

A "Top Ten" List of Online Tax Law Resources

By Marjorie B. Gell

Tax issues are fun. Getting to love them may take a bit of effort, but the same is true for Beethoven's string quartets, and think of how much pleasure they give if one does make the effort.¹

Introduction

Tax law and the practice of tax law have always been fast-paced, fluid, and complex. Years ago, practitioners struggled to access timely and accurate information that would allow them to decipher the many riddles that arise from the Internal Revenue Code (Code) and related Treasury regulations. Today, the proliferation of online tax resources, coupled with the vast number of administrative interpretations that have been released as a result of the Freedom of Information Act, has provided the tax practitioner with a surfeit of tax information—and an array of ways to access such information. This article will present a "top ten" list of useful online tax resources for anyone confronted with tax issues in the course of practicing law.

Top Ten List

1. Internal Revenue Service

The current Code and Treasury regulations, as well as tax forms and publications, are located at the Internal Revenue Service's website.² The site also includes an Electronic Reading Room in which a treasure trove of tax resources can be found, including advance releases; revenue rulings; final, temporary, and proposed treasury regulations; administrative manuals; and chief counsel notices. Non-precedential rulings and advice, such as actions on decisions, general counsel memoranda, and written determinations, can also be accessed.

2. U.S. Constitution

The government's authority to tax is derived from the U.S. Constitution. Tax issues that center around the Constitution include state tax challenges under the Commerce and Due Process Clauses. The U.S. Constitution can be accessed at the Library of Congress website, known as "THOMAS."³ It can also be found at the U.S. National Archives & Records Administration's site.⁴

3. Judicial Resources

Federal tax cases are heard in three trial-level courts: the tax court, the Court of Federal Claims, and the federal district court. Appeals of the tax court and district courts are made to the U.S. Circuit Court of Appeals, and decisions of the Court of Federal Claims are made at the Court of Appeals for the Federal Circuit. Regular tax court opinions, as well as tax court memorandum opinions, can be located at the tax court's website.⁵ U.S. Federal Court of Claims decisions are accessible online.⁶ U.S. Supreme Court decisions are also accessible through the Internet.⁷

4. Legislative Resources

Researching legislative history is often necessary to determine congressional intent, which can aid in the interpretation of Code provisions. Legislative history can be found through congressional committee reports, hearing transcripts, and explanations prepared by the Joint Committee on Taxation.

Congressional bills, related hearing and proceeding transcripts, and public laws are accessible through the Congressional Record found at the U.S. General Printing Office website.⁸ The Congressional Record is the official record of the proceedings and debates

of the United States Congress and is published daily when Congress is in session.

There are several online resources for locating Ways and Means, Finance, and Conference Committee reports. These include websites of the Library of Congress,⁹ U.S. Government Printing Office,¹⁰ the U.S. Senate,¹¹ and the U.S. House of Representatives.¹² In addition, general explanations of the staff of the Joint Committee on Taxation (the "Blue Booklet") are readily accessible online.¹³

5. Subscription Services

Several subscription services cater to tax practitioners and provide a complete package of tax information. The "gold standard" of tax research products is Thomson Company/Research Institute of America's (RIA's) "Checkpoint."¹⁴ Checkpoint provides complete, searchable coverage of federal tax information, including case law, private letter rulings, complete judicial history of federal tax cases, rulings and Treasury decisions, and tax news and updates. Additionally, RIA provides excellent editorial commentary in the form of recommendations, illustrations, and observations, as well as an analysis of the law. A rival to RIA's Checkpoint—and very similar to Checkpoint in many ways—is CCH's Tax Research NetWork.¹⁵

Another provider of tax planning and compliance information is BNA's Tax Management Library.¹⁶ BNA provides extensive analysis, written by tax practitioners, on various tax issues. Another provider is Lexis,¹⁷ the traditional online legal database of the general legal community, which has recently upgraded its tax sources and now has a page devoted exclusively to tax. In addition to the primary tax sources (the Code, regulations, administrative guidance, judicial law, etc.), Lexis provides access to

tax law reviews and specialized tax treatises such as those published by Kleinrock, John Wiley, Tax Analysts, and the Practising Law Institute.

Other searchable online subscription tax services are Tax Analysts¹⁸ and Westlaw.¹⁹

6. International Tax Resources

Determining the U.S. tax implications of international transactions can be a challenge. Often, however, the answer to an international tax question can be found in one of the many tax treaties that the United States has with various foreign countries. Under these treaties, depending on the nature of the income received from sources within the United States, U.S. citizens of foreign countries are either taxed at reduced rates or are exempted from U.S. taxes. Under these same treaties, residents or citizens of the United States are also either taxed at reduced rates or exempted from foreign taxes on income they receive from sources within foreign countries. There are several online sources for international tax treaties, including the U.S. Department of the Treasury²⁰ and the Internal Revenue Service.²¹

An excellent resource for VAT (value added tax) information can be found at PricewaterhouseCoopers' GlobalVATOnline.²² Although a subscription service, the site has useful, free, and searchable information, as well as summaries of the latest VAT news and alerts.

