

2001

## Web Resources for Tax Professionals: 2001

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# WEB RESOURCES

Tax professionals can gain quick access to a vast array of tax information on the web, provided they know where to look. This article contains a useful list of web addresses.

# FOR TAX PROFESSIONALS: UPDATE 2001

DENNIS SCHMIDT and WILL YANCEY, CPAs

**S**orting through the maze of web-based tax resources can be a time-consuming task. Although hundreds of quality tax websites exist, finding them is a challenge. Busy tax professionals can benefit from a guide to useful web-based tax resources. This article provides such a guide. All of the resources discussed below are listed categorically in the 11 tables of Exhibit 1, on beginning on page 350, and appear in *italics* when mentioned in the text.

## Tax topics

Tax professionals frequently need to research particular topics of interest when engaged in tax compliance or tax planning work. Fortunately, several topical indexes exist on the web that allow practitioners to locate information about specific issues quickly. A listing of some of the more popular topical indexes appears in Table 1 of Exhibit 1.

A good place to start is *Tax Resources on the Web*, a website maintained by Alan Kalman. This site lists more than 80 tax topics in alphabetical order. Clicking on a topic takes the user to a list of resources related to that topic, such as IRS Publications, applicable tax forms, and

pertinent articles. A screen shot of *Tax Resources on the Web* appears in Exhibit 2, on page 353.

Dennis Schmidt, one of the co-authors of this article, maintains a similar index called *Tax Topics*. This resource is part of Schmidt's "Tax and Accounting Sites Directory" (*TaxSites*). Tax professionals attempting to navigate the vast IRS website can save significant time by using the *Site-Tree Topic Index*. This index lists broad topics alphabetically. Clicking on a topic results in a topic description appearing on the screen along with links to specific IRS web pages related to that topic.

Gary Klott, a syndicated tax columnist and former New York Times tax columnist, edits a website called *Tax Planet*. This extensive tax center contains many helpful resources, including the *Year-Round Tax Guide*. The guide consists of tax tips and featured articles on personal tax issues arranged by broad category (business, education, investing, retirement, personal, real estate, and strategies). Specific tax topics are listed under each category. The featured article for each topic, in addition to providing useful information

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**EXHIBIT 1. Tax resources address list****Table 1: Tax Topics**

Resource name	Web address
IRS: Site-Tree Topic Index	<a href="http://www.irs.gov/search/site_tree.html">www.irs.gov/search/site_tree.html</a>
Kalman: Tax Resources on the Web	<a href="http://pages.prodigy.net/agkalman">pages.prodigy.net/agkalman</a>
Tax Planet: Year-Round Tax Guide	<a href="http://www.taxplanet.com/taxguide/taxguide.html">www.taxplanet.com/taxguide/taxguide.html</a>
TaxSites: Tax Topics	<a href="http://www.taxsites.com/topics.html">www.taxsites.com/topics.html</a>

**Table 2: Tax News and Updates**

Resource name	Web address
BNA: Tax News and Analysis	<a href="http://www.bnatax.com/tmweb/taxnews.htm">www.bnatax.com/tmweb/taxnews.htm</a>
CCH: Tax News Highlights	<a href="http://tax.cch.com/news/q1news.asp">tax.cch.com/news/q1news.asp</a>
Deloitte & Touche: Tax News & Views	<a href="http://www.dtonline.com/tnv/tnv.htm">www.dtonline.com/tnv/tnv.htm</a>
Ernst & Young: TaxCast	<a href="http://www.taxcast.com">www.taxcast.com</a>
PricewaterhouseCoopers: Tax News Network	<a href="http://www.taxnews.com/tnn_public">www.taxnews.com/tnn_public</a>
RIA: This Week's Tax News	<a href="http://www.riahome.com">www.riahome.com</a>
Tax Analysts: TaxWire - Today's Tax News	<a href="http://www.tax.org/TaxWire/taxwiref.htm">www.tax.org/TaxWire/taxwiref.htm</a>
Tax Planet: Legislation	<a href="http://www.taxplanet.com/legislation/legislation.html">www.taxplanet.com/legislation/legislation.html</a>
Tax Planet: Tax News	<a href="http://www.taxplanet.com/taxnews/taxnews.html">www.taxplanet.com/taxnews/taxnews.html</a>
TaxSites: Tax Policy & Reform Groups	<a href="http://www.taxsites.com/policy.html">www.taxsites.com/policy.html</a>

