

OBITER DICTUM

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LIBRARY HOURS



The library will be closed on April 9 in observance of Good Friday. The library will be open from 8:00 A.M. to midnight on April 11, Easter Sunday. From Friday, April 30 through Thursday, May 13, the library will be open every day from 7:00 A.M. to midnight for finals study period.

For details, check the Legal Research Center web site at <http://www.sandiego.edu/lrc/hours.html>.

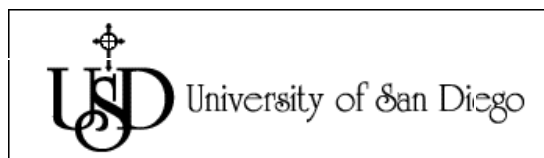
LIBRARIANS' TAX TIME 2004 INTERNET INDEX



The Librarians' Index to the Internet at <http://lii.org/> (not to be confused with another LII, the Legal Information Institute, at <http://www.law.cornell.edu/>) is "a well-organized point of access for reliable, trustworthy, librarian-selected Internet resources, serving California, the nation, and the world." Internet resources are organized by main categories such as Ready Reference & Quick Facts; Arts, Crafts, & Humanities; Government & Law; and Society & Social Issues, and by sub-categories such as Censorship, Disabilities, and Religion under the latter main category. The quality and currency of this site are exceptional: Every site entered in the lii.org database is reviewed at least twice—sometimes three or four times—before it goes "live." An active weeding program keeps it current—while sites change and die all the time, lii.org almost never has more than 100 "dead" sites out of the over 12,000 that it indexes. From its initial days in the early 1990s as the Berkeley Public Library Index to its current home at the UC Berkeley SunSITE, lii.org staff and contributors have continually identified web resources that meet the organization's content criteria and style standards, indexed them into the database according to Library of Congress subject headings, and upgraded existing records.

For this year's tax season, the Index presents the Theme Collection "Tax Time 2004," a compilation of useful and sometimes even entertaining web sites related to tax forms and publications, income tax preparation, taxation, auditing, sales tax, flat tax, tax-related finance sites, the IRS, and state taxation agencies. Along with comprehensive tax information on

The newsletter section of OBITER DICTUM may be found at <http://www.SanDiego.edu/lrc/obiter.html>



**TAX TIME
2004 (cont.)**



sites such as IRS Forms and Publications and the California Franchise Tax Board, there are sites that address specific concerns, such as “Where’s My Refund?,” “The Sales Tax Clearinghouse,” “Tax Fraud Alerts” and “The Gay Financial Network.” There are also sites to provide assistance to taxpayers, including “The 2003 Earned Income Tax Credit Outreach Kit,” “Free Tax Return Preparation For You by Volunteers,” and “Taxpayer Advocate Service.” Electronic tax preparation and filing are addressed in the links to IRS e-file and Quicken.com, and there are also sites with information on tax protests. Finally, for a little bit of humor at this stressful time, there is a link to 1040-DOG, a humorous take on the familiar IRS 1040 tax form, presented as an “Individual Canine Income Tax Return” with Income categories that include Rewards for Special Tricks and Interest in Deposits (including those of other dogs), Capital Gains for Appreciation of Dog House and Appreciation of Buried Treasures; Toy Replacement under Expenses; and Tax Credits for Veterinary Discounts, such as Good Behavior in Waiting Room. *Suggested by Sushila Selness, Head of Collection Services.*

**PATRIOTISM
AND GOD**



The current U. S. Supreme Court case challenging the inclusion of the phrase “under God” in the pledge of allegiance, *Elk Grove Unified School Dist. v. Newdow*, No. 02-1624 (2004), echoes similar objections to the appearance of the national motto “In God we trust” on U. S. coins and currency. This month marks the 140th anniversary of the original Act of Congress authorizing Secretary of the Treasury Samuel Chase to designate a motto for the new one- and two-cent coins.

The Congressional Research Service Report, “‘In God We Trust’ on the Nation’s Coins and Currency and as the National Motto: History and Constitutionality, (No. 96-609A, July 10, 1996), notes:

As often happens at times of national crisis, the Civil War precipitated numerous demands that religion be given broader recognition by the government. In 1861 the Secretary of the Treasury ordered the Director of the Mint to create a new inscription for the nation’s coins, as follows:

No nation can be strong except in the strength of God, or safe except in his defense. The trust of our people in God should be declared on our national coins. You will cause a device to be prepared without unnecessary delay with a motto expressing in the fewest and tersest words possible this national recognition.

For the legislative and judicial history of the inclusion of the motto, read the entire report, LRC Microforms/JK1108 .M35 Suppl. 1997.