A compendium of links to financial, tax, and customs laws; national administrations; and government authorities for many foreign jurisdictions is maintained by Inter-Lawyer Tax Consultants.²³ A link to many country-specific tax sites can be found at Tax and Accounting Sites Directory.²⁴ There are also many online sites that provide currency calculators.²⁵

7. State and Local Tax Resources

The Michigan Department of Treasury, on its Michigan Taxes web page,²⁶ provides links to a wide variety of Michigan tax and tax-related information, including revenue administrative bulletins and other administrative guidance. Information on tax-related bills is located at the Michigan legislature website.²⁷ Michigan tax decisions can be

found through the websites of the Michigan Tax Tribunal,²⁸ the Michigan Court of Appeals,²⁹ and the Michigan Supreme Court.³⁰ Michigan Court of Claims decisions are not currently available, except through subscription services.

A good overview of Michigan state and local taxes can be found on the website of the Citizens Research Council of Michigan.³¹ Although a subscription service, Gongwer News Service³² is an excellent news service devoted to following Michigan state law changes and legislative bills and proposals.

Multistate tax information can be located in a variety of online sites. For example, SisterStates Tax Directory³³ bills itself as a "one stop source for all state tax sites." The website of the Multistate Tax Commission³⁴ also contains a wealth of multistate tax information and news.

8. Tax News and Publications

The most up-to-date tax publications are available only by subscription—either

from a standalone publisher such as Tax Analysts, or through a service such as Lexis or RIA Checkpoint. However, there are several places where tax publications can be accessed without charge. For example, the Taxation Section of the State Bar of Michigan releases older issues of the *Michigan Tax Lawyer* (current editions are available online to taxation section members, via password).³⁵ The Taxation Section also maintains a listserv.

For the latest federal tax news, the American Bar Association's Taxation Section maintains an online press room, as well as a listserv.³⁶ The Taxation Section also releases older issues of its publication, *The Tax Lawyer*, and provides a list of current articles as well.³⁷

Another resource of tax publications is The Institute of Continuing Legal Education (ICLE), which partners with the State Bar Taxation Section in connection with its After Hours Tax Law Series of presentations. ICLE seminar materials—as well as some downloadable webcasts and many

68 Libraries and Legal Research

tax publications and toolkits—are available at ICLE's website.³⁸

9. Tax Strategies/Tax Planning

Tax strategy and planning ideas can be found in various online sites. While it is always advisable to consult primary sources of law and to verify conclusions of another practitioner, planning ideas can often be derived through simple Google searches.³⁹ Accounting and law firm newsletters and websites are often the source of ideas.

A word of caution: the patenting of tax strategies is currently an emerging issue. Tax practitioners are advised to check for any existing patents before recommending and implementing tax strategies. Searches can be performed at the website of the U.S. Patent and Trademark Office.⁴⁰ More information on tax patent issues can be located at the site of the ABA Tax Strategy Patenting Task Force.⁴¹

10. Miscellaneous Tax Sites

A very good, all-around place to go when looking for links to other tax sites is Tax and Accounting Sites Directory.⁴² Interested in looking at the tax returns of various American presidents, including Franklin Roosevelt, Richard Nixon, and George W. Bush? A virtual museum of U.S. tax history, which includes copies of presidential tax returns, is located at the website for the Tax History Project,⁴³ a public service initiative from Tax Analysts.

Many of the large and medium-sized accounting firms also have useful tax information and online tax libraries. KPMG,⁴⁴ PricewaterhouseCoopers,⁴⁵ Deloitte,⁴⁶ Ernst & Young,⁴⁷ BDO Seidman,⁴⁸ Plante & Moran,⁴⁹ Doeren Mayhew,⁵⁰ and The Rehmann Group⁵¹ all have excellent, up-to-date web-

sites with free tax tools, newsletters, and helpful links.

As is the case with any legal research, it is important to check that the online information obtained is current and accurate. It is also imperative that the primary source of the law (i.e., the provisions of the Code and regulations, etc.) be independently verified. ■



Marjorie B. Gell is a partner at Mika Meyers Beckett & Jones in Grand Rapids. She has published numerous tax-related articles and is the current editor of the Michigan Tax Lawyer. She is a member of the State Bar Committee on Libraries, Legal Research, and Legal Publications and is an elected member of the State Bar Taxation Section Council. She recently accepted a full-time position as a tax professor at the Thomas M. Cooley Law School's Grand Rapids campus.

