

Technology Corner

By *Joseph G. Hodges, Jr.*



Google Tools and Gadgets—All Free for the Asking

The Google search engine has been around for some time now, and over time it has become one of the most reliable and useful search engines available. In the beginning, one had to go to the Google Web site at www.google.com in order to use it.

A couple of years ago, Google introduced the Google browser Toolbar that, when downloaded (for free) and installed, would automatically add an additional toolbar to whatever browser the user is using. I happen to have downloaded the Internet Explorer version on all of my PCs. My current Toolbar comes with the usual Google search window on the far left. Simply type in your search term here and click on the Search bar to the right. You can further refine your search by clicking on the down arrow that is next to the Search bar. This will bring up a menu of choices that includes the current site, the Google I'm Feeling Lucky option, Google Images, Google Groups, Google News sources and Froogle, which is Google's new shopping search engine.

To the left of the Google Toolbar search window is a down arrow that will bring up choices for the Google Home Page, Help for using all of the features of the Toolbar, a choice to clear the accumulated search history and Options. Choosing Options will bring up a number of setting choices the user can make. Once made, many of these options will thereafter show up as button bars on the Toolbar, although a good number of them come with the Toolbar as part of the default settings. These include options for browsing, searching and more. Under browsing are navigation and productivity choices. Under navigation, you can choose to use names as opposed to URL addresses in the browser bar, block or on-the-fly allow Popups (a really handy and easy tool to use), and show the PageRank measurement for the current page. Under productivity, you can choose to check the spelling



Joseph G. Hodges, Jr. is an attorney in Denver, Colorado and serves as Co-Chair of the ABA's Real Property, Probate and Trust Law Section Technology Committee.

automatically of text you type into a Web form, translate English words into their foreign language equivalent, automatically fill in Web forms with a single click, automatically link street addresses to maps, track package shipping information and more. Under the Search options, you can configure the search box on the Toolbar and add additional search buttons to the Toolbar, such as for the Google Froogle search engine. Under More, you can dictate how things found on a page are highlighted, add shortcuts for News and Blog This, add navigation and voting buttons and specify how text in button labels should appear. One really nice feature of the Spellchecker is that it comes with choices for 10 different but popular foreign languages.

Under the Google Web Search features is a whole host of tools that people in our profession might find useful. One is their Book Search feature that will search for, locate and display the text you are looking for and links to where that book can be purchased. Another is a Calculator feature where you enter the calculation you'd like to have done into the search box and then hit the Enter key or click on the Google Search button. The calculator can solve math problems involving basic arithmetic, more complicated math, units of measure and conversions and physical constants. Still another is a Currency Converter where you enter the conversion you'd like to have done into the Google search window and then hit Enter or click the Google Search button. Still another is the Definitions tool where you simply type the word "define" then a space then the word(s) you want defined, and Google will display any definitions it has found on the Web. The Phonebook tool allows you to search for U.S. businesses or residences by a variety of combinations of search terms; the Q&A search feature accepts a fact-based question or query, then searches the Web and displays the answer.

There is also a Stock Quote tool from Google Finance that can be used to get live stock quotes and information simply by entering a ticker symbol into the search box. The Google Finance tool is a comprehensive and yet simple-to-use investor's tool. If Google recognizes the stock ticker you entered, it will return the stock price, along with an intra-day chart, the daily high and low, and other useful information. When it comes to travel information, Google offers a Street Maps feature that can usually find an address with just the street address and city and display it in Google Maps, Yahoo Maps or MapQuest. Google also offers a Travel Information feature that

allows you to see delays and weather conditions at particular airports (e.g., DIA airport) and the status of any U.S. flight (e.g., United 134). Of course, the weather for any U.S. city can be found at any time by entering "weather" followed by the city name. One other handy tool for those of us who do any international work is the Web Page Translation tool, which currently can translate Web pages in eight different foreign languages, including French, German, Italian and Japanese. Lastly, for those of us who have Web sites, the Who Links to You feature can be quite handy, as it shows you pages that point to that URL as long as it is entered into the search window as, e.g., link:www.google.com.

