

Intuitive Legal Research That Speaks Your Patrons' Language



legal.thomsonreuters.com/en/products/westlaw/patron-access

The Right Fit for You and Your Library Patrons

Bring the next generation of legal research to your library with Westlaw Patron Access, now including WestSearch Plus. Even inexperienced users can find what they need faster than ever with the easy-to-use, intuitive interface and the most advanced AI-powered search engine that powers Westlaw Edge™.

Patron Access allows you to enhance your profile by providing seamless legal research to your patrons, and ultimately allows you to spend more time on the other tasks at hand.

Empower Patrons to Research Independently

The clean, simple design of Patron Access makes it easy for patrons to find exactly what they need, with confidence that they haven't missed anything important. Powered by state-of-the-art AI and more than 100 years of attorney-edited

annotations, WestSearch Plus makes legal research faster and easier for your patrons. Easy searching for inexperienced patrons means fewer questions for librarians to answer, allowing you to handle other important tasks.

The screenshot displays the Thomson Reuters Westlaw Patron Access interface. At the top, a search bar contains the query "can you trim" (1). A dropdown menu shows suggested queries (2), including "Can a property owner trim a tree that encroaches on their property?". The main search results page shows the title "Can a property owner trim a tree that encroaches on their property?" (5) with a summary of the case. A sidebar on the left lists various content types (8), such as Cases (43) and Key Numbers (10). A "NARROW:" section (8) allows filtering by jurisdiction (State, 43) and date. The results are sorted by relevance (6) and numbered 1-20 (3). A "RELATED DOCUMENTS" section (7) lists secondary sources and articles related to the topic.

1. **Advanced Typeahead** allows your patrons to quickly see suggested queries that begin formulating as soon as they start to enter the search terms
2. **Find recommended answers** faster for thousands of legal topics without having to dive into a result list
3. **Customizable display** Users can adjust the display of information to make their research easier
4. **Case Summaries** provide an overview of each case and show search terms in context, so researchers can quickly see what a case is about

5. **Global search** automatically searches across 13 core content sets, so patrons will find the most relevant information no matter what it is
6. **Ranked results** ensure that the most important documents always rise to the top
7. **Related documents** reveals the most significant additional content from across Westlaw, such as ALR® articles or briefs, on your patron's issue
8. **Filtering** easily narrows results by key word, jurisdiction, type of action, judge, and more

Designed Specifically for Libraries

Patron Access is customized to meet the unique needs of a library setting while still giving patrons the full benefit of Westlaw. Session-based features are wiped clean after each user, and customized help tools ensure easy research for your patrons.

IP authenticated setup, a click-through license agreement, and blocked personalized tools help protect your patrons' privacy and your library.

The screenshot shows the Westlaw Patron Access interface. At the top, there is a search bar with the text "Enter terms, citations, databases, anything ..." and a "History" button with a red circle containing the number "1". Below the search bar is a "Browse" section with tabs for "All Content", "Federal Materials", "State Materials", "Practice Areas", and "Tools". The "All Content" tab is active, showing a list of categories: Cases, Key Numbers, Trial Court Orders, Statutes & Court Rules, Regulations, Administrative Decisions & Guidance, Practical Law, and Secondary Sources. To the right of this list are columns for "Forms", "Briefs", "Trial Court Documents", "Jury Verdicts & Settlements", "Proposed & Enacted Legislation", "Proposed & Adopted Regulations", "Dockets", and "Legislative History". On the right side of the interface, there is a "PRACTICAL LAW" section with the text "Thousands of practical, up-to-date resources across major practice areas." and a "VIEW PRACTICAL LAW" button. Below this is a "News and Insight from REUTERS" section featuring a story titled "2nd Circuit rejects whistleblower lawsuit against Wells Fargo" with a date of "5/6/2016 | REUTERS LEGAL". At the bottom of the interface, there is a footer with "Preferences", "Patron Help Guide", and "Help" buttons, with red circles containing the numbers "2" and "3" next to them. The footer also includes "Sign Off" and the Thomson Reuters logo.

1. **History** gives patrons quick access to their previous work during the session and is wiped clean after each session
2. **Preferences** Patrons can change preferences for their individual session, but preferences return to default settings after each user
3. **Help** offers fast access to tips on how to use Patron Access, including interactive lessons on how to search for cases, statutes, and forms

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WESTLAW All Content commuting deductible as a business expense All Federal 7 Advanced

History

VIEW: << Cases (644) 6

1 - 20 Sort by: Relevance

Select all items No items selected

1. **C.I.R. v. Flowers** 4

Supreme Court of the United States | January 02, 1946 | 326 U.S. 465 | 90 L.Ed. 203

Certiorari by Commissioner of Internal Revenue to review a judgment of the Circuit Court of Appeals, 148 F.2d 163, reversing a decision of the Tax Court of the United States, redetermining income tax deficiencies for 1939 and 1940 of J. N. Flowers, imposed by the Commissioner of Internal Revenue. Judgment reversed. Mr. Justice RUTLEDGE dissenting...

