

# Hopper Headlines

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## Tax Resources

Yes, tax time is drawing near. Publishers and governments begin shipping out tax information and forms as early as January. A law student may find many reasons that he or she would need to know where to find tax resources:

- 1) She is the unlucky circulation student who has to file the mountain of looseleaf updates in our tax binders;
- 2) He is offering free tax preparation services to the general public at the public library;
- 3) She is writing a course paper or law review article on tax reform legislation;
- 4) He is preparing his personal tax return and anxiously awaiting the refund to finance a spring break trip.

Starting with the most general needs first, let's discuss where to find information for tax preparation. Tax day this year is April 17 (<http://irs.gov>). If you are currently residing at your permanent address, you will likely receive the forms the government mails out. If not, you may have to go looking for them. Gone are the days when we all made a trip to the public library during regular business hours to pick up appropriate tax forms and instruction booklets (though they are still freely available at the Albany County Public Library and UW Libraries near the elevators on the main floor). Instead, some of us will pay experts to prepare our taxes. Many of us will get the current version of TurboTax, H&R Block (now in a free version at <http://www.hrblock.com>), or some other software program. Or we will go to <http://www.irs.gov/individuals/index.html?navmenu=menu1> for forms, interactive tax assistance, and other free help.

This site offers calculators, FAQs, and free tax return preparation for qualifying households. Suppose, though, that you are brushing up on your knowledge or require a deeper, more scholarly understanding of the topic for a paper. The law library has a variety of resources available.

RIA Checkpoint, available from the Databases link on our home page, <http://uwyo.edu/lawlib>, has calculators, federal and state legislation, regulations, cases, and archived material back to the early 1990s. Also available from the Databases page are BNA's State Tax Library, Tax Management Federal Portfolios, and Tax Management Weekly State Tax Report.

In paper, we have the popular *Standard Federal Tax Reporter* by CCH, *Tax Management Portfolios*, and *U.S. Tax Cases*.

Or consider taking a look at *Federal Income Tax Law: a Legal Research Guide*, by Christopher Dykes, 2010 (KF241.T38 D95 in our treatise collection) for further instruction on tax research.



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## Where is Professor Plumb?



Beginning in mid-February you may be missing Professor Plumb. She will be taking a well deserved sabbatical, returning in August. During her time away from us, she plans to work on a book that she is co-authoring

with Professor Person on Wyoming legal research for Carolina Academic Press. She also plans to experiment with legal apps for mobile devices. We will miss her, but we wish her a rejuvenating and productive time away.

## IT News

### Digital Sign

You probably have noticed that the former events board located near the library entrance has been replaced by a 46 inch Samsung HDTV display (and the computer that runs the content). All law school events will be displayed on this digital signage, also known as a digisign or electronic display board. The main goal is to give the school a professional, 'digital' look and reduce the ads, papers, and fliers stuck up throughout the building. However, another, old fashioned bulletin board for fliers has been ordered and will be placed on the wall just outside of room 186, near the south entrance to the school, to accommodate traditionalists. The digital sign content is being managed by Lisa, so please bring her your ads for display on the digisign. Given her other responsibilities it is best to submit your request ahead of time. More details about this will be forthcoming from the law school administration.

## What are iPad 2 Challengers?

Apple's iPad 2 is still the leader on the tablets market but Google Android driven tablets are becoming worthy rivals. I took time to find the top 6 of them and here they are in their performance order. They are all currently rated as "Very Good".

1. *Apple iPad 2* (\$600, for 32 GB): 9.5x7.3x0.34 inches, 1.33 lbs, 8 hrs battery
2. *Samsung Galaxy Tab 10.1* (\$600, for 32 GB): 10.1x6.9x0.34 inches, 1.24 lbs, 10 hrs battery
3. *Toshiba Thrive* (\$480 for 32 GB): 10.75x6.97x0.62 inches, 1.6 lbs, 6 hrs battery
4. *Sony tablet S* (\$600 for 32 GB): 9.5x6.8x0.3 inches, 1.31 lbs, 4:44 hrs battery
5. *Asus Eee Pad Slider SL101* (\$479 for 16 GB): 10.75x7.1x0.68 inches, 2.12 lbs, 5:50 hrs battery
6. *Lenovo ThinkPad* (\$569 for 32 GB): 10.25x7.15x0.55 inches, 1.58 lbs, 5 hrs battery
7. *Motorola Xoom* (\$500 for 32 GB): 9.8x6.57x0.51 inches, 1.61 lbs, 7:40 hrs battery

**Justice denied anywhere diminishes justice everywhere.**

**Martin Luther King, Jr.**

# Hollywood Lawyers

Now that you have had some legal training, you probably notice plot holes in movies with legal content. In an article at

[http://www.cracked.com/article\\_19566\\_7-brilliant-movie-lawyers-who-suck-at-their-job.html](http://www.cracked.com/article_19566_7-brilliant-movie-lawyers-who-suck-at-their-job.html)

(some content may be considered offensive), the author highlights movie plots that reflect good drama but poor legal representation. Do you agree? Spoiler alert! Plot points are discussed below and on the web site.



