

FAVORITE TAX & LAW WEBSITES

John B. Goldhamer
Richmond, Virginia
www.JohnGoldhamer.com
www.Linkedin.com/in/JohnGoldhamer

TAX ASSOCIATIONS

Federation of Tax Administrators (FTA)	http://www.taxadmin.org
Multistate Tax Commission (MTC)	http://www.mtc.gov
Council on State Taxation (COST)	http://www.cost.org

<u>North Eastern States</u>	<u>Southeastern Association</u>	<u>Midwest States Association</u>	<u>Western States Association of</u>
Tax Officials Assoc (NESTOA)	Tax Administrators (SEATA)	Tax Administrators (MSATA)	Tax Administrators (WSATA)
http://www.nestoa.org	http://www.seatastates.org	http://msata2015.dor.sd.gov	http://www.mtc.gov/Events-Training/2014-Western-States-Association-of-Tax-Administrat

Streamline Sales Tax Governing Board

"To assist states as they administer a simpler and more uniform sales and use tax system."

About Streamline <http://www.streamlinedsalestax.org/index.php?page=About-Us>

Streamline Map http://www.streamlinedsalestax.org/uploads/images/state%20map%202014_1_1.jpg

TAX TOOLS

Tax Sites - State <http://www.taxsites.com/state.html>

Tax, Accounting and Payroll Sites Directory

State Sales Tax Rate & Avg. City & County <http://www.thestc.com/SRates.stm>

Aggregate rates shown here are weighted averages that include county and city rates

Sales Tax Calculator by County <https://thestc.com/RateC.stm>

In the customer's shipping address, enter ZIP Code, City, County, State, or just State for counties and cities rates

County by Zip Code <http://www.zipinfo.com/search/zipcode.htm>

Enter a ZIP Code, City, or State to find County

Zip Code lookup by County <http://maps.huge.info>

USPS Zip Codes by address and Zip Code lookup using Google Maps with an overlay of boundaries.

City and County Statistics <http://www.city-data.com>

Some information published on our websites reflect public records provided openly to anybody

Find a County <http://www.naco.org/Counties/Pages/CitySearch.aspx#map>

FIRST, X OUT TO OPEN THE WEBSITE. Key a zip code or name to find the county it is located

Drop Shipments <http://www.salestaxsupport.com/sales-tax-information/sales-tax-help-questions/drop-ship/>

Sampling in Sales and Use Tax and Gross Receipts Tax Audits

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

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VERIFICATION OF SALES TAX REGISTRATION NUMBERS

<https://salestax.wordpress.com/2008/03/20/verify-sales-tax-numbers/>

Arizona	https://www.aztaxes.gov/LicenseVerification
California	https://efile.boe.ca.gov/boewebservices/verification.jsp?action=SALES
Colorado	https://www.colorado.gov/revenueonline/#2
Florida	http://dor.myflorida.com/dor/taxes/annual resale certificate sut.html
Georgia (Business)	https://gtc.dor.ga.gov/
Hawaii	https://dotax.ehawaii.gov/tls/app
Idaho	https://idahotap.gentax.com/TAP/ /#1
Illinois	https://www.revenue.state.il.us/app/bgii/servlet/BGIIquiry
Kansas	https://www.kdor.org/exemptionCerts/default.aspx
Massachusetts	https://wfb.dor.state.ma.us/webfile/business/Public/WebForms/STR/VerifyCertificate.aspx
Maryland	https://interactive.marylandtaxes.com/Business/VerifyExempt/User/Home.aspx
Michigan	https://treas-secure.treas.state.mi.us/eservice_enu/start.swe?SWECmd=GotoView&_sn=BmKhTWxIYOR-.VIPtspz8fuN8bNM1yrigk8xFif3uN0_&SWEView=MI+eService+Sales+License+Query+View&SWEHo=treas-secure.treas.state.mi.us&SWETS=1430068506
Mississippi	https://www.dor.ms.gov/taxareas/sales/verify.html
New York State	https://www7b.nystax.gov/TIVL/tivlStart
North Dakota	http://www.nd.gov/tax/salesanduse/permitinquiry/
Ohio	http://www.tax.ohio.gov/portals/0/sales and use/directpay accounts 0108.pdf
Tennessee	https://tdorbt.tn.gov/resaleaccountverification/1024.aspx
Texas- Vendor	https://ourcpa.cpa.state.tx.us/staxpayersearch/SIsTxpyrSearch.jsp
Texas – Direct Pay Permit	http://comptroller.texas.gov/taxinfo/sales/directPay_search.html
Washington State	http://dor.wa.gov/content/doingbusiness/registermybusiness/brd/
New York- Sales Tax Jurisdiction and Rate Lookup	http://www8.nystax.gov/STLR/stlrHome
District of Columbia Business License Search	http://pivs.dcra.dc.gov//BBLV/Default.aspx

