter feed and Linkedin page can be found on the PLL-SIS page (http://www.aallnet.org/sis/pllsis/listservs.asp).

Two blogs in particular have captured the attention of law librarians and are mentioned over and over again in law librarian conversations. Information professionals find these sites valuable for product reviews and general professional announcements, but they also give the articulate, engaged—and opinionated—professionals who contribute to them a forum for expressing their views on matters important to their colleagues and their profession. It is beyond my poor powers to categorize them further, so I shall merely name them: Three Geeks and a Law Blog (http://

www.geeklawblog.com/) and the Law Librarian Blog (http://lawprofessors.typepad.com/law_librarian_blog/), part of the Law Professor Blogs Network.

For many years, Sabrina Pacifici has provided law librarians with both a periodic (http://www.llrx.com/) and daily (http://www.bespacific.com) on legal information resources.

This has been a quick survey. I suspect it will serve more to remind you of what you already knew than to break any new ground. I encourage you to contact me with any thoughts you may have on the article topics discussed above that will appear subsequently in this series.

Chuck Lowry is an enterprise sales representative at Fastcase. He may be reached at clowry@fastcase.com. Any views expressed herein are his personal views and do not necessarily reflect or represent the views or opinions of his employer. He wishes in particular to thank membership directors and staff at AALL, SLA, ILTA and ALA for responding capably, efficiently and generously to his requests for membership information. ■

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NOMINATIONS COMMITTEE CALL FOR NOMINATIONS

Christina Rattiner, Herrick, Feinstein LLP, Chair

The nominations committee is seeking qualified candidates for the positions of:

- ♦ Vice President/President Elect;
- ♦ Treasurer;
- ♦ Director (two year term);
- ♦ Director (two year term);
- ♦ Director (one year term – member of LLAGNY for five years or less).

Please include nominee's name, affiliation, address, phone number and the position for which you are nominating her or him. Nomination alone does not guarantee a position on the ballot.

The deadline for receipt of nominations (email or U.S. Post Office) is **Friday, March 4, 2011.** Mail to:

Christina Rattiner
Herrick, Feinstein LLP.
Library, 21st floor
2 Park Ave.
New York, NY 10016

crattiner@herrick.com

60 Sites — Abridged

This month we will focus on one blog, two resources, one travel site, and one technology site.

BLOG

Law Firm Competitive Intelligence
http://www.ciblawg.com

This blog provides a community where law firm competitive intelligence professionals can share their ideas, ask questions, and learn from one another through collaboration. Whether it is a product review, suggested reading list, or article on a law firm CI topic, the CI Blawg is a place to share with others in the profession. Those willing to contribute can request access to the blog and can add blog posts at any time.

The only restrictions imposed would be that any postings should be related to law firm competitive intelligence; be respectful to the audience (avoid negative personal comments or inflammatory speech); not be blatant advertising for a product or service; protect yourself, your firm and your clients confidential information; be personable and have fun (also, contributors must disclose their name on the blog, although you do not have to disclose your firm if you so choose).

RESOURCE

10 Minute Mentor
http://www.texasbarcle.com/cle/tyla/home.asp

This site contains about four hundred 10-minute videos on a variety of legal topics. Although some substantive law topics are Texas-based, many are not. Also, more general topics like law practice and technology are covered. The best thing about these high quality mentoring videos – they are free!

Also, notice some of the choices you have: to search by speaker or by category if one so desires. I liked this flexibility.

RESOURCE

Caringbridge
http://www.caringbridge.com

A CaringBridge website helps keep loved ones informed during difficult times. In return, family and friends give patient and caregiver support through guestbook messages.

If you need to keep others up-to-date on someone's medical condition, this is the place to go. You only have to update in one place, which is really nice. Notice also the option to use English or Spanish. They also have made the site available via mobile access.

A few things to note of interest:

Simplifies Communication:

-Reduces time and emotional energy spent on repeated phone calls and e–mails

-Keeps everyone informed with the same, accurate information

Provides Encouragement:

-Connects a patient's entire community,

creating a network of support for everyone involved

-Family and friends can post messages of love and encouragement from around the world

TRAVEL

Vacation Rentals

http://www.vrbo.com

Have you ever thought of taking a vacation and really wanted to rent something, but had no idea how to go about this? Well then Vacation Rentals by Owner, aka VRBO, is just the site for you.