...Apart from this ruling, the Tax Court made no finding of fact or law, that respondent was not engaged 'in the pursuit of a trade or business'; that he was not 'away from home'; that the expenses were not 'business expenses' or 'business traveling expenses'; or that they were not 'ordinary and necessary'...

... ** Commuters' fares are not considered as business expenses and are not deductible' ...

2. **Fausner v. C. I. R.**

Supreme Court of the United States | June 25, 1973 | 413 U.S. 838 | 93 S.Ct. 2820

Tax Court denied taxpayer, a commercial airlines pilot, the right to deduct cost of commuting by private automobile, and taxpayer appealed. The Court of Appeals, 472 F.2d 561, affirmed, and taxpayer brought certiorari. The Supreme Court held that commercial airlines pilot who regularly traveled by private automobile from his home to his place of...

...Commercial airlines pilot who regularly traveled by private automobile from his home to his place of employment and back and who would have so commuted by private automobile regardless of whether he had to transport his flight and overnight bags would not be permitted to deduct some allocable portion of commuting expenses as an ordinary and necessary business expense. 26 U.S.C.A. (I.R.C.1954) §§ 162(a), 262...

...The Supreme Court held that commercial airlines pilot who regularly traveled by private automobile from his home to his place of employment and back and who would have so commuted by private automobile regardless of whether he had to transport his flight and overnight bags allocable portion of commuting expenses would not be permitted to deduct some as an ordinary and necessary business expense...

3. **McCabe v. C. I. R.** 5

United States Court of Appeals, Second Circuit | April 14, 1982 | 688 F.2d 102 | 49 A.F.T.R.2d 82-1192

Appeal was taken from a decision of the United States Tax Court, en banc, Raum, J., 76 T.C. 876, which denied appellant, a New York City police officer, a deduction for business expense. The Court of Appeals, Cardamone, Circuit Judge, held that New York police officer, who was required to carry his service revolver while in City, was not entitled...

...The Supreme Court ruled that the additional expenses, including the commuting expenses, were not deductible...

...Congress has determined that all taxpayers shall bear the expense of commuting to and from work without receiving a deduction for that expense

RELATED DOCUMENTS

Secondary Sources

20.2 BUSINESS-PERSONAL BORDERLINE

Federal Taxation of Income, Estates and Gifts

... See IRC § 7701(a)(26) ("trade or business" includes performance of functions of public office); Diggs v. CIR, 715 F.2d 245 (8th Cir. 1983) (congressman could deduct expenses incurred in attending National Black Political Conference where he could learn about his constituents' problems, but not those of attending national party convention, since attendance there primarily advanced reelection campaign and was only secondarily related to trade or business as legislator); Rev. Rul. 84-110, 1984-2 CB 35 (city council member allowed deductions for salaries, office rent, and office supplies even though these expenses...

Deductibility of Travel Expenses

American Jurisprudence Proof of Facts 2d

...Travel away from home—business and pleasure travel combined, § 11 business expenses, deductibility of § 9 mileage allowance, § 5 nonbusiness expenses, deductibility of, § 10 outside "North American" area, deductibility of expenses for, § 12 outside U.S., deductibility of expenses for, § 11 partial disallowance rule, applicability to business...

VIEW: Overview 14 Cases 644 Key Numbers 10 Trial Court Orders 20 Statutes 42 Regulations 50 Administrative Decisions & Guidance 10,000 Practical Law 5 Secondary Sources 497 Forms 6 Briefs 127 Trial Court Documents 75 Jury Verdicts & Settlements 1,177 Proposed & Enacted Legislation 639 Proposed & Adopted Regulations 1,029 All Results 14,311

NARROW: Select Multiple Filters

Search within results

Jurisdiction: Federal 644

Date: All

Reported Status: Reported 371

4. **Eyeglasses** indicate a patron has already viewed a particular document during their session

5. **Out-of-plan sash** To give patrons a complete view of their research, all relevant documents appear in a result list, but out-of-plan documents are tagged and blocked

6. **Delivery Options** Patrons can email, download, and print documents

7. **Personalized Westlaw tools** Some Westlaw tools are blocked to prevent patrons from inadvertently saving research or personal information:

- Folders
- Notes
- Highlighting
- Favorites
- Frequently Used Items
- Recents
- Alerts and Clips
- Edit Homepage
- West km[®]
- My Contacts

Patron Access

See firsthand how Patron Access can make research easier and more efficient for your patrons – and convenient and affordable for you.

Visit legal.thomsonreuters.com/en/products/westlaw/patron-access
or call +1 800 762 5272.