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SEMIOTICS / IA GATEWAY MEETUPS

# TOPIC MAPS: THEN AND NOW

# THEN

- The Topic Maps was created in the 1990s to enable interoperability/harmonization between back-of-the-book indexes. First use case: the Unix system documentation manuals. Was published as an ISO standard in 2000. (2nd edition in 2003).
- Traditional navigation strategies in printed books can be seen as pre-resolved queries in a topic database.

# NAVIGATION STRATEGIES

- Index
- Table of contents
- Table of authorities
- Thesaurus
- Dictionary, Glossary
- Cross-References
- Library Catalogs: Categories and Subcategories

# TOPICS AS AGGREGATES OF MEANING

- Topics are an abstract location in a “subject space” that share common meaning.
- Names are not uniquely identifying a topic. For example “New York” can be a name for a big city, or for a US state.
- Topics “occur” within document sources. The location within sources that are relevant to a topic are called occurrences.
- Topics can be associated with other topics.

# USER-DEFINED SEMANTICS

- Names can be qualified:
  - in scopes: e.g. *"New York" in "city scope", vs. in "state scope"*.
  - in languages: e.g. *"New York" in English, "Nueva York" in Spanish*.
  - main, secondary, etc.
- Occurrences can be differentiated: e.g., *mention, biography, definition, etc.*
- Relations can be semantically qualified: e.g., *"author-of", "partner", "located-in",*

# THE RESOURCE DESCRIPTION FRAMEWORK (RDF)

- Everything is addressable as a URL
- Typed relationships
- Triples: Subject - Predicate - Object
- Automatic Processing of Complex Data
- Based on domain-wide ontologies
- Core of the Semantic Web

# NOW

- Search Technologies
  - Full-text Search
  - Ontology-based Search
  - Natural Language-based Search
- Big Data Technologies
  - Text Mining
  - Data Analysis

# BIG AND SMALL DATA

- Big Data: you gather lots of data not knowing what you have.
- Small Data: you know what you have, and you want to show it the best possible way.
- Capturing Complexity and Ambiguity.



- TaxMap: In production since 2002. Connects IRS publications, forms, faqs, etc. by topics.
- NYU Enhanced Networked Monographs Project. Mixes indexes of books to enable navigation.

# S Corporation

- Web Links
- Publications
- Forms
- FAQs

Tax Map Search:

 

[Search Help](#)  
[Navigation Help](#)

**Tax Map Index**  
[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#)  
[J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#)  
[S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#) <#>

[International  
Tax Topic Index](#)

[Affordable Care Act  
Tax Topic Index](#)

[FAQs](#)  
[Forms](#)  
[Publications](#)  
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[Comments  
About Tax Map](#)

[IRS.gov Website](#)

## Web Links

- [S Corporations](#)
- [S Corporation Compensation and Medical Insurance Issues](#)
- [S Corporation Employees, Shareholders and Corporate Officers](#)
- [S Corporation Stock and Debt Basis](#)
- [Late Election Relief](#)

## Instructions for Schedule E (Form 1040)

[Income or Loss From Partnerships and S Corporations](#)

## Legal Guidance

[TD 9682 - Basis of Indebtedness of S Corporations to Their Shareholders; Final Regulations - 07/23/2014](#)

## Publications

### Links Inside Publications

#### Publication 17 - Your Federal Income Tax (For Individuals) - S Corporation Income

S Corporation Income. In most cases, an S corporation does not pay tax on its income. Instead, the income,...

#### Publication 525 - Taxable and Nontaxable Income - Business and Investment Income

S Corporation Income. In most cases, an S corporation does not pay tax on its income. Instead, the income,...

#### Publication 538 - Accounting Periods and Methods - Accounting Periods and Methods

S Corporation. All S corporations, regardless of when they became an S corporation, must use a permitted tax...

## Related Topic Links

- [Affordable Care Act \(ACA\)](#)
- [Assistance Resolving Business Tax Issues](#)
- [Corporation and S Corporation](#)
- [Corporations \(Other Than S Corporations and Personal Service Corporations\)](#)
- [Employer-sponsored Health Coverage](#)
- [Fast Track Settlement Program](#)
- [Filing and Paying Business Taxes](#)
- [Foreign Taxes from a Partnership or an S Corporation](#)
- [Partnerships and S Corporations](#)
- [Partnerships, S Corporations, and Personal Service Corporations](#)
- [Reasonable Compensation](#)
- [Research and Experimental Costs](#)
- [Small Business](#)
- [Subchapter S Corporations, Income or Loss](#)

### 3. Mark E. Kann: *A Republic of Men* (page 94)

fathers” was a barrier to “the progress of the human mind.” Paine detested the “vanity” of men who sought to govern from “beyond the grave” and applauded the prospect that “children grow into men” who were free to follow the light of their own reason.<sup>36</sup> The founders themselves participated in efforts to improve on the world of their fathers and procreate a better world for their sons. They set precedents by denying filial loyalty to Great Britain and by analogizing an independent America to a “young heir arrived at a mature age who, being freed from the restraints of tutors and governors, takes the management of his own estate into his own hands and makes such laws for the regulation of his domestic affairs as he judges will be most conducive to establish peace, order, and happiness in his family.” Federalists rejected the authority of yesterday’s state constitutions and the Articles of Confederation to support the U.S. Constitution. Their attitude was captured in James Madison’s observation that Americans showed “a decent regard to the opinions of former times” but avoided “a blind veneration for antiquity, for custom, and for names.” That enabled them to exhibit a “manly spirit” and produce the “numerous innovations displayed on the American theater.”<sup>37</sup> Simultaneously, most founders were troubled by the notion that fathers were fated for obsolescence. Madison praised his generation’s innovations because they promised to suppress the “mutability” of state laws and support a Constitution designed to “decide forever the fate of republican government” and “last for the ages.” He advocated a Bill of Rights that strengthened “the frame” of the Constitution and rendered men’s liberties “perpetual.” Later, he called on Washington’s administration to honor past treaties with the France (though the French government had been revolutionized), claiming that Americans were obliged to keep past promises lest every change or reform constitute a “destruction of the social pact, an annihilation of property, and a complete establishment of the state of nature.”<sup>38</sup> Like Plato, Madison tended to praise one-time innovations intended to create a stable and relatively unchangeable legacy. Most founders shared this tendency. They saw the Revolution and Constitution as one-time affairs that produced enduring institutions. Antifederalists such as “John DeWitt” argued against the Constitution because ratification would not be “temporary but in its nature perpetual,” creating “a government ... for ages.” Patrick Henry warned, “If a wrong step be now made, the republic may be lost forever.” Federalists such as Alexander Hamilton, arguing for the Constitution, agreed that a misstep now meant that republican government “would be . . . disgraced and lost to mankind forever.”

The founders

Other Topics on Page: → Washington, George → Constitution, U.S → U.S. Constitution → Plato → Plato: → Madison, James -- and Bill of Rights → Madison, James → Henry, Patrick → Hamilton, Alexander → Federalists -- and change → Fatherhood -- and obsolescence → “DeWitt, John,” → Articles of Confederation → Antifederalists -- and change