Established in 1995, they have been in the vacation rental business for over 14 years. In fact, VRBO was founded by vacation rental owners who self-manage their second homes, like many of you might do. They provide an online space for homeowners to advertise their vacation properties and make it easy for travelers to search 130,000+ rentals in over 100 countries worldwide. You can seek out something domestic or international. And if you know the destination you want, you can just type it in. Also, if you want certain amenities, you can type that in as well.

TECHNOLOGY

MakeUseOf

http://www.makeuseof.com

The next time you need an understanding of basic technology, come to this site. Or better yet, check it out every day to stay up on all the newest stuff. Additionally, the site has excellent "how to" tips and technology guides.

The aim of MakeUseOf is to guide you through the web and tell you about hot websites that you have never heard of, free alternatives to popular software programs, and all kinds of "how to" tips for Windows, Mac and Linux computer users.

MakeUseOf launched in July 2006 and now has over 200,000 active subscribers, and serves about 5.5 million page views a month. It also ranks among most popular blogs on the web according to Technorati. Over the last few years MakeUseOf has been recommended by several mainstream sites and mentioned in hugely popular publications like Telegraph and PC Magazine, including their Top 100 Websites for two consecutive years. ■

5 Sites Per Newsletter

—Gayle Lynn-Nelson, LexisNexis


Library Automation & Knowledge
Management Solutions
EOS
EOS
Looking for the Best Value in
Library Automation?
EOS INTERNATIONAL, INC.
• 2292 Faraday Avenue • Carlsbad, CA 92008 • (800) 876-5484 • sales@eosintl.com • www.eosintl.com •

Learning to Teach Tax Research

—Sarah Jaramillo, Fordham Law Library

I recently began employment at Fordham School of Law Library in January 2011. When I was hired, I was asked if I wanted to teach a course called Advanced Legal Research: Taxation. It was easy for me to say yes, since I had been interested in developing my tax research skills for some time. Teaching a class in tax research would necessitate a speedy completion of that process. The sheer volume of information I needed to process in order to teach such a class was quite daunting. However, with the help of a few law librarians and a tax attorney, I was able to get up to speed and put a tax research class together. The remainder of this article describes my transition from knowing very little about tax to teaching my first day of class.

The first order of business in preparing myself for my course was to immerse myself completely in the subject matter. I started reading the West nutshell, Federal Income Taxation of Individuals. I purchased the Sum & Substance audio CD on Federal Income Tax to listen to whenever I was commuting or too tired to read. Slowly my bookshelf was populated by a fair number of tax law books.

I started reading specific research materials, as well. First, I read the "Federal Tax Research" chapter in the ninth edition of Fundamentals of Legal Research to get a brief introduction to all the various sources of tax law. The complexity of the material astounded me. I had not seen an agency produce as many administrative decisions and publications as the Internal Revenue Service. Getting my head wrapped around the relative importance of Revenue Rulings, Private Letter Rulings, Technical Advice Memoranda, Chief Counsel Advice, and Actions on Demand was time consuming.

The key turning point in my preparation for the course is when I contacted Rosalie Sanderson, Instruction and Automation Librarian at New York Law School Library. I had seen Rosalie speak at an educational program called "Tax 101" at the 2010 Association of American Law Libraries Annual Meeting in Denver, Colorado. I was a little reticent about contacting someone I barely knew and essentially begging for help. However, Rosalie quickly emailed me back, recommended some tax law research books, and provided me with the syllabus and slides she uses for the tax writing and research course she co-teaches. She then offered to meet with me to discuss my class. I was really taken aback by her knee-jerk generosity and willingness to help.

When I met with Rosalie, she gave me pointers on how to organize my class, how to conduct class, what sources to emphasize, and the pros and cons of different tax law research text books. After I left that meeting, I felt like I had a firmer blueprint for putting this class together. After my mid-November meeting with Rosalie, I continued my effort to take in as much federal tax substantive law as I could, in conjunction with going through different tax research texts.

I selected as the required textbook for my course Gail Richmond's Federal Tax Research: Guide to Materials & Techniques. I then narrowed the subject matter to Federal Income Tax Research. In November and December of 2010, I began to contact trainers from the different tax database vendors and I was able to arrange guest trainings from all the major vendors except two, which are still pending.

