

Website of the Month

Overview of Organizations for Tax Professionals

By Susan B. Anders

While tax professionals await the legislative outcomes of the recent national election, they should remain current on tax issues. The following websites can help.

Tax Executives Institute

The Tax Executives Institute (TEI) is an association of corporate tax executives that fosters networking and exchanging information on tax issues. Its website, <http://www.tei.org>, includes articles, reports, blogs, and *Tax Executive* magazine. The TEI's tax news blog includes a tax reform survey and a postelection analysis. Its state and local tax blog addresses a variety of tax topics, including international issues. Users can view *The Tax Executive's* bimonthly issues as webpages or PDFs. One recent article discussed five myths about the Foreign Account Tax Compliance Act (FATCA), such as the notion that FATCA is a tax and that it does not apply to nonfinancial companies.

National Association of Tax Consultants

The National Association of Tax Consultants (NATC) provides publications, education, and advocacy for its members, as well as information for the general public. Its website, <http://www.natctax.org>, allows users connect to federal and selected state tax forms, and find information on becoming enrolled agents (EA) or registered tax return preparers (RTRP). Nonmembers can access articles about choosing a tax preparer and search the NATC membership list by geographic area and specialization. The website also contains details on the IRS's EA enrollment examination and the RTRP examination.

The education webpage features links to IRS webinars and Tax Talk Today programs, and it provides the continuing professional education (CPE) requirements for EAs and RTRPs. The additional resources webpage

offers external links, grouped under general, federal government, state/local government, professional organizations, and tax research categories.

Council on State Taxation

The Council on State Taxation (COST), a nonprofit trade association for multi-state corporations, represents corporate taxpayers on state tax issues. Its website, <http://www.cost.org>, provides access to state and local tax policy information, a public job bank, and links to tax organizations and government entities.

The state tax library section presents a variety of documents, including COST policy statements, amicus briefs, studies and articles, and state tax policy reports. Policy statements are short PDFs that cover official COST positions on topics such as financial accounting for state and local taxes. Amicus briefs support COST members on issues of general importance or for which COST can provide a unique perspective. Studies, articles, and reports address subjects such as amnesty programs and business tax burdens. State tax policy reports are documents produced by other organizations on business tax issues that might otherwise not be readily accessible.

Institute for Professionals in Taxation

The Institute for Professionals in Taxation's (IPT) website, <http://www.ipt.org>, has recently been redesigned to update its available resources. The IPT's membership includes tax professionals who represent individual taxpayers and corporations in the areas of state and local income, property, and sales taxes. The website offers access to certifications; CPE; job postings; news; commercial reference materials; and information on accounting, consulting, and other firms.

The site's links connect to all U.S. state government homepages, revenue department webpages, and legislative activity.

National Tax Association

The membership of the National Tax Association (NTA)—a nonpartisan organization focusing on tax policy and public finance issues—includes independent, corporate, governmental, and academic tax professionals. The NTA's website, <http://www.ntanet.org>, provides research articles, newsletters, and external links on federal, state and local, and international tax issues.

The "recent writings" listing in the monthly *NTA Network* newsletter highlights articles and documents from resources such as the Congressional Budget Office and the Tax Policy Center. Archived articles of the NTA's quarterly *National Tax Journal* are free. One recent article addressed state tax amnesty programs and found that efforts to increase amnesty recoveries conflicted with the goal of improving state tax administration systems.

The website links to nearly 100 external websites and 10 blogs, grouped under several categories.

American Taxation Association

The American Taxation Association (ATA), an organization of tax educators and researchers, aims to promote educational and research activities, as well as interaction with tax practitioners and professional organizations. Its website, <http://aaahq.org/ata>, offers free ATA reports, including two on Volunteer Income Tax Assistance best practices. Nonmembers can access the abstracts of articles in the annual *Journal of Legal Tax Research*. The most recent issue analyzed cases litigated in the small-case division of the U.S. Tax Court; most cases concerned family issues, penalties, trade or business expenses, and gross income. □

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