**Table 3: IRS Resources**

Resource name	Web address
Home Page	<a href="http://www.irs.gov">www.irs.gov</a>
E-File for Tax Professionals	<a href="http://www.irs.gov/elect_ava/ava2.html">www.irs.gov/elect_ava/ava2.html</a>
Forms, Instructions, and Publications	<a href="http://www.irs.gov/forms_pubs">www.irs.gov/forms_pubs</a>
Internal Revenue Bulletin	<a href="http://www.irs.gov/bus_info/bullet.html">www.irs.gov/bus_info/bullet.html</a>
Internal Revenue Manual	<a href="http://www.irs.gov/bus_info/tax_pro/irm-part">www.irs.gov/bus_info/tax_pro/irm-part</a>
News Stand	<a href="http://www.irs.gov/news">www.irs.gov/news</a>
Practitioner Hotline Telephone Numbers	<a href="http://www.irs.gov/bus_info/tax_pro/prac-hltn.html">www.irs.gov/bus_info/tax_pro/prac-hltn.html</a>
Tax Hints: Practitioner's Guide to the Filing Season	<a href="http://www.irs.gov/bus_info/tax_pro/taxhints_2001.pdf">www.irs.gov/bus_info/tax_pro/taxhints_2001.pdf</a>
Tax Products on CD-ROM	<a href="http://www.irs.gov/forms_pubs/cd-rom.html">www.irs.gov/forms_pubs/cd-rom.html</a>
Tax Professional's Corner	<a href="http://www.irs.gov/bus_info/tax_pro">www.irs.gov/bus_info/tax_pro</a>
Topic Index	<a href="http://www.irs.gov/search/site_tree.html">www.irs.gov/search/site_tree.html</a>

**Table 4: Federal Tax Research**

Resource name	Web address
<i>Free services:</i>	
Code of Federal Regulations	<a href="http://www.access.gpo.gov/nara/cfr">www.access.gpo.gov/nara/cfr</a>
Deloitte & Touche: Tax News & Views	<a href="http://www.dtonline.com/tnv/tnv.htm">www.dtonline.com/tnv/tnv.htm</a>
FindLaw: Cases and Codes	<a href="http://www.findlaw.com/casecode">www.findlaw.com/casecode</a>
Government Printing Office	<a href="http://www.access.gpo.gov/su_docs">www.access.gpo.gov/su_docs</a>
House Ways and Means Committee	<a href="http://www.house.gov/ways_means">www.house.gov/ways_means</a>
Internal Revenue Bulletin	<a href="http://www.irs.gov/bus_info/bullet.html">www.irs.gov/bus_info/bullet.html</a>
Internal Revenue Code (Cornell University)	<a href="http://www4.law.cornell.edu/uscode/28">www4.law.cornell.edu/uscode/28</a>
Joint Committee on Taxation	<a href="http://www.house.gov/jot">www.house.gov/jot</a>
Senate Finance Committee	<a href="http://www.senate.gov/~finance">www.senate.gov/~finance</a>
Tax Links	<a href="http://www.taxlinks.com">www.taxlinks.com</a>
Tax Planet: Legislation	<a href="http://www.taxplanet.com/legislation/legislation.html">www.taxplanet.com/legislation/legislation.html</a>
Tax Regulations	<a href="http://www.irs.gov/tax_regs">www.irs.gov/tax_regs</a>
Thomas Legislative Information	<a href="http://thomas.loc.gov">thomas.loc.gov</a>

U.S. Code	<a href="http://uscode.house.gov/uscode.htm">uscode.house.gov/uscode.htm</a>
U.S. Tax Court	<a href="http://www.ustaxcourt.gov">www.ustaxcourt.gov</a>
<b>Subscription services:</b>	
BNA	<a href="http://www.bna.tax.com/tmweb">www.bna.tax.com/tmweb</a>
CCH	<a href="http://tax.cch.com">tax.cch.com</a>
Lexis	<a href="http://www.lexis.com">www.lexis.com</a>
RIA	<a href="http://checkpoint.riag.com">checkpoint.riag.com</a>
Tax Analysts	<a href="http://www.tax.org">www.tax.org</a>

**Table 5: State and Local Tax**

Resource name	Web address
Arizona Tax	<a href="http://www.aztax.com">www.aztax.com</a>
California State Board of Equalization	<a href="http://www.boe.ca.gov">www.boe.ca.gov</a>
Sampling in Sales and Use Tax Audits	<a href="http://www.willyanoey.com/sampling.htm">www.willyanoey.com/sampling.htm</a>
State and Local Government on the Net	<a href="http://www.piperinfo.com/state/index.cfm">www.piperinfo.com/state/index.cfm</a>
TaxSites: State and Local Tax	<a href="http://www.taxsites.com/state.html">www.taxsites.com/state.html</a>
Texas Comptroller of Public Accounts	<a href="http://www.cpa.state.tx.us">www.cpa.state.tx.us</a>
Texas Tax Code	<a href="http://www.capitol.state.tx.us/statutes/txtoc.html">www.capitol.state.tx.us/statutes/txtoc.html</a>
Texas State Tax Automated Research System (STAR)	<a href="http://sixtop.opa.state.tx.us/star">sixtop.opa.state.tx.us/star</a>

**Table 6: On-Line Tax Preparation**

Resource name	Web address
1040Form	<a href="http://www.1040form.com">www.1040form.com</a>
American Taxpayers Association	<a href="http://www.joinata.org">www.joinata.org</a>
TaxCut	<a href="http://www.taxcut.com">www.taxcut.com</a>
TurboTax	<a href="http://www.quicken.com/taxes">www.quicken.com/taxes</a>