One of Google's newest offerings is their Google Earth software, which is free for personal use (you can upgrade to the Plus version for \$20 or the Pro version for \$400) and easy to download and install. The idea is simple: It's a globe that sits inside your PC. You point and zoom to any place on the planet that you want to explore. Satellite images and local facts zoom into view as you essentially fly across the globe at warp speed to the designated location. You can tap into Google search to show local points of interest and facts. You also can zoom to a specific address to check out a house or an apartment or hotel. You can view driving directions and even drive along your route. The versatility of this new tool is not only amazing but also very accurate. The ability to adjust the initial map image and even move or tilt it in various directions is quite a handy feature. For your viewing pleasure, should you run out of places to visit, there are several places that other users have made available, including the Grand Canyon, the Colorado River, the Chicago River, Manhattan Island, the Eiffel Tower, London, Red Square, the Vatican, the former Republican Palace in Bagdad and Beijing China. This sort of tool has all sorts of uses, not only for travel but also for locating and scoping out land and improvements owned by our clients and others.

An adjunct to Google's Earth software is the Maps feature that is built into Google's Home Page. This feature allows you to go to specific locations, find a business or get directions. All maps are draggable and allow you to zoom in and out using the mouse or the slider. If you have a business, you can add it to the Google database for free. All you need to do is open a Google Account. Personally, I find the travel maps that Google puts out much easier to use and read than those that MapQuest puts out, but that may be a

Continued on page 52

a 35-percent discount for lack of marketability based upon restricted stock studies and the stock of other companies. Applying various other minor adjustments, the second expert determined that the fair market value of the stock was approximately \$63 million. As noted, the court found that these two valuations reflected the true nature of the Kohler business and used valuation methods considered reliable for privately held companies like Kohler.

Having rejected the IRS's expert's opinion completely, the court determined that the IRS had failed to carry its burden of proof in the case, and found that the value of the stock owned by the Estate on the alternate valuation date was approximately \$47 million. The court also summarily rejected the IRS's accuracy-related penalty.

What Can We Learn from *Kohler*?

The *Kohler* case again demonstrates that in a valuation dispute, there is no substitute for the opinion of a qualified expert who properly applies the facts of the case in a rational manner to reach a valuation conclusion. The court's concern about USPAP and the qualifications of the IRS's appraiser raises interesting questions with respect to the use of professors or economists who are not certified by any professional appraisal organization and who do not prepare their reports in accordance with USPAP⁷ to testify in valuation cases. While courts have accepted testimony from such appraisers in the past, the lack of professional expert credentials can pose a litigation risk in relying on a professor's or an economist's report concerning value.

Kohler also reminds us that the valuation professional should not only be qualified to perform the appraisal, but the valuation professional must take the time to fully understand the attributes of the entity being valued and apply accurate and reasoned analysis based upon the specific attributes of the entity. For example, given that the owner of Kohler stock would earn his or her return from the receipt of dividends, the Tax Court found the taxpayer's experts' reliance on a dividend-based approach provided a much more reasoned analysis than the IRS's expert who did not consider the approach.

Finally, it appears that the burden of proof can have an effect on valuation cases, and that reasonable objections raised to IRS requests for information do not by themselves mean a taxpayer has failed to cooperate under Code Sec. 7491.

ENDNOTES

- ¹ *H.V. Kohler, Jr.*, 92 TCM 48, Dec. 56,572(M), TC Memo. 2006-152.
- ² See Tax Court Rules, TCR 142(a).
- ³ Code Sec. 7491(a)(2)(A) and (B).
- ⁴ See, e.g., *F. Jelke III Est.*, 89 TCM 1397, Dec. 56,048(M), TC Memo. 2005-131; *M. Green Est.*, 86 TCM 758, Dec. 55,384(M), TC Memo. 2003-348.
- ⁵ *Kohler*, *supra* note 1, TC Memo. 2006-152, at 16.
- ⁶ *Id.*, at 17.
- ⁷ See, e.g., *C.T. McCord, Jr.*, 120 TC 358, 376, Dec. 55,149 (2003).

Elder Care

Continued from page 10

Sue just returned from visiting her mother and reports that the new living situation for her mother could not have turned out better. Her health problems have stabilized and now they can laugh about the

"cash and clutter" experience. The apartment has been thoroughly cleaned and is officially vacated. All in all, Sue reports that she sleeps better at night knowing that her mother is well cared for and that she took the time to manage the mess!

ENDNOTES

Kelly Greene, *Grandma, The Packrat: New Approaches Finds Pearls Amid the Junk*, WALL ST. J., May 12, 2006, at A-1.

