

Chapter 5

AN INTRODUCTION TO TAX RESOURCES ON THE WEB

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This chapter provides detailed instructions about how to locate and download tax teaching resources on the Web. It includes computer screens as illustrations and describes procedures in a step-by-step manner. The ATA web site is illustrated and discussed in detail. An annotated list of tax-related Web gateways and other tax-related sites is provided. One can ultimately reach virtually all tax-related web sites using this list as a starting point.

NAVIGATION AND USING THE WEB

The popularity and utility of the Web seem to expand on a daily basis. Some of the general capabilities of the Web include the following:

- Research and purchases of products and services (hobby activities, vacations, books, automobiles)
- Communications (email, chat rooms, surveys)
- Intranets for up-to-date internal organizational information (policies and procedures, internal job transfers, insurance coverage, awards)
- Entertainment (movies, games, sports, music)
- Organizations (member information, services, exchanges, information dissemination to the general public)
- Education (course materials, research databases, distance learning, news, descriptive information, commentary and analysis)
- Public access to government documents (Congressional committee reports, text of pending and enacted legislation)

The Web offers tremendous opportunities for tax education. Examples include researching tax issues using free and proprietary electronic databases, maintaining a web site for a course, and accessing the ATA's web site. The Web can also provide access to tax materials such as IRS forms, publications, and instructions, as well as tax commentary and analysis by accounting firms, law firms, and other tax experts.

To take advantage of the Web, instructors and students need three basic skills—introductory-level facility with a desktop computer or terminal, access to the Web using a browser having

bookmarking capabilities (such as Netscape or Microsoft's Internet Explorer), and an ability to print and download files. This chapter assumes the reader already has introductory-level computer skills. Thus, the reader should know how to create and save word-processing documents, copy text from one document and paste it into another document, and create/delete files. Once these skills are mastered, the reader is ready to access and benefit from the Web. While illustrations and examples in this chapter were created with Windows 95, they are relevant for later versions of Windows as well as the Mac.

Using a Web Browser to Bookmark Web Sites and Download Files

The two most popular web browsers are Netscape and Microsoft's Internet Explorer. Each has the same features enabling bookmarking and downloading (discussed later in this chapter), printing, navigation (moving backward to previous screens and then proceeding forward again), and searching. The screens below illustrate Netscape, and are similar to those of Internet Explorer.

This section includes a sample session that demonstrates how to use Netscape to locate a web site, bookmark it, and download information. For illustrative purposes, the demonstration assumes one wants to locate the IRS web site to download Form 1040. The steps below detail the procedures.

Key Steps (each step is described below in detail):

1. Locate and double-click on the web browser icon.
2. Access the IRS web site at http://www.irs.ustreas.gov/basic/forms_pubs
3. Bookmark the IRS web site.
4. Click on the "Forms and Instructions" menu option:
http://www.irs.ustreas.gov/basic/forms_pubs
5. If necessary, download Adobe Acrobat Reader.
6. Select, view, and download Form 1040.

Step 1: Locate and double-click on the web browser icon.

On the desktop of a computer, find the icon of the web browser and double-click on it. Icons for Microsoft's Internet Explorer and Netscape icons are shown below in Exhibit 1.

Step 2: Access the IRS web site at http://www.irs.ustreas.gov/basic/forms_pubs

After double-clicking the Netscape icon, the first screen, or home page, appears. Typically, when universities install a web browser, the university web site is selected as the home page. The home page can be changed to any site on the Web by clicking "Edit" (in the upper left-hand corner of the screen), then clicking "Preferences," and then clicking "Navigator." Clicking "Navigator" reveals a dialog box containing the URL (web location) of the current home page, which can then be edited to the desired URL. Microsoft's Internet Explorer has a similar option. The screen in Exhibit 2 is Indiana University's home page. The URL for the University's home page is shown in the Location window (see Exhibit 3).