**Table 7: E-Commerce Taxation**

Resource name	Web address
Advisory Commission on Electronic Commerce	<a href="http://www.ecommercecommission.org">www.ecommercecommission.org</a>
E-Commerce Tax News	<a href="http://www.ecommercetax.com">www.ecommercetax.com</a>
Electronic Commerce	<a href="http://www.willyanoey.com/ecom.htm">www.willyanoey.com/ecom.htm</a>
Tax Cybrary brary20.asp	<a href="http://www.vertexinc.com/taxcybrary20/taxcy-">www.vertexinc.com/taxcybrary20/taxcy-</a>
e-TaxNewsFlash	<a href="http://www.us.kpmg.com/microsite/e-taxnewsflash">www.us.kpmg.com/microsite/e-taxnewsflash</a>
Internet Tax Freedom Act	<a href="http://gov.house.gov/nettax">gov.house.gov/nettax</a>
Streamlined Sales Tax System Project	<a href="http://www.streamlinedsalestax.org">www.streamlinedsalestax.org</a>

**Table 8: Professional Organizations**

Resource name	Web address
American Bar Association—Section of Taxation	<a href="http://www.abanet.org/tax/home.html">www.abanet.org/tax/home.html</a>
American Institute of Certified Public Accountants	<a href="http://www.aicpa.org">www.aicpa.org</a>
American Payroll Association	<a href="http://www.americanpayroll.org">www.americanpayroll.org</a>
American Property Tax Counsel	<a href="http://www.aptcnet.com">www.aptcnet.com</a>
American Taxation Association	<a href="http://www.unl.edu/ata">www.unl.edu/ata</a>
Association for Computers & Taxation	<a href="http://www.taxact.org">www.taxact.org</a>
Committee on State Taxation	<a href="http://www.statetax.org">www.statetax.org</a>
Federation of Tax Administrators	<a href="http://www.taxadmin.org">www.taxadmin.org</a>
Institute for Professionals in Taxation	<a href="http://www.ipt.org">www.ipt.org</a>
International Tax Associations	<a href="http://www.taxsites.com/associations.html">www.taxsites.com/associations.html</a>
Multistate Tax Commission	<a href="http://www.mtc.gov">www.mtc.gov</a>
National Association of Computerized Tax Processor	<a href="http://www.nactp.org">www.nactp.org</a>

National Association of Enrolled Agents	<a href="http://www.naea.org">www.naea.org</a>
National Association of State Auditors, Comptrollers and Treasurers	<a href="http://www.aeo.org/naeaact/naeaact.htm">www.aeo.org/naeaact/naeaact.htm</a>
National Association of State Budget Officers	<a href="http://www.naabo.org">www.naabo.org</a>
National Association of Tax Practitioners	<a href="http://www.natptax.com">www.natptax.com</a>
National Tax Association	<a href="http://www.nta.net.org">www.nta.net.org</a>
National Taxpayers Conference	<a href="http://www.statetaxpa.net">www.statetaxpa.net</a>
State CPA Societies	<a href="http://www.taxsites.com/cpa_societies.html">www.taxsites.com/cpa_societies.html</a>
State Tax Associations	<a href="http://www.taxsites.com/associations.html">www.taxsites.com/associations.html</a>
Tax Executives Institute	<a href="http://www.tei.org">www.tei.org</a>

Table 9: Mailing Lists, Newsletters, and Discussion Groups

Resource name	Web address
ABA Tax Discussion Groups	<a href="http://www.abanet.org/tax/groups/discuss.html">www.abanet.org/tax/groups/discuss.html</a>
AICPA Forums	<a href="http://www.aicpa.org/forums/index.htm">www.aicpa.org/forums/index.htm</a>
CGH Tax News	<a href="http://tax.cch.com">tax.cch.com</a>
CGH Tax Forum	<a href="http://tax.cch.com">tax.cch.com</a>
E-commerce Tax Newsletter	<a href="http://www.ecommerce.com/subscrip.asp">www.ecommerce.com/subscrip.asp</a>
Electric Accountant Discussion Groups	<a href="http://www.electaccountant.com/discussion">www.electaccountant.com/discussion</a>
IRS Digital Dispatch Mailing List	<a href="http://www.irs.gov/help/newmail/maillist.html">www.irs.gov/help/newmail/maillist.html</a>
IRS Local News Net	<a href="http://www.irs.gov/usa/info/tax_pro/where_let">www.irs.gov/usa/info/tax_pro/where_let</a>
RIA Hot Issues	<a href="http://www.riahome.com">www.riahome.com</a>
RIA Tax Watch 2001	<a href="http://www.riahome.com">www.riahome.com</a>
Tax Analyst eReports	<a href="http://ereports.tax.org">ereports.tax.org</a>
Tax Planet Newsletter	<a href="http://www.taxplanet.com/newsletter/newsletter.html">www.taxplanet.com/newsletter/newsletter.html</a>

Table 10: Getting Up a Firm's Website

Resource name	Web address
About Web Design	<a href="http://webdesign.about.com/compute/webdesign">webdesign.about.com/compute/webdesign</a>
Jacob Nielsen's Website	<a href="http://www.useit.com">www.useit.com</a>
PromotionBase	<a href="http://www.promotionbase.com">www.promotionbase.com</a>
Web Developers Virtual Library	<a href="http://www.wdvl.com">www.wdvl.com</a>
Web Marketing & E-Commerce	<a href="http://www.wilsonweb.com">www.wilsonweb.com</a>