In the few weeks before my class on January 24, 2011, a colleague of mine at Fordham Law Library mentioned that a tax-lawyer friend of hers had expressed interest in my tax research course and was potentially interested in coming in to guest lecture. My communications with this attorney were very fruitful. She expressed to me that she felt that new tax attorneys did not have the same research skills that new attorneys ten years ago had. This attorney looked over my syllabus and then gave me some feedback. The most significant piece of advice she gave me was that I needed to instruct more on the process by which tax materials are promulgated, their relative significance, and what to look for when researching.

This attorney also gave me a copy of her orientation materials that she provides to new tax associates in her research orientation. I found both her commentary and the training materials she gave me immensely helpful. This type of feedback really informed my subsequent organization of the class and the manner in which I planned to emphasize certain materials connected far better to real world tax practice.

Additionally, this attorney agreed to lecture on the last day of class on tax research from the practitioner's perspective. She also connected me with two of the tax research specialists at her firm, who spoke to me about the resources used at their firm. The most heavily used subscription sources were, in no particular order, Tax Notes Today, Tax Notes, Worldwide Tax Treaties, RIA Checkpoint, BNA Tax management portfolios, and the BNA Daily Tax Report. Not surprisingly, new associates frequently overlook print sources in their research. In terms of non-subscription sources, the most popular were the IRS website, Thomas, the Joint Committee on Taxation website, the Ways & Means and Senate Finance Committee websites, and firm memoranda.

Needless to say, on my first day of class I was a bundle of nerves. I set up my PowerPoint slides, handed out my syllabus, and then dove right into the wonderful world of tax research. I was pleasantly surprised to see that 12 of the 14 students in the class had some kind of tax background. I encouraged those students to chime in when issues with which they had experience were discussed in class. I managed to cover the tax legislative process, the audit and appeals process, an overview of key primary sources, the hierarchy of authorities, and current awareness sources in one class. I guess I was lecturing in a rapid-fire fashion.

The students seemed fairly interested and asked questions from time-to-time. I am looking forward to using in-class exercises; I feel that hands-on work maintains student attention and helps students retain instruction in the long-term. With twelve lectures to go, I am looking forward to learning more from the process itself. Further, I am hopeful that even though this is my first time teaching tax research, I will impart enough useful instruction to give these students confidence in their future tax research. ■

TSA Body-Scan Research Bibliography for Law Lines

—*Maureen Moran*

In 2007, the Transportation Safety Administration began a test program of using body scanners at airport security checkpoints that were capable of peering under travelers' clothes to search for weapons, explosives and contraband. The scanners, also known as "whole body imaging" or "advanced imaging technology," use either "backscatter" x-ray radiation or millimeter-wave radio waves to penetrate clothing and project an image of the traveler's naked body for inspection by TSA agents to determine if the traveler is secreting anything under his or her clothing. Originally, the scanners were meant to supplement existing security procedures; travelers who set off a metal detector or who were pulled out of line for random screening were sent through the scanners.

Because of the clarity of the images and the fact that the scanners created an image of a traveler's nude body, privacy advocates such as the American Civil Liberties Union (which denounced the procedures as a "virtual strip search") and the Electronic Privacy Information Center (EPIC) denounced the scanners as an invasion of privacy. Shortly after the TSA announced in 2009 that not only was it expanding the body-scanner program from a second-line security measure to a mandatory first-line security measure, but that it would eventually require all airports to use the scanners as a primary method of screening, EPIC filed suit against the Department of Homeland Security, of which TSA is a part. Among other things, EPIC sought to obtain documents and images from other agencies within DHS which used the scanners – such as the U.S. Marshals Service, which uses them in federal courthouses – in order to demonstrate that DHS's assurances that the devices were incapable of saving images were baseless. Indeed, the website Gizmodo released a video of 100 images taken from a Marshals Service scanner that were produced as part of EPIC's Freedom of Information Act request.

Despite the protests from privacy advocates, TSA moved ahead with its plans. The "Underwear Bomber," Umar Farouk Abdulmutallab, who ignited explosives hidden in his underpants on a flight from Amsterdam to Detroit on Christmas Day 2009, provided further impetus for the agency to continue the rollout of body scanners at all U.S. airports. Again, protests ensued; critics pointed out that the scanners ordered by the TSA would not have been able to detect the explosive Abdulmutallab used, and that the invasive nature of the scans was not justified by a measurable increase in safety, and that the scans were an impermissible strip search and violated the Fourth Amendment. The TSA argued that in a post-9/11 world, the balance of security versus privacy had shifted, and that the procedures were necessary to keep the public safe.

