


Webinar

Anatomy of a Legal Citation

“Can’t you just Google that?”



Go behind the scenes to see what goes into finding and delivering quality legal research.



PRESENTED BY

ZASIO

YOUR COMPLETE INFORMATION GOVERNANCE PARTNER

Your Presenters



Jake Naylor, JD, IGP

Senior Analyst / Licensed Attorney



Warren Bean, CRM, CISM

Director of Products & Technology

Today's Agenda

About Zasio

Discussion

- Background on Legal Citations
- Sources
- Sifting
- Normalizing & Formatting
- Common Issues

Q & A





About Zasio

In Case You Hadn't Heard...

- Founded in 1987 by Kevin Zasio
- Created the first full lifecycle RM software
- Launched a world-class Consulting Division in 1995
- Developed the first RRS research tool in 1995
- Marked by Continuity and Continuous Innovation

A Little Background on Zasio Legal Research

Since 1995...

160,000

Citations

235

Jurisdictions

58,000

Distinct Regulated Parties

81

Business Categories

How hard could this be?

“All of these regulations are now on the internet, so can’t I just do my own searches, or at very least have my in-house attorney do it?”



What is a Citation?

A summary of any law, rule, or regulation concerning record-keeping promulgated by governmental or non-governmental organizations that is aligned with the operational and jurisdictional scope of specific regulated parties

Question:

How long do I
need to keep
payroll tax
records in New
York?





Attendee Poll

Answer:

Three years



The REAL Question:

How Did We Get There?

The screenshot shows a Google search interface with a purple border. At the top left is the Google logo. The search bar contains the text "How long do I need to keep payroll tax records in New York?". To the right of the search bar are icons for voice search, image search, and a magnifying glass. Below the search bar are several filter buttons: Perspectives, News, Images, Videos, Shopping, Books, Maps, Flights, and Finance. The search results show "About 47,200,000 results (0.43 seconds)". The main result is a featured snippet with the text "three years". Below this, a paragraph explains that records should be kept for at least three years after filing a return, in either paper or electronic format. A source link for Tax.NY.gov is provided. At the bottom, there is a "People also ask" section with four related questions and a feedback link.

Google

How long do I need to keep payroll tax records in New York? X | Voice Search | Image Search | Search

Perspectives News Images Videos Shopping Books Maps Flights Finance

About 47,200,000 results (0.43 seconds)

three years

Generally, you must keep records and supporting documents for **at least three years** after you file a return. Your records may be in paper or electronic format, or both. You must be able to compare records from one time period (such as month, quarter, or year) with records from another period. Mar 14, 2023

Tax.NY.gov
[https://www.tax.ny.gov > bus > doingbus > recordkeeping](https://www.tax.ny.gov/bus/doingbus/recordkeeping)

[Recordkeeping for businesses - Tax.NY.gov](#)

? About featured snippets • Feedback

People also ask :

- How long do you need to keep payroll records in NY?
- How long does the IRS require you to keep payroll records?
- What records should be kept for 7 years?
- Should I keep my 20 year old tax returns?

Feedback

The screenshot shows a Google search interface. The search bar contains the text "How long do I need to keep payroll tax records in New York?". Below the search bar are navigation tabs for Perspectives, News, Images, Videos, Shopping, Books, and Maps. The search results show "About 47,200,000 results (0.43 seconds)". The main result is a featured snippet with the text "three years" in a large font. Below this, a paragraph explains that generally, records must be kept for at least three years after filing a return. A source link from Tax.NY.gov is provided. At the bottom, there is a "People also ask" section with four related questions, each with a dropdown arrow.

- Correct retention period
- No statutory reference
- Only works for simple questions

How long do I need to keep payroll tax records in New York?

Perspectives News Images Videos Shopping Books Maps

About 47,200,000 results (0.43 seconds)

three years

Generally, you must keep records and supporting documents for **at least three years after you file a return**. Your records may be in paper or electronic format, or both. You must be able to compare records from one time period (such as month, quarter, or year) with records from another period. Mar 14, 2023

Tax.NY.gov
<https://www.tax.ny.gov/bus/doingbus/recordkeeping>

✓ Recordkeeping for businesses - Tax.NY.gov

About featured snippets • Feedback

People also ask :

How long do you need to keep payroll records in NY? ▾

How long does the IRS require you to keep payroll records? ▾

What records should be kept for 7 years? ▾

Should I keep my 20 year old tax returns? ▾

Feedback

ChatGPT

You
How long do I need to keep payroll tax records in New York?