EXHIBIT 1

Icons for Microsoft's Internet Explorer and Netscape

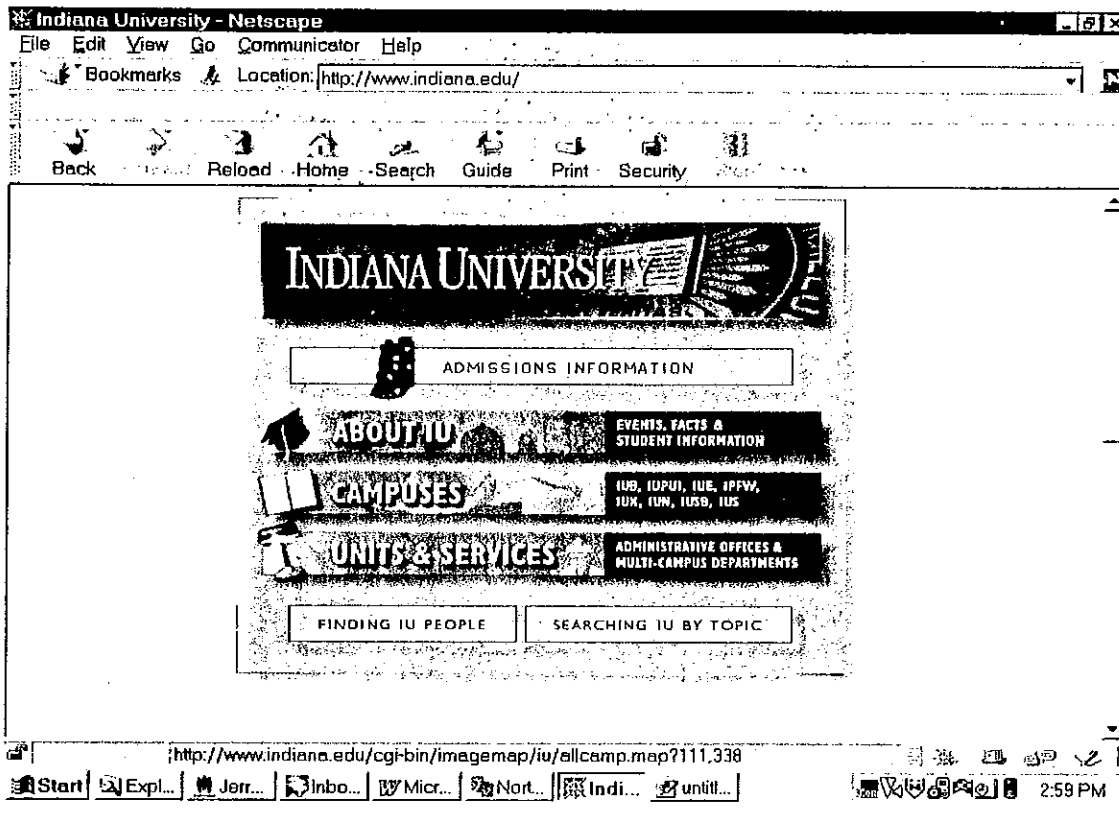


Internet
Explorer



Netscape
Communicator

EXHIBIT 2
Indiana University Home Page



Click once on the web site URL that is currently shown in the Location window (here, it is the Indiana University web site). The web site automatically becomes highlighted. Then, type the IRS web site:

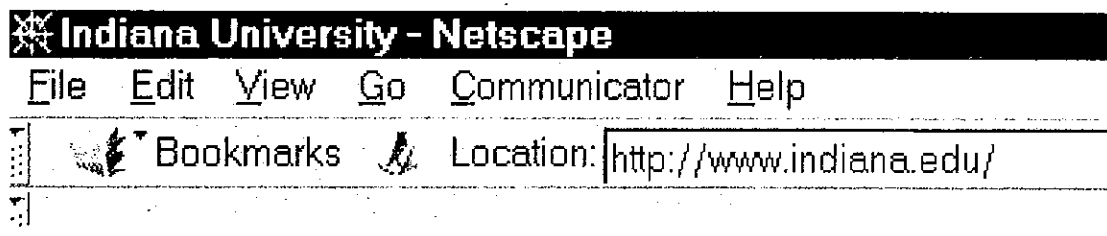
http://www.irs.ustreas.gov/basic/forms_pubs

Press the Enter key.

Step 3: Bookmark the IRS web site.

The next screen that appears is the area of the IRS web site that enables access to tax forms, publications, and other items (the screen is shown in Exhibit 5).

EXHIBIT 3
Web Site (URL) Location Window



Bookmarking is a handy feature of web browsers. Rather than trying to remember or look up the URL of the IRS web site, the URL can be bookmarked by the browser for easy future access. Simply click on the Bookmarks button (as shown in Exhibit 4). A pop-up menu appears. In the pop-up menu, click on "Add Bookmark." There are no further steps. If the Bookmarks button is clicked again, the label "Forms and Publications—IRS" appears. To access this site in the future, simply click once on the Bookmarks button and once on the label of the IRS site, as shown in Exhibit 4.

Step 4: Click on the "Forms and Instructions" menu option.

A menu listing various items available on this web page is located further down on the page. To move down, click once on the page and then use the Page Down key or Down Arrow key. Alternatively, the vertical location bar positioned on the right-hand side of the screen can be used.