In late October 2010, the TSA met with public anger after it announced that travelers at the airports where scanners were installed would have the choice of either undergoing a body scan or opting out. However, "opting out" meant that the traveler would be subjected to an "enhanced" pat-down search which many travelers have described as traumatic, humiliating, invasive and akin to sexual molestation. Traveler John Tyner became famous after he released a recording he made of his interaction with TSA agents in which he told them, "You touch my junk, and I'm going to have you arrested." Tyner was not allowed to board his flight, but he was also threatened with a $10,000 fine if he left the airport. Angry travelers began organizing online for "National Opt-Out Day," urging fellow travelers to opt out of the body scans on the day before Thanksgiving, traditionally the busiest travel day of the year, in an effort to tie up the TSA. The protest, however, failed as few travelers took the pat-down option.

The initial protests may have faded, but the legal issues have not. The issue of whether the new security procedures still fit within the "administrative search" exception to the Fourth Amendment prohibition on warrantless searches is still unsettled. There are a number of cases from other contexts in which the routine use of body scanners have been challenged – notably a series of cases in Illinois from a woman who challenged the state's requirement that she undergo such searches in order to visit her incarcerated husband – and the effectiveness and safety of the scanners (there have been concerns raised about the radiation used in the backscatter scanners) are still in dispute. A researcher should be able to find numerous sources on the topic; I have included several in the following bibliography.

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www.IRS.gov – more than just tax forms

Have you looked at the IRS website lately? Although we often associate it with downloading tax forms and finding information about filing, there is also a wealth of legal information that may be of interest to your patrons whether they are tax attorneys, professors of tax, or students interested in studying tax issues.

The website provides links to the Internal Revenue Code (IRC – contained within Volume 26 of the United States Code) through GPO Access as well as Cornell's Legal Information Institute.* Code sections can be searched by section number but there is also an option for full-text searching. Similarly, all official Treasury Department regulations can be searched in the same manner from the IRS website. One can see what regulations are currently being proposed and there is also an archive of proposed regulations for regulatory history research. Although all official regulations are issued by the Treasury Department (regulations can be found in Volume 26 of the C.F.R.), many important tax resources that list, analyze, and comment on the regulations can be found on the IRS website. Most are available in .PDF format that is fully searchable. Moreover, there are advanced search features that allow for Boolean term searching and restrictions by date and type of publication. Coverage ranges, for the most part, begins in the mid-1990's and is kept current. The following is a selective list of resources available on the IRS website. Most are available from links found in the website's "electronic reading room."

The Internal Revenue Bulletin (IRB) is an important current awareness tool for tax professionals. It is published weekly and contains newly issued regulations, notices, announcements, legislation, court decisions, revenue rulings, and other items of general interest. Issues range from 1992 and are published on the website each week. In addition to IRB's the website also publishes "advanced releases" of information that is issued in advance of the IRB. This can include revenue rulings, revenue procedures, and other tax guidance.

A select group of written determinations are available on the website. These include Private Letter Rulings (PLR), Technical Advice Memoranda (TAM), and Chief Counsel Advice (CCA). Although the collection is certainly not complete, these are rich sources of information regarding individual tax issues. Also included are Chief Counsel (CC) Notices which are directives that provide interim guidance, furnish temporary procedures, describe changes in litigating positions, or announce personnel matters or other types of administrative information. There is a very selective list of General Counsel Memoranda available on the website but there are other resources for lawyers in contained within the Chief Counsel Notices and other Memoranda.

Actions on Decisions are another source of information available on the IRS website. An Action on Decision (AOD) is a formal memorandum prepared by the IRS Office of Chief Counsel that announces the future litigation position the IRS will take with regard to the court decision addressed by the AOD. They are searchable by number, decision or issue, and it is easy to find AOD's dating back to 1997.

The website also provides the Priority Guidance Plan (PGP) for each year from 2006 to the present. The Treasury Department's Office of Tax Policy and the IRS use the PGP each year to identify and prioritize the issues that should be addressed through regulations, revenue rulings, revenue procedures, notices, and other administrative guidance. PGP's are open for public comment and the comments are published in a searchable format.

