2000

"Tax Library" Resources for the Small to Medium Sized CPA or Law Firm - Roundtable Discussion

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"TAX LIBRARY" RESOURCES FOR THE SMALL TO MEDIUM SIZED CPA OR LAW FIRM

BY

(Roundtable Discussion)

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"TAX LIBRARY" RESOURCES FOR THE SMALL TO MEDIUM SIZED CPA OR LAW FIRM

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²Article "An Attorney's Best Friend: A Consumer Advocate Speaks", has been reprinted with permission from The Virginia Lawyer. All rights reserved.
TAX RESOURCES ON THE WEB:

Seeking tax information on the Web can seem like a scavenger hunt, but the list of sites provided with this article clues readers in to the most likely sources for obtaining answers.

UPDATE 2000

DENNIS R. SCHMIDT and WILLIAM F. YANCEY, CPAs

Tax professionals are becoming more Web-savvy each year. Access to the Internet is ubiquitous, and awareness of the Web's potential for information gathering and sharing is increasing. Publishers, software developers, governments, individuals, professional associations, media companies, and accounting and legal firms are continually adding more federal, state, and international tax resources to their Web sites. Keeping up with all of these advances, however, can be overwhelming at times.

The purpose of this article is to provide a guide to tax resources on the Web for busy tax practitioners. Special attention is paid to those resources that are relatively new or growing dramatically in presence. All of the resources discussed in this article are listed in the 13 tables of Exhibit 1, starting on page 347, and appear in italics when mentioned in the text.

Tax directories

Although tax resources abound on the Web, finding the right ones can be challenging at times. Conducting a key word search with one of the popular search engines often results in thousands of hits, many of which are irrelevant. Busy tax professionals cannot waste their precious time sorting through the resulting maze. General subject directories typically contain a tax category, but it might be buried under several layers of other categories, requiring users to drill deep to find it. Once found, the tax category may contain a disappointing assortment of unorganized links.

A better way to search for tax resources on the Web is to use one of the tax directories listed in Table 1 of Exhibit 1. The Webmasters who maintain these sites have organized their sites' contents into subject-specific categories and subcategories, each containing dozens of relevant links. For example, suppose a tax practitioner is looking for updates on current tax legislation using Tax and Accounting Sites Directory (see Exhibit 2 on page 352). Clicking on the "Federal Tax Law" category opens up a page that contains several subcategories, including one for "Tax Legislation." The resources listed under this subcategory include sites pertaining to congressional information, legislation updates, highlights of new tax changes, and summaries of recent Tax Acts.
## EXHIBIT 1. Tax resources on the Internet

### Table 1: Tax Directories

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax and Accounting Sites</td>
<td><a href="http://www.taxsites.com">www.taxsites.com</a></td>
</tr>
<tr>
<td>Directory (TaxSites)</td>
<td></td>
</tr>
<tr>
<td>Tax Resources on the Web</td>
<td>pages.prodigy.net/agkalman</td>
</tr>
<tr>
<td>WillyYancey.com</td>
<td><a href="http://www.willyyancey.com">www.willyyancey.com</a></td>
</tr>
</tbody>
</table>

### Table 2: Tax Centers

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>About.com</td>
<td>specials.about.com/channels/finance/taxresource</td>
</tr>
<tr>
<td>CBS MarketWatch</td>
<td>cbs.marketwatch.com/news/current/tax_guide.htx</td>
</tr>
<tr>
<td>CompleteTax</td>
<td>taxguide.completetax.com</td>
</tr>
<tr>
<td>CNNfn</td>
<td>cnnfn.com/markets/personalfinance/taxes</td>
</tr>
<tr>
<td>H&amp;R Block</td>
<td><a href="http://www.hrblock.com/tax_center">www.hrblock.com/tax_center</a></td>
</tr>
<tr>
<td>Intelligent Taxes</td>
<td><a href="http://www.intelligenttaxes.com">www.intelligenttaxes.com</a></td>
</tr>
<tr>
<td>Money</td>
<td><a href="http://www.money.com/money/depts/taxes">www.money.com/money/depts/taxes</a></td>
</tr>
<tr>
<td>Motley Fool</td>
<td><a href="http://www.fool.com/taxes/taxes.htm">www.fool.com/taxes/taxes.htm</a></td>
</tr>
<tr>
<td>MSN MoneyCentral</td>
<td>moneycentral.msn.com/tax/home.asp</td>
</tr>
<tr>
<td>Quicken</td>
<td><a href="http://www.quicken.com/taxes">www.quicken.com/taxes</a></td>
</tr>
<tr>
<td>RIA</td>
<td><a href="http://www.riatax.com">www.riatax.com</a></td>
</tr>
<tr>
<td>Tax Planet</td>
<td><a href="http://www.taxplanet.com">www.taxplanet.com</a></td>
</tr>
<tr>
<td>Uncle Fed</td>
<td><a href="http://www.unclefed.com">www.unclefed.com</a></td>
</tr>
<tr>
<td>Yahoo</td>
<td>taxes.yahoo.com</td>
</tr>
</tbody>
</table>

### Table 3: Tax Guides

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>CompleteTax: Tax Guide 2000</td>
<td>taxguide.completetax.com</td>
</tr>
<tr>
<td>Deloitte &amp; Touche: Tax Planning Guide</td>
<td></td>
</tr>
</tbody>
</table>

### Table 4: Online Tax Preparation

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>CompleteTax</td>
<td><a href="http://www.completetax.com">www.completetax.com</a></td>
</tr>
<tr>
<td>FileSafe</td>
<td><a href="http://www.filesafe.net">www.filesafe.net</a></td>
</tr>
<tr>
<td>H&amp;R Block</td>
<td><a href="http://www.hrblock.com/tax_center/doing_my_taxes/online_tax.html">www.hrblock.com/tax_center/doing_my_taxes/online_tax.html</a></td>
</tr>
<tr>
<td>H.D. Vest</td>
<td><a href="http://www.hdvestonline.com">www.hdvestonline.com</a></td>
</tr>
<tr>
<td>PrepTax</td>
<td><a href="http://www.preptax.com">www.preptax.com</a></td>
</tr>
<tr>
<td>TaxCut</td>
<td><a href="http://www.taxcut.com/taxcutonline.html">www.taxcut.com/taxcutonline.html</a></td>
</tr>
<tr>
<td>Tax$imple</td>
<td><a href="http://www.taxsimple.com">www.taxsimple.com</a></td>
</tr>
<tr>
<td>TurboTax</td>
<td><a href="http://www.turbotaxweb.com">www.turbotaxweb.com</a></td>
</tr>
</tbody>
</table>