FIVE STATES WITH NO SALES TAX

Alaska Oregon Montana Delaware New Hampshire

SEVEN STATES WITH NO INDIVIDUAL INCOME TAX

Alaska Florida Nevada South Dakota Texas Washington Wyoming

TWO STATES ONLY TAX INDIVIDUAL DIVIDEND AND INTEREST INCOME

New Hampshire - a flat 5% tax on dividends and interest income over \$2,400 per (or \$4,800 if married filing a joint return)

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Tennessee - a flat 6% tax on dividends and interest income over \$1,250 per year (or \$2,500 if married filing a joint return)

EU (EUROPEAN UNION) VAT (Value Added Tax)

EU VAT Number Validation http://ec.europa.eu/taxation_customs/vies/vatRequest.html

You can verify the validity of a VAT number issued by any Member State by selecting that Member State from the drop-down menu provided, and entering the number to be validated.

EU Taxes Database http://ec.europa.eu/taxation_customs/tedb/taxSearch.html

EU Taxation http://ec.europa.eu/taxation_customs/common/fag/taxation/fag_1179_en.htm

Frequently Asked Questions about Taxation in the EU

UK (United Kingdom) Companies House <https://www.gov.uk/government/organisations/companies-house/about>
Companies House incorporates and dissolves limited companies, registers the information companies are legally required to supply, and makes it available to the public. The UK has more than 3 million limited companies registered.

UK VAT Registration Name Checker <http://wck2.companieshouse.gov.uk/wcframe?name=accessCompanyInfo>

This WebCheck service offers a searchable Company Names and Address Index free of charge, which enables you to search for information on more than 3 million companies.

VAT European VAT Refund Guide-Deloitte

Summarizes the rules and procedures to obtain VAT refunds in 31 European Countries

<http://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-european-vat-refund-guide-2015.pdf>

PAYROLL TAX FORMS FOR U.S. CITIZENS AND RESIDENT ALIENS

Form I-9 Employment Eligibility Verification

Fed OMB 1615-0047

<http://www.co.vt.edu/Forms/i9.pdf>

The purpose of this form is to document that each new employee is authorized to work in the U.S. (Produced by Virginia Tech)

Federal W-4

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Complete Form W-4 so that employer can withhold the correct federal income tax from your paycheck

Virginia W-4

<http://www.tax.virginia.gov/sites/tax.virginia.gov/files/taxforms/withholding-tax/any/va-4-any.pdf>

Employee's Virginia income tax withholding exemption certificate, so that employer can withhold the correct Virginia income tax

Federal W-9

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

Request for Taxpayer Identification Number (TIN) / Social Security (SSN) & Certification- Request by Business or Employer Only

Payroll and HR Terms Glossary

<https://www.paynorthwest.com/glossary-payroll-terms/>

Glossary of Payroll and HR (Human Resources) Terms

INDIVIDUAL INCOME TAX

Tax Credits- Energy Policy Act

<http://www.energytaxincentives.org>

Designed to give consumers and businesses information on energy efficient federal income tax credits