Table 11: Other Resources

Resource name	Web address
Firms and Careers	<a href="http://www.taxsites.com/firms.html">www.taxsites.com/firms.html</a>
International Tax	<a href="http://www.taxsites.com/international.html">www.taxsites.com/international.html</a>
Personal Finance and Investing	<a href="http://www.taxsites.com/investment.html">www.taxsites.com/investment.html</a>
Publishers and CPE	<a href="http://www.taxsites.com/publishers.html">www.taxsites.com/publishers.html</a>
Tax Academia	<a href="http://www.taxsites.com/academia.html">www.taxsites.com/academia.html</a>
Tax Forms, Instructions, and Publications	<a href="http://www.taxsites.com/forms.html">www.taxsites.com/forms.html</a>
Tax Guides, Tips and Help	<a href="http://www.taxsites.com/help.html">www.taxsites.com/help.html</a>
Tax Software	<a href="http://www.taxsites.com/software.html">www.taxsites.com/software.html</a>

about the topic, typically contains links to background information (e.g., IRS Publications) and related articles.

### Tax news and updates

Keeping abreast of the latest tax news, legislation, and developments is critical to tax practitioners. The websites listed in Table 2 of

Exhibit 1 are excellent resources to tap into for staying current with the fast-moving tax scene.

*Tax Planet* contains two frequently-updated features—*Tax News* and *Legislation*—that tax professionals should view on a regular basis. The *Tax News* page uses feature articles to highlight the top tax headlines. This page also contains links to hot tips, tax deadlines, IRS news releases and announcements, new forms and

publications, tax proposals from Congress and the White House, and legislative documents. The *Legislation* page features in-depth articles about pending tax bills and recently enacted tax acts. These articles generally contain links to useful background information, such as the text of tax bills, committee reports, Joint Committee on Taxation explanations and revenue estimates, and summaries of White House proposals.

Tax update offerings from Big-5 firms include *Ernst & Young's TaxCast*, *Deloitte & Touche's Tax News and Views*, and *PricewaterhouseCoopers's Tax News Network*. Commercial publishers like *BNA*, *CCH*, *RIA*, and *Tax Analysts* also provide timely tax news on their websites. Tax practitioners who are interested in keeping up to date on tax reform proposals should check out *TaxSites' Tax Policy & Reform Groups* page.

### IRS resources

The IRS website continues to expand and improve its offerings. Table 3 of Exhibit 1 lists some of the resources on the IRS site that tax professionals should find useful.

New this past year is a feature called *Tax Hints: Practitioner's Guide to the Filing Season* (see Exhibit 3, on page 354, for a screen shot). Personnel from the IRS service centers and national headquarters jointly produced this 40-page electronic newsletter targeted for tax professionals. This year's issue of *Tax Hints* covered topics as diverse as electronic services, extensions, power of attorney, limitations periods, penalty abatement, reasonable cause, and several other subjects.

A good place for practitioners to explore on the IRS site is the *Tax Professional's Corner*. This page has links to news for the tax professional, tax law issues, administrative information and resources, CPE and special events, e-file information, innocent spouse questions and answers, IRS modernization, enrolled agent information, forms and publications, and subscription services to the IRS mailing lists. The *E-File for Tax Professionals* page contains links to information regarding e-file partnership opportunities, how to become an authorized IRS e-file provider, questions and answers about e-filing for tax professionals, federal and state e-file coordinators, electronic filing of business returns,

### EXHIBIT 2. Tax Resources on the Web (pages.prodigy.net/agkalan)

http://pages.prodigy.net/agkalan/

**Tax Resources on the Web**  
 Provided by Alan C. Kulan, CPA, MSF

<ul style="list-style-type: none"> <li>• <a href="#">Accounting Periods</a></li> <li>• <a href="#">Adoption</a></li> <li>• <a href="#">Aliens</a></li> <li>• <a href="#">Alimony</a></li> <li>• <a href="#">AMT</a></li> <li>• <a href="#">Annuities</a></li> <li>• <a href="#">Armed Forces</a></li> <li>• <a href="#">Auto Insurance</a></li> <li>• <a href="#">Bankruptcy</a></li> <li>• <a href="#">Barter</a></li> <li>• <a href="#">Basics of Tax Law</a></li> <li>• <a href="#">Business Entities</a></li> <li>• <a href="#">Business Expenses</a></li> <li>• <a href="#">Cafeteria Plans</a></li> <li>• <a href="#">Capital Gains &amp; Losses</a></li> <li>• <a href="#">Car Insurance</a></li> <li>• <a href="#">Casualties &amp; Disasters</a></li> <li>• <a href="#">Charitable Deductions</a></li> <li>• <a href="#">Child Care</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">IRS Regulations</a></li> <li>• <a href="#">Itemized Deductions</a></li> <li>• <a href="#">Kidder Tax</a></li> <li>• <a href="#">Law Libraries</a></li> <li>• <a href="#">Legal Dictionaries</a></li> <li>• <a href="#">Medical &amp; Dental</a></li> <li>• <a href="#">Military</a></li> <li>• <a href="#">Miscellaneous</a></li> <li>• <a href="#">Miscellaneous Deductions</a></li> <li>• <a href="#">Moving Expenses</a></li> <li>• <a href="#">Multi-State Taxes</a></li> <li>• <a href="#">Mutual Funds</a></li> <li>• <a href="#">Net Operating Losses</a></li> <li>• <a href="#">NOLs</a></li> <li>• <a href="#">Nonresidents</a></li> <li>• <a href="#">Other Federal</a></li> <li>• <a href="#">Passive Activity</a></li> <li>• <a href="#">Pensions</a></li> <li>• <a href="#">401(k), 403(b) &amp; 457 Plans</a></li> </ul>
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e-file technical publications, and e-file market research.

