ON-LINE TAX REFERENCES

GOVERNMENT REFERENCES

- **EXECUTIVE BRANCH**

1. **Internal Revenue Service**
   - Coverage: Tax forms and publications, Internal Revenue Bulletins, the Internal Revenue Manual, income tax treatises and much more.
   - This is an essential site with which you should be familiar.

2. **Treasury Department**
   - Coverage: provides text for recent tax treaties and analytical reports on tax policy issues.

3. **Department of Justice Tax Division**
   - The Tax Division's mission is to enforce the nation's tax laws fully, fairly, and consistently, through both criminal and civil litigation, in order to promote compliance with the tax laws and maintain confidence in the integrity of the tax system
   - Coverage: Press releases on criminal investigations and various “scams” and “schemes.”
   - Many students seek jobs through the Department of Justice, particularly those interested in litigation.

4. **Bureau of Labor Statistics**
   - The Bureau of Labor Statistics (BLS) is the principal fact-finding agency for the Federal Government in the broad field of labor economics and statistics. The BLS is an independent national statistical agency that collects, processes, analyzes, and disseminates essential statistical data to the American public, the U.S. Congress, other Federal agencies, State and local governments, business, and labor. The BLS also serves as a statistical resource to the Department of Labor.
   - BLS data must satisfy a number of criteria, including relevance to current social and economic issues, timeliness in reflecting today’s rapidly changing economic
conditions, accuracy and consistently high statistical quality, and impartiality in both subject matter and presentation.

- Although this is not a primary tax site, it is very important for tax research.

5. Securities and Exchange Commission

- All companies, foreign and domestic, are required to file registration statements, periodic reports, and other forms electronically through EDGAR. Anyone can access and download this information for free. Here you'll find links to a complete list of filings available through EDGAR and instructions for searching the EDGAR database.
- Although this is not a primary tax site, it is very important for tax research.

6. Census Bureau


**LEGISLATIVE BRANCH**

7. Library of Congress

- Coverage: texts of bills.
- You can view the progress of bills in Congress, committee reports, and hearings.

8. Senate Finance Committee

- This Committee is responsible for tax legislation before the U.S. Senate.

9. House Ways and Means Committee

- This Committee is responsible for tax legislation before the U.S. House.

10. Joint Committee on Taxation

- The Joint Committee on Taxation is a nonpartisan committee of the United States Congress, originally established under the Revenue Act of 1926. The Joint Committee operates with an experienced professional staff of Ph.D economists, attorneys, and accountants, who assist Members of the majority and minority parties in both houses of Congress on tax legislation.
- Coverage: committee publications on legislation and on proposed legislation.

**JUDICIAL BRANCH**

11. United States Tax Court

- Coverage: regular and memorandum decisions since 1999 and summary decisions since 2001. You can search by site, date, taxpayer name, and opinion type, but not by topic or code section.
- Tax Court Forms are available on the site.
PRIVATE REFERENCES (VERY GENERALLY, THE ORDER LISTED INDICATES USEFULNESS FOR A GENERAL TAX LAWYER).

12. Tax Analysts
   - Tax Analysts is a nonprofit publisher that provides the latest and most in-depth tax information worldwide. By working for the transparency of tax rules, fostering increased dialogue between taxing authorities and taxpayers, and providing forums for education and debate, Tax Analysts encourages the creation of tax systems that are fairer, simpler, and more economically efficient.
   - “To further our public-service mission, we supply a variety of information resources for tax professionals, all at a reasonable cost. We offer daily, weekly, monthly, and quarterly publications that provide news and analysis on tax policy, practice, administration, regulation, and legislation. Our publications also provide forums for debate on a wide range of tax issues.”
   - Daily, weekly, monthly, and quarterly publications that provide news and analysis on tax policy, practice, administration, regulation, and legislation. Contains forums for debate on a wide range of tax issues.
   - This Service is often available free or at a reduced price to Tax Students through their Tax Professors.

13. LexisNexis
   - Similar to Westlaw, its main focus is not tax; however, it has an extensive tax database, including Tax Analysts and BNA.
   - Coverage: cases, code, most every administrative document published by the IRS, law review articles, and treatises, plus Shepard’s.

14. Westlaw
   - Main focus is not tax; however, it has an extensive tax database.
   - Coverage: cases, code, most every administrative document published by the IRS, law review articles, treatises, and RIA information.

15. The Bureau of National Affairs
   - This popular tax and accounting publisher offers “portfolios” on a large number of tax topics.
   - This information is also available through Lexis.

16. RIA
   - Has an extensive tax database.
   - Entirely dedicated to tax.
   - Coverage: all primary and secondary materials, treatises, tax alert notices, and most anything else you could possibly need.

17. Tax Sites.com
   - This is a comprehensive list of many tax sites. Take some time to go through this extensive site.
• Of particular importance is the list of state tax sites and authorities available at www.taxsites.com/State-Links.html.

18. Will Yancy
• Maintained by a Dallas accountant, this popular site contains links to a huge number of tax sites as well as accounting sites.
• Pay special attention to the extensive database for State and Local tax law. http://www.willyancey.com/tax-salt.htm

19. Tax Prof Blog
• Maintained by Prof. Paul Caron at the University of Cincinnati, this Blog is a popular tool among tax professors.

20. Loislaw
• Does not have a separate tax database.
• Coverage: limited to primary source tax materials.
• Good alternative if on a budget (because inexpensive).

