

# Electronic Tax Resources for Charitable Nonprofits

Michigan's nonprofit sector provides an invaluable service to Michigan's residents, businesses, and cultural and governmental entities. There are literally tens of thousands of charitable organizations in Michigan. The organizations employ thousands of employees and generate millions of dollars in charitable giving.

Charitable nonprofit corporations are intrinsically linked to tax law. Anyone interested in conducting research on nonprofit tax law can find many comprehensive resources available online free of charge. All that is required to access this information is a computer with Internet access and a modicum of web savvy. If, per chance, a computer with Internet access is not immediately available, a visit to the local public library should solve the problem. This article highlights electronic resources for federal and state nonprofit tax law information with emphasis on charitable organizations. These resources are free and may prove useful when conducting research in this area.

Legal research can be conducted in a variety of fashions. The overview below is loosely arranged on a general-to-specific research methodology. The discussion that follows will begin with general resources and end with more specific resources. Based on the fact that nonprofit tax law is somewhat esoteric, the specific resources mentioned below will focus on state and federal tax law.

## Broad-Scope Resources

Although it is a little cliché, any discussion about broad-scope electronic research resources is incomplete without mentioning the merits of a basic Google search. Beginning research by conducting a Google search at <http://www.google.com> is a great way to get a "foot in the door" for any person who

may be having difficulty starting research. A number of other broad-scope tax law resources are worth mentioning as well.

Findlaw is another broad resource offering valuable tax law and nonprofit information, including case summaries and newsletters. Newsletters, articles, and briefs are available at [http://www.findlaw.com/01topics/35tax/index.html#Scene\\_1](http://www.findlaw.com/01topics/35tax/index.html#Scene_1). Case summaries can be found at <http://caselaw.lp.findlaw.com/case-summary/index.html>.

Another worthwhile offering is available from the Mayfield Publishing Company through Legalbitstream, which furnishes a wide array of tax-related legal information, including case law, at <http://www.legalbitstream.com/>.

Researchers may find it useful to visit electronic resource directories for tax law. The Tax and Accounting Sites Directory from Accountants World is a fairly robust example, available at <http://www.taxsites.com/federal.html#court>. Another tax law directory is available through The Open Directory Project (dmoz) at [http://dmoz.org/Society/Law/Legal\\_Information/Tax/](http://dmoz.org/Society/Law/Legal_Information/Tax/).

## Narrow-Scope Resources

Besides the electronic resource directories and search engines, several specific electronic resources may prove valuable. In this vein, researchers may seek more specific information from the federal and state electronic resources overview that follows.

### Federal

A wealth of information about numerous tax issues relating to charitable organizations is available from the Internal Revenue Service (IRS). The IRS website has a variety of offerings, including Internal Revenue Bulletins, forms, and contact information at <http://www.irs.gov/govt/index.html> and <http://www.irs.gov/charities/index.html>. En-

ties seeking 501(c)(3) status can access application forms and directions at <http://www.irs.gov/charities/article/0,,id=96109,00.html>. The IRS also has information about obtaining an Employer Identification Number (EIN) at <http://www.irs.gov/pub/irs-pdf/fss4.pdf> and <http://www.irs.gov/pub/irs-pdf/iss4.pdf>.

A number of different options are available to any researcher seeking the black letter of the law. The United States Code, including relevant sections of the Internal Revenue Code, can be accessed through the Government Printing Office website at <http://www.gpoaccess.gov/uscode/index.html>. Another option for accessing the Internal Revenue Code is available from the Cornell Law School, Legal Information Institute web page at <http://www4.law.cornell.edu/uscode/>. The Code is also available through Findlaw at <http://www.findlaw.com/cascode/uscodes/>.

### Michigan

As with the federal tax law resources mentioned above, electronic resources with information about tax law for charitable nonprofit organizations in Michigan are readily available on the web. The state has a variety of informative and practical offerings.

Those endeavoring to conduct research on state tax law and how it affects nonprofit organizations, both incorporated and unincorporated, will benefit greatly from visiting the Michigan Department of Treasury (Treasury) website at <http://www.michigan.gov/treasury/>. The Treasury website contains specific tax law information regarding nonprofits at [http://www.michigan.gov/treasury/0,1607,7-121-1750\\_2119---,00.html](http://www.michigan.gov/treasury/0,1607,7-121-1750_2119---,00.html). Forms, instructions, opinions, and State Tax Commission Bulletins, along with a great deal of other tax-related offerings at the site, provide guidance on topics such as sales tax and use tax.

The Michigan legislature website is a tremendous resource for researchers of statutory tax law. The legislature's website can be accessed at <http://www.legislature.mi.gov>. The legislature's site has other informational offerings that may be of interest to nonprofit tax law researchers, including pending legislation, executive orders, and historical documents. Those seeking Michigan Attorney General opinions regarding tax law and nonprofit entities can search the AG opinion file at the Michigan Office of the Attorney General website at <http://www.michigan.gov/ag/0,1607,7-164-20988---,00.html>.

Case law pertaining to tax issues is available through the Michigan Courts, One Court of Justice site at <http://www.courts.michigan.gov/>. Case law is only one of the many offerings at this website. The State Bar of Michigan also offers fairly robust electronic access to case law through its website at <http://www.michbar.org/opinions/content.cfm>. The State Bar website covers decisions of the Michigan Court of Appeals, Michigan Supreme Court, Eastern and Western Federal District Courts, and U.S. 6th Circuit Court of Appeals spanning from 1998 through current decisions. Persons seeking decisions and opinions may benefit by searching the Findlaw website at <http://www.findlaw.com/casecode/courts/6th.html>. Findlaw furnishes a number of different search options to access decisions.

## Conclusion

The electronic resources that I have mentioned represent a small portion of the electronic resources that are freely available on the Internet. The premise of this article is to furnish legal researchers with a basic toolkit for nonprofit tax law electronic research. Any researcher requiring additional assistance and guidance may benefit greatly from seeking the services of a law library's legal reference librarian. ◆

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