### Table 5: IRS Resources

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Page</td>
<td><a href="http://www.irs.gov">www.irs.gov</a></td>
</tr>
<tr>
<td>Resource Name</td>
<td>Web Address</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Appeals and Alternative Dispute Resolution</td>
<td><a href="http://www.irs.gov/ind_info/appeals">www.irs.gov/ind_info/appeals</a></td>
</tr>
<tr>
<td>Around the Nation - State &amp; Local News</td>
<td><a href="http://www.irs.gov/hct/astn">www.irs.gov/hct/astn</a></td>
</tr>
<tr>
<td>Audit Techniques Guides</td>
<td><a href="http://www.irs.gov/bus_info/mssp">www.irs.gov/bus_info/mssp</a></td>
</tr>
<tr>
<td>Business Taxpayer Information</td>
<td><a href="http://www.irs.gov/bus_info">www.irs.gov/bus_info</a></td>
</tr>
<tr>
<td>Citizen Advocacy Panel</td>
<td><a href="http://www.improveirs.org">www.improveirs.org</a></td>
</tr>
<tr>
<td>CPE &amp; Special Events</td>
<td><a href="http://www.irs.gov/bus_info/tax_pro/cpe.html">www.irs.gov/bus_info/tax_pro/cpe.html</a></td>
</tr>
<tr>
<td>Electronic Services</td>
<td><a href="http://www.irs.gov/elec_svs">www.irs.gov/elec_svs</a></td>
</tr>
<tr>
<td>Employee Retirement Plan Information</td>
<td><a href="http://www.irs.gov/bus_info/ep">www.irs.gov/bus_info/ep</a></td>
</tr>
<tr>
<td>Employment Opportunities</td>
<td><a href="http://www.irs.gov/hot/employment">www.irs.gov/hot/employment</a></td>
</tr>
<tr>
<td>Exempt Organizations</td>
<td><a href="http://www.irs.gov/bus_info/eo">www.irs.gov/bus_info/eo</a></td>
</tr>
<tr>
<td>Forms, Instructions, and Publications</td>
<td><a href="http://www.irs.gov/forms_pubs">www.irs.gov/forms_pubs</a></td>
</tr>
<tr>
<td>Local Mailing List</td>
<td><a href="http://www.irs.gov/bus_info/tax_pro/where_list">www.irs.gov/bus_info/tax_pro/where_list</a></td>
</tr>
<tr>
<td>Market Segment Specialization Program</td>
<td><a href="http://www.irs.gov/bus_info/masp">www.irs.gov/bus_info/masp</a></td>
</tr>
<tr>
<td>Newsstand</td>
<td><a href="http://www.irs.gov/news">www.irs.gov/news</a></td>
</tr>
<tr>
<td>Practice Before the IRS</td>
<td><a href="http://www.irs.gov/forms_pubs/pubs/p947toc.htm">www.irs.gov/forms_pubs/pubs/p947toc.htm</a></td>
</tr>
<tr>
<td>Practitioner Order Program</td>
<td><a href="http://www.irs.gov/bus_info/tax_pro/tprax">www.irs.gov/bus_info/tax_pro/tprax</a></td>
</tr>
<tr>
<td>Regulations (since August 1995)</td>
<td><a href="http://www.irs.gov/tax_regs">www.irs.gov/tax_regs</a></td>
</tr>
<tr>
<td>Search</td>
<td><a href="http://www.irs.gov/search">www.irs.gov/search</a></td>
</tr>
<tr>
<td>Site Tree</td>
<td><a href="http://www.irs.gov/search/site_tree.html">www.irs.gov/search/site_tree.html</a></td>
</tr>
<tr>
<td>Small Business Corner</td>
<td><a href="http://www.irs.gov/bus_info/sm_bus">www.irs.gov/bus_info/sm_bus</a></td>
</tr>
<tr>
<td>Tax Professional's Corner</td>
<td><a href="http://www.irs.gov/bus_info/tax_pro">www.irs.gov/bus_info/tax_pro</a></td>
</tr>
<tr>
<td>Taxpayer Advocate Service</td>
<td><a href="http://www.irs.gov/find_info/advocate.html">www.irs.gov/find_info/advocate.html</a></td>
</tr>
<tr>
<td>Telephone Directory</td>
<td><a href="http://www.timevalue.com/irsindex.htm">www.timevalue.com/irsindex.htm</a></td>
</tr>
<tr>
<td>TRAC-IRS</td>
<td>trac.syr.edu/trac</td>
</tr>
<tr>
<td><strong>Table 6: Tax News and Updates</strong></td>
<td></td>
</tr>
<tr>
<td>Resource Name</td>
<td>Web Address</td>
</tr>
</tbody>
</table>
Table 7: Forms, Instructions, and Publications

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adobe Acrobat PDF Reader</td>
<td><a href="http://www.adobe.com/products/acrobat/readstep.html">www.adobe.com/products/acrobat/readstep.html</a></td>
</tr>
<tr>
<td>Fill-in Forms</td>
<td>ftp.fedworld.gov/pub/irs-fill/irs-fill.htm</td>
</tr>
<tr>
<td>Prior Year</td>
<td>ftp.fedworld.gov/pub/irs-98/irs-98.htm</td>
</tr>
<tr>
<td>IRS Site: Main Index</td>
<td><a href="http://www.irs.gov/forms_pubs">www.irs.gov/forms_pubs</a></td>
</tr>
<tr>
<td>Sorted by Number</td>
<td><a href="http://www.irs.gov/forms_pubs/formpub.html">www.irs.gov/forms_pubs/formpub.html</a></td>
</tr>
<tr>
<td>Sorted by Date</td>
<td><a href="http://www.irs.gov/forms_pubs/formpub2.html">www.irs.gov/forms_pubs/formpub2.html</a></td>
</tr>
<tr>
<td>Fax Services</td>
<td><a href="http://www.irs.gov/hot/taxfax.html">www.irs.gov/hot/taxfax.html</a></td>
</tr>
<tr>
<td>Formats Other than PDF</td>
<td><a href="http://www.irs.gov/forms_pubs/expert.html">www.irs.gov/forms_pubs/expert.html</a></td>
</tr>
<tr>
<td>Questions</td>
<td><a href="http://www.irs.gov/forms_pubs/index.html#Prior">www.irs.gov/forms_pubs/index.html#Prior</a></td>
</tr>
<tr>
<td>Prior Years</td>
<td><a href="http://www.1040.com">www.1040.com</a></td>
</tr>
<tr>
<td>State Forms: 1040.com</td>
<td><a href="http://www.savewealth.com/taxforms/state">www.savewealth.com/taxforms/state</a></td>
</tr>
<tr>
<td>SaveWealth</td>
<td><a href="http://www.taxesites.com/state.html">www.taxesites.com/state.html</a></td>
</tr>
<tr>
<td>Missouri Fill-in Forms That</td>
<td>dor.state.mo.us/tax/filiform.htm</td>
</tr>
<tr>
<td>Calculate</td>
<td></td>
</tr>
</tbody>
</table>