The IRS menu options listed in Exhibit 5 appears on the screen. Click once on the first option, "Forms and Instructions."

Step 5: If necessary, download Adobe Acrobat Reader.

To view IRS forms and documents, as well as many other documents available on the Web, Adobe Acrobat Reader software is needed. Desktop computers that are less than two years old probably already have this software installed. If not, the software is free and can be accessed directly from the IRS Web page by clicking on the underlined words "freely available" in the first bullet point. The installation process is relatively brief and requires only a few responses to several automated screens of information.

To determine if a desktop computer has Adobe Acrobat Reader software, click on the Start button on the lower left-hand corner of the screen. In the pop-up menu that appears, click on Programs. Another pop-up menu appears listing the programs on the computer. If the list includes Adobe Acrobat, the Reader software is installed. If it is not listed, then the Reader software may still be installed to open automatically when needed. Therefore, simply attempting to download or view a file in the Reader's PDF format may be all that is necessary.

EXHIBIT 4
Bookmarks Button

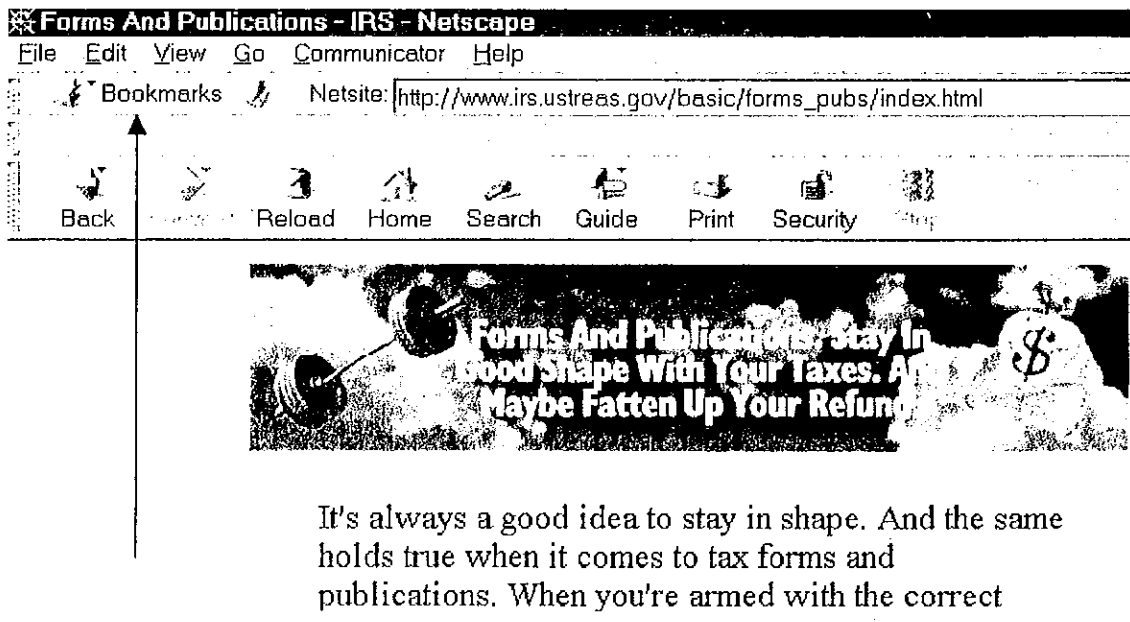


EXHIBIT 5
IRS Menu Options

**Download Current Year
Forms and Publications**

Forms and Instructions

Select from a list of forms and instructions displayed in form number order.

Publications

Select from a list of publications displayed in publication number order.

**Search For a Form or
Publication**

Enter a keyword or partial filename to find the form or

**Other Stuff About
Forms and Publications**

Publications Online

Don't want to download that publication? Now you can browse eighty-six of our publications online.

Fill-in Forms

Tired of filling in forms by hand? We have expanded our fill-in forms service because of your positive feedback.

**Forms and Publications by
U.S. Mail**

Step 6: Select and download Form 1040.

Toward the bottom of the screen is a window that contains all of the IRS forms and instructions available for viewing, printing, and/or downloading. One way to navigate in the window is to click on one of the forms and then use the Page Down or Up keys. Alternatively, the vertical location bar positioned on the right-hand side of the screen can be used. The forms and instructions are listed in numerical order. Once Form 1040 is located, click once to highlight it. The screen will look similar to Exhibit 6.

Then, click once on the Review Selected Files button.