Donor's Guide to Vehicle Donation- IRS

<http://www.irs.gov/pub/irs-pdf/p4303.pdf>

Determining the Amount You Can Deduct for qualified vehicles

Donation Market Value- Salvation Army

http://www.cpa-services.com/tax_salvat.shtml

Tax Deduction Check List with high and low values

Kiplinger's What's Deductible? -- A to Z

<http://www.kiplinger.com/article/taxes/T054-C000-S001-deductions-for-cars-and-other-items-you-own.html>

Calculate Estimated Salvage Value- IRS

<http://www.irs.gov/pub/irs-pdf/p534.pdf>

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Tax Planning Guide <http://hhjcpa.com/~hhjcpa/files/Year-end%20Newsletter%202014.pdf>

INTERNAL REVENUE SERVICE (IRS)

Internal Revenue Service <http://www.irs.ustreas.gov>

Internal Revenue Code (IRC) <http://uscode.house.gov/view.xhtml?path=/prelim@title26&edition=prelim>
United States Code, Title 26 — Internal Revenue Code

Advanced Search the United States Code <http://uscode.house.gov/advancedSearch.xhtml>
The United States Code is a consolidation and codification by subject matter of the general and permanent laws of the U.S.

IRS Withholding Tax Calculator <http://www.irs.gov/individuals/article/0%2C%2Cid=96196%2C00.html>

IRS Audit Guide in identifying and analyzing potentially Abusive Tax Shelter Transactions
<http://www.irs.gov/businesses/corporations/article/0,,id=97384,00.html>

Federal Tax Forms <http://www.magtax.com/1099/?gclid=CJr105CoqZ8CFdA65QodUyb-1A>
Examples of all Federal IRS Forms

U.S. Tax Court <http://www.ustaxcourt.gov>
Court of record established by Congress under Article I of the U.S. Constitution for settling disputed taxpayer deficiencies

U.S. Tax Court Search <http://www.ustaxcourt.gov/UstclnOp/OpinionSearch.aspx>

National Association of Enrolled Agents www.naea.org
Practitioners licensed by the U.S. Department of the Treasury to represent taxpayers before the IRS

Federal Applications- Share, Debate, & Discuss www.FederalSoup.com

Transfer Pricing International <http://www.tpi-search.com>
Specialist in Transfer Pricing of Intercompany Assets

NAICS (North American Industry Classification System) <http://www.census.gov/epcd/www/naics.html>
Replaced the U.S. Standard Industrial Classification (SIC) system

SECURITY AND EXCHANGE COMMISSION (SEC)

SEC (Security and Exchange Commission) <http://www.sec.gov>

Laws Governing the Securities Industry <http://www.sec.gov/about/laws.shtml>

Advanced Search of SEC http://secsearch.sec.gov/search/advanced?affiliate=secsearch&dc=653&enable_highlighting=true

Edgar Company Search <http://www.sec.gov/edgar/searchedgar/companysearch.html>

SARBANES-OXLEY (SOX)

For U.S. Publicly Traded Companies, SOX defines what type of financial records should be written and kept for how long

Sarbanes-Oxley Act http://en.wikipedia.org/wiki/Sarbanes%E2%80%93Oxley_Act

Guide to the Sarbanes-Oxley Act <http://www.soxlaw.com/>

Free Course - Introduction to the Sarbanes-Oxley Act of 2002 – KnowledgeLeader.com
<http://www.knowledgeleader.com/KnowledgeLeader/Content.nsf/Web+Content/iTRSOIntroductiontotheSarbanesOxleyActof2002!OpenDocument>

SOCIAL SECURITY

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Social Security Administration www.ssa.gov/mystatement