Table 8: State and Local Tax

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federation of Tax Administrators</td>
<td><a href="http://www.taxadmin.org">www.taxadmin.org</a></td>
</tr>
<tr>
<td>National Taxpayers Conference</td>
<td><a href="http://www.statetaxes.net">www.statetaxes.net</a></td>
</tr>
<tr>
<td>Ryan SALT Gateway</td>
<td><a href="http://www.ryanco.com/salt.html">www.ryanco.com/salt.html</a></td>
</tr>
<tr>
<td>Tax Analysts: State Tax Online</td>
<td><a href="http://www.tax.org/state/state.htm">www.tax.org/state/state.htm</a></td>
</tr>
<tr>
<td>Resource Name</td>
<td>Web Address</td>
</tr>
<tr>
<td>---------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Advisory Commission on Electronic Commerce</td>
<td><a href="http://www.ecommercecommission.org">www.ecommercecommission.org</a></td>
</tr>
<tr>
<td>Chris Cox: Internet Tax Freedom</td>
<td>cox.house.gov/nettax</td>
</tr>
<tr>
<td>E-Commerce Tax News</td>
<td><a href="http://www.ecommercetax.com">www.ecommercetax.com</a></td>
</tr>
<tr>
<td>E-Fairness Coalition</td>
<td><a href="http://www.e-fairness.org">www.e-fairness.org</a></td>
</tr>
<tr>
<td>Internet Tax Fairness Coalition</td>
<td><a href="http://www.nettaxfairness.org">www.nettaxfairness.org</a></td>
</tr>
<tr>
<td>National Governors Association: Sales Tax Simplification</td>
<td><a href="http://www.nga.org/106Congress/SalesTax.asp">www.nga.org/106Congress/SalesTax.asp</a></td>
</tr>
<tr>
<td>National Tax Association: Communications And Electronic Commerce Tax Project</td>
<td><a href="http://www.ntanet.org/ecommerce_and_tax_policy.htm">www.ntanet.org/ecommerce_and_tax_policy.htm</a></td>
</tr>
<tr>
<td>Annette Nellen: E-Commerce Taxation Links</td>
<td><a href="http://www.cob.sjsu.edu/facstaff/NELEN_A/e-links.html">www.cob.sjsu.edu/facstaff/NELEN_A/e-links.html</a></td>
</tr>
<tr>
<td>Ryan SALT Gateway: E-Commerce Taxation</td>
<td><a href="http://www.ryanco.com/gateway/electron.html">www.ryanco.com/gateway/electron.html</a></td>
</tr>
<tr>
<td>Ernst &amp; Young: Doing Business In Income Tax Treaties</td>
<td><a href="http://www.doingbusinessin.com">www.doingbusinessin.com</a></td>
</tr>
<tr>
<td>Rowbotham: KnowledgeNET</td>
<td><a href="http://www.tax.kpmg.net">www.tax.kpmg.net</a></td>
</tr>
<tr>
<td>Tax Analysts: International Tax Online</td>
<td><a href="http://www.tax.kpmg.net">www.tax.kpmg.net</a></td>
</tr>
<tr>
<td>TaxSites: International Tax</td>
<td><a href="http://www.tax.kpmg.net">www.tax.kpmg.net</a></td>
</tr>
</tbody>
</table>

Table 10: International Tax

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Analysts TaxBase</td>
<td>taxbase.tax.org</td>
</tr>
<tr>
<td>Westlaw</td>
<td><a href="http://www.westlaw.com">www.westlaw.com</a></td>
</tr>
</tbody>
</table>

Table 11: Subscription Tax Research Services

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>CCH Internet Products</td>
<td>tax.cch.com/federal_tax/federal_tax.htm</td>
</tr>
<tr>
<td>Lexis</td>
<td><a href="http://www.lexis.com">www.lexis.com</a></td>
</tr>
<tr>
<td>PPCnet</td>
<td><a href="http://www.ppcnet.com/ppc">www.ppcnet.com/ppc</a></td>
</tr>
<tr>
<td>Quicklaw America</td>
<td><a href="http://www.currentlegal.com">www.currentlegal.com</a></td>
</tr>
<tr>
<td>RIA Checkpoint</td>
<td>checkpoint.riag.com</td>
</tr>
<tr>
<td>Tax Analysts TaxBase</td>
<td>taxbase.tax.org</td>
</tr>
<tr>
<td>TaxLibrary</td>
<td><a href="http://www.taxlibrary.com">www.taxlibrary.com</a></td>
</tr>
<tr>
<td>Westlaw</td>
<td><a href="http://www.westlaw.com">www.westlaw.com</a></td>
</tr>
</tbody>
</table>

Table 12: Technology for Professional Firms

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants Ledger</td>
<td><a href="http://www.accountantsledger.com">www.accountantsledger.com</a></td>
</tr>
<tr>
<td>Accountants World</td>
<td><a href="http://www.accountantsworld.com">www.accountantsworld.com</a></td>
</tr>
<tr>
<td>Association for Computers &amp; Taxation</td>
<td><a href="http://www.taxact.org">www.taxact.org</a></td>
</tr>
<tr>
<td>Electronic Accountant</td>
<td><a href="http://www.electronicaccountant.com">www.electronicaccountant.com</a></td>
</tr>
</tbody>
</table>
Both authors of this article maintain tax directories. Dennis Schmidt is the Webmaster for Tax and Accounting Sites Directory, and Will Yancey maintains WillYancey.com. In addition to tax, both directories include extensive links to accounting, government, and other related sites. Another comprehensive tax directory is Alan Kalman's Tax Resources on the Web, which contains resource links for more than 50 tax topics.

### Tax centers

During the past year, tax centers have increased significantly in both number and quality. Tax centers are Web portals that offer taxpayers "one-stop convenience." These sites typically offer visitors a variety of tax resources, such as news, tips, articles, guides, strategies, calculators, calendars, message boards, links to on-line or downloadable tax preparation software, e-filing options, glossaries, and access to federal and state forms and publications. The mix of resources varies among the sites. A listing of some popular tax centers appears in Table 1 of Exhibit 1. The sponsors of these sites include large, well-known companies in the publishing, tax preparation, financial, software, Internet, and media industries. Given the financial backing and tax expertise of the sponsors of these tax centers, expect to see the number and sophistication of tax resources offered by these sites increase significantly.