ChatGPT
As of my last knowledge update in January 2022, the recommended retention period for payroll tax records in New York is generally four years. However, it's important to note that record retention requirements can change, and it's always advisable to check with the latest guidelines from the New York State Department of Taxation and Finance or consult with a tax professional for the most up-to-date information.

Government agencies may update their regulations, so it's crucial to stay informed about any changes in recordkeeping requirements. Additionally, specific industries or circumstances may have different retention periods, so it's recommended to verify the current guidelines based on your particular situation.

You
What is the citation for that retention period?

ChatGPT
I don't have access to real-time databases or the internet to provide you with the most current citation. However, as of my last knowledge update in January 2022, the general recommendation for retaining payroll tax records for four years in New York was based on standard business practices and guidelines provided by the New York State Department of Taxation and Finance.

For the most accurate and up-to-date information, I recommend checking directly with the official website of the New York State Department of Taxation and Finance or consulting with a qualified tax professional. They can provide you with the latest information on record retention requirements based on any changes in regulations or laws that may have occurred since my last update.



Message ChatGPT...



ChatGPT can make mistakes. Consider checking important information.

Bing Copilot

How long do I need to keep payroll tax records in New York?

- ✓ Searching for: payroll tax records retention New York
- ✓ Generating answers for you...

Your personal and company data are protected in this chat

In New York, you are generally required to keep payroll records and supporting documents for at least **three years after you file a return**¹. This includes documents such as canceled checks, receipts, cash register tapes, purchase orders, and other sales records¹.

However, there are specific recordkeeping requirements for certain types of records. For example, payroll records showing each employee's name, address, occupation, rate of pay, and compensation earned each week need to be retained².

Please note that these are general guidelines and the exact requirements may vary depending on the specifics of your business and the types of records. It's always a good idea to consult with a tax professional or legal advisor to ensure you're in compliance with all relevant regulations.

Learn more [1](#) tax.ny.gov [2](#) nysba.org [3](#) sovalaw.com

What is the citation for that retention period?

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The information about the retention period for payroll tax records in New York is cited from the official website of the **New York State Department of Taxation and Finance**¹ and the **New York State Bar Association**². These sources state that you are generally required to keep payroll records and supporting documents for at least **three years after you file a return**¹. Payroll records showing each employee's name, address, occupation, rate of pay, and compensation earned each week need to be retained².

Learn more [1](#) tax.ny.gov [2](#) nysba.org [3](#) sovalaw.com



2 of 30 responses ●

ChatGPT

- Wrong retention period
- Outdated answer
- No statutory reference

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Bing Copilot

- Correct retention period
- No statutory reference

✓ Searching for: payroll tax records retention New York

✓ Generating answers for you...

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Learn more [1 tax.ny.gov](#) [2 nysba.org](#) [3 sovalaw.com](#)



2 of 30 responses ●



Regulatory Sources

Finding the right haystacks

Primary vs. Secondary Sources

- Statutes
- Administrative Rules and Regulations
- Official Governmental Declarations or Decisions

US vs. International

- Over half of the citations are from the US
- Languages and Translation

Government vs. Self-Regulatory

- FINRA, ICH, NARUC, etc.
- How do you know if an NGO has authority?

Vetting Sources

- What makes a source reliable?
- Is the source complete?
- What format is the source data?

A close-up photograph of a person's hands holding a large, round, woven bamboo basket. The basket is tilted, and a thick stream of golden-brown rice grains is falling through the mesh. The person is wearing a red shirt. The background is slightly blurred, showing other people and what appears to be a market or processing area.

