Advanced Legal Research, Final Exam Pt II (40 Points)

Name:

You may not use the same resource twice. For your convenience, here are possible resources: Westlaw Classic, WestlawNext, Lexis.com, Lexis Advance, Bloomberg Law, Thomas, Google. HeinOnline databases count separately. This is not a complete list of tools available for your use.

If you have any doubts about what information you should provide, use the standard of what you would return to the partner who asked for the information. Points will be awarded for the correctness/acceptability of the ANSWER. The additional requested information is supplied in order to receive full credit for a correctly reasoned ANSWER, but will not be assigned separate points. In the event the ANSWER is incorrect, the additional information may be used to assign partial credit based on reasonableness of the attempt.

1. Your birthday is April 23. You and your family of close relatives will, on that day, be celebrating your 69th. Under Social Security, on what day do you turn 69? [5 points]

   ANSWER:
   Legal authority:
   Resource:
   Search query:

2. Because of your looming retirement, you have become fascinated to learn all you can about the Social Security Act.
   a. On what date was it enacted? And what is its full statutory citation? [2 points]

      ANSWER:
      Resource:
      Search Query:

   b. Find a recent (post-2011) journal article on social security written by a UK College of Law faculty member. [4 points]

      ANSWER:
      Resource:
      Search Query:

   c. Footnote 114 of this article cites three cases. What is the first case, and how many decisions in the 1st Circuit court of appeals cite to this case? [3 points]

      ANSWER:
      Resource:
      Search Query:

3. Read the attached news report on the New York bagel tax. Find a relevant primary source that pertains to this levy. [6 points]

   ANSWER:
   Resource:
   Search Query:
4. Your new client is very concerned about the looming zombie apocalypse. While others might be worried about having their brains eaten, his issues are more pragmatic. Specifically, two years ago he received a very generous bequest and insurance payouts, and now worries that if the donor rises from the dead he will have to give the money back. Oddly, this is not a problem with which you are familiar.

   a. Sketch out a reasonable research plan that identifies sources and relevant keywords and queries to guide your search for relevant information. Sources identified in this exercise do not count against the one-use only rule. If jurisdiction becomes an issue, assume your client lives in California. [10 points]

   b. Execute as much of this plan as feasible in the short time, and identify as much specific authority as you can. What will you tell your client? Can he keep his inheritance? [10 points]
Only Albany could find a way to tax a cut.

The cash-strapped state has been enforcing a bizarre distinction in the tax laws which requires delis and food peddlers to impose a levy on sliced bagels -- even though there is no tax when the breakfast staple is sold whole.

The move could leave New Yorkers digging deeper, since the vast majority of the bagel vendors The Post visited yesterday didn't tax sliced bagels with no toppings as they are supposed to.

"I don't think it's fair. Why would I put tax on a sliced bagel when you don't want nothing on it?" said Basil Colon, a cashier at Daniel's Bagels on Third Avenue in Murray Hill.

He served a cinnamon-raisin bagel, sliced with no spread, to a Post reporter for $1.10, which didn't include the extra tax of about 9 cents.

Like many bagel-store workers throughout the city, he didn't know about the slice tax.

However, nearly all the stores The Post visited did tax on bagels that were ordered with cream cheese.

The New York Department of Taxation and Finance considers sliced bagels -- even sans cream cheese or any other topping -- as prepared food.

Prepared food, like deli sandwiches, is subject to an 8.875-percent tax.

But a whole bagel, unsliced, is not considered prepared, and is therefore unaffected by the tax.

Confusing things further, even if a bagel is served unsliced, food vendors are still supposed to whack a tax on it if the customer eats it in the store.

And while none of the bagel sellers were enforcing the wacky slice-tax rule, they might have to start soon.

The state went after Bruegger's Bagels for not applying the tax, according to The Wall Street Journal.

Kenneth Greene, who owns 33 Bruegger's shops throughout the state, told the Journal that he was forced to pay a "significant" sum to Albany after he was caught not enforcing the law.

He put up a sign to tell his customers why they suddenly need more dough for their poppy-seed bagels.

"We apologize for this change and share in your frustration on this additional tax," the sign reads.

At the famed Murray's Bagels in Chelsea, the cashier didn't tax a $1 sliced cinnamon raisin bagel.

However, he did hit a sesame bagel with scallion cream cheese with a tax.
"I'll tax if someone's getting, like, six or more sliced bagels, but I'm not going to charge tax on one," said the cashier.

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