Although most tax centers target individual taxpayers and small business owners, some of these sites have also started to provide resources useful to tax practitioners. An excellent example of this is Tax Planet, an extensive tax center that recently came on-line in March 2000 (see Exhibit 3, on page 353). The editor of Tax Planet is Gary Klott, former New York Times tax columnist and syndicated tax columnist with Tribune Media Services. Tax Planet contains the following resources:

- Tax news.
- Hot tips.
- New tax laws.
- Year-round tax guide.
- Legislation.
- Quick reference.
- Tax season guide.
- Tax calendar.
- Library.
- Tax forms.
- IRS publications.
- Links.
- State taxes.
- Bookstore.
- Software store.
- Newsletter.

It appears to be the most comprehensive free tax site on the Web. Although Tax Planet claims to be "all things tax for individuals," tax professionals will find this site to be an excellent resource for their tax practice. The "Tax News" section, which is updated daily, contains many abstracts of tax-related news items. Most of these abstracts include a link to a full-length article. Some of them also include links to background governmental documents (e.g., congressional bills; JCT revenue estimates; IRS notices and releases; White House press releases; etc.). Practitioners can view the "Legislation" section to keep up-to-date with current tax bills and budget proposals. The "New Tax Laws" section provides highlights and descriptions of recent tax law changes. Tax professionals looking for fast access to a variety

<table>
<thead>
<tr>
<th>Resource Name</th>
<th>Web Address</th>
</tr>
</thead>
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<tr>
<td>Personal Finance and Investing</td>
<td><a href="http://www.taxsites.com/investment.html">www.taxsites.com/investment.html</a></td>
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</table>

![Table 13: Links to Other Resources](image-url)
of governmental documents and reports can find this in the “Tax Library” section.

**Tax guides**

Another Web-based tax resource that has grown in number recently is the comprehensive tax guide. Although the content varies from site to site, these documents typically provide users with extensive coverage of tax planning strategies, tax tips, tax compliance procedures, year-end tax moves, investment and retirement planning, and other useful topics. Table 3 of Exhibit 1 lists some of the better tax guides available on the Web.

The *Complete Tax Tax Guide 2000* is designed to complement the CompleteTax on-line tax preparation system. The guide leads taxpayers through the tax preparation process. The sections about personal tax issues and business taxes are rich in hyperlinked supporting documents. The *Deloitte and Touche Tax Planning Guide* is a wonderful resource for taxpayers and tax advisors who are looking for a succinct, yet comprehensive, guide to tax and personal financial planning strategies. Investors and their advisors would be hard-pressed to find a better free guide on the Web than the *Fairmark Press Tax Guide for Investors*. This resource contains more than 700 pages of guidance on many aspects of investment taxation. Two popular financial magazines, *Money* and *SmartMoney*, have established very good on-line tax guides. *Tax Planet* has two excellent guides: one for the current tax season and the other for year-round tax planning.

**On-line tax preparation**

Preparers of 1999 individual income tax returns had more on-line options than ever before. Every significant tax software vendor has a Web site with product descriptions and contact information. Some vendors sell the entire application or update modules as downloads from their Web sites. A listing of sites that offer on-line tax preparation appears in Table 4 of Exhibit 1.

Software publishers are now offering practitioners tax preparation software that remains on the publisher’s Web site rather than being installed on the preparer’s server. Examples of this new preparation mode are *TaxSimple* and *PrepTax* (see Exhibit 4 on page 354). Web-based
software is a new trend in all types of business software and allows users to access the latest version of the software with many additional modules or tables. The publisher may charge either an annual license fee or a per-return fee. Some of these Web-based applications give the practitioner the option of storing the client data files on either the publisher's server or on the practitioner's storage drive. When the return is completed, the preparer has the option of filing it electronically on behalf of the taxpayer.

Tax professionals have some legitimate concerns about Web-based tax preparation. They may experience difficulty in accessing the Web site at peak times or during telecommunications failures. They also are concerned that confidentiality of taxpayer data may be compromised. The publishers will undoubtedly work to reduce the practitioners' concerns about these problems.

Many Web sites provide tax preparation products and services for individual taxpayers. The publishers of the tax preparation packages for home users, such as TurboTax and TaxCut, allow taxpayers to order the applications on CD-ROM or download them directly from the Web site. They also offer an on-line preparation option. This past tax season, TurboTax and TaxCut signed up hundreds of affiliate distributors from the financial services industry. Many of these companies offered their customers the opportunity to prepare their returns on-line. For $10 or less, taxpayers were able to file their returns electronically. H.D. Vest went one step further and offered free on-line tax preparation and electronic filing.

Some individuals are reluctant to prepare their returns on-line for fear of confidentiality breeches or deluges of marketing pitches from financial services salespeople. As individuals become more accustomed to viewing their financial account balances and other per-
sonal information on-line, however, they will become more comfortable with on-line tax preparation. One of the authors filed his own return using TurboTax on the Web and experienced no problems whatsoever.

IRS resources

The IRS maintains a popular, user-friendly Web site known as The Digital Daily. Tax professionals can search this vast site using its keyword search feature. Efficient navigation of the site is also possible through its "Site Tree" topical index. A listing of the IRS resources most likely of interest to tax practitioners appears in Table 5 of Exhibit 1.

Several resources on the IRS site are new this year. For instance:

- An Employment Opportunities page, for those seeking employment with the IRS.
- An expanded and revised Forms and Publications section.
- Complete texts of Income Tax Treaties with nearly 40 countries.

Also, tax professionals who cannot resolve their clients' problems through normal IRS channels may want to use the recently established Taxpayer Advocate Service. Those who want to voice their concerns or make recommendations about IRS customer services can do so through the Citizen Advocacy Panel. Independent information about IRS enforcement activities is available at the TRAC-IRS Website, which is associated with Syracuse University.

A good starting point for practitioners on the IRS site is the Tax Professional's Corner. Here one can find news for the tax professional, tax law issues, administrative information and resources, CPE and special events, e-file information, employment tax updates, and forms and publication information. From this page tax professionals can also subscribe to the Digital Dispatch Mailing List and the Local Mailing List. These mailing lists alert practitioners to national and local tax devel-
Tax professionals seeking insight into the types of issues raised and audit procedures used by IRS examiners will find several useful resources on the IRS site. These include the Audit Technique Guides and the Market Segment Specialization Program, as well as the Internal Revenue Manual and the Coordinated Issue Papers. Practitioners can use the IRS site to download Forms, Instructions, and Publications, review the weekly Internal Revenue Bulletin, and keep up-to-date at the Newsstand. They can also learn about Exempt Organizations, examine Statistics of Income, order Tax Products on CD-ROM, and read recently released Regulations.

