

Recommended Resources for Tax Practitioners

By Susan B. Anders

New York State CPAs responding to the 2016 annual tax software survey indicated that they made use of a variety of websites (see page 18). Three free resources that received multiple votes were the Legal Information Institute, Legalbitstream, and IRSCalculators.com. In keeping with the noncommercial missions of these sites, their materials are available in electronic format only. While they will not replace subscription services for most tax professionals, they provide useful and easily accessible information.

Legal Information Institute

The Legal Information Institute (LII) is a nonprofit research group based at Cornell University Law School whose mission is providing open access to its extensive legal collections. Its website (<https://www.law.cornell.edu/>) offers primary source documents, such as the United States Code and the Code of Federal Regulations (CFR). It appears to be up-to-date as of July 2015.

For quick access to a specific IRC section, the main U.S. Code web page allows users to search for the title and section number

(<https://www.law.cornell.edu/uscode/text>). Alternatively, users who know exactly what they are looking for can type the full citation in their browser search feature. For example, <https://www.law.cornell.edu/uscode/text/26/108> leads to IRC section 108, *Income from discharge of indebtedness*.

The IRC and Treasury Regulation sections are not cross-referenced, as they would be on a paid subscription service. An easy way to find a known Treasury Regulation section is to open up the related IRC section, click on the Authorities (CFR) tab, select a choice under 26 CFR—Internal Revenue, and scroll down an indexed list of regulations sections. Another option is to visit <https://www.law.cornell.edu/cfr/text/26> and click on Chapter I. Similar to the IRC functions, users can also enter a specific Treasury Regulations section number into their browser, such as <https://www.law.cornell.edu/cfr/text/26/1.108-2> for the rules on acquisition of indebtedness by a person related to the debtor.

The IRS website provides connections to the LII's IRC search functions at <http://bit.ly/2eeOaNY>. First-time users may find that entering LII through the IRS webpage is more efficient than going straight to the LII website, as the IRS webpage allows users to either browse the IRC or Treasury Regulations' tables of contents or retrieve information by section number.

For tax law on the go, LII has an iOS mobile application for iPhone, iPad, and iPod. The basic app is free, but comes with only the U.S. Constitution; the U.S. Code and CFR can be purchased as add-ons for \$0.99 each. In addition, the app runs offline without Internet access. The app can be downloaded through iTunes.

The screenshot shows a web browser displaying the Cornell University Law School website. The page title is "26 U.S. Code § 108 - Income from discharge of indebtedness | US Law | LII / Legal Information Institute". The breadcrumb trail is "U.S. Code > Title 26 > Subtitle A > Chapter 1 > Subchapter B > Part III > § 108". The main heading is "26 U.S. Code § 108 - Income from discharge of indebtedness". Below the heading, it says "Current through Pub. L. 114-38. (See Public Laws for the current Congress.)". There are navigation tabs for "US Code", "Notes", "IRS Rulings", and "Authorities (CFR)". The main content area shows the text of the section, starting with "(a) EXCLUSION FROM GROSS INCOME" and "(1) IN GENERAL Gross income does not include any amount which (but for this subsection) would be includible in gross income by reason of the discharge (in whole or in part) of indebtedness of the taxpayer if—".

Legalbitstream

Legalbitstream (<http://www.legalbitstream.com/>) is a tax research portal that provides access to databases of federal income and estate tax case law, as well as IRS materials. The available federal court opinions go back to 1990 and include cases that interpret the IRC, Treasury Regulations, and IRS

publications. Coverage includes the U.S. Tax Court, U.S. Federal Circuit and Court of Federal Claims, U.S. Circuit and District Courts, and the U.S. Supreme Court. The opinions are presented in close to their original format unless otherwise indicated.

The search function is extremely flexible, and court cases can be located by citation, taxpayer name, or key words. The results list is provided in the order of newest to oldest by default; however, users can sort by number of hits.

Legalbitstream's databases include IRS documents published in the Internal Revenue Bulletin, such as Revenue Rulings, Revenue Procedures, Announcements, and Notices. The website also provides Private Letter Rulings, Technical Memoranda, and News Releases. Revenue Rulings, Treasury Decisions, and Executive Orders are available back to 1954; Revenue Procedures and Delegation Orders go back to 1955. Most other documents go back to the early 1980s (<http://bit.ly/2ebp4oH>).

The IRS documents appear to be added by within a week of publication. For example, IR-2016-130, "Tax Filing Extension Expires October 17 for Millions of Taxpayers; Check Eligibility for Overlooked Tax Benefits," was issued on October 7, 2016, and was posted to Legalbitstream fairly soon afterwards (<http://bit.ly/2e83BIH>). As another example, Revenue Procedure 2016-48, IRB 2016-37 (August 26, 2016) was uploaded shortly after publication and provides guidance for fiscal year 2014/2015 and short-year 2015 taxpayers on the retroactive application of bonus depreciation to property placed in service in 2015 under the Protecting Americans from Tax Hikes Act of 2015 (<http://bit.ly/2dTLRpd>).

Legalbitstream's case law and IRS documents search engine is so flexible that users can insert a year (e.g., 2016) as the search term for an effective list of current events in the U.S. tax landscape. IRS documents search results are not sorted by date like the court cases, but skimming through them is manageable.

Legalbitstream also serves as a portal to other websites for locating primary tax legislation. The IRC section links to the Office of the Law Revision Counsel's search feature (<http://uscode.house.gov/search/criteria.shtml>). The Treasury Regulations section similarly links to the U.S. Government Publishing Office's advanced search function with the CFR pre-selected (<https://www.gpo.gov>). The section on U.S. Income Tax Treaties links directly to the IRS's listing, sorted alphabetically (<http://bit.ly/2dpXKju>).

IRSCalculators.com

IRSCalculators.com offers, as the name implies, free tax-related calculators for penalties and interest, a tax debt interest calculator, a tax bracket calculator, and an international tax calculator. The penalty and interest calculator allows users to select taxpayer entity type; enter the amount due, tax year, and notice date; and select any or all of the various penalty types

(<https://www.irscalculators.com/IRS-penalty-calculator>). The tax brackets calculator applies to individuals and C corporations and is particularly handy for calculating a taxpayer's state marginal tax rate, as well as the federal rate (<https://www.irscalculators.com/tax-brackets-calculator>). The international tax

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tool displays U.S. tax brackets for domestic and foreign individuals and corporations, returning a taxable income amount in U.S. dollars or numerous international currencies. Users can also access an extensive table of highest tax brackets for each country and run the tax calculation for a country other than the United States (<https://www.irscalculators.com/international-tax-calculator>).

Tax professionals looking for advice or ideas on writing penalty abatement letters may be interested in a short article on how to draft the letter, how to organize the letter, and when the letter should be submitted (<https://www.irscalculators.com/how-to-write-a-penalty-abatement-letter>). Users can also access a sample letter. In addition, the website includes handy international information and links, such as a world tax authorities table listing over 200 jurisdictions with connections to their tax authorities' websites (<https://www.irscalculators.com/world-tax-authority-list>). □

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