# 1 Tax Research with limited Resources

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

# 2 Limited Resources

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

## 3 Internet

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

# 4 Interactive Class

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

## 5 IRS.GOV

# 6 IRS.gov

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

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#### 7 Tax Pros

# 8 Preparer Guidance

- 1 IRS Guidance in plain English
  - <a href="https://www.irs.gov/uac/understanding-irs-quidance-a-brief-primer">https://www.irs.gov/uac/understanding-irs-quidance-a-brief-primer</a>
  - Internal Revenue Bulletins

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# 9 Preparer Guidance

- 1 Advanced Notices
  - https://www.irs.gov/pub/irs-drop/

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- 1 Advanced Notices
  - https://www.irs.gov/pub/irs-drop/
  - Tax Regulations and the Internal Revenue Code
  - <a href="https://www.irs.gov/tax-professionals/tax-code-regulations-and-official-guidance">https://www.irs.gov/tax-professionals/tax-code-regulations-and-official-guidance</a>
  - 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

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# 10 Preparer Guidance

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

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#### 11 Other Resources

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

# 12 Legal Bitstream

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

# 13 Tax Topics

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

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### 14 Uncle Fed's Tax Board

- 1 <a href="http://www.unclefed.com/Tax-Bulls/">http://www.unclefed.com/Tax-Bulls/</a>
  - Older news but does have some things others do not

### 15 How to Find the Code Section?

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

# 16 Instructions

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

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- Form itself
- Reference to code sections

# 17 CALT Website

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

# 18 Tour of the CALT Website

# 19 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

# 20 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

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# 21 Winter Webinars

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

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• Free CO-OP webinar in December

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# 22 Beginning Tax Preparers

#### Class

- $1 \cdot CALT$  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

# 23 The Scoop

- 1 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
  - <a href="https://www.calt.iastate.edu/calendar-node-field-seminar-date/month">https://www.calt.iastate.edu/calendar-node-field-seminar-date/month</a>

# 24 Future Scoop Dates

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

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