



Technology Corner

By Joseph G. Hodges, Jr.

Tax Resources on the Internet

Over the last few years, the availability of tax resources on the Internet has expanded significantly, led in large part by a rather significant expansion and redesign and growth in the resources that are currently available at the U.S. Treasury's IRS Web site. This in turn has spawned an equally robust growth in the number of tax resources that are currently available from both individual and corporate tax-related Web sites. In this article, I will attempt to highlight some of these various resources and give you URLs and related situations so you can explore these in more depth on your own.

The American Bar Association Tax Section

One of the best resources for finding tax information quickly is the Web site of the Tax Section of the American Bar Association. This site is located at www.abanet.org/tax. For some time now, the Tax Section has maintained a set of pages on their Web site called "Tax Law Links." The Index for these links is located at www.abanet.org/tax/sites.html. This Index contains links to the following subheadings: Substantive Federal Tax Sites, State Tax Sites, Miscellaneous Tax Sites, Miscellaneous Law Sites, Federal Court Sites, Foreign Tax Sites, Gateways to Other Tax Sites and Web Search & Links to Software Sites.

Included in the Substantive Federal Tax Sites are links to such things as the Code of Federal Regulations, the EDGAR SEC Filings and Forms, the GPO Access U.S. Government Printing Office, various IRS resources, including proposed regulations and their Web site index, the Department of the Treasury, the Library of Congress, the U.S. Tax Code and the U.S. Code in searchable format from Cornell University. It is particularly useful to have links to the U.S. Tax Code and the U.S. Code here where they can be easily and quickly located.

The Federal Court Sites includes links to decisions of the U.S. Supreme Court, a Federal Court Locator and Finder, and links to all of the U.S. Courts of Ap-

peal, plus a link to the U.S. Tax Court. This last link is particularly important to tax practitioners, as there is a whole host of information there about the rules that have to be followed when practicing in front of the Tax Court, not to mention the various forms that must be used.

Under the State Tax Sites, there are links to every known tax Web site for the 50 states. In some instances, there are multiple links for a given state. Most of these naturally go to the Department of Revenue or Department of Taxation for that state. There is also a link to the Multistate Tax Commission. One nice thing about most of the state sites is that the current instructions and forms are readily available for printing and downloading. Some states even provide for filling out their forms online, usually in a PDF format, after which they can be either printed or filed, or, in some cases, e-filed. This is an excellent resource to have when you need a last-minute form for a non-resident or a quick extension of time to file or pay for any taxpayer. Most of these sites now provide a fairly comprehensive listing of tax forms, including Form 1040 for individuals, Form 1041 or its equivalent for fiduciaries, and forms for partnerships, corporations, S-Corps and related entities. Having these easily accessible electronically can avoid the need for a trip to the Department to pick up these forms or the delays of having them mailed to your location.

The Foreign Tax Sites currently refer you to two locations. The first is NASTA Tax Alert, by Taxadvisors.com, which site for some unknown reason is currently denying access to users from the ABA site (it appears to be either a certificate currency or a changed URL issue). The second is the Law Guru.com Internet Law Library "Law of Other Nations" link, which contains

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links to the laws of over 200 other nations, including nations of current interest such as Afghanistan, Bosnia, Central African Republic, Chad, Egypt, the Falkland Islands, Iraq and even the Vatican, plus several other useful links to such things as European law, treaties and international law, and the laws of other jurisdictions arranged by topic versus by country.

Included under the Miscellaneous Tax Sites links are links to popular commercial tax resources such as BNA Tax Management, Research Institute of America (RIA), and Tax Analysis's TaxWire daily tax news and bulletins, plus links to Tax Talk Today (which is co-sponsored by the IRS), The Tax Profit Hot Tax Topics, the Tax Wizzard Tax Legislation Updates and the LNET-LLC Discussion List. This last resource has been a very popular e-mail discussion list for a number of years now and is well worth subscribing to if you do any sort of entities work, as it deals with issues of interest surrounding limited liability companies, limited liability partnerships and other unincorporated business entities.

Included in the Miscellaneous Law and Federal Sites are links to such things as the Court Rules of Evidence and Procedure, the Law Guru.com Internet Law Library of State Laws, the Law Crawler legal information search engine, the U.S. House of Representatives, Law.com, the Cornell Law School Legal Information Institute, the Library of Congress, the Social Security Administration and Westlaw (note that Lexis-Nexis handles the storage and searching for the bulk of the Tax Section's online substantive materials pursuant to a contract they have with the Section). Perhaps the most useful resource in this group is the Cornell LII site. It gives you access to a Law About Taxation category, the U.S. Code, the Code of Federal Regulations, the Uniform Laws, State Constitutions and Codes, Court opinions, and federal, state and world law by source or jurisdiction. In the Law About Taxation category, things are broken down into estate and gift tax, income tax and property tax. While the treatment of these subjects here is not in-depth, it does provide a useful starting place.