Practitioners can view and download *Forms, Instructions, and Publications* from the IRS site. They can also examine the weekly *Internal Revenue Bulletin*, read the news articles in the *News Stand*, review the *Internal Revenue Manual*, and order *Tax Products on CD-ROM*. The IRS has also established *Practitioner Hotline Telephone Numbers* to enable practitioners to resolve account issues with the Service.

### Federal tax research

Web-based federal tax research materials (legislative, administrative, and judicial) fall into two categories: free services and subscription services. Table 4 of Exhibit 1 lists the websites discussed in this section.

**Free services.** Several government-sponsored websites provide current tax legislation information. These sites include the Library of Congress' *Thomas Legislative Information*, the *House Ways and Means Committee*, the *Senate Finance Committee*, the *Joint Committee on Taxation*, and the *Government Printing Office*. Tax practitioners can also find excellent sum-

maries of pending and recently enacted legislation on non-governmental sites, such as *Tax Planet's Legislation* and *Deloitte & Touche's Tax News & Views*. The *U.S. Code* (including Title 26, the Internal Revenue Code) is available on the web, courtesy of the Office of the Law Revision Counsel. Cornell University's Legal Information Institute website also provides a copy of the *Internal Revenue Code*. Unfortunately, the web versions of the Code are often a year or two out of date. This obviously limits their usefulness to tax professionals.

Regulations can be found on the *Code of Federal Regulations* site, which is a joint project sponsored by the National Archives and Records Administration (NARA) and the Government Printing Office. The NARA updates the tax regulations (Title 26) each April. A browse feature allows users to restrict their search to Title 26. The IRS website contains tax regulations issued since 8/1/95, with references to plain-language summaries where available. The IRS website also contains Revenue Rulings and Procedures, Notices, Announcements, and other administrative pronouncements issued since July 1995 on its *Internal Revenue Bulletin* page. *Tax Links*, a non-gov-

### EXHIBIT 3. Tax Hints (www.irs.gov/bus\_info/tax\_pro/taxhints\_2001.pdf)

http://www.irs.gov/bus\_info/tax\_pro/taxhints\_2001.pdf

# 2001 TAX HINTS

Practitioner's Guide to the Filing Season

**WELCOME TO TAX HINTS**

The IRS is changing to meet the demands of our changing economy. In this edition of TAX HINTS, you will find some information

**A message from the Commissioner of Internal Revenue**

Looking back over the past three years, we have made significant improvements to our system of tax administration. As a result of a great deal of effort, we're in a far different situation today than we were last year or the year before. To a considerable extent, the foundation of the new IRS has been laid

electronically without any paper. In addition, we have a Taxpayer Authorization Form through which taxpayers

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ernmental website, has searchable databases of Revenue Rulings (from 1954) and Revenue Procedures (from 1995).

Supreme Court decisions dating from 1893, recent U.S. court of appeals opinions, recent U.S. Court of Federal Claims decisions, and a growing number of U.S. district court opinions are available on the web. A good place to start a search for federal court decisions is at *Pind-Law's Cases and Codes* page. The U.S. Tax Court website provides a searchable database of regular and memorandum opinions from 1999 and summary opinions from 2001.

**Subscription services.** Web-based subscription services offer several advantages to tax professionals, including continually updated content, no need for an in-house server to store the applications, and access from any computer with an Internet connection. Available libraries and prices range widely from publisher to publisher and even within some publishers' product lines. Expect to pay annual subscription fees of several hundred to several thousand dollars, depending on what libraries are ordered and the number of users.

Most of the major tax publishing companies have established a web presence. On-line

offerings from BNA include the "Tax Practice Library" and the "Tax Management Portfolio Series." CCH's Internet libraries include the "Tax Research Network" and "CCH Essentials." Lexis offers a "Tax Law" specialty library. RIA's comprehensive subscription service is called "Checkpoint." The web-based product line of *Tax Analysts* includes "TaxBase," "TaxLibrary.com," and "Highlights & Documents."

### State and local tax

Websites are a major tool for state and local tax (SALT) research. The web is an ideal method of disseminating SALT information because it can be updated quickly and cheaply. The volume of cases, administrative determinations, and administrative publications in SALT is greater than in federal tax due to the large numbers of different jurisdictions and types of taxes. These references are crucial to providing accurate advice, but each SALT practitioner generally focuses on a specialized portion of the total universe. The major subscription tax services, such as BNA, CCH, RIA, and *Tax Analysts* (see Table 4 of Exhibit 1), provide a great deal of SALT primary and sec-

#### EXHIBIT 4. State and Local Tax (www.taxsites.com/state.html)

The screenshot shows a web page titled "Tax and Accounting Sites Directory" with a sub-header "State and Local Tax". Below the header is a navigation menu with links: "State Links", "General Locators", "Big 5 Resources", "News & Issues", "Organizations", and "Rates & Data". The main content area is titled "State Links" and contains a grid of links for various states.