Some other important resources include the full text of the Tax Crimes Handbook, press releases and notice from the Public Affairs Division of the IRS, and compiled statistics for mining data in many tax categories.

Although the IRS website is far from complete, it contains a lot of information that is free and extremely useful in both practice and scholarship. ■

Minutes of the November LLAGNY Board Meeting

—Fried, Frank, Harris, Shriver & Jacobson LLP, November 9, 2010

In attendance: Mikhail Koulikov, Patricia Barbone, Emily Moog, Rebecca Newton, Sadys Espitia, Victoria Szymczak, Nancy Rine and Ellen Kaufman

The meeting convened at approximately 6:16 pm.

1. APPROVAL OF MINUTES

Motion to approve the minutes of October 12th, 2010. Approve (Szymczak) Second (Rine). Motion Approved.

2. TREASURER'S REPORT

October 2010 Treasurer Report given by Nancy Rine.

3. WINTER MEETING

Motion to hold the LLAGNY Winter Meeting at the 230 Fifth venue. Approve (Kaufman) Second (Newton). Motion approved.

Motion to charge a fee of $30 for the Winter Meeting event. Approve (Rine) Second (Koulikov). Motion approved

4. EDUCATION COMMITTEE – HUMAN RIGHTS PROGRAM

It was brought to the attention of the LLAGNY president by James Durham of the Touro Law Center that a group of human rights lawyers will be available for a presentation in December.

At the present time LLAGNY is interested in the program but would like to push the scheduling back to Spring of 2011 so that LLAGNY will have more time to develop the program.

5. OLD/NEW BUSINESS

Fall Soiree

Discussion was heard regarding the member reaction to the recently held fall soiree. There were some complications with the venue. It was suggested that at future events a volunteer pairs with the new members in order to introduce them to LLAGNY members.

Outreach Committee Report

Victoria Szymczak presented the outreach committee report concerning the Bridge the Gap program. The Board is requesting additional information from the committee regarding the CLE credit course fee. The Board is also suggesting a focus on early and additional promotion of the program in order to attract a maximum of attendees.

AALL Grants

The Board suggested that LLAGNY provide additional travel and attendance grants this year to attend the AALL annual meeting as it is being held in Philadelphia. At this time the Board plans to hold further discussion regarding these potential grants.

The meeting adjourned at approximately 7:20 pm.

NELLCO Reference Meeting Recap

—Leslie Wong, Touro Law Center

Fordham University School of Law graciously hosted the NELLCO Reference Interest Group Annual Meeting on December 3, 2010. The meeting was co-chaired by Brian Flaherty of New England Law| Boston and Renee Rastorfer of Western New England College, School of Law. I had never before attended this particular meeting and was impressed by the facility, organization and of course, the company.

I find that the most enjoyable and useful law librarian meetings are more like informal chats or question and answer sessions. The NELLCO Reference Interest Group Annual Meeting was no exception. The open forum format, which allowed the attendees to choose the main topics of conversation, made for an interesting agenda.

At the meeting, we discussed a variety of technologies and current issues including implementation of the Durham Statement (presented by Todd Melnick of Fordham Law School), the use of Jing as a reference tool (Tracy Thompson-Przylucki, NELLCO), the possible uses for QR Codes (led by Renee Rastorfer of WNECSL) and developing mobile apps for your library (Karina Corda of BU). Furthermore, we heard a report from Michelle Pearse of Harvard University about the Nov. 2010 SPARC Digital Repositories Conference and Brian Flaherty informed us about New England Law | Boston's database of teaching materials.

The 2010 NELLCO Reference Interest Group Annual Meeting was a resounding success and provided librarians with a wellspring of ideas. I look forward to implementing some of these innovations in my own library, and to attending the next annual meeting in 2012. ■

Librarians in the Real World:

Sadys R. Espitia
Research Librarian
Weil, Gotshal & Manges LLP

SO TELL US- WHAT DO YOU DO IN THE REAL WORLD?

I'm a native New Yorker, husband, father of a six year old who will proudly tell you that his father is a "libarian", daily subway rider, fan of Boardwalk Empire, radio D.J. ….

WAIT, DID YOU SAY D.J?

