Letter to Timothy Coggins regarding the Southeastern Law Librarian, June 28, 1987

Michael Lynch

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June 28, 1987

Timothy L. Coggins
Law Library
University of North Carolina
Van Hecke, Wettach Bldg. 064A
Chapel Hill, North Carolina 27514

Dear Mr. Coggins:

Enclosed is a short summary of certain tax regulations which may affect law libraries receiving gift books. You may find it suitable for the SEALL Newsletter. When a brief summary of its provisions was given by a participant at last year's Acquisitions Institute, there were groans all around. Fortunately the reality is that it will be a rare case when the regulations apply, they are easily complied with, and the penalties are inconsequential. I thought advance notice of the limitations of the regs could spare gift recipients the anxiety that comes from fear of dealings with the IRS.

Sincerely,

Michael J. Lynch
Assistant Director