<a href="#">Alabama</a>	<a href="#">Alaska</a>	<a href="#">Arizona</a>	<a href="#">Arkansas</a>	<a href="#">California</a>
<a href="#">Colorado</a>	<a href="#">Connecticut</a>	<a href="#">Delaware</a>	<a href="#">D.C.</a>	<a href="#">Florida</a>
<a href="#">Georgia</a>	<a href="#">Hawaii</a>	<a href="#">Idaho</a>	<a href="#">Illinois</a>	<a href="#">Indiana</a>
<a href="#">Iowa</a>	<a href="#">Kansas</a>	<a href="#">Kentucky</a>	<a href="#">Louisiana</a>	<a href="#">Maine</a>
<a href="#">Maryland</a>	<a href="#">Massachusetts</a>	<a href="#">Michigan</a>	<a href="#">Minnesota</a>	<a href="#">Mississippi</a>
<a href="#">Missouri</a>	<a href="#">Montana</a>	<a href="#">Nebraska</a>	<a href="#">Nevada</a>	<a href="#">New Hampshire</a>



ondary authority through subscription websites. Some SALT documents are available on the free websites provided by government agencies, but not on the subscription services, and vice versa. Table 5 of Exhibit 1 lists the SALT websites discussed below.

All state revenue departments and many large county and local tax departments have informative websites. A good starting point for SALT information is TaxSites' *State and Local Tax* page (see Exhibit 4, on page 355, for a screen shot). This page provides links to specific state revenue departments, state statutes, news sites, professional organizations, and other SALT resources.

For comprehensive information about all areas of state and local government, an outstanding site is *State and Local Government on the Net*. For example, a practitioner seeking information on City of Chicago taxes could go the *State and Local Government on the Net* then follow links to Illinois, to City of Chicago, to Chicago City Departments, and find the Chicago Department of Revenue.

A leading example of a state revenue department that provides a wealth of useful information on its free website is the *Texas*

*Comptroller of Public Accounts*, the main tax revenue agency for the State of Texas. The Comptroller's home page provides general taxpayer information. Drilling deeper into the site provides links to many additional tax resources, including the *Texas Tax Code*.

The real treasure for Texas tax practitioners is the *State Tax Automated Research System (STAR)*. The Comptroller's Tax Policy Division manages STAR, which includes most administrative law judge decisions, internal policy documents, and other pronouncements issued by the Comptroller. STAR includes an advanced search engine that allows users to search by tax type, date, and document type. STAR is widely used by practitioners and the Comptroller's own staff. When taxpayers call the Comptroller taxpayer information line, the staff members often respond by sending a page printed from STAR. A screen shot of the STAR website appears in Exhibit 5, on this page.

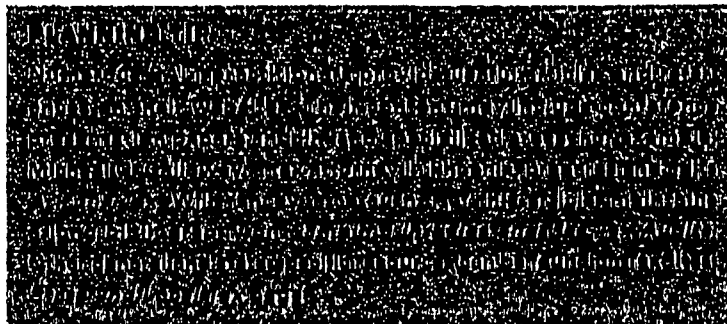
Since the Texas government has a strong tradition of open records, the Comptroller provides an enormous amount of the agency's documents on its website. For example, users of the site can view taxpayer publications and audit manuals.

**EXHIBIT 5. Texas STAR System (aixtcp.cpa.state.tx.us/star)**

The screenshot shows the Texas STAR System website. At the top, it says "EXHIBIT 5. Texas STAR System (aixtcp.cpa.state.tx.us/star)". Below that is a navigation bar with "SYSTEM UPDATES" on the left. The main content area features a large star logo with "STAR" text and "State Tax Automated Research System" below it. To the right of the logo, it says "Texas Comptroller of Public Accounts" and "1000+ Documents". Below the logo, there are two search options: "Search Topical Index" and "Search Document Collection". The "Search Topical Index" section lists: "Topical Index by tax type", "Direct links to documents currently in the collection", and "Others available upon request." The "Search Document Collection" section lists: "Simple Search", "Advanced Search", "Rules/Statutes Search", and "Search using tax type, document type, statute, and date filters plus word/phrase queries."

and can search for millions of dollars of unclaimed property held by the Comptroller.

Most of the other state and local revenue departments provide forms and taxpayer information publications, but not searchable databases of administrative rulings. For example, the *California State Board of Equalization* has links to lots of forms and publications, but not the BOE's administrative decisions. The BOE decisions are available on some subscription web services.