The screen shown in Exhibit 7 appears. Click on "1999 Form 1040... ."

Clicking on "1999 Form 1040..." automatically launches the Adobe Acrobat Reader software, which displays Form 1040. The form can now be viewed and/or printed.

To print the form, click on the "File" button located in the top, left-hand corner of the screen. A drop-down menu appears. Click on "Print... ." A dialog box (window) then appears giving the option to print either or both pages of Form 1040. These steps are illustrated in Exhibit 8.

To download Form 1040 as a file and save it to either a floppy disk or hard drive, click on "Save As...." A dialog box opens enabling the file to be saved.

ATA WEB SITE

In the URL for the American Taxation Association (ATA) web site, <http://www.uni.edu/ata/>, the "uni" reference stands for the University of Northern Iowa. Professor Dennis Schmidt at the University of Northern Iowa (UNI) is the ATA's Webmaster, responsible for updating,

EXHIBIT 6
IRS Forms and Instructions Listing

0998 Pakg 1023 Application for Recognition of Exemption...	▲
0998 Pakg 1024 Application for Recognition of Exemption...	
1099 Form 1028 Application for Recognition of Exemption...	
1099 Inst 1028 Instructions	
1999 Form 1040 U.S. Individual Income Tax Return	└
1999 Inst 1040 (Tax Tables) Tax Table and Tax Rate..	
1999 Inst 1040 (General Inst.) Instructions for Form...	
1999 Form 1040 (Schedule A&B) Itemized Deductions and...	
1999 Inst 1040 (Schedule A&B) Instructions	
1999 Form 1040 (Schedule C) Profit or Loss from Business...	
1999 Inst 1040 (Schedule C) Instructions	
1999 Form 1040 (Schedule C-EZ) Net Profit from Business...	
1999 Form 1040 (Schedule D) Capital Gains and Losses	
1999 Inst 1040 (Schedule D) Instructions	
1999 Form 1040 (Schedule D-1) Continuation Sheet for...	
1999 Form 1040 (Schedule E) Supplemental Income and Loss	
1999 Inst 1040 (Schedule E) Instructions	
1999 Form 1040 (Schedule EIC) Earned Income Credit	▼
File Listing Last Modified On Thu, Jun 1, 2000 06:48:01 AM (712 files in list)	
<input type="button" value="Review Selected Files"/>	<input type="button" value="Clear Selections"/>

improving, and otherwise maintaining the site. The web site physically resides on a UNI web server (computer). Professor Tom Omer created the first edition of the ATA's web site in 1995 and was the ATA's first Webmaster until 1998.

The ATA web site was one of the first web sites of any group related to the American Accounting Association. As can be seen from the links along the left side of the screen (see Exhibit 9), the site provides a wealth of information to ATA members (and the world) including upcoming meetings, awards, *JATA* abstracts, research articles, teaching information, and employment contacts. To navigate through the web site, simply click on any of the links along the left side of the screen or any of the underlined words in the text.

Items on the ATA web site that are useful for teaching include the ATA Teaching Consultants Program, links to tax-course materials, and other teaching links. To access the teaching items, click on the "Teaching" link on the left-hand side of the first ATA screen. Teaching categories appear, as shown in Exhibit 10. These categories change over time.

One of the links is the "ATA Teaching Consultants Program." Clicking on it reveals the screen shown in Exhibit 11. To find a consultant ready to help with a particular course, simply click on the course of interest.

EXHIBIT 7
1999 Form 1040 Access Screen

Your File Request Results

You Selected 1 file(s).

Click on a title below to retrieve an item. You selected file(s) using the Portable Document Format (PDF). Special software is required to view and print PDF documents. See our [help section](#) for information on how to retrieve a free copy of this software.

[1999 Inst 1040 \(General Inst.\) Instructions for Form 1040 \(397K\) Adobe PDF](#)

OTHER TAX RESOURCES

There are three ways to find tax information on the Web. If the URL of the web site is known, it can simply be entered into the Location window of the web browser, followed by the Enter key (as demonstrated for the IRS web site in the first section of this chapter).