Tax news and updates
Busy tax professionals will find several excellent resources on the Web for tracking recent tax legislation and keeping abreast of tax news and developments. Table 6 of Exhibit 1 lists the tax news and update sites discussed below.

The Thomas Legislative Information site, maintained by the Library of Congress, is a useful tool for tracking federal tax bills in Congress. Be aware, however, that learning how to navigate the Thomas site is not for the faint of heart. Fortunately, Web sites maintained by large accounting firms and publishing companies provide very timely information about pending and recently enacted tax legislation. For example, the Ernst & Young TaxCast site updates readers about legislative developments on a weekly basis. Another good source is the Deloitte & Touche Tax News and Views site, which also provides weekly updates (see Exhibit 6, on page 356). In addition, both of these sites offer a variety of IRS Employee Retirement Plan Information (www.irs.gov/bus_info/ep)
other tax information resources. Tax practitioners should check out Tax Analysts TaxWire and the "Legislation" section of Tax Planet to stay abreast of recent tax legislation developments. Subscribing to one or more of the Tax Analysts Discussion Groups is also a good way to stay current on federal and state legislative and judicial matters. Subscribers receive periodic e-mail messages that track current legislation and court decisions on more than 20 select tax topics.

For additional tax information and updates, practitioners should explore some of the other sites listed in Table 6 of Exhibit 1. For example, the BNA Tax News & Analysis site offers current tax articles on income, deduction, and credit; estates, gifts, and trusts; international taxation; transfer pricing; tax-exempt organizations; compensation, pensions, and benefits; business taxation; multistate taxation; real estate; and practice and policy. Visitors to the RIA Website will find links to a variety of News Items, including federal taxes, D.C. highlights, state taxes, pensions and benefits, estate planning, and international taxes. The RIA Journals Page allows users to browse the contents of nine recently issued tax-oriented publications and to read a full-length feature article from each.

The "Tax News" section of Tax Planet is also an excellent source of current tax developments.

Forms, instructions, and publications
Many tax professionals download federal and state tax forms, instructions, and publications from the Web. The vast majority of the available files are in portable document format (PDF) and require the Adobe Acrobat PDF Reader to view and print them. The Acrobat Reader is free software that is easily downloaded and installed. Many of the available PDF documents do not allow practitioners to enter information directly on the form. Recently, however, "fill-in forms" have become available, which allow data to be entered directly on a form before printing. This year also saw the first fill-in forms that calculate. For example, Missouri taxpayers can go to the Department of Revenue Web site and complete their returns on self-calculating fill-in forms, and expect to see more fill-in forms and self-calculating forms available next year.

Once tax preparers have the Adobe Acrobat PDF Reader installed, they need to locate and download the files they need. For federal
forms, instructions, and publications, the two primary download sites are the FedWorld FTP Site and the IRS Site (see Table 7 of Exhibit 1). Both fill-in forms and regular forms are available at each site. Both sites also have instructions, publications, and prior year forms in regular PDF format. Many IRS Publications are also available on the IRS site in HTML format.

For each file listed on the main index at the FedWorld FTP Site, the index provides the file name, size, date, and description (see Exhibit 7, on this page). The file name will begin with either an "f", "i", or "p," depending on whether it is a form, instructions, or publication, respectively. Form files appear first in the list, then instructions files, followed by publication files. Within each file group, the documents are listed in ascending order by first number of the document. This means, for example, that Form 940 is grouped with forms starting with "9" and does not appear before Form 1040 in the list. Documents for the prior year (i.e., 1998) can be found at the Web address given in Table 7 of Exhibit 1. For years before 1998, substitute the last two digits of the year for "98." For instance, substitute "96" for "98" in the address to view the index for 1996 forms, instructions, and publications.

At the IRS Site, tax professionals can review available forms, instructions, and publications sorted either by number or date. For the "sorted by number" option, all of the documents appear in ascending order by the full document number. Under this scheme, for example, Form 940 does appear before Form 1040. The "sorted by date" option lists the documents by most recent modification date. New this year to the IRS site is the ability to search for forms, instructions, and publications by keyword or partial file name. Two other new features include access to prior-year documents and a downloading and printing question/answer.
The taxation of electronic commerce is the hottest topic in state and local tax policy this year. Several Web sites listed in Table 9 of Exhibit 1 provide news on electronic commerce tax law as it exists today or the positions of various advocates.¹

The Advisory Commission on Electronic Commerce (ACEC), chaired by Governor Gilmore of Virginia, has an excellent Web site. The site includes the full text of its April 2000 final report and much of the testimony that was presented. Although the ACEC did not reach a two-thirds majority on the major issues, its conclusions are consistent with some nationally-known political leaders and associations.

For contrasting views on electronic commerce tax policy, browse the sites of the E-Fairness Coalition and the Internet Tax Fairness Coalition. Despite the similarity of their names, they are very different. The E-Fairness Coalition is supported by major national retail chains and associations of local, independently-owned retailers. This organization wants all sales of personal property to be taxed the same regardless of whether the goods are sold through the Internet or traditional brick-and-mortar stores. The Internet Tax Fairness Coalition is supported by high-technology manufacturers and others who oppose any tax
policies that would hinder the growth of Internet sales.

**International tax**

The Web contains some very useful international tax resources. A list of worthwhile international tax sites appears in Table 10 of Exhibit 1. Tax professionals who lack detailed information on other countries' tax systems in their firm libraries may benefit by exploring these resources. Country-specific information is available from foreign government sources, tax publishers, and accounting and legal firms that have an international tax specialty area.

A good place to start a search for information is the TaxSites International Tax directory. This site has links to most of the major international tax resources on the Web, including country-specific links for approximately 100 countries.

Other high-quality international tax sites include two maintained by large accounting firms. The KPMG Virtual Tax Library site contains a wealth of international tax information, including taxation of international executives, tax and accounting implications of the Euro, international survey of mutual funds, practical booklets on tax and human resources issues, global tax news, and an annual survey of corporate tax rates. The site also includes a resource called "Country Tax Facts," which contains detailed information about the investment climate and tax regimes of 75 countries. The Ernst & Young Doing Business In site is another resource rich in international tax information. Users of this site can learn about the investment climate, taxation system, forms of business organizations, and business and accounting practices of 141 countries. In addition to "doing business in" information for each country, this electronic resource has hotlinks to information about corporate tax, executive tax, and executive immigration. It also has excerpts of articles about most countries from its TAXNEWS INTERNATIONAL quarterly digest.