Citation Sifting

Looking for the right needles in the right haystacks

It helps to know what to look for

- Developing Queries
- Common Terms
- Relevancy
- Laws and Regulations
- Retention vs. Handling Requirements
- Case Law and Enforcement Decisions

Statutory Text

What the information might look like to start with

THOMSON REUTERS
WESTLAW New York Codes, Rules and Regulations [Home](#) [Search](#) [Help](#)

12 CRR-NY 308.3
NY-CRR

OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 12. DEPARTMENT OF LABOR
CHAPTER V. WORKERS' COMPENSATION
SUBCHAPTER A. GENERAL PROVISIONS
PART 308. EMPLOYER COMPLIANCE, ENFORCEMENT, RECORD AND REPORT REQUIREMENTS AND STOP-WORK ORDERS

12 CRR-NY 308.3
12 CRR-NY 308.3

308.3 Record requirements for employers.

(a) Employers must maintain at all times the records required by this rule and must produce the records when requested by the chair pursuant to Workers' Compensation Law, section 141-a.

(b) Identity, organizational, and occupational records.

Every employer shall maintain documents reflecting its:

- (1) Federal employer identification number (FEIN) or a record of the social security number (SSN) if the employer does not have a FEIN;
- (2) business name, including but not limited to certificate of assumed business name;
- (3) business form, such as corporation, limited liability company, or partnership;
- (4) articles of incorporation or organization, including any amendments to such articles, occupational licenses, trade licenses or certifications; and
- (5) a current list of the officers, partners or principals of the business.

(c) Employment records.

Every employer shall maintain employment records pertaining to every person to whom the employer paid or owes remuneration and who is an employee of the employer for the performance of any work or service in connection with any employment under any appointment or contract for hire or apprenticeship.

- (1) the employment records required by this subdivision shall indicate with regard to every such person:
 - (i) name of the person;
 - (ii) SSN, individual taxpayer identification number (ITIN) or FEIN;
 - (iii) each day, month, and year or pay period when the employer engaged the person in employment;

(v) all employment reports and quarterly combined withholding, wage reporting and unemployment insurance quarterly combined tax returns and unemployment insurance registration records with identifying unemployment insurance registration numbers filed pursuant to the Labor Law and Tax Law.

(d) Tax records.

Every employer shall maintain all tax returns and forms, together with supporting records and schedules, filed with the Internal Revenue Service, New York State Department of Taxation and Finance and New York State Department of Labor.

(e) Account records.

Every employer shall maintain monthly, quarterly, or annual statements for all open or closed business accounts established by the employer or on its behalf with any credit card company or any financial institution, such as bank, savings bank, savings and loan association, credit union, or trust company.

(f) Employers must maintain a record of transactions, such as a general ledger, including both debits and credits.

Such record shall include all payments to employees and independent contractors, and employers shall maintain a record of check and cash disbursements reflecting such payments, as well as a copy of each cashier's check, bank check, and money order reflecting such payments, indicating chronologically the disbursement date.

client, and the payments to and the pay period, type of service, and location of service performed by each such employee. In addition, the temporary labor service shall maintain records of payments that it received from the client.

(h) Invoices from contracted entities.

Every employer shall maintain all invoices received from an entity it contracts with for work or service performed by such contracted entity for the employer and a record of all payments to each contracted entity, including the date and type of service, and location of service performed by each such contracted entity.

(i) Workers' compensation insurance and certificates of election to be exempt.

- (1) Every employer shall maintain all workers' compensation insurance policies obtained by the employer or on the employer's behalf and all endorsements, declaration pages, certificates of workers' compensation insurance, notices of cancellation, notices of non-renewal, or notices of reinstatement of such policies.
- (2) Every employer shall maintain all premium audit documents provided by the workers' compensation carrier to the employer and all premium self-audits, together with supporting documentation and correspondence provided by the employer to its workers' compensation carrier.
- (3) Every contractor shall retain evidence of workers' compensation insurance of every subcontractor required to maintain such insurance.

(j) Contracts.

Each employer shall maintain all completely executed written contracts between it and a general contractor, subcontractor, independent contractor, building or premises owner, or employee leasing company licensed under Labor Law, section 918, which specify the terms of reimbursement and performance of any work or service.

(k) Records retention.

An employer shall maintain the records specified in this Part for the current calendar year and for the preceding three calendar years, in original form. A legible copy of the original record is an acceptable substitute for the original.

(l) Records location.

An employer shall make the records specified in this section available at a location specified by the chair or his designee within New York State upon demand by the chair or his designee.