Another method is to use a “gateway” web site. Gateway sites link electronically to numerous other web site URLs within a given topical area. There are a number of tax gateways on the Web. Once arriving at a gateway site, any of the sites listed on the screen can be visited by simply

EXHIBIT 8
Printing Form 1040

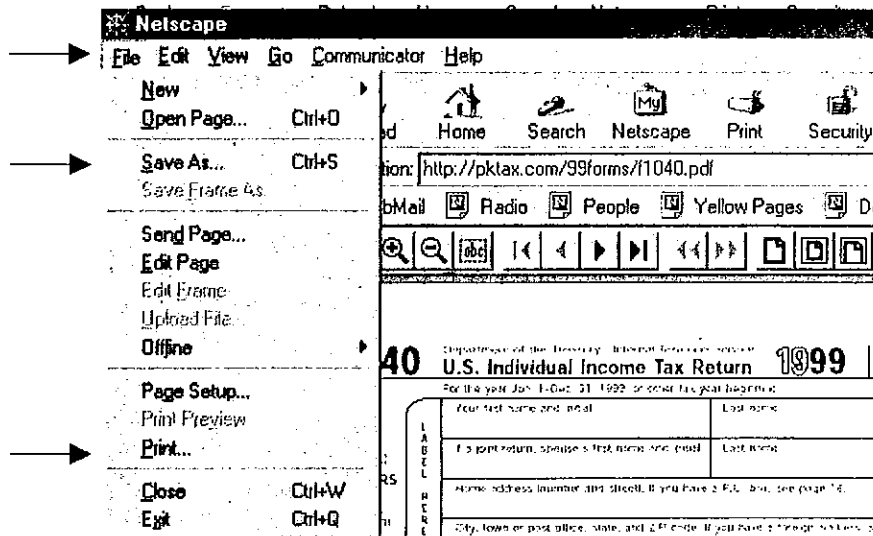



EXHIBIT 9
ATA Web Site

	<h1>American Taxation Association</h1>	<p>..Teaching ...ResearchService</p>
<p>A Section of the American Accounting Association</p>		
<ul style="list-style-type: none"> AAA Announcements Awards Committees JATA Meetings Membership Newsletter Officers & Trustees Operations Manual Research Tax Links Tax Positions Teaching Welcome 	<h2 style="text-align: center;">ATA Announcements</h2> <ul style="list-style-type: none"> • AAA Annual Meeting Information The annual meeting of the American Accounting Association will be held in Philadelphia on August 13-16, 2000. (Posted May 9, 2000) • ATA Spring 2000 Newsletter On-Line Contact person: Brian Greenstein. (Posted March 23, 2000) • 2000 AICPA Tax Education Symposium The Symposium will be held at the Crystal Gateway Marriott Hotel in Arlington, Virginia on June 9-10, 2000. For further information or to register, please call 1-888-777-7077 and mention brochure code G50001. (Posted March 15, 2000) • Midyear Meeting Presentation Materials Some of the presentation materials from the 2000 ATA Midyear Meeting are available for viewing or downloading. Contact person: Dennis Schmidt. (Posted March 14, 2000) 	

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clicking on the site name. The third technique for locating tax information is to use a web search engine. This technique is explained in the final section of this chapter.

The ATA's web site provides an excellent example of a gateway site. The initial screen of the site has a link along its left-hand column called "Tax Links." Clicking on "Tax Links" provides a screen similar to the one shown in Exhibit 12, containing links to other sites.

All of the ATA's links are to other gateway web sites. For example, clicking on "Tax and Accounting Sites Directory" links to a "Tax Sites" screen similar to the one shown in Exhibit 13.

In addition to gateway links on the ATA web page, other gateways and/or useful tax-related web sites are listed below.

EXHIBIT 10
Teaching Items on the ATA Web Site

Teaching

Teaching Awards

- Call for Submissions: ATA/Arthur Andersen Teaching Innovations Awards

From the ATA Teaching Resources Committee

- Call for Ideas for a Web-Based Tax Teaching Resource
- Call for Quick Teaching Techniques
- ATA Teaching Consultants Program

Tax Course Materials on the Web

- AAA Accounting Coursepage Exchange
- Tax & Accounting Academia - Tax Courses

Other Teaching Links

- AAA Teaching Page
- AICPA Model Tax Curriculum
- ATax-L Mailing List
- Hasselback's On-Line Accounting Faculty Directory
- MIZZOU Tutor
- On Balance Tax Forum
- Tax & Accounting Academia
- Tax Analysts Readings in Tax Policy
- Tax Analysts Tax History Project
- Tax and Accounting Sites Directory

Tax Education Discussion Group

<http://www.swcollege.com/acct/forums/conf.html>

Amy Dunbar (University of Connecticut) leads a tax-education discussion group at this site. At the time of this writing, the topics in the discussion group included pedagogy, tax placement

EXHIBIT 11
ATA Teaching Consultants Program

American Taxation Association

[Go Back One Page](#)

ATA Teaching Consultants Program

The Teaching Consultants program was inaugurated to provide assistance to ATA members, especially those who are teaching a course for the first or second time. Volunteers for this program offer to share pedagogical materials with ATA members teaching a variety of courses. The course types and the volunteers are listed below by course type.