Practitioners involved with international tax should also be aware of some other helpful resources. The IRS recently added complete text versions of *Income Tax Treaties* to its Web site. The international accounting and consulting firm of Rowbotham & Company maintains a site called KnowledgeNET, which contains many articles and reference materials on international tax, including a "Country Profiles" section on selected countries. The Tax Analysts International Tax Online site is a good place to locate international tax news and commentary, read about international tax policy issues, and participate in an international tax discussion group.

**Subscription tax research services**

Tax professionals who are interested in subscribing to a Web-based tax research service should check out the Web sites listed in Table 11 of Exhibit 1. All of the major tax publishing companies now offer Web-based subscription services. Practitioners can explore the offerings at the various sites to determine the types of services they need and can afford. Product choices range from a few hundred dollars in cost to tens of thousands of dollars, depending on the type of subscription services selected and number of users.

Many professional tax firms have abandoned their paper and CD-ROM tax services and have switched to Web-based services. The primary advantages of these on-line subscription services include access from any computer with an Internet connection, continually updated content, and no need for an in-house server to store the applications. Disadvantages include slow access to content when network traffic is heavy and occasional downtime.

**Technology for professional firms**

Many tax professionals seek ways to stay current on technology that could help their practices. The Web sites listed in Table 12 of Exhibit 1 can help by providing news stories and links to resources. *Accountants Ledger*, *Accountants World*, and *Electronic Accountant*...
are trade publications supported by advertising. The Association for Computers & Taxation is a professional association on technology issues for corporate tax departments and business tax consultants.

**Other resources**

Other categories of tax resources on the Web exist, but space considerations limit their discussion in this article. In lieu of a detailed discussion here, tax professionals are encouraged to check out the links to resources listed in Table 13 of Exhibit 1 on their own. The references in this table are to categories within the TaxSites and Will Yancey directories. For example, both directories contain a comprehensive listing of Accounting and General Law sites. To register your firm with a Web directory or to post job openings or resumes, check out the Firms and Employment category. The Government and Data section has links to federal agencies and their on-line databases. The Web is host to dozens of Personal Finance and Investing sites, 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 & CPE section. The Web also has dozens of sites maintained by professional Tax Associations at the state, national, and international levels. To check out what is happening in academia, follow the links listed under Tax Education. Tax practitioners wishing to engage in on-line dialogue or to keep current on tax news should explore the offerings listed under Tax News, Mailing Lists, & Discussion Groups. To keep pace with tax reform proposals or to learn more about tax policy issues and research, investigate the sites listed in the Tax Policy and Reform Groups category. Finally, to learn more about the latest tax software products, go to the various vendors listed under the Tax Software category. These companies offer software related to tax preparation, estate and trust taxation, sales and use taxes, payroll taxes, property tax, tax planning, tax research, forms and supplies, tools and calculators, industry-specific taxation, international taxation, and enrolled agent review courses.

**Conclusion**

The Web is teeming with tax resources, and content providers are adding more information, products, and services daily. Tax professionals need to know how to navigate the Web efficiently when searching for answers to their tax problems or practice needs. The resources discussed in this article should be of considerable help to busy tax practitioners.

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NOTES

An Attorney’s Best Friend: A Consumer Advocate Speaks

by Lyn Warmath

A sales representative called a busy attorney in a small Virginia firm to let him know a new edition of the SCC’s Virginia Corporation Law had just been published. The attorney readily placed an order at $30 each for multiple copies for partners and himself. The attorney could have saved 50% if he had known the SCC was selling the same book for half that price. A year later he paid $15 each for annual supplements the SCC was distributing for free.

Another busy lawyer at a recently formed Virginia firm ordered a new set of the Code of Virginia and Michie’s Jurisprudence from the local sales representative who gladly placed the order for $500 and $1200 respectively. The same sets could have been purchased for $350 and $850 from a reputable used law book dealer.

One law librarian, the leading expert in the field of law library expenditures, estimates that the average practitioner could reduce his or her research expenditures by 50% without any essential loss of utility or currency. Kendall Svengalis has written books on law library expenditures and the U.S. Department of Justice hired him as an expert witness in 1996 during the merger of West Publishing and Thomson Group.

Much of what follows in this interview with Mr. Svengalis has been known to law librarians for years. This article, however, addresses those attorneys practicing without the benefit of a law librarian who want to learn more about collecting research materials cost-effectively while conserving those hard-earned dollars.

LW: You have written volumes on how attorneys can save money on legal research resources. How can Virginia attorneys in particular benefit from your advice?

KS: Lawyers are highly educated people, sophisticated in their knowledge of the law but, Virginia lawyers, like all other busy attorneys, often lack even the most rudimentary understanding of the ways of legal publishing and the marketing techniques which unnecessarily siphon away their hard-earned dollars. Altman, Weil Pensa has published reports that the average lawyer spends nearly $4,000 per year on information. A major portion of that $4,000 is wasted, either because many of the materials are poorly selected, are never or rarely used, are ill-suited to the lawyer’s specialty or are overpriced.

Of the 22,000 attorneys actively practicing in Virginia, how many of those practicing in federal courts have time to notice that annual supplements to Moore’s Federal Practice cost $834 in 1987 but by 1999 the cost rose to $2860? My suggestion to practitioners and librarians during that period was to cancel the subscription entirely and reinstate the whole set every 2 or 3 years, if necessary. So many librarians made such a fuss and followed that advice that the publisher froze its prices and became a more consumer friendly legal publisher. At the present time, however, there are many sets of books from West Group, Am Jur and Am Jur Pleading & Practice among them, whose annual supplementation costs exceed the initial purchase price.

Those Virginia attorneys who answer their own phones already know that publishers aggressively target them in telemarketing efforts and in direct mail advertising as well. Quite frankly, many legal publishers think that lawyers are gullible when it comes to buying law books and resources. Because lawyers are a largely captive and affluent market requiring legal publications to carry on their practices, the cost of legal publications easily outpaces that of the general economy.

During the period from 1973 to 1996, for example, the CPI increased by 253% while the average cost of legal serials rose 495% and legal continuations rose an astounding 1006%.

Millions of dollars are wasted annually by lawyers who simply do not have the time to evaluate their libraries. If Virginia lawyers are anything like the rest of their colleagues across the country, and I am confident they are, then they are too busy...
practicing law to question the practices to which they are being subjected by some legal publishers.