**On-line tax preparation**

On-line tax return preparation continues to grow (see Table 6 of Exhibit 1). The largest segment of web-based return preparation appears to be sites where individuals can enter, complete, and file their own individual income tax returns. Typically these websites are hosted by a retail financial services company, such as a bank or mutual fund, and use a popular tax preparation package, such as *TurboTax* or *TaxCut*. Taxpayers log into the website, receive a unique account number, and enter their tax return data on the website. At any time the user can stop, view the partially completed return,

and make revisions. Electronic filing through the website is encouraged. The fee for using this service is usually less than \$15, or may be waived for existing account holders of the financial services company.

Further value can be added on websites where the taxpayer enters data online in a tax organizer, and a tax preparer personally reviews that data. For example, *1040Form* allows users to enter their data and follows up with a personal phone call from a professional tax preparer. *1040Form* charges \$70 for a basic return with an additional \$70 for a Schedule E (rental property) or Schedule C (self-employment income). *1040Form* refers its clients concerned about tax audit protection to the *American Taxpayers Asso-*

**EXHIBIT 6. Streamlined Sales Tax Project (www.streamlinedsalestax.org)**

International Business Tax Systems Inc. (IBS) Center, Chicago

<http://www.streamlinedsalestax.org>

**Streamlined Sales Tax System**  
**For the 21<sup>st</sup> Century**

[Home](#)
[About Us](#)
[What's New](#)
[Contact Us](#)
[Privacy Policy](#)

[Sitemap](#)
[FAQ](#)
[News](#)
[Press](#)

[Partners](#)
[Members](#)

**Project Mission**

The Streamlined Sales Tax Project will develop measures to design, test and implement a sales and use tax system that radically simplifies sales and use taxes.

ciation, which provides federal tax audit defense for a \$29.95 membership fee. Not surprisingly, this audit protection service contains restrictions and limitations.

A professional tax preparation firm that does not wish to maintain the preparation software on its own computer network and has a reliable connection to the web, can contract with an application service provider (ASP). In the ASP model, the practitioner enters data through a secure website, and the data and software stay on the ASP's web-server. The practitioner pays a fee for each tax return to the ASP. The ASP model may be a reasonable option for low-volume preparers. In contrast, most high-volume preparers are willing to purchase their own software and maintain their own networks. Furthermore, high-volume practitioners are very sensitive to the possibility that that dependence on a web-based ASP implies the whole practice could be jeopardized by a prolonged failure of web access.

### E-commerce taxation

E-commerce taxation continues to be a hot topic with frequent new developments.' Table

7 of Exhibit 1 lists the websites discussed in this section.

The hottest issue in e-commerce taxation is the state and local governments' quest to compel out-of-state sellers to collect sales and use tax when they sell into the state. This is an old issue that began with mail order catalogue companies and has been exacerbated by the growth of sales through websites. The federal *Internet Tax Freedom Act*, enacted in 1998, was limited to restricting state and local taxes on Internet access fees, a very small part of the total e-commerce. With a great deal of fanfare, the federal *Advisory Commission on Electronic Commerce* (ACEC) issued a report to Congress in the spring of 2000. Although the ACEC report was too controversial to be accepted by all levels of government, it did galvanize public interest in the issue.

The *Streamlined Sales Tax System Project* (see Exhibit 6, on page 357, for a screen shot) is the major tax policy initiative of the state tax administrators to resolve the deadlock on electronic commerce taxation. The administrators believe that if at least 15 to 20 states adopt a uniform simplified sales tax system, Congress may grant the participating states the authority to

#### EXHIBIT 7. Tax Analysts eReports (ereports.tax.org)

The screenshot shows the website interface for Tax Analysts eReports. At the top, there is a navigation bar with the text "Tax Analysts eReports" and a logo featuring a stylized plant. Below the navigation bar, there is a main content area with a table of links. The table is organized into two columns: "Free Services" and "Premium Services". The "Free Services" column includes links for "E-Commerce Tax", "Estate and Gift Taxes", "Exempt Organizations", "Bankruptcy & Insolvency", and "Damage Awards Taxation". The "Premium Services" column includes links for "Login", "Subscribe", and "Free Trial".

	Free Services	Premium Services
E-Commerce Tax	Sign Up	Login Subscribe Free Trial
Estate and Gift Taxes	Sign Up	Login Subscribe Free Trial
Exempt Organizations	Sign Up	Login Subscribe Free Trial
Bankruptcy & Insolvency	Sign Up	
Damage Awards Taxation	Sign Up	

compel collection of sales and use tax by out-of-state sellers. Proposals to adopt the Streamlined Sales Tax proposals were introduced in many state legislatures in 2001. For the latest status of these proposals see the *Streamlined Sales Tax System Project* website.

Several comprehensive websites provide links to keep up with developments in e-commerce. Will Yancey's *Electronic Commerce* page provides links to several sites. David Hardesty, a northern California tax practitioner, publishes weekly columns for the *E-Commerce Tax News*.<sup>8</sup> KPMG publishes the *e-TaxNewsFlash*. Vertex, a publisher of state and local tax software, maintains the *Tax Cybrary*. This resource center contains timely information on Internet taxation and the latest sales and use tax news.