Technology Corner

Continued from page 12

matter of personal preference. For mobile phone users, Google Maps has a free download that combines directions, maps and satellite imagery. Whether you plan to walk or drive, your route is displayed on the map itself, together with step-by-step directions. Local business locations and contact information appear all in one place, integrated on your map. Interactive, drag-gable maps let you zoom in or out, and move in all directions, so you can orient yourself visually. With the included satellite imagery, you get a bird's eye view of your desired location. A new feature is real-time traffic, which allows you to see where the congestion is and estimate delays in over 30 major U.S. metropolitan areas.

One of Google's special features is its Image database. Essentially, Google surfs the Web and catalogues all the images it can find. The searches are done by using word terms that best describe what you are looking for. This tool can be quite useful when trying to find a Web site of a client or firm and you do not have any idea what the URL for that location might be.

The Google News site is one of the best ways to get into a hot news

story quickly, as the front page presents stories from all over the world in capsule format with live links to all the news sources where that particular story is covered and an indication of how old the story is. Those capsules are broken down into World, US, Business, Science & Technology, Sports, Entertainment, Health and More Top Stories. You can even personalize the front page. You can also set yourself up to receive news alerts by e-mail (a la CNN) if you want to.

One of Google's newest Home Page features is Google Video. This tool is used to both locate and upload online videos, including TV programs. It is completely free and it only takes a few minutes to upload and share a video. It makes it easy to share your videos with friends, family, clients and business associates. You can also post your own videos to your Blog or Web site. The front page for this tool includes sample videos in various categories, including the top 100 most popular for the day and the top 10 for the day, plus movers and shakers. Each public offering is five-star rated, and the running time is displayed to make it easier to decide which ones are worth looking at.

Another new tool that Google is currently developing is Google Desktop, another free download. With this tool, you will be able to search your computer quickly for e-mails, Web history and files, view news, photos and more anywhere on your desktop, and add Google gadgets developed by others to customize your desktop and sidebar. A few gadgets are already available, including a calendar and a weather globe.

Another new feature is the Google Blog Search tool, which should be quite handy for those of you who are into using Blogs in a big way

these days, as this search tool can, if so selected, confine itself just to searching Blogs. The searches are done by Blog topic for best results. Also, if you do not see the Blog you want, you can start your own using Google's idiot simple Blogger tool. A similar one for e-mail users is the Google Alerts tool. With this tool, you can monitor a developing news story, keep current on a competitor or industry, get the latest on a celebrity or event, or keep tabs on your favorite sports teams.

The last tool I want to mention is the Google new Picasa picture simplicity tool, which is another free download from Google. Picasa is software that helps you instantly find, edit and share all the pictures on your PC. Every time you open Picasa, it automatically locates all your pictures (even ones you forgot you had) and sorts them into visual albums organized by date with folder names you will recognize. You can drag and drop to arrange your albums and make labels to create new groups. Picasa makes sure your pictures are always organized. Picasa also makes advanced editing simple by putting one-click fixes and powerful effects at your fingertips. Also Picasa makes it a snap to share your pictures—you can e-mail, print photos at home, make gift CDs, instantly share via Hello™ and even post pictures on your own Blog.

This Issue's Featured Web Sites

- EverNote—a note-taking tool (free): www.evernote.com
- eSnips Toolbar—store and organize online resources (1GB free): www.esnips.com
- World Clock Meeting Planner—worldwide time zone meeting scheduler (free): www.timeanddate.com/worldclock/meeting.html

[timeanddate.com/worldclock/meeting.html](http://www.timeanddate.com/worldclock/meeting.html)

- A PDF that gives you hints on how to get better results from your Google searches (free): www.google.com/librarian-center/librarian_tools.html

Home Run

Continued from page 16

by other valuation experts when working on behalf of the IRS.

Conclusion

Mr. Hall's article appears to be a transparent marketing ploy. It attempts to create fear and uncertainty in the minds of taxpayers and their advisors. Fortunately, however, most professionals will see through this.

Mercer Capital has been in business for 24 years and is one of the most respected business appraisal firms in the nation. Our work has been reviewed and accepted by the major agencies of the federal government charged with regulating business transactions, including the IRS. Our valuations of business interests have also been reviewed by the largest accounting and law firms in the nation in connection with transactions involving their clients. The quality of our work product is our best marketing tool.

Do not be dusted off by a wild pitch. Keep your appraisals in the mainstream of modern valuation theory and practice.

ENDNOTES

¹ Business Valuation Committee of the American Society of Appraisers. *ASA Business Valuation Standards* (updated as of November, 2005). See in particular the definitions for the Income (Income-Based) Approach and the Discounted Cash Flow Method in the Glossary of the publication.