Significant New Enhancements

Tax Notes Research - State

With an intuitive new user interface, Tax Notes Research State puts our full collection of state resources into your hands.

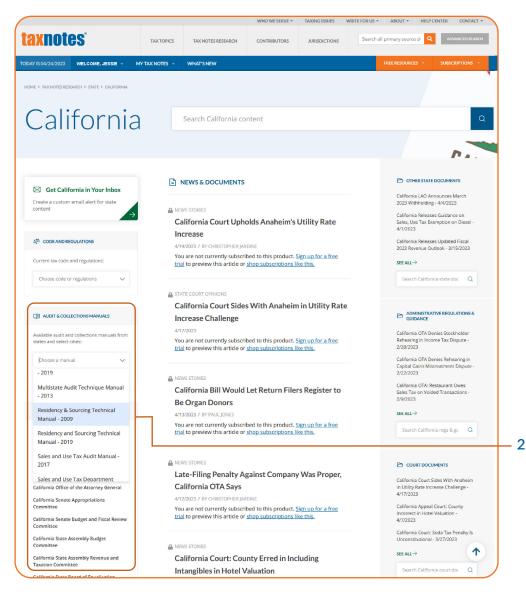


With the new state pages, you can **set an alert** (1) to get an email of new developments, see state news, and research primary source materials – the state's code and regs, case law, and guidance.

TODAY IS 04/24/2023 WELCOME, JESSIE -	MY TAX NOTES - WHAT'S NEW	FREE RESOURCES - SUBSCRIPTIONS -
HOME + TAX NOTES RESEARCH + STATE + CALIFORNIA		
California	Search California content	٩
Get California in Your Inbox Create a custom email alert for state content		OTHERSTATE DOCUMENTS
	► NEWS STORIES	California LAO Announces March 2023 Withholding - 4/4/2023
	California Court Upholds Anaheim's Utility Rate	California Releases Guidance on Sales, Use Tax Exemption on Diesel - 4/1/2023
δ [™] CODE AND REGULATIONS	Increase	California Releases Updated Fiscal

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The state materials include a unique collection of audit procedure manuals, some of which are not available publicly. The **Audit & Collections Manuals (2)** set is the product of Tax Analysts' many years of work – including prolonged litigation against some of the states – to bring these manuals into the public domain.



Treaties

NEW Tax Notes Research Page

In January we released an enhanced and redesigned interface for our Worldwide Tax Treaties aimed at making treaties research quicker and easier. We asked about two dozen treaty experts to tell us what treaty research tasks are most onerous to do.

We developed our Side by Side (3) tool in response to their comments.

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Continuing, Mission-Oriented Work

As a mission-based nonprofit, Tax Analysts perseveres to bring tax law documents out into the open and to foster informed debate about tax policymaking.

In 2022 we began gathering and releasing background files associated with federal private letter rulings, giving unprecedented insight into the IRS's decision-making process on challenging tax questions.

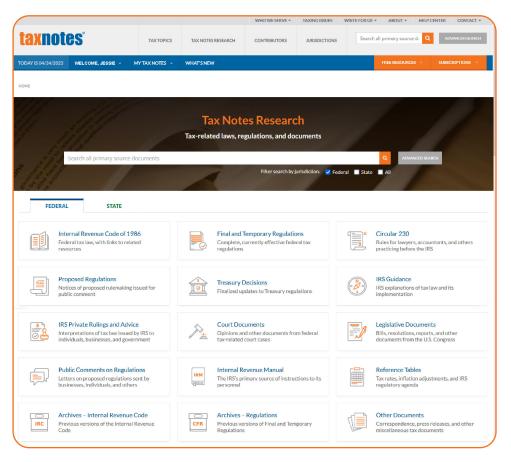
We also secured and published state tax audit manuals from Mississippi and Iowa, along with updated guidelines for auditing nonresidents in New York state. Subscribers to our state publications can see these manuals in <u>Tax Notes Research – State</u>.

New Columns

Our magazine editors in chief work assiduously to bring you into conversation with the best tax practitioners. In the last year, several experts in their particular areas of tax have joined us as columnists to regularly share their knowledge with you.

Tax Notes Research Page

Redesigned and Streamlined User Experience.



Primary Source Documents Now Free for Everyone

Fully searchable, daily updated federal tax documents now available to everyone at <u>www.taxnotes.com/research</u>. The site is outside our paywall, making it easier to collaborate and share with anyone with permanent, deep cite links.

Not only the code and regs but many other types of documents are available, including:

- Treasury Decisions
- IRS guidance (including revenue rulings and revenue procedures)
- Private rulings (including letter rulings and TAMs)
- Court opinions and documents, and
- Public comments on proposed regulations

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Additional Benefits for Subscribers

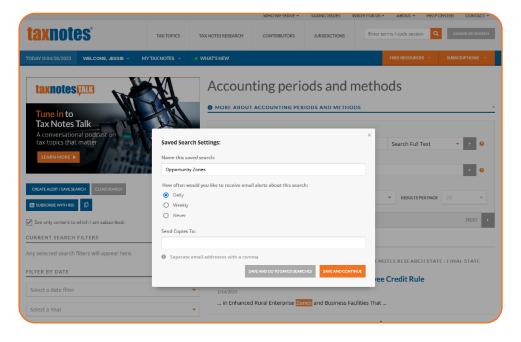
Compare Documents

This feature allows you to run a redline to compare a Treasury decision with the proposed regs. In the next year, we'll add this comparison capability to more types of documents.

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taxnote	S	AVAILABLE VERSIONS FOR COMPANISON * Final Regis Provide Guidance on GILTI, Foreign Tax Credits can be compared to the following documents:
	NELCOME, JESSIE - M + 06/24/2019 + TREASURY DECL ARTICLE -	
Final Regs Pr	ovide Guidan	
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Reference Attorneys at Your Assistance

Your subscription includes access to our reference attorneys for research assistance at no additional cost. Our attorneys – Emily and Linda – have over 15 years' and 9 years' experience with tax research, respectively. Contact them at <u>research.help@taxanalysts.org</u>.

What Can We Do for You?

We'd love to hear how we can make finding tax information easier. Please contact reference attorney <u>Linda Friedman</u> with your suggestions. We're eager to hear from and collaborate with you in the next year.