## 7. Matthew McConaughey, A Time to Kill

With his client on trial in Mississippi for murdering two white men who raped and beat his daughter, McConaughey files a motion for change of venue, which is denied by the judge. He learns that the judge overlooked legal precedent in his denial and files a new motion. The new motion is again denied.

Problem: Instead of waiting for the outcome of the trial and filing an appeal that would likely result in this trial being declared a mistrial, he files a new motion to change venue, pointing out to the judge that he overlooked legal precedent, effectively losing the opportunity to appeal on this point.

## 6. Al Pacino, And Justice for All

Pacino struggles with an ethical dilemma when his influential and guilty client prepares to provide false testimony. Pacino declares his client guilty in a passionate opening statement at trial.

Problem: By refusing to properly represent his client, the current proceedings would be declared a mistrial. Pacino's outburst would be inadmissible in the retrial and have no impact whatsoever. What could he have done? ABA rules state that Pacino may notify the presiding judge. The judge could declare the false testimony inadmissible. Though he may be fired, his crooked client would not get a retrial.

## 5. Tommy Lee Jones, Double Jeopardy

Jones' client is wrongly convicted of murdering her husband, who faked his own death. After she is paroled, she tracks her husband down, intent on killing him. She believes she cannot be tried again based on the double jeopardy defense since she has already "done the time" for the crime, and Jones agrees.

Problem: Double jeopardy does stop someone from being tried for the same crime twice, but she's committing a new crime. Besides, the "separate sovereigns" doctrine says that double jeopardy doesn't apply in different jurisdictions. In this case the faked murder was in Washington and the real murder was in Louisiana.

## 4. Howard Duff, Kramer vs. Kramer

This is a 1979 child custody plot wherein mother leaves father and son; father raises son; mother returns, demands custody, and wins the custody trial based on the "tender years doctrine"—



preference for mother as custodial parent. Duff advises the father not to appeal because his son would have to testify. The loving father decides against putting his son through that, and lets him go.

Problem: Appeals are a review of the written record of the trial and would not result in examination and cross-examination of the boy. A retrial may be ordered based on a successful appeal, in which case questioning of the child might take place, but even in 1979 it could have been done without traumatic results.

## 3. Gregory Peck, To Kill a Mockingbird

Atticus Finch defends Tom Robinson, a black man accused of raping a white woman. An all white jury in the south convicts Tom in spite of conclusive proof that he could not have done it. (This is a quick and dirty summary of the legal issue in this book-turned-movie. It is an excellent read on many levels. If you haven't read it yet, consider it for your next vacation.)

Problem: Why not file for change of venue?

## 2. Terry Burgess, In the Bedroom

The witness to a murder did not see the event occur, but she heard the shots and saw the smoking gun, so to speak. The D.A. believes they don't have a case and, therefore, does not pursue prosecution.

Problem: Are there ever any resolutions to murder cases without direct eye witnesses?

And topping the list but not a Hollywood production:

### 1. Andy Griffith as Matlock

The author has some problem with Matlock's collection of evidence at the crime scene for a final reveal in court. Go figure.

Most of these movies and other Hollywood efforts are available in our video collection. Check some out and test your growing legal knowledge by spotting more legal inconsistencies.

## Click on This



The **Index to Foreign Legal Periodicals** is the preeminent multilingual index to articles and book reviews appearing in more than 500 legal journals published worldwide. It provides in-depth coverage of public and private international law, comparative and foreign law, and the law of all jurisdictions other than the United States, the UK, Canada, and Australia. The library has subscribed to the resource for years, but we have recently switched vendors. The Index to Foreign Legal Periodicals may now be accessed via HeinOnline with advanced searching and more full text access.

Another module new to George W. Hopper users is the **American Indian Law Collection**. The collection contains more than 800 titles and 750,000 pages of content relating to American Indian Law including treaties, federal statutes and regulations, federal case law, tribal codes, constitutions, and jurisprudence.

Click on <http://www.uwyo.edu/lawlib/databases/index.html> to access HeinOnline and other electronic subscription resources.



**CALI** (Center for Computer-Assisted Legal Instruction) has partnered with **Legal Information Institute** at Cornell Law School to publish three widely-used Federal Rules collections (**Civil Procedure, Criminal Procedure, and Evidence**) as free **eLangdell ebooks**. The eLangdell Federal Rules Series ebooks are currently compatible with iPads and any device or software that accepts .epub (no Kindle version yet, but it's in the works.) For more information and to download the books for free visit: <http://elangdell.cali.org/content/federal-rules-ebooks-legal-information-institute>

We lawyers are always curious, always inquisitive, always picking up odds and ends for our patchwork minds, since there is no knowing when and where they may fit into some corner.

Charles Dickens, *Little Dorrit*, bk 2, ch. 12

### Librarians

Tim Kearley, Director of the Law Library  
Debora Person, Administrative Librarian  
Tawnya Plumb, Electronic Services Librarian  
Amy Pearce, Public Services Librarian

### Library Staff

Tammy Ackerson, Library Specialist  
Effie Benoit, Accounting Associate Senior  
Marguerite Latta, Library Specialist  
Mary Nass, Library Assistant  
Susan Wozny, Library Associate Senior

### Technology Support

Edward Havugimana