As for the Gateway Sites, here you can gain access to the Executive Branch Agencies of the U.S. Government as well as FindLaw's Internet Legal Resources, the Taxation Internet Law Library, LegalEthics.com, the Tax and Accounting Sites Directory, Taxworld, the WashLaw Web Index at Washburn University, FedWorld for access to all types of government information, the Hieros Gamos Legal Research Center, the Lectric Law Library, Rubin's Links to States, Tax

Master, Taxworld Stat Tax Resources, and (of all things) Yahoo-Taxes (why not Google too?). As the title indicates, these sites are mostly gateways or portals to in-depth tax information, so they can best be used as sources for finding links of interest that can then be bookmarked by the individual users.

When it comes to tax research, the Section has developed, in cooperation with Lexis-Nexis, a wonderful and comprehensive research service called Comm-Online. With this service one can access, search for and view thousands of pages of cutting-edge committee program materials that have been presented at Tax Section meetings since May 1999 using the Lexis.com online service. Access to this service is free to Section members, but nonmembers can access it too either using a credit card or their own Lexis subscription account. There is also a by-committee index of material titles and authors that can be reviewed without incurring any search charges. Each paper posted is also tied to the audio tape version of the same, which can be ordered from Teach 'Em, which is a nice added feature. In October 2002, the Section and Lexis-Nexis jointly produced a flyer that provides detailed instructions on how to use the Comm-Online service. This flyer can be downloaded and viewed with the Adobe Acrobat Reader.

In the Public Information sector, the ABA Tax Section, like many ABA Sections, has developed a section of their Web site that is geared solely to the public who seek information about taxes. It is called "Tax Tips 4 U," and it contains Q&A information and tips for individuals, charitable and nonprofit entities, and small businesses, plus tax information links. While these information resources are not as comprehensive as they could be, this is an excellent step in the right direction considering that such sites are often the most hit upon sites for a Section once they go up. The Tax Sections to be commended for helping to advance the public information movement in this direction.

One last useful resource from the Tax Section that everyone needs to know about is its ABA-TAX e-mail discussion list. This list is the Section's flagship list and was one of the first discussion lists the ABA ever established, so it has been around for some time now. While the daily volume is steady and informative, it is by no means overwhelming (unlike some other e-mail discussion lists I am familiar with), which is nice to know in this day and age of e-mail and SPAM overload. This list also has a searchable Web-based archive of all posting to the list since August 1998 that

is accessible and can be used by anyone at any time whether or not they are actually subscribed to the list. The URL for this archive is <http://mail.abanet.org/archives/aba-tax.html>. A couple of related discussion lists that the Section also hosts are INT-TAX for international tax issues, SALT, which deals primarily with state tax issues, and TAX-NONPROFIT for tax and legal issues affecting exempt organizations, including state law issues. All three of these lists are “open” lists just as is the ABA-TAX list.

Internal Revenue Service

When it comes to the Web resources that are currently being provided by the IRS, it is difficult to say where the best place is to begin, as not all the relevant content is disclosed on or easily accessible from each page and the site was recently changed to a database-driven site (making content much easier to manage and update). This change also updated most of the URLs we had all come to know and love so well.

Given this, here are a few helpful hints to keep in mind that will make your journey to and through this site much more enjoyable. The first is that, until you become familiar with the site and where particular content is located, your best bet may be to bookmark and access the site from the rather simple and clean Home Page that is located at www.irs.gov. Once you arrive there, you will see six links on the lower left hand side to the following: Individuals, Businesses, Charities & Non-Profits, Government Entities, Tax Professionals and Retirement Plans. These links will allow you access to just about anything on the site.

A second helpful tool is the set of two search tools that are located in the upper left hand portion of this page. One is to be used for searching for content on the IRS site. The other is to be used for searching just for IRS forms and publications. While you can find forms and publications with the former, it is best to search for those using the latter, as that narrows significantly the parts of the site that need to be searched. So far I have not failed to find what I am looking for using these tools and they are real time savers if you do not know the URL for the subsidiary pages where the content you need is located or you are in a hurry.

A third site navigational tool that is located on this Home Page is the Site Map. The link for this is located in the menu bar that is at the top of this page. If you click on this link, it will take you to a series of links that are under the following headings: Individuals, Tax Professionals, Businesses, Retirement Plans, Charity

and Non-Profit, the Newsroom, Government Entities, About IRS and HELP. A quick review of the links that are here will reveal that you can probably find just about anything on this site that you might be interested just from this Web page. Of particular importance here to tax practitioners is the “IRS Resources” under the Tax Professionals heading, as this link will take you to a new page with links to such things as Internal Revenue Service Bulletins since 1996, the Internal Revenue Code, the IRS Regulations since August 1, 1995, and the Internal Revenue Manual. Noticeably absent here are any direct links to IRS Private Letter Rulings, but I was finally able to find them, along with the General Counsel AODs, in the FOIA Freedom of Information Act part of the site that is located at www.irs.gov/foia/lists/0,,id=97705,00.html.