Yes, every Friday night from 10pm-11pm on WKCR 89.9 FM, Columbia University's non-commercial radio station, I host a bilingual music program featuring the popular and folkloric music from Colombia….not Columbia as in the University, but the country. The show broadcasts over the FM air waves, and streams online at www.wkcr.org.

On Sonidos Colombianos (or 'Colombian Sounds') I play recordings of all types of Colombian music. Most Latin music lovers think that cumbia is the only music that Colombians dance and listen to. But there is a diverse array of music we love. We have a squeeze-box driven music called vallenato that was referred to in Gabriel García Márquez's novel "One Hundred Years of Solitude". Afro-Colombian music originates from both the Atlantic and Pacific Coasts such as gaita, currulao, and champeta. There's also the hot salsa from Cali. And for you coffee-lovers, there is the Spanish-influenced guitar music from the Colombian Andes like bambuco, torbellino, and guabina.

WHAT GOT YOU INTERESTED IN RADIO? HOW LONG HAVE YOU BEEN ON THE AIR?

I once fell asleep listening to a classical music station, and it seemed the radio announcer was narrating my dream. Freshman year I went to the WKCR orientation and realized that I wanted to narrate my own dream.

This year marks the 20th anniversary of Sonidos Colombianos. I founded the show in

January 1991 during my senior year at Columbia College. Back then there was a lot of negative news coming out of Colombia, especially in light of the drug wars and escalating violence. I felt then, as I do now, that this type of cultural radio show emphasizes the positive side of Colombia via its diverse music. The show featured my mother's select LP and cassette collection, and 1 CD. Now I have almost a thousand CDs and 200 LPs.

ISN'T WKCR CELEBRATING SOME TYPE OF ANNIVERSARY TOO?

Yes, in February 2011, WKCR will be celebrating its 70th anniversary. There will be special events at Columbia University to commemorate this achievement. Did you know that FM transmission was developed by Edwin H. Armstrong, a Columbia University Professor?

WHAT'S NEXT ON YOUR PLAY LIST?

Lately, there's been an active movement of local Colombian musicians in the New York area that we've been focusing on more and more over the years. Since the early 2000s, Colombian musicians have been experimenting with other genres such as jazz, hip-hop, and rock to create a new sound that I like to call "Colombia Nova". They started an annual "Encounter of Colombian Musicians in New York" that will be going for its 8th concert this year. From these musicians we've interviewed groups such as Pablo Mayor / Folklore Urbano, Lucia Pulído, and Coba. ■

Images Courtesy of Sadys R. Espitia and WKCR

Sadys R. Espitia

PRACTISING LAW INSTITUTE

Where in the World is Dodd-Frank? A Guide for Researchers

—Alexa Robertson, Practising Law Institute

Coming off the success of the September library briefing, An Introduction to Tax Research in the Library: The Crossroad Between Information and Practice, the Practising Law Institute (PLI) and the Law Library Association of Greater New York (LLAGNY) teamed up to hold a second One-Hour Audio Briefing: Where in the World is Dodd-Frank? A Guide for Researchers, held on January 20th. Lisa A. Jungahn, Business & Corporate Law Research Librarian at Harvard Law School and Craig Eastland, Business Reference Librarian at the Boston University School of Management co-presented the program, and Janice E. Henderson, Gitelle Seer, and Patricia Barbone chaired the program.

The Wall Street Reform and Consumer Protection Act, also known as the Dodd-Frank Act, is an 800-page statutory juggernaut that presents the most dramatic re-jiggering of federal securities and banking law since 1940. It creates several entirely new disclosure regimes and re-allocates regulatory responsibility but despite its bulk, the law contains few specifics, as federal agencies—notably the SEC, CFTC, and the Federal Reserve—have been given the task of filling in the blanks.

