Tax Research with limited Resources

Kristy Maitre – Tax Specialist Center for Agricultural Law and Taxation October 7, 2016





Limited Resources

- Publications
- Forms
- No Regulations
- No Internal Revenue Code manual
- No source for tax cases
- No substantial authority references

Internet

- Wealth of information
- Be cautious of opinions and off the wall claims
- Substantiate materials
- Many worksheets available to assist
- Help with finding code sections

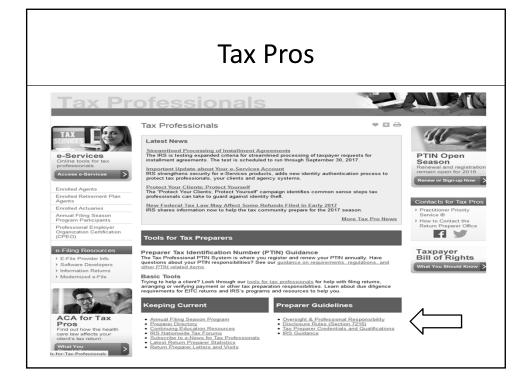
Interactive Class

- IRS.gov research
- Research via the internet
- Free substantial authority resources



IRS.gov

- Help and Resources
 Credits and deductions
- Forms and publications
- News and Events
- Payments
- Refunds
- Tools



Preparer Guidance

- IRS Guidance in plain English
- https://www.irs.gov/uac/understanding-irsguidance-a-brief-primer
- Internal Revenue Bulletins

Internal Revenue Bulletins (after June 2003) (after June 1995 - PDF only)

The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive rulings necessary to promote a uniform application of tax law. Issues after June 2003 are available in both HTML and PDF formats; earlier issues are in PDF only.

Preparer Guidance

- Advanced Notices
- https://www.irs.gov/pub/irs-drop/
- Tax Regulations and the Internal Revenue Code
- https://www.irs.gov/tax-professionals/tax-coderegulations-and-official-guidance
- IRS Written Determinations
 - Rulings or determinations issued by the IRS, including Technical Advice Memoranda and Chief Counsel Advice
 - Sorted by most recent publication number, the listing may also be sorted by Uniform Issue List codes

Preparer Guidance

- Electronic Reading Room
- https://www.irs.gov/uac/electronic-readingroom

Other Resources

CALT and Iowa State university does not endorse any of the websites we are viewing today





Legal Bitstream

- http://www.legalbitstream.com/irs materials
 .asp?pl=i2
- Revenue Rulings by subject
- Court cases
- IRS materials
- Variety of Information
- Pretty current

Tax Topics

http://www.taxtopics.net/federal.htm

Uncle Fed's Tax Board

- http://www.unclefed.com/Tax-Bulls/
- Older news but does have some things others do not

How to Find the Code Section?

- Tax Topics
- Audit Technique Guides
- Key Word
- Cornell University Law School

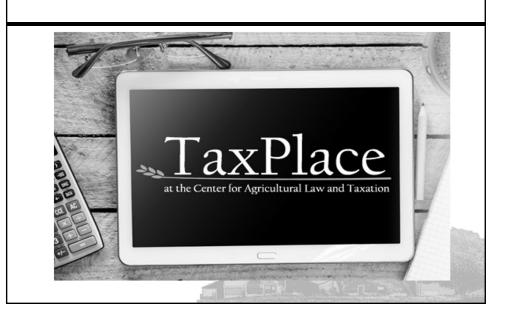
Instructions

- What's new?
- Reminders
- Purpose of the form
- Charts
- Worksheets
- Form itself
- Reference to code sections

CALT Website

http://www.calt.iastate.edu/

Tour of the CALT Website



Fall Tax Schools

- Though they are named the Farm and Urban Tax Schools the schools cover more than farm issues
- Common return issues for all kinds of returns are covered
- All kinds of business entities
- Problematic issues
- Sometimes we even get into to issues that you many encounter only once or twice a year or tax season
- The Tax Schools are a blend of diverse topics of interest to all tax professionals
- This year: New instructors with diverse backgrounds
- Your adventure awaits at Iowa State's Center for Agricultural Law and Taxation

Farm and Urban Tax Schools 2016

- November 2, 2016 to December 13, 2016
- 8 Locations in Iowa and Online Webinar
- Save the Date for the 2016 Annual Farm and Urban Income Tax Schools
- The program is intended for tax professionals and is designed to provide up-to-date training on current tax law and regulations
 - November 2-3: Maquoketa
 - November 7-8: Red Oak
 - November 9-10: Sheldon
 - November 14-15: Mason City
 - November 17-18: Ottumwa
 - November 21-22: Waterloo
 - December 5-6: Denison
 - December 12-13: Ames and Live Webinar

Winter Webinars

- Miscellaneous Income
- Tax law Update: New Developments
- Monthly Ethics Classes
 Form 8867 Due Diligence
- Free CO-OP webinar in December

Beginning Tax Preparers Class

- CALT is working on offering a basic class for NEW tax preparers this fall in October
- The week long webinar will cover the basics an individual needs to know such as:
 - Requirement to file
 - Dependents
 - Filing Status
 - Itemized deductions
 - Education Credits
- Other issues a first or second year preparer needs to know as well as a refresher for others who need to brush up on issues
- The class will be a week long or more and will be offered at a special rate

The Scoop

- Throughout the filing season two Scoops will be held on Scoop Dates
 - 8:00 8:30 am Central time
 - 12:00 12:30 Central time
- This assists with accommodating our west coast practitioners
- The same information will be shared at both sessions
- You have the option of registering for whatever session suits your schedule
- https://www.calt.iastate.edu/calendar-node-field-seminar-date/month

Future Scoop Dates

- October 19, 2016
- November 16, 2016
- December 14, 2016
- http://www.calt.iastate.edu/calendar-nodefield-seminar-date/month

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