Get your free personal online *my* Social Security account

VIRGINIA STATE AGENCIES

Virginia Dept. of Taxation (TAX) <http://www.tax.virginia.gov>

VA Dept. of Tax- Forms <http://www.tax.virginia.gov/content/forms>

VA Dept. of Tax- Policy Library <http://www.tax.virginia.gov/laws-rules-decisions/advanced-search>

VA Dept. of Tax- Legislative Summaries <http://www.tax.virginia.gov/content/legislative-summary>

Taxpayer Bill of Rights <http://www.tax.virginia.gov/sites/tax.virginia.gov/files/media/documents/BILLOFRIGHTS.pdf>

VA Freedom of Information Act (FOIA) § 2.2-3700, <http://www.tax.virginia.gov/content/freedom-information-act>

Virginia Town Hall <http://www.townhall.virginia.gov>

Changes to Virginia's regulations

VA State Corporation Commission (SCC) <http://www.scc.virginia.gov/comm/index.aspx>

Virginia Statistics (UVA) <http://www.coopercenter.org/econ/VASTAT>

(Weldon Cooper Center for Public Service) <http://www.yesvirginia.org>

VIRGINIA LAW

VA Supreme Court Rules <http://www.courts.state.va.us/courts/scv/rules.html>

VA Supreme Court & Court of Appeals- Search <http://www.courts.state.va.us/search/textopinions.html>

VA Supreme Court Records & Briefs <http://law2.richmond.edu/librarytech/varb/>

Contains list of Supreme Court of Virginia, but only reported cases by case number

VA Attorney General Opinions http://www.opengovva.org/foi-opinions/search?tid_type%5B%5D=3

VA Legislation Info <http://lis.virginia.gov/>

Lobbyist-in-a-Box <http://lis.virginia.gov/cgi-bin/legp608.exe?151+uu1+00000>

VA - Code of Virginia <http://leg1.state.va.us/000/src.htm>

VA Administrative Code <http://leg1.state.va.us/cgi-bin/legp504.exe?000+men+SRR>

Updated Daily

Virginia: Guide to Doing Business <http://www.lexmundi.com/Document.asp?DocID=6116>

Provided by McGuireWoods LLP as a matter of general interest to the public and is not intended to offer legal advice

Guides to Doing Business [http://www.lexmundi.com/lexmundi/Guides To Doing Business.asp](http://www.lexmundi.com/lexmundi/Guides%20To%20Doing%20Business.asp)

Lex Mundi Law Firm "Guides to Doing Business" series are comprehensive overviews of the legal and business environments in more than 100 jurisdictions worldwide

UNCLAIMED PROPERTY

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Unclaimed Property- All States <http://www.missingmoney.com>

Will assist in searching 40 participating states to find missing, lost, and unclaimed property, money, and assets

STATE LAW

All States Codes by Jurisdiction <https://www.law.cornell.edu/states/listing>

All States Administrative Codes & Registers <http://www.administrativerules.org/administrative-rules/>

Unlike statutes which are made by a state's Legislature, rules are written and made by state agencies

Guides to Doing Business http://www.lexmundi.com/lexmundi/Guides_To_Doing_Business.asp

Lex Mundi Law Firm "Guides to Doing Business" series are comprehensive overviews of the legal and business environments in more than 100 jurisdictions worldwide

ATTORNEYS AND CPA'S

Martindale Hubbell <http://www.martindale.com/Find-Lawyers-and-Law-Firms.aspx>

Advanced Search for Lawyers, Law Firms & Organizations

Virginia State Bar - Attorney Directory <http://206.113.151.134/attsearch/search.aspx>

Virginia Lawyer Directory, An agency of the Supreme Court of Virginia

Find Law <http://www.findlaw.com>

Free Legal information- Online Legal information about popular Legal topics, and Finding a local lawyer

Legal Zoom <http://www.legalzoom.com>

An easy-to-use, online service that helps people create their own legal documents from their home or office

Virginia CPA Directory <https://secure1.boa.virginia.gov/Verification/Search.aspx?facility=N>