**LW:** What are some of the questionable practices they overlook?

**KS:** The most egregious of the tactics employed by certain legal publishers is the use of unsolicited shipments as a means of generating new sales. I should state in fairness to legal publishers that there are actually few totally unsolicited shipments of law books. The vast majority of questionable shipments to lawyers and law libraries do have their origin in a legitimate order. The problem arises because some law publishers take that legitimate order as an open invitation to ship related titles. Publishers know full well that customers are unlikely to return the books because of inertia.

The same inertia applies to the telemarketer’s push for customers to take advantage of the 30 day “free trial.” A basic sales principle says that if a sales rep can get the material into the customer’s hands, the product is three-quarters sold. So avoid both the 30 “free trial” the telemarketer is trying to push on you and return the unsolicited related title.

Another extreme example is the way publishers in recent years have needlessly increased supplementation to secondary sources. Supplementation of titles to secondary sources may appear two, three or even four times a year. In many cases, there is little editorial justification for such excess, despite the publishers’ rationalizations. The frequency of supplementation is determined more by profit consideration than by editorial necessity.

**LW:** What specific steps can Virginia lawyers can take to protect their hard-earned dollars?

- Inventory your entire law library at least once a year (twice is better) and determine the proper level of supplementation for each set or volume. I recommend maintaining a database management program indicating how frequently you wish to purchase supplements for each title.

- Determine exactly how much you are actually paying to supplement your collection. The total may amaze you. Don’t make the mistake of continuing to supplement a secondary source year-after-year when you no longer have cases in that subject area.

- Clearly distinguish between supplementation to primary works and supplementation to secondary sources. Primary works include statutory codes, case reporters and administrative regulations, as well as the finding tools and citators to make proper use of them including Shepard’s Citators and jurisdictional case digests.

To avoid the possibility of malpractice, current supplementation is a virtual necessity for Virginia codes, case reporters, administrative regulations, digests and citators. But secondary sources provide introductory overviews, rarely provide the last word on a given subject and current supplementation is not nearly so vital as with primary materials.

**LW:** Virginia secondary sources are so scarce that practitioners frequently collect and supplement all that is published in certain practice areas. But attorneys still want to spend wisely in other areas. Where else might Virginia practitioners look to cut waste?

**KS:** Chances are great that your standard legal treatises with their national perspectives will neither cite nor analyze relevant cases or statutes from Virginia. Researchers should keep in mind that the purchase of law books is an expense of doing business, not an investment. You are not “protecting your investment” by buying supplements year after year. Pocket parts or free-standing supplements are generally cumulative; and the purchaser always has the ability to bring them up-to-date by simply buying the latest year’s issues and any intervening revised volumes. In fact, it is commonly cheaper to buy an entire new set after a hiatus of several years than it is to update an existing set.

Most lawyers would be shocked to learn how little their “investment” will bring on the used law book market. You should never buy law books new when they are available used—unless, of course, the amount of free supplementation with the new set is large enough. Used law books are generally sold with current supplements. If the set is not current, the dealer should adjust the price accordingly unless it was priced and advertised as being out-of-date.

**LW:** And what about LAW-LIB as a source of used law books?

**KS:** Yes, attorneys can certainly monitor the Internet listserv where librarians frequently offer entire sets of reporters and digests for the cost of shipping. Of course, shipping costs can creep quite high too.

**LW:** Now let’s talk about legal materials and their availability on the Internet.

**KS:** The greater availability of much primary law on the Internet adds another dimension to decision-making on matters of supplementation. As you know, the Code of Virginia, General Assembly’s session laws and Virginia Administrative Code are available at no cost at Virginia government Internet sites.

**LW:** Yes, along with a number of local city and county codes as well. I know many Virginia firms canceled multiple copies of Virginia primary materials in print because of their availability on the Internet. But librarians repeatedly warn researchers to beware of information that may be out-of-date or otherwise unreliable. While our printed Code of Virginia pocket parts were all snugly filed by the July 1 effective date, the official government Internet site was not updated until weeks after the July 1 date had come and gone.

**KS:** Yes, currency, accuracy and quality of information will always be issues on the Internet where anyone can post a Web site. Legal researchers probably cannot be reminded often enough to check the reliability of the sites they visit.

*Inventory your entire law library at least once a year and determine the proper level of supplementation for each set or volume.*

Virginia Lawyer
Do you have any final advice?

Consumers should demand the following from legal publishers:

- Open and accurate pricing for all products, large and small. Some publishers still practice the charade of forcing customers to contact sales representatives to obtain such basic information as price. There is simply no reason why customers should not have access to a publisher's price list. The World Wide Web provides all publishers with the ability to post current prices, recent history of supplementation costs as required by the FTC's Guides for the Law Book Industry and standard discounting policies. Yet not one publisher’s Web site provides supplementation costs for the previous 2 years as recommended by the FTC's Guides. While publishers are getting better about posting initial prices, none are posting supplementation costs, a critical piece of information for decision-making.

- The abandonment of non-disclosure provisions in fixed-rate online contracts that prevent the customer from revealing the terms of a contract to other parties. Such anti-competitive provisions only serve to keep consumers in the dark and hinder their abilities to negotiate for better rates.

- The ability to purchase one CD-ROM which will retain its functionality even after a subscription has been canceled, with the frequency of updating at the option of the consumer.

- The ability of an institution to purchase the number of user licenses to an online service that its usage requires rather than a number dictated by the number of attorneys in an institution. For example, a firm with 50 attorneys may need licenses for only 5 concurrent users but some publishers will dictate that the firm pay on the basis of 50 attorneys in the firm.

- A subscription notification or update alert program for print subscribers not on standing order.

- Postage costs which more accurately reflect the actual cost of shipping materials rather than some fixed percentage of the materials’ costs. Some publishers will send, for example, a package containing 3 small pocket parts and charge shipping costs of $15 based on a percentage of the materials’ costs rather than on than anything remotely resembling the real shipping costs.

- And finally, there is no reason why law book consumers should be willing captives to the supplementation practices of law publishers. While publishers are willing to send you all manner of supplements, pocket parts, free-standing supplements, revised volumes, interfiled pages and special reports, there is no reason for consumers to accept blindly everything they send your way. Taking control over this flood of material will save you and you law firm thousands of dollars annually.

Cost Saving Tips At a Glance

- Subscribe to “lawlib” listserv to obtain books for the cost of postage.

- Exercise strict controls over the purchase of duplicate copies. Make an effort to force lawyers who desire personal copies of items already in the library to purchase them at their own expense.