[Undergraduate Tax - First Course](#)

[Undergraduate Tax - Advanced Course](#)

[Basic Undergraduate Introductory Tax - Accounting Majors](#)

[Basic Undergraduate Tax-Non - Accounting Majors](#)

[Undergraduate or Graduate, Scholes & Wolfson Corporate Tax \(Graduate\)](#)

[Estate and Gift Taxation \(Graduate\)](#)

[Family Tax Planning \(Graduate\)](#)

[International Tax \(Graduate\)](#)

[MBA Tax - Scholes & Wolfson](#)

[Partnerships and S Corporations \(Graduate\)](#)

[Personal Financial Planning](#)

for students, tax-free reorganizations, tax research, technology, content of the undergraduate tax course, 150-hour programs, and the future of paper tax services. The taxation discussion group is one of several accounting-oriented "conferences" at the On Balance web site, sponsored by South-Western College Publishing. The URL transfers to the On Balance web site. When the taxation "conference" option is selected, a login page appears. On a first visit, the registration form should be clicked and the free registration process should be completed. After properly registering, postings can be read and created.

EXHIBIT 12
ATA Web Site Links to Other Tax-Related Web Sites

Tax Links

- [IRS](#)
 - [Tax & Accounting Academia](#) ...education links
 - [Tax Analysts](#) ...nonprofit, public service group
 - [Tax and Accounting Sites Directory](#) ...2,000 links!
 - [Tax Resources](#) ...Frank McNeil's directory
 - [Tax Web](#) ...another good tax directory
 - [Tax World](#) ...Tom Omer's site
 - [Will Yancey's Home Page](#) ...links galore!
-

Thomas Legislative Information on the Internet

<http://thomas.loc.gov/home/thomas2.html>

This site provides access to pending and enacted legislation as well as related Congressional committee reports.

Accounting Education using Computers and Multimedia (AECM)

<http://pacioli.loyola.edu/aecm/>

AECM is an electronic mailing list/interest group that provides a forum for discussions of hardware and software useful in university-level accounting education. Hardware includes all platforms and peripherals. Software includes spreadsheets, practice sets, multimedia authoring and presentation packages, database programs, tax packages, web applications, etc. Established in February 1994, this site was the first presence for the accounting profession on the Internet. Since then, more than 1,000 subscribers from more than 30 countries have exchanged information.

AAA Teaching and Curriculum Section

<http://www.rutgers.edu/Accounting/raw/aaa/tcomm/newsltr.htm>

The *Accounting Educator*, the ATA Teaching and Curriculum section newsletter, is available at this site.

Tax Sites

<http://taxsites.com/>

This is the site shown in Exhibit 13. It is maintained by Dennis Schmidt, the current ATA Webmaster at the University of Northern Iowa. One area of the site that tax educators may find

EXHIBIT 13
Tax Sites is a Tax-Related Gateway Site

Tax Sites			
<u>Federal Tax Law</u>	<u>State Taxes</u>	<u>International</u>	<u>Tax Forms</u>
<u>Help-Tips-Articles</u>	<u>Tax Updates</u>	<u>Discussions</u>	<u>IRS Sites</u>
<u>On-Line Tax Prep</u>	<u>Policy-Reform</u>	<u>Associations</u>	<u>Software</u>
<u>Publishers-CPE</u>	<u>Academia</u>	<u>Misc. Sites</u>	<u>Bookstore</u>
Accounting Sites			
<u>Financial</u>	<u>Auditing-Fraud</u>	<u>Managerial</u>	<u>Governmental</u>
<u>AICPA Sites</u>	<u>On-Line News</u>	<u>Associations</u>	<u>Software</u>
<u>Publishers-CPE</u>	<u>Academia</u>	<u>Misc. Sites</u>	<u>Certification</u>
Other Useful Sites			
<u>Firms-Employment</u>	<u>Government</u>	<u>Databases</u>	<u>General Law</u>
<u>Investment Info</u>	<u>Directories</u>	<u>Web Search</u>	

Search This Directory



Search the Entire Web



particularly interesting, found at <http://www.taxsites.com/academia.html#courses>, is a set of links to web sites for specific tax courses taught around the country.

Frank McNeil's List of On-line Tax Resources

<http://www.taxresources.com/>

This is a tax-related gateway site. Its atypical links include newsgroups, newsletters, mailing lists, tax articles, tax treaties, tax policy, and Social Security sources.