(m) Notwithstanding any provision of this section, employers shall abide by additional recordkeeping requirements set by any other New York State or local law, rule, or regulation.

(n) Notwithstanding subdivisions (b) through (k) of this section, employers of domestics shall be required to maintain only a record of the number of domestics employed by the employer at any time.

12 CRR-NY 308.3
Current through June 30, 2021

END OF DOCUMENT

Normalizing the Information

Making the data useful and consistent

- Raw Data Structure
 - Jurisdiction
 - Identifiers
 - Regulated Party
 - Retention Period
 - Descriptions
 - Requirements
 - Triggers
 - Headings
 - Citation Text
-

Before and After

12 CRR-NY 308.3
NYCRR

OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK

TITLE 12 DEPARTMENT OF LABOR
CHAPTER V. WORKERS' COMPENSATION
SUBCHAPTER A. GENERAL PROVISIONS

PART 308. EMPLOYER COMPLIANCE, ENFORCEMENT, RECORD AND REPORT REQUIREMENTS AND STOP-WORK ORDERS

(d) Tax records.

Every employer shall maintain all tax returns and forms, together with supporting records and schedules filed with the Internal Revenue Service, New York State Department of Taxation and Finance and New York State Department of Labor.

(k) Records retention.

An employer shall maintain the records specified in this Part for the current calendar year and for the preceding three calendar years in original form. A legible copy of the original record is an acceptable substitute for the original.

Jurisdiction	Identifier	△ Suffix	Regulated Party	Retention	Retention Description	Record Description
US - New York	12 NYCRR 308.3	(d),(k)	Employers	CY+3	current calendar year and for the preceding three calendar years	Records retention. An employer shall maintain the records specified in this Part for the current calendar year and for the preceding three calendar years, in original form. A legible copy of the original record is an acceptable substitute for the original. [Tax returns and forms, with supporting records and schedules.] **Zasio note: Retention period: 12 NYCRR § 308.3 subsection (k)**

US - New York 12 NYCRR 308.3 (d),(k)

Jurisdiction:
US - New York

Citation: 12 NYCRR 308.3 Suffix: (d),(k) Citation No.: 1159596

Reg. Party:
Employers

Description:
Records retention. An employer shall maintain the records specified in this Part for the current calendar year and for the preceding

Status: Active	Retention: CY+3	Retention Description: current calendar year and for the preceding three calendar years
Date Added: 2013-07-13	Date Updated: 2024-02-12 5:08:58 PM	Date Published: 2021-05-07 4:01:39 PM

General **Text** Business Activity Schedules Review Flags Categories

NEW YORK CODES, RULES AND REGULATIONS
TITLE 12. DEPARTMENT OF LABOR
CHAPTER V. WORKERS' COMPENSATION
SUBCHAPTER A. GENERAL PROVISIONS
PART 308. EMPLOYER COMPLIANCE, ENFORCEMENT, RECORD AND REPORT REQUIREMENTS AND STOP-WORK ORDERS

§ 308.3 Record requirements for employers

(a) Employers must maintain at all times the records required by this rule and must produce the records when requested by the Chair pursuant to Workers' Compensation Law section 141-a.

(b) Identity, organizational, and occupational records. Every employer shall maintain documents reflecting its: (1) Federal Employer Identification Number (FEIN) or a record of the Social Security Number (SSN) if the employer does not have a FEIN; (2) business name, including but not limited to certificate of assumed business name; (3) business form, such as corporation, limited liability company, or partnership; (4) articles of incorporation or organization, including any amendments to such articles, occupational licenses, trade licenses or certifications; and (5) a current list of the officers, partners or principals of the business.

(c) Employment records. Every employer shall maintain employment records pertaining to every person to whom the employer paid or owes remuneration and who is an employee of the employer for the performance of any work or service in connection with any employment under any appointment or contract for hire or apprenticeship.