FOOTNOTES

- Quote attributed to Peter L. Faber in an online collection of taxation quotes assembled by tax analysts, <[http://www.taxanalysts.com/www/freefiles.nsf/Files/Yablon.pdf/\\$file/Yablon.pdf](http://www.taxanalysts.com/www/freefiles.nsf/Files/Yablon.pdf/$file/Yablon.pdf)> (accessed July 2, 2007). All websites cited in this article were accessed July 2, 2007.
- Internal Revenue Service <<http://www.irs.gov>>.
- Library of Congress (THOMAS) <<http://thomas.loc.gov>>.
- The National Archives <<http://www.nara.gov>>.
- U.S. Tax Court <<http://www.ustaxcourt.gov>>.
- U.S. Court of Federal Claims, Published Decisions of the USCFC <<http://www.uscfc.uscourts.gov/opinions.htm>>.
- U.S. Supreme Court decisions <<http://www.supremecourtus.gov/opinions/06slipopin.htm>>.
- U.S. General Printing Office <<http://www.gpoaccess.gov>>.
- Library of Congress, n 3, *supra*.
- U.S. GPO, n 8, *supra*.
- U.S. Senate <<http://www.senate.gov>>.
- U.S. House of Representatives <<http://www.house.gov>>.
- The Blue Booklet <<http://www.house.gov/jct>> or U.S. GPO, n 8, *supra*.
- Thomson Checkpoint <<http://checkpoint.riag.com>>.
- CCH Tax Research NetWork <<http://tax.cchgroup.com>>.
- BNA Tax Management Library <<http://www.bnatax.com/tm/index.html>>.
- LexisNexis <<http://www.lexis.com>>.
- Tax Analysts <<http://www.taxanalysts.com>>.
- Westlaw <<http://www.westlaw.com>>.
- U.S. Department of the Treasury, Tax Treaty Documents <<http://www.treas.gov/offices/tax-policy/treaties.html>>.
- Internal Revenue Service, U.S. Income Tax Treaties <<http://www.irs.gov/businesses/international/article/0,,id=96739,00.html>>.
- PricewaterhouseCoopers GlobalVATOnline <<https://globalvatonline.pwc.com>>.
- Inter-Lawyer Tax Consultants <<http://www.inter-lawyer.com/tax/laws>>.
- Tax and Accounting Sites Directory, Country-Specific Tax Sites <<http://www.taxsites.com/international.html>>.
- Bloomberg.com, Currency Calculator <<http://www.bloomberg.com/invest/calculators/currency.html>>; XE.com, Universal Currency Converter <<http://www.xe.com/ucc>>.
- Michigan Department of Treasury, Michigan Taxes <<http://www.michigan.gov/taxes>>.
- Michigan Legislature <<http://www.legislature.mi.gov>>.
- Michigan Tax Tribunal <<http://www.michigan.gov/taxtrib>>.
- Michigan Court of Appeals <<http://courtofappeals.mijud.net>>.
- Michigan Supreme Court <<http://courts.michigan.gov/supremecourt/index.htm>>.
- Citizens Research Council of Michigan, Outline of the Michigan Tax System <<http://www.crcmich.org/TaxOutline/index.html>>.
- Gongwer News Service <<http://www.gongwer.com>>.
- SisterStates Tax Directory <<http://www.sisterstates.com>>.
- Multistate Tax Commission <<http://www.mtc.gov>>.
- State Bar of Michigan Taxation Section, Michigan Lawyer <<http://www.michbar.org/tax/publications.cfm>>.
- American Bar Association Section of Taxation <<http://www.abanet.org/tax/news/>>.
- ABA Section of Taxation, The Tax Lawyer, <<http://www.abanet.org/tax/pubs/ttl/home.html>>.
- The Institute of Continuing Legal Education, Taxation Resources <<http://www.icle.org/PracticeAreas/taxation.cfm#Seminar%20materials>>.
- Google <<http://www.google.com>>.
- United States Patent and Trademark Office, patent databases <<http://www.uspto.gov/patft>>.
- ABA Section of Taxation Task Force on Patenting of Tax Strategies <<http://www.abanet.org/tax/patents>>.
- Tax and Accounting Sites Directory <<http://www.taxsites.com>>.
- Tax History Project <<http://www.taxhistory.org>>.
- KPMG <<http://www.kpmg.com>>.
- PricewaterhouseCoopers <<http://www.pwc.com>>.
- Deloitte <<http://www.deloitte.com>>.
- Ernst & Young Library <http://www.ey.com/global/content.nsf/International/Dynamic_Library>.
- BDO Seidman LLP <<http://www.bdo.com>>.
- Plante & Moran PLLC, Resources & Tools <<http://www.plantemoran.com/Resources>>.
- Doeren Mayhew, tools and resources <<http://www.doeren.com/ToolsAndResources.htm>>.
- The Rehmann Group, News & Resources <<http://www.rehmann.com/default.cfm?i=news.cfm&default.cfm?i=news.cfm&L2=NEWSSR>>.