21. VersusLaw
• Same as Loislaw.

22. Tax Foundation
• As a nonpartisan educational organization, the Tax Foundation has earned a reputation for independence and credibility. However, it is not devoid of perspective. All Tax Foundation research is guided by the following principles of sound tax policy, which should serve as touchstones for good tax policy everywhere:
  a. Simplicity: The tax system should be as simple as possible, and taxes should be easy to understand and comply with.
  b. Transparency: Taxes should be as visible as possible to taxpayers, and should make clear who and what is being taxed.
  c. Stability: Tax law should not change continually, and changes in tax law should not be retroactive.
  d. Neutrality: Taxes should aim to raise revenue with a minimum of economic distortion, and should not attempt to micromanage the economy.
  e. Growth-Promotion: Taxes should raise revenue for programs while consuming as small a portion of national income as possible, and should interfere with economic growth, trade and capital flows as little as possible.

• Coverage: a large variety of policy papers on tax.

23. Tax World
• Tax World provides free of charge tax information from around the world to all internet users: the history of taxation, tax stats, tax terms in different languages, a tax directory... and more.
24. The International Tax Planning Association
   • “The Definitive Collection of Offshore Tax Laws, Articles and Information.”

25. The Council for International Tax Education
   • The Council for International Tax Education (CITE, Inc), a non-profit organization, was formed to educate U.S. and foreign multinationals and companies engaged in international business on the tax, legal and accounting aspects of doing business overseas. Seminar speakers are experts in internal taxation and finance fields and the participants include a broad range of corporate multinational companies.

26. The Center for Budget and Policy Priorities
   • “The Center on Budget and Policy Priorities is one of the nation’s premier policy organizations working at the federal and state levels on fiscal policy and public programs that affect low- and moderate-income families and individuals.
   • The Center conducts research and analysis to inform public debates over proposed budget and tax policies and to help ensure that the needs of low-income families and individuals are considered in these debates. We also develop policy options to alleviate poverty, particularly among working families.
   • In addition, the Center examines the short- and long-term impacts that proposed policies would have on the health of the economy and on the soundness of federal and state budgets. Among the issues we explore are whether federal and state governments are fiscally sound and have sufficient revenue to address critical priorities, both for low-income populations and for the nation as a whole.
   • Over the past two decades, the Center has gained a reputation for producing materials that are balanced, authoritative, accessible to non-specialists, and responsive to issues currently before the country. Our materials are used by policymakers and non-profit organizations across the political spectrum, as well as by journalists from a variety of media outlets.”

PROFESSIONAL ASSOCIATIONS

27. ABA Tax Section
   • The mission of the ABA Section of Taxation is to lead and serve our members, the legal profession and the public to achieve an equitable and efficient tax system.
   • The Tax Section publishes many books on tax law and policy. It also publishes the popular law review, THE TAX LAWYER.

28. National Association of Tax Professionals (NATP)
   • The National Association of Tax Professionals (NATP), founded in 1979, is a nonprofit professional association dedicated to excellence in taxation. NATP was formed to serve professionals who work in all areas of tax practice. Members include individual practitioners, enrolled agents, accountants, CPAs, attorneys, and financial planners.

29. The American College of Tax Counsel
   • The American College of Tax Counsel seeks methods for improving the operation of our tax system particularly with respect to voluntary compliance, professionalism and ethics in the practice of tax law, which are essential to the success of our system.
30. The American Tax Association
   • The American Taxation Association (ATA) was founded in 1974 and joined the
     American Accounting Association (AAA) in 1978 as the Tax Section of the AAA. 
     Membership is open to persons with an interest in tax education and research.

31. You should be familiar with the tax section of your own State Bar.
   • Alabama Bar Tax Section
   • Alaska Bar Tax Section
   • Arizona Bar Tax Section
   • Arkansas Bar Tax Section
   • California Bar Tax Section
   • Colorado Bar Tax Section
   • Connecticut Bar Tax Section
   • D.C. Bar Tax Section
   • Delaware Bar Tax Section
   • Florida Bar Tax Section
   • Georgia Bar Tax Section
   • Hawaii Bar Association [No separate Tax Section Site]
   • Idaho Bar Tax Section
   • Illinois Bar Tax Section
   • Indiana Bar Tax Section
   • Iowa Bar Tax Section
   • Kansas Bar Tax Section
   • Kentucky Bar Tax Section
   • Louisiana Bar Tax Section
   • Maine Bar Tax Section
   • Maryland Bar Tax Section
   • Massachusetts Bar Tax Section
   • Michigan Bar Association [No separate Tax Section Site]
   • Minnesota Bar Tax Section
   • Mississippi Bar Tax Section
   • Missouri Bar Tax Committee
   • Montana Bar Association [No separate Tax Section Site]
   • Nebraska Bar Tax Section
   • Nevada Bar Tax Section
   • New Hampshire Bar Association [Tax Section Site not available to non-members]
   • New Jersey Bar Tax Section
   • New Mexico Bar Tax Section
   • New York Bar Tax Section
   • North Carolina Bar Tax Section
   • North Dakota Bar Tax Section
   • Ohio Bar Association [Tax Section Site not available to non-members]
   • Oklahoma Bar Tax Section
   • Oregon Bar Tax Section
   • Puerto Rico Bar Association [Tax Section Site not available to non-members]
   • Pennsylvania Bar Tax Section
• Rhode Island Bar Association [Tax Section Site not available to non-members]
• South Carolina Bar Tax Section
• South Dakota Bar Association [Tax Section Site not available to non-members]
• Tennessee Bar Tax Section
• Texas Bar Tax Section
• Utah Bar Tax Section
• Vermont Bar Tax Association [No separate Tax Section Site]
• Virginia Bar Tax Section
• West Virginia Bar Association [No separate Tax Section Site]
• Washington Bar Tax Section
• Wisconsin Bar Tax Section
• Wyoming Bar Association [Tax Section Site not available to non-members]