- Avoid telemarketers. If one gets through to you, do not buy anything from them unless you want to end up on the publisher’s list of hot prospects. Request a flyer if you are at all interested. Finally, ask to be taken off the publisher’s telemarketing list.

- Evaluate shipments before marking with a date or property stamp. Be prepared to return unsolicited or unnecessary. If unsolicited, request return label or claim at no cost under terms of U.S. Postal law (39 U.S.C. §3009).

- Beware of solicitations disguised as invoices. These often follow trial subscriptions. The tactic is based on the assumption that you are more likely to renew a subscription to which you already subscribe even though you never actually subscribed by conscious decision.

- Pay in cash to avoid shipping and handling charges or to obtain a discount (Matthew Bender’s 5% cash discount, for example).

- Remember that obtaining information for “free” on the Internet may not be the most cost-efficient solution when a proprietary service can deliver the information more quickly.

- Law firms without librarians should assign responsibility for the library to one member of the firm.

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Ken Svengalis has been a law librarian for more than 20 years and has served as the State Law Librarian in Rhode Island since 1982. He is adjunct professor for the Library and Information Studies program at the University of Rhode Island where he teaches a graduate course in law librarianship.


Lyn Warmath is Library Director at Hirschler, Fleischer, Weinberg, Cox & Allen. She received her BA from Boston University and her Masters in Library and Information Science from Catholic University.
### SAMPLE COSTS OF VIRGINIA CORE MATERIALS IN HARD COPY

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1954-1 Cumulative Bulletin through current IRB
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Tax Court Rules and Procedures
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IRS Cumulative Bulletin and Internal Revenue Bulletin
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American Banker
Tax Analysts' Letter Ruling Review from 1992
Tax Analysts' Insurance Tax Review from 1992
Tax Analysts' Weekly Tax Practice & Controversies 1/94
Tax Analysts' Court Petitions and Complaints
Faulkner & Gray Accounting Technology
Faulkner & Gray Accounting Today
Faulkner & Gray Journal of Business Strategy
Faulkner & Gray Practical Accountant
IRS Exempt Organization List and Rulings
Exempt Organization Tax Review
IRS Manual
IRS Practice & Procedure Deskbook
IRS Taxpayer Information Publications - 1986, 1985, 1984
Federal and State Tax Directories
Tax Professionals Directory
BIR Tax Rulings
50-state Governments Taxing Authorities: Names, addresses and telephone numbers
50-State Legislative Directory: listing members

and committees for each state legislature, plus key executive branch officials. Includes names, addresses, district and more.
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Litigation Guideline Memos
General Litigation Bulletin
Criminal Tax Bulletin
Tax Litigation Bulletin
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Manning on Estate Planning
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Probate & Property
Real Property, Probate & Trust Journal

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Journal of International Taxation
International Bureau of Fiscal Documentation (IBFD) European Taxation
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This chart outlines the publications included in each CCH Internet℠ Tax Research Network™ Federal Tax Library. Additional options are available.

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November 3, 1999

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Alistair M. Nevius
Editorial Director
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2002 MIDYEAR MEETING—JANUARY 17-19, 2002, SHERATON, NEW ORLEANS, LA

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MCS member section .............................................. 212/596-6165
Meetings and travel .............................................. 201/938-3323
Member programs and benefits .................................. 201/938-3304
Insurance programs, see affinity listing) .................................. 212/596-7077
Membership/Admission/Records ........................................ 888/777-7077
Fax number .................................................. 201/938-3108
MEMSAT Fax .................................................. 800/362-5866
Voice mail .................................................. 888/999-6253
E-mail .................................................. memsat@aicpa.org

New York
1211 Avenue of the Americas
New York, N.Y. 10036-8775

Minority initiatives ............................................. 212/596-6227
National Auto logically Accounting and Retrieval Services (NAARS) ........................................ 201/938-3248
Order department .............................................. 888/777-7077
Fax number .................................................. 800/362-3066
Credit and collections ........................................... 210/938-3461/3462
PPF member section ............................................. 210/938-3659
The Practitioner CPA (editorial) .................................. 201/938-3798
Professional ethics .............................................. 888/777-7077
Publications and communications .................................. 201/938-3103/3145
Peer review .................................................. 201/938-3103
Personal Financial Specialist Designation .................. 201/938-3299
State legislation, legislative relations .................................. 212/434-9201
State society relations ........................................... 212/434-9227
Subscriptions/publications customer service .................................. 888/777-7077
Fax number .................................................. 210/938-3344
Taxation (not for technical inquiries) .................................. 212/434-9226
Tax section membership ........................................... 212/434-9270
Technical Information Hotline ........................................ 888/777-7077
Women and family issues ........................................... 212/596-6226

Affinity Programs

Insurance programs

AON Insurance Services ........................................... 844/223-7473
Life for individuals .............................................. 844/223-7473
Employment practices liability plan .................................. 844/223-7473
Excess major medical ............................................. 844/223-7473
Group life for firms .............................................. 844/223-7473
Group Variable Universal Life ........................................ 844/223-7473
Long-term care .................................................. 844/223-7473
Medicare supplement ............................................. 844/957-3195
Personal liability umbrella ........................................ 844/223-7473
Professional liability ............................................. 844/223-7473

National General Insurance Co. ...................................... 888/947-2886
Automobile .................................................. 888/947-2886

Home .................................................. 888/947-2886

Retirement programs (T. Rowe Price) .................................. 888/382-4727
Car rental (Hertz) ................................................ 888/654-2281

CDP # .................................................. 12035

Computers

Dell Corporation ................................................ 800/568-8313
IBM (Key code 5245, pin AICP98) .................................. 800/426-7235
Credit card (First USA) ........................................... 800/234-9191
Paymentech .................................................. 888/234-4313

Employment

Robert Half .................................................. 888/744-4898

ConsumerMatch ................................................ 800/837-1814

Home mortgages and equity loans (Norwest) .................................. 800/272-1210

Knowledge services (KnowledgeSpace) .................................. 888/577-8778
Standard & Poor's ............................................. 800/212-3277
Long-distance telephone (Sprint) ...................................... 800/953-4213
Overnight delivery (Airborne Express) .................................. 800/636-2377

Postal meters and mailing systems .................................. 800/396-3806

Tax research material

(Research Institute of America) ..................................... 800/431-9025, ext. 3
Xerox Corporation (Contract no. 076819) .................................. 844/275-9376, ext. 272

New Jersey
Washington, D.C.
HarborSides Financial Center ...................................... 1455 Pennsylvania Avenue, N.W.
201 Plaza Three ................................................. 212/596-6401
Jersey City, N.J. 07311-3881

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