(1) The employment records required by this subdivision shall indicate with regard to every such person:

« « » » Close

How it looks in Versatile

Clean Data = Confident Searching

The screenshot displays a search interface with a sidebar for filters and a main results area. The sidebar includes a search filter with the value '308.3' and several checked options: Citation ID, Regulated Party, Record Description, Citation Text, Headings, and Retention Description. The 'Company' section is expanded to show 'Jurisdiction', where 'US - New York' is selected. The 'Business Activity' section is also expanded, with 'Tax' selected. The main results area shows a table with columns: Regulated Party, Suffix, Retention, Retention Descriptio, and Record Description. A single row is visible with the following data: Employers, (d),(k), CY+3, current calendar yec, and Records retention. An employer shall maintain the records specified in th. The interface also features a top navigation bar with icons for information, search, and other functions, and buttons for Citation History, Search List, and Search Review Flags.

Search Filters

308.3

- Include Synonyms
- Citation ID
- Regulated Party
- Record Description
- Citation Text
- Headings
- Retention Description

> **Company**

 < **Jurisdiction**

- US - Nevada
- US - New Hampshire
- US - New Jersey
- US - New Mexico
- US - New York
- US - North Carolina
- US - North Dakota
- US - Ohio
- US - Oklahoma
- US - Oregon

> **Dates**

 < **Business Activity**

- Marketing / Sales
- Operations
- Political Campaign
- Public Affairs
- Security
- Tax
- > Contracting / Consulting
- > Education

Business Activities

Tax

Enter text to s

Regulated Party	Suffix	Retention	Retention Descriptio	Record Description
Employers	(d),(k)	CY+3	current calendar yec	Records retention. An employer shall maintain the records specified in th

RECORD AND REPORT REQUIREMENTS AND STOP-WORK ORDERS



Attendee Poll

Common Issues & Obstacles

Interpreting and Presenting

- Maintenance
- Text—granularity, what to leave in, what to leave out



What Text to Use?

12 CRR-NY 308.3
NY-CRR

OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
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(d) Tax records.

Every employer shall maintain all tax returns and forms, together with supporting records and schedules filed with the Internal Revenue Service, New York State Department of Taxation and Finance and New York State Department of Labor.

(k) Records retention.

An employer shall maintain the records specified in this Part for the current calendar year and for the preceding three calendar years in original form. A legible copy of the original record is an acceptable substitute for the original.

Jurisdiction	Identifier	△ Suffix	Regulated Party	Retention	Retention Description	Record Description
US - New York	12 NYCRR 308.3	(d),(k)	Employers	CY+3	current calendar year and for the preceding three calendar years	Records retention. An employer shall maintain the records specified in this Part for the current calendar year and for the preceding three calendar years, in original form. A legible copy of the original record is an acceptable substitute for the original. [Tax returns and forms, with supporting records and schedules.] **Zasio note: Retention period: 12 NYCRR § 308.3 subsection (k)**

Common Issues & Obstacles

Interpreting and Presenting

- Maintenance
- Text—what to leave in, what to leave out
- Statutes of Limitation
- Conditional Retention
- Conflicting Requirements
- Interpreting Requirements



Interpreting Requirements

Simple

12 NYCRR 308.3 (k) Records retention.

An employer shall maintain the records specified in this Part for the current calendar year and for the preceding three calendar years, in original form. A legible copy of the original record is an acceptable substitute for the original.

Complex

40 CFR § 160.195 Retention of records.

(b) Except as provided in paragraph (c) of this section, documentation records, raw data, and specimens pertaining to a study and required to be retained by this part shall be retained in the archive(s) for whichever of the following periods is longest:

- (1) In the case of any study used to support an application for a research or marketing permit approved by EPA, the period during which the sponsor holds any research or marketing permit to which the study is pertinent.
- (2) A period of at least 5 years following the date on which the results of the study are submitted to the EPA in support of an application for a research or marketing permit.
- (3) In other situations (e.g., where the study does not result in the submission of the study in support of an application for a research or marketing permit), a period of at least 2 years following the date on which the study is completed, terminated, or discontinued.