American Bar Association—Tax Section

<http://www.abanet.org/tax/>

The tax section of the ABA provides links to other tax gateways as well as numerous federal and state tax sites.

Rutgers Accounting Web (RAW)

<http://raw.rutgers.edu/>

This gateway site provides links to each of the Big 5 CPA firm sites, accounting-oriented organizations (such as the FASB and GASB) and the online Hasselback *Accounting Faculty Directory*.

Tom Omer's Tax World

<http://omer.actg.uic.edu/>

This tax-related site created by Tom Omer has various information including tax-course links, taxation history, tax employment opportunities, electronic filing options, and tax-research resources (including the Code, regs, and court cases).

Tax News from Tax Web

<http://www.taxweb.com/news/index.html>

A useful feature of this gateway site is its comprehensive set of links for tax news. Tax news links are provided for the IRS, CPA firms, and various organizations.

Tax Resources

<http://www.sba.uconn.edu/users/adunbar/taxhome.htm>

This is a general tax-related gateway site created by Amy Dunbar, University of Connecticut. Some of the links not typically found on other tax-related gateway sites include state taxation, international taxation, economic data, and tax commentary by major accounting firms.

Yahoo Tax Information

<http://www.yahoo.com/>

Yahoo is a general search engine, but it has specific search categories in the tax area. Yahoo's tax categories include tax services, business taxes, state tax agencies, IRS, tax accounting, tax books, and software.

Will Yancey's Home Page

<http://www.willyancey.com/>

This site provides numerous links in the areas of tax education, tax research, state and local taxation, general accounting, finance, and the Web in general. The link at http://www.willyancey.com/tax_faculty.htm#S provides a handy comprehensive list of tax faculty web pages.

FindLaw

<http://findlaw.com/cascode/>

The FindLaw site enables access to all court cases available on the Web. The general site at <http://findlaw.com> provides legal links.

Tax Analysts

<http://www.tax.org>

Tax Analysts is a not-for-profit, nonpartisan organization. The site offers tax news, tax discussions, tax-policy materials, tax history information (including political cartoons), a tax bookstore, and a worldwide tax bibliography.

Various Gift and Estate Links

These sites provide tax commentary and primary tax research materials in the estate and gift area.

Cornell's Legal Information Institute

http://www.law.cornell.edu/topics/estate_gift_tax.html

FindLaw: Wills, Trusts, Estates and Probate

<http://www.findlaw.com/01topics/31probate/index.html>

Law and Estate-Planning Sites (Mark Welch's Links)

<http://www.ca-probate.com/links.htm>

Estate-Planning Links

<http://www.estateplanninglinks.com>

Other Gateway Sites***timevalue.com***

<http://www.timevalue.com/links.htm#metapages>

Taxresources.com

<http://www.taxresources.com/html/taxsites/gateways.html>

USING A SEARCH ENGINE

As mentioned earlier, using a search engine is one of the three ways to find tax information on the Web. The other two methods are directly accessing a web site by entering its URL in the browser Location window, and using a gateway site. Frankly, of the three techniques, employing a search engine is probably the least efficient way to find tax information on the Web. However, for the sake of completeness, search engines are briefly described and illustrated below.

Using a search engine is analogous to performing a keyword search in a word-processing document. If one wanted to find each instance of the term "Scholes/Wolfson" in a word-processing document, the term would be typed in the search window of the word-processing program, the Enter key would be pressed, and the software would automatically locate the term "Scholes/Wolfson" in the document. Finding web sites that reference Scholes/Wolfson is accomplished in a similar manner. Begin by clicking on the Search button of the web browser, entering Scholes/Wolfson in the search window, and clicking on the appropriate button to initiate the search, as shown in Exhibit 14.

The Netscape search engine finds 10,279 web sites that reference "Scholes/Wolfson" (or either "Scholes" or "Wolfson"). The first ten sites are listed and the user can click on one or more of these, and/or then proceed to the next listing of ten sites, and so on.

