

TECHNOLOGY

what to bookmark

Website of the Month: FindLaw's Tax Law Guide

By Susan B. Anders

FindLaw, the popular legal website, offers specialized guides in over 40 practice areas, including tax law. The FindLaw Tax Law guide can be accessed directly at www.findlaw.com/01topics/35tax/index.html, or by going to www.findlaw.com and selecting the "For Legal Professionals" page, then selecting "practice areas," and, finally, "tax law."

The FindLaw Tax Law guide is presented in an eclectic table-of-contents format. Over the years, materials and advertisements have proliferated. Some advertisements are inserted within the listings of resources, which distracts from the search process. The excellent features, however, are worth the time it takes to locate them.

Navigation on the website is not well developed; some connections lead to other FindLaw webpages, and the only direct way back to the Tax Law guide is through the back button. The menu bars are for the main FindLaw website and do not assist with locating resources on the Tax Law guide. The main categories of materials can be accessed via hyperlinks on the Tax Law homepage. Some external links were not working during this review.

The major groupings on the main Tax Law page are "FindLaw resources," "tax law web guide," "related FindLaw guide pages," and "news & analysis." The resources include links to newsletters, a tax library, a corporate counsel center, and message boards. The web guide offers connections to government agencies, law and government documents, and discussion groups, among others. Some of the major resources for tax accountants can be reached by multiple routes.

FindLaw Resources

An excellent resource that may be overlooked by tax accountants is the "corporate counsel center." This center provides several tools that may be of interest to tax practitioners, including searches of FindLaw summaries of federal, California, and New York court opinions, and searches of the U.S. Code. Under "government resources," users can find links to the Multistate Tax Commission, the U.S. Tax

es, send their own queries, and offer answers to others. The library offers articles covering a variety of tax topics, from accounting to tax returns.

Tax Law Web Guide

Two of the best areas on the website are "other discussion groups" and "websites," found under the tax law web guide. "Other discussion groups" includes the contact information for 10 tax-related mailing lists, such as the tax section of the American Bar Association, the federal taxation and accounting discussion list, and Tax Analysts discussion groups. The "websites" area repeats many of the resources found elsewhere and includes links to over 40 tax-related websites, from the Tax and Accounting Sites Directory to Yahoo! Tax.

"Journals, newsletters, and articles" presents links to a variety of tax-related resources, such as the Fairmark Press Tax Guide for Investors, Nolo Self-Help Law Center, AICPA press releases, and Ernst & Young's website. "Laws and government documents" contains links to the IRC and to Fourmilab's searchable federal tax code. "Government agencies" includes connections to the IRS, the Social Security Administration, and the U.S. Department of Justice Tax Division. "Databases" offer links to external websites, such as the IRS Forms and Publications webpage and the Federation of Tax Administrators' state tax rates data.

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Court, the Streamlined Sales Tax Project, and the Department of the Treasury Office of Tax Policy, among others. "Laws" provide many links, including the IRC in HTML format on the FindLaw website, income tax treaties in PDF format, and the U.S. Tax Court opinions website with a search function.

"FindLaw newsletters" includes weekly tax case summaries as well as U.S. Supreme Court and Circuit Court searchable summaries dating back to 2000. Users can find a tax attorney via "find a lawyer," which allows selection by specialization and location. Message boards permit users to read posted questions and respon-