### Professional organizations

Nearly all tax professional organizations have useful websites. Table 8 of Exhibit 1 lists the sites for many national and regional professional organizations. These sites provide the organizations an inexpensive method of distributing information to members, prospective members, and the public. The typical site includes a description of the organization, upcoming events, membership information, names and addresses of contact people, and links to reference materials. Many of the sites also include private areas that are accessible only to members.

### Mailing lists, newsletters, and discussion groups

Table 9 of Exhibit 1 lists websites where tax professionals can subscribe to electronic mailing lists and newsletters and engage in online discussions with other practitioners. The IRS maintains two mailing lists: *Digital Dispatch* and *Local News Net*. Subscribers periodically receive news and information about national and regional IRS developments. RIA offers two free features on its home page that offer timely information on recent developments. One is labeled *Hot Issues* and discusses topical tax issues; *RIA Tax Watch 2001* contains the highlights of current tax legislation. CCH has two useful features accessible under "Tax Tools" on its home page. The *CCH Tax Forum* is a message board where people can post questions, comments, and replies on a variety of tax topics. Tax professionals can also

### PLANNING TIP

The most effective content of a tax practice firm's website may be a description of the firm's services and biographies of key personnel. Prospective clients or employees may not have received this information in a print brochure, but may find it easily on the web. Job seekers of all ages often check a firm's website to get a sense of what the firm is about. In a few situations, a website results in a new client or new employee. Far more often, the firm's website is an additional information source that supplements other marketing channels, such as print brochures and conference presentations.

sign up for the free *CCH Tax News* service and receive daily tax updates via e-mail. *Tax Analysts eReports* is an excellent way for practitioners to keep up-to-date on recent developments. Subscribers can sign up for any of 13 e-mail update reports ranging from bankruptcy to state and local taxes. A screen shot of *Tax Analysts eReports* appears in Exhibit 7, on page 358. Other useful services include the *ABA Tax Discussion Groups*, the *AICPA Forums*, the *E-Commerce Tax Newsletter*, the *Electronic Accountant Discussion Groups*, and the *Tax Planet Newsletter*.

### Setting up a firm's website

Many, but not all, tax practice firms have set up a website to market their services. The typical firm website consists of contact information, description of services, and links to relevant sites. Numerous articles about website design appear in dozens of journals and books. Anyone looking for a website designer to create or update a firm website can find one at a local community college or among the thousands of web consultants left unemployed by the collapse of the dot.com craze. Table 10 of Exhibit 1 lists some useful sites that contain information about designing and marketing websites.

The key to effective website design is to focus on information content first. Think about what clients want to know, rather than how to entertain them with the latest animated graphics. Most web users have little patience for sites filled with slow-loading graphics that have no significant information content. Presentations at conferences can often be turned into useful web pages. Recognize that any content on a public website may be read by competitors and government regulators, as well as prospective clients and employees.

Many practitioner websites suffer from lack of maintenance. On too many sites, the latest "current development" is outdated. Failure to update a website with fresh content is equivalent to sending the message, "We put up a website when it was the cool thing to do, but we ran out of enthusiasm and do not care any more." Not surprisingly, poorly maintained websites do not attract new business.

Private websites for internal use by a firm's employees are growing, but are not nearly as ubiquitous as public "firm brochure" websites. The private website can provide calendars of firm activities, announcements of new engagements, and employee news. These private sites could be configured so they are accessible from computers only directly connected to the office network, or accessible from anywhere on the web with the proper password.

### Other resources

Other categories of web resources for tax professionals exist, but space considerations limit their coverage in this article. Instead of a detailed discussion here, tax practitioners are encouraged to investigate the resources listed in Table 11 of Exhibit 1 on their own. The references in this table are to category pages within the TaxSites directory.

To register a firm with a web directory or to post job openings or resumes, check out the *Firms and Careers* page. The *International Tax* page has links to IRS, Tax Analysts, OECD, and other resources, international tax associations, tax treaties, and government information. This page also contains links to country-spe-

cific tax sites for about 80 countries. Dozens of *Personal Finance and Investing* websites exist, many of them with detailed tax information. Tax professionals looking for tax publications or CPE opportunities, both in print and on-line, can find them in the *Publishers and CPE* section. The *Tax Academia* page may be of interest to practitioners who also teach. Links to sources for downloading *Tax Forms, Instructions, and Publications* are available. Tax professionals may find the resources listed on the *Tax Guides, Tips, and Help* page to be useful and informative. Finally, the *Tax Software* page contains links to vendors that offer software products related to tax preparation, estate and trust taxation, sales and use taxes, payroll taxes, property taxes, tax planning, tax research, forms, tools and calculators, enrolled agent review courses, and international taxation.

### Conclusion

Government agencies, publishers, individuals, professional associations, software developers, media companies, policy groups, and accounting and legal firms are continually adding more state, federal, and international tax resources to their websites. The resources discussed in this article should help guide busy tax professionals through the maze of web-based tax resources. ■

### NOTES

- <sup>1</sup> For a review of e-commerce taxation, see Yancey, Mitchell, and Lipp, "Electronic Commerce Snares Sellers in Multistate Tax Web," 63 PTS 260 (November 1999).
- <sup>2</sup> Hardesty is also the author of *Electronic Commerce: Taxation and Planning* (Warren Gorham & Lamont).