Most of the information we will want to access as tax professionals can be located by following the Tax Professionals link from the IRS home page. While slanted towards CPAs, there is still a wealth of information here for other tax professionals. Of particular interest is Tax Talk Today, which is dedicated to providing continuing education and information for tax practitioners through a series of monthly 60-minute Webcasts that cover current issues of interest to the tax professional community. From this site you can participate live or review the archived programs. Another excellent information resource is the FAQ portion of the site, as there are 17 main categories of questions here covering just about any conceivable topic of interest to tax professionals and their clients. It can be searched by category or key word.

One service we all need to know about for our clients is the IRS Criminal Investigation (CI) Web page. Collected here is information about tax frauds, what they are and how to report them. Information about criminal investigations is also included. Of particular interest is the portion of this site that details facts about some of the more common schemes, including the Dirty Dozen 2004 12 most common schemes, one of which is abusive and constitutional or pure trusts that promise to eliminate all of a taxpayer's taxes. Another helpful resource for our clients is the portion of this site that deals with how to recognize and avoid tax schemes and contains links to several relevant 2004 IRS News Releases that have been issued on this subject. Similar information can be found under the Tax Professional News link on the site.

Perhaps the newest service of interest to all tax practitioners is the newly added ability to apply for and have an EIN number issued online. While

the link to this part of the site is not easy to find, a quick search for "EIN" produced the following rather obscure URL: www.irs.gov/businesses/small/article/0,,id=97860,00.html. Called the Internet EIN (I-EIN), you essentially fill out a Form SS-4 for submission online. Care needs to be taken in filling out the form, as the IRS computers are very particular about what they consider to be acceptable information (e.g., avoid using any punctuation). Also, some business entities still can not use this service. It is important to have the original SS-4 form on hand with the third-party authorization near the bottom filled out.

Related to the EIN service, the IRS now makes available online virtually every form and tax publication that is currently in use, plus several of these for prior years. Thus, a trip to the local IRS office or your public library to obtain these forms and publications should no longer be necessary. Related to this, the IRS now offers the bulk of their forms available in a PDF e-file format that allows you to fill out the form while it is displayed on your PC monitor, then save that form with its data, and then e-file that form with the IRS if necessary or appropriate. This service can be a real life-saver when a last minute forgotten filing becomes necessary. This part of the site also has a link to the Federation of Tax Administrators (FTA) links to state tax forms and other important tax related sites.

Miscellaneous Tax Sites

There are many other useful tax sites on the Web, but space does not permit me to cover all of them here. However, I do want to mention a few.

The first is The Tax Prophet site at www.taxprophet.com, as this site, which is maintained by San Francisco attorney Robert Sommers, has been around since 1995 and contains a wealth of tax-related articles that are available for reading and downloading online. In addition, the site maintains an extensive Trust Scam bulletin board that contains a wealth of information on pure or constitutional trusts as well as a series of Newsletters you can subscribe to that are also archived on this site.

If you are looking for all things tax related, an excellent site to visit is TaxSites.com at www.taxsites.com. This site is a comprehensive directory of tax and accounting resources that goes beyond the basic to cover everything from tax as-

sociations to tax reform. Of particular note is its directory of payroll and HR tax resources.

If you want to see a good site that is hosted by a CPA, go to Barry Rubin's site at www.rubincpa.com. Although it is relatively simple and clean in its design, it is robust in its content and contains links to several good resources, including the home page of each state. He also includes the Yahoo database of tax sites. While the indicated visit counts to this site are not large, the site is still worth a visit and a possible bookmark.

If it is gateways to tax gateway sites you are looking for, try the Tax Master site at <http://vls.law.vill.edu/prof/maule/taxmaster/taxhomefr.htm>. It is owned and maintained by tax Professor James Edward Maule at the Villanova Law School. The Home Page of this site is about as clean and simple as it gets, but its organizational structure is interesting and includes not only direct links to certain resources (for those in a hurry), but also links to various organizations and various articles and special topics that are often difficult to find through a gateway. Jim is also an active participant on the ABA-TAX discussion list.

When it comes to commercial online resources, three vendors bear mentioning. The first is **CCH** Incorporated at www.cch.com since they offer a wealth of publications and software offerings in the tax arena. The second is BNA Tax Management, as they maintain a wealth of tax information and links on their home page at www.bna.com/tm. The third is Tax Analysts at www.taxanalysts.com, as they offer free tax bulletins and such things as a tax history museum where the tax returns of the president and vice president can be examined.

This Issue's Featured Web Sites:

- **Legal Bitstream**—www.legalbitstream.com/irs_materials.asp?pl=i9—One good source for IRS Private Letter Rulings, AODs, GCMs and related materials
- **WorldWideWeb.Tax**—www.wwwebtax.com—The major directory of all tax information
- **Nolo Press**—www.nolo.com—Major legal self-help Web site with a category for taxes and audits
- **Intuit's Quicken and TurboTax**—www.intuit.com—Personal finance and tax category