Web browsers enable users to choose among various search engines and not all retrieve identical results for reasons discussed below. For example, two other search engines utilized for this illustration returned less than 1,000 web sites. Alternate search engines can be accessed by repeatedly clicking on the Search button of the browser. If there is a particular search engine that is preferred, its web site URL can be entered in the Location window and, once at the site, it can be bookmarked for future use. Other popular search engines are:

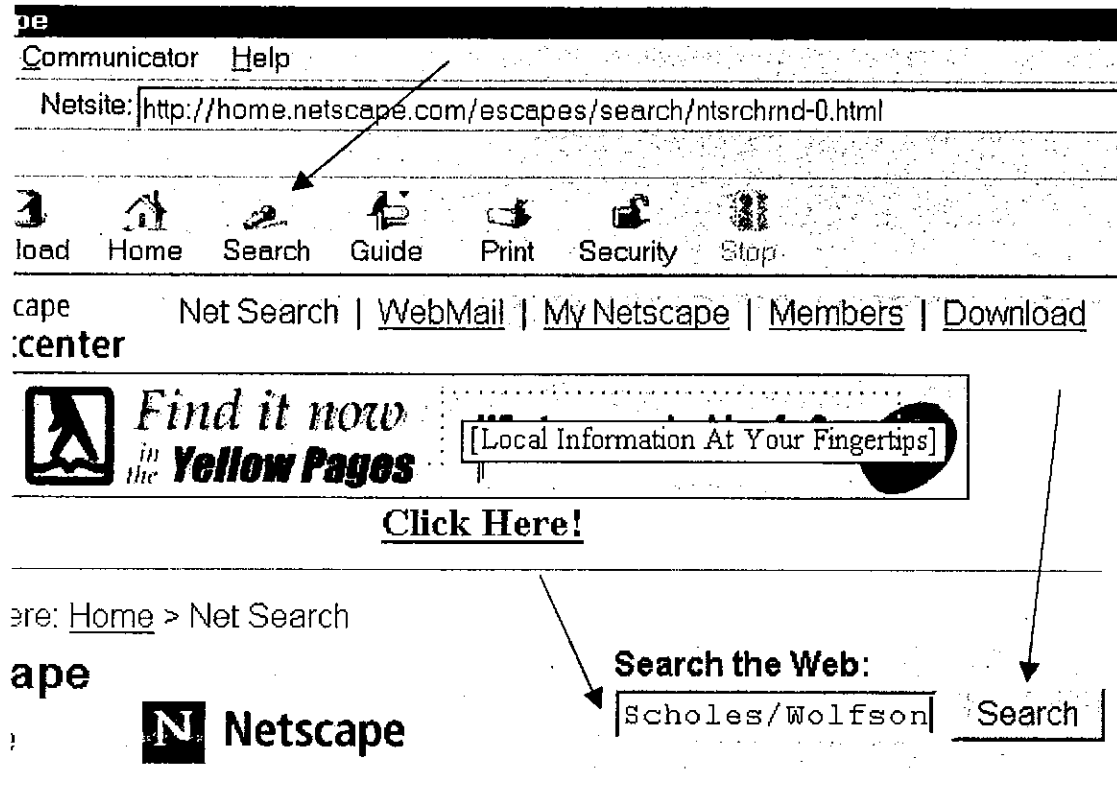
AltaVista (<http://www.altavista.com/>)

MetaCrawler (<http://www.go2net.com/search.html>)

Yahoo (<http://yahoo.com>)

Infoseek (<http://infoseek.go.com/>)

EXHIBIT 14
Search Engine



Infospace (<http://www.infospace.com/>)

Search engines can be distinguished from one another by the way in which they reference and search web pages. Standard search engines send out software “robots” or “spiders” that index the pages in each site they encounter. The engines then rank how relevant the pages are to the search terms by means of mathematical algorithms. Hierarchical indexes or web directories have individuals, such as librarians and indexers, trained to categorize information, examine web sites, and compile hierarchical categories and subcategories. Alternative search engines use various approaches to ranking and sorting web pages, often grouping the results into folders. Mega-search engines scour multiple search engines and, as such, generally produce very broad results. Web databases search specially cataloged data and may require a subscription. Despite the differences among these various types of search engines, however, the mechanisms of using them generally follow those illustrated previously.

Searching for a keyword or phrase within a web site is accomplished by first clicking on the Edit button in the upper left-hand corner of the screen. Then, in the drop-down menu that appears, the option Find in a Page...is clicked. A search dialog box then appears enabling the word or phrase of interest to be entered, which initiates the search. Some sites have their own internal search engines.

CONCLUSION

As illustrated by this chapter, the Web offers tremendous resources for tax instructors. Examples include tax news and commentary, primary tax research sources, newsletters, discussion

groups, descriptive tax information dealing with all technical areas of taxation, tax software, tax history, data potentially useful for tax research, information about tax courses at other universities, ATA tax-education consultants, tax conferences, tax-policy commentary, commercial tax-related materials and services, electronic filing options, the Hasselback *Accounting Faculty Directory*, mailing lists, as well as IRS tax forms, instructions, and publications. All of this information is free and available to anyone with web access.