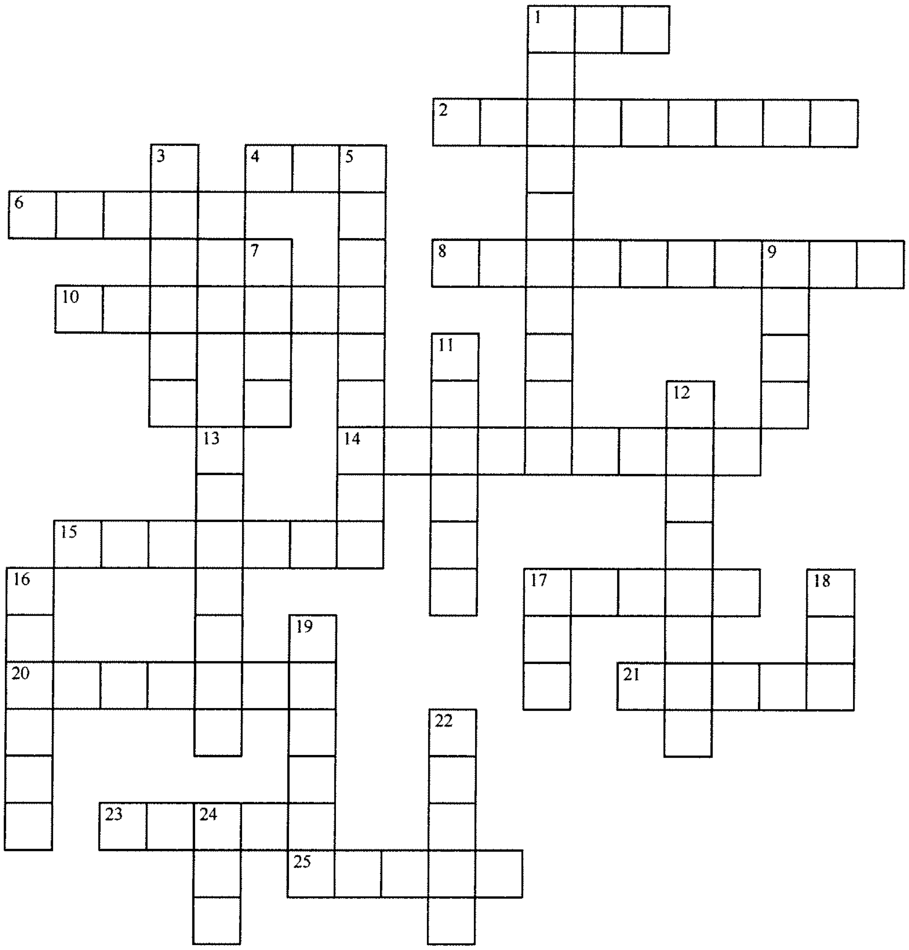
As a result of the Act's passage, librarians in law firms, banks, corporations, and law schools are up to their elbows in the minutiae of federal disclosure law. The regulation and rules from the bill are emerging over time, and understanding them is the first step to making sense of the deluge of information. At the PLI briefing, speakers gave an overview of the Dodd-Frank Act and explained the structural and procedural considerations. The speakers also highlighted the best available research tools – both free and for-pay – and spoke to each one individually. Rather than being given a simple list of sites, participants were provided with a synopsis of each one, as well as its offerings.

If you missed the event, the program was recorded and is available at the PLI website: http://www.pli.edu/libraryaudiobriefings.

PLI'S COMMITMENT TO LIBRARIANS

PLI and LLAGNY will continue to produce this series of Library Programs in the One-Hour Audio Briefing format. The response has been positive, both from an attendance and feedback perspective. Are you interested in speaking at a future briefing? Or do you have a specific topic you'd like to see covered? If so, please send your suggestions to libraryrelations@pli.edu.

"Taxes" by Emily Moog



ACROSS

1 Initialed tax professional
2 4x a yr.
4 Needed for tennis
6 144
8 Form W-4's calculates this amt.
10 Al Capone's tax conviction
14 Amendment that made it possible
15 Steve Forbes' cause
17 Chaucer's month for pilgrims
20 Warhol's # of minutes where everyone will have fame
21 One of Ben Franklin's certainties..
23 Electronic alt. to filing paper return
25 In NYC, it's a 8.875 % tax

DOWN

1 Donations' deductions
3 Aka, the death tax
5 CFR's Internal Revenue Title
7 Social Security tax(init.)
9 Traditional or Roth (init., plural)
11 Monopoly's diamond ring tax
12 Not the standard deduction, but...
13 Biblical tax collector
16 Received if you overpay
17 Amt. used for tax liability (init.)
18 Stan. Fed. Tax. Rep. pub.
19 Tax troubled actor Wesley
22 ..the other Ben Franklin certainty
24 Agency that administers (init.)

"..To Market, To Market.." by Emily Moog