How to Avoid Plagiarism: Use In-Text Citations!

In order to avoid plagiarism you need to cite your sources within the text of your paper as well as at the end in a reference list. In the previous library lesson, you learned about creating a reference list. In addition to the reference list, you need to use in-text citations. The point of citing your sources is to help your reader easily find the source of your information.

Cite your Sources by:

- **Paraphrasing & Summarizing:** Use your own words to paraphrase the main ideas of another work, but cite the source material.
- **Quoting:** If you are unable to summarize or paraphrase then you can use quotations. Direct quotations are taken word for word from the original source and enclosed in quotation marks or in block quotes, followed by a citation of the source.

Remember, when in doubt, always cite your sources! Anything that isn’t common knowledge needs to be cited.


Amazon.com sells toys, computers, books, e-books, digital games, software and other tangible and intangible products worldwide. This leading retail website is owned and operated by Amazon.com, Inc., a corporation organized and existing under the General Corporation Law of the State of Delaware and traded on the NASDAQ. The corporate Net Sales in 2010 totaled $34,204,000,000 according to its 2010 annual report. At eBay.com more than 97 million active users globally meet to sell and buy online. In 2010 the total value of goods sold on eBay was $62 billion. The Delaware Corporation increased its revenues to approximately $11.6 billion in 2011 and generated net income on a GAAP basis of approximately $3.2 billion. These two examples clearly illustrate the world of e-commerce. It is an amazing world in which all kinds of products and services are bought and sold online globally.

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E-commerce challenges the current international tax regime. Currently, the regime recognizes territorial taxation by the source country and personal taxation by the resident country. But,
cross border e-commerce as a global commerce challenges these territorial and personal concepts and ties to a bordered country which makes it difficult to normatively justify and practically implement the current international tax regime on cross border e-commerce income. To cope with these challenges, it has been proposed to exclusively implement personal taxation on e-commerce income to levy withholding tax on e-commerce income by the demand jurisdiction where the consumers of e-commerce reside, to fix a formula for e-commerce taxation, and, in a previous article of my own, to adapt the existing international tax regime in accordance with the adaptations made in other fields of cyberspace law.

Paraphrasing looks like this:

Azam (2012) describes the world of e-commerce using Amazon.com and eBay.com as examples and how e-commerce tests the international tax system as we know it. There have been suggestions on how to deal with these changes. One suggestion is to charge a personal tax on income through online sales. Another suggestion is to use a set rules and amounts for online commerce. Finally a third option is to use the prevailing international taxation rules that already exist (Azam, 2012).

NOTE: In this example, the gist of what Azam is saying is described without using the same words and sentences. The information must still be cited.

Quoting looks like this:

According Azam (2012), there are a number of opportunities in dealing with online income and the levy of taxes. He suggests “To cope with these challenges, it has been proposed to exclusively implement personal taxation on e-commerce income to levy withholding tax on e-commerce income by the demand jurisdiction where the consumers of e-commerce reside, to fix a formula for e-commerce taxation, and, in a previous article of my own, to adapt the existing international tax regime in accordance with the adaptations made in other fields of cyberspace law” (Azam, 2012).

NOTE: In this example, we use the exact wording of Azam. Therefore, it must be put in quotations and cited.