Common Issues & Obstacles

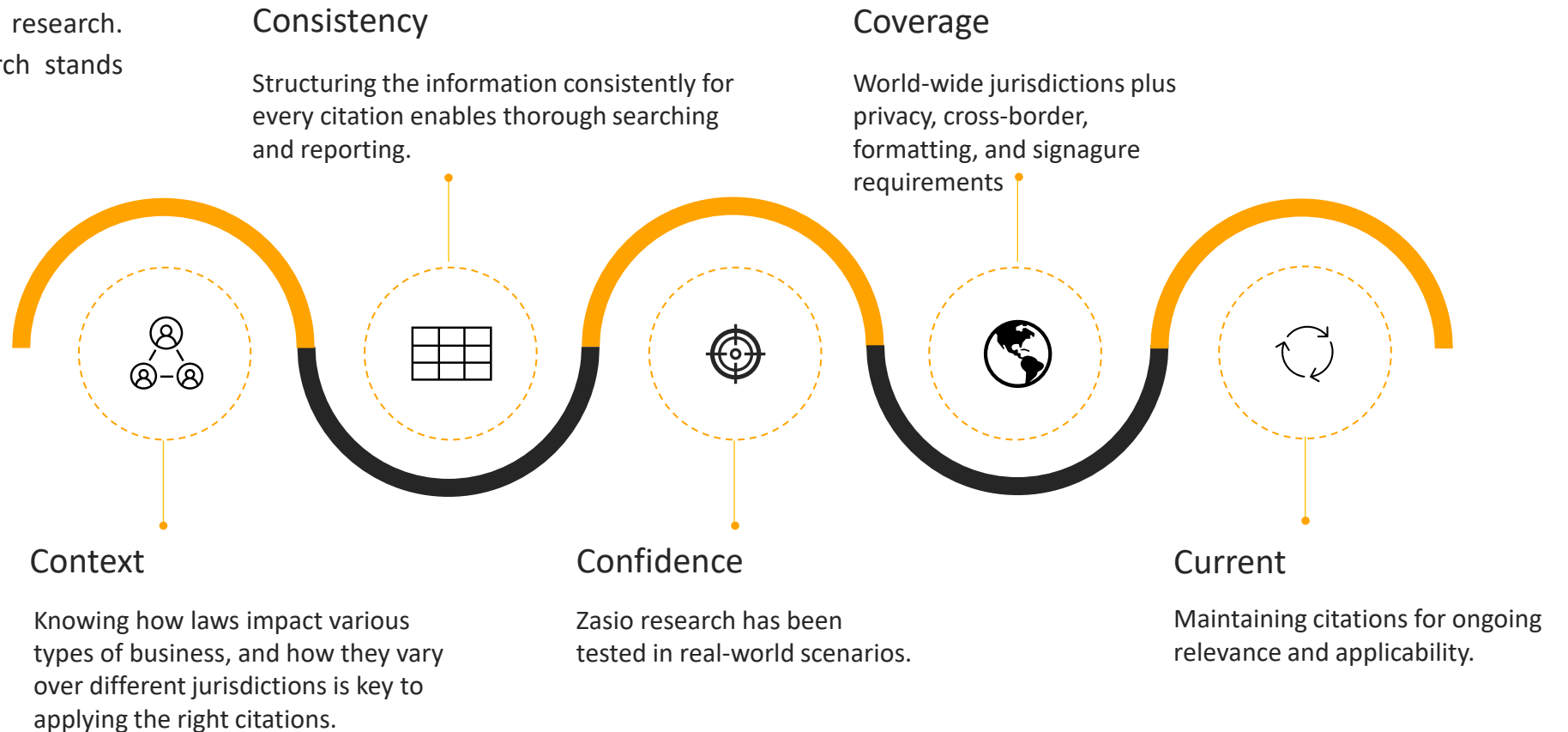
Interpreting and Presenting

- Maintenance
- Text—what to leave in, what to leave out
- Statutes of Limitation
- Conditional Retention
- Conflicting Requirements
- Interpreting Requirements
- Regional Terminology
- Cost of Sources
- Delivery and Duplicates



Key Themes

Hopefully we've demonstrated the intricacies of conducting and delivering quality legal research. Here are a few reasons Zasio's research stands out.





Thank You

Questions?

SESSION 28

VIRTUAL COFFEE WITH CONSULTING:

DEVELOPING PRIVACY AS A RETENTION SCHEDULE AND PROGRAM FOUNDATION

 **THURSDAY**
03 | 14 | 2024

 **9**
AM MT



Jennifer Chadband
Co-Manager Consulting



Rick Surber
Co-Manager Consulting

JOIN US

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Get In Touch

If you'd like to know more...



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Mark Your Calendar