Online database to search for Virginia CPA's information

American Institute of CPA's <http://www.aicpa.org/interestareas/centerforauditquality/resources/pages/resources.aspx>

Professional Resources- AICPA offers a resources and tools that providing accounting, tax, and other information

LEGAL DICTIONARIES

Jurispedia http://en.jurispedia.org/index.php/Main_Page

Encyclopedic project of academic initiative devoted to worldwide law, legal and political sciences

V/LEX Legal Research System <http://vlex.com/search/form>

Dictionaries

<http://www.merriam-webster.com>

<http://dictionary.law.com>

<https://www.taxact.com/tax-terms/tax-dictionary.asp>

<http://www.freeality.com/dictiona.htm>

<http://www.yourdictionary.com/diction4.html>

<http://www.smbiz.com/sbgl001.html>

<http://www.yourdictionary.com/diction5.html#law>

Legal History and Philosophy <http://www.commonlaw.com>

Tax Sites <http://www.taxsites.com>

Tax Due Dates <http://hhjcpa.com/taxduedates.php>

Nolo Press <http://www.nolopress.com>

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Legal Web Journal	http://www.llrx.com/
Accounting Dictionary (4,200 Terms)	http://www.ventureline.com/glossary_R.asp
LEGAL RESEARCH	
Legal Research	http://www.virtualchase.com
<i>Researching a legal question? The guides below will take you to both primary and secondary source legal information</i>	
U.S. Constitution On-line	Courts.state.va.us/search/textopinions.html
Federal Per Diem Rates & County	http://www.gsa.gov/portal/category/100120
Legal Links	http://www.courts.state.va.us/legal.html
Legal Research Hit Parade	http://www.his.com/~dlevy/index.html
Legal Forms	http://forms.lp.findlaw.com/states/va.html
Public Legal Research	http://www.ilrg.com
<i>Categorized index of 4000 web sites of 238 nations laws as well as locally web pages, legal forms, and downloads</i>	
Personal Injury Tips- Virginia	http://www.dulaneylauerthomas.com/library
Federal Government Info	http://www.usa.gov
Lawyer's Weekly	http://lawyersusaonline.com
LLRX- Law &Technology Resources	http://www.llrx.com
State Tax Law	http://corporate.findlaw.com/finance/tax
Supreme Court of the United States	http://www.supremecourtus.gov/
U.S. Supreme Court Case Finder	http://www.findlaw.com/casecode/supreme.html
U.S. Supreme Court Rules	https://www.law.cornell.edu/rules/supct
U.S. Tax Code (IRS Code)	http://www.fourmilab.ch/ustax/ustax.html
United States Code Annotated (U.S.C.A)	https://www.law.cornell.edu/uscode/text#SECTIONS
U.S. Patent and Trademark Office	http://www.uspto.gov
U.S. Patent Application Search	http://appft.uspto.gov/netahtml/PTO/search-adv.html
U.S. Trademark Search	http://tmsearch.uspto.gov/bin/gate.exe?f=searchss&state=4810:wdlmt3.1.1
U.S. Library of Congress- Copyright	http://copyright.gov
U.S. Copyright Search	http://cocatalog.loc.gov/cgi-bin/Pwebrecon.cgi?DB=local&PAGE=First
Glossary of U.S. Naval Abbreviations	http://www.ibiblio.org/hyperwar/USN/ref/OPNAV_29-P1000.html
IRS Tax Exempt Search	http://apps.irs.gov/app/eos/mainSearch.do?mainSearchChoice=pub78&dispatchMethod=selectSearch
Sales Tax on Non-profits	http://www.avalara.com/learn/whitepapers/nonprofits-and-sales-tax/

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U.S. Department of State- International Certificates of Authenticity

For Certified International Documents- Company bylaws, powers of attorney, trademarks, agreements, diplomas, etc.
<http://travel.state.gov/content/travel/english/legal-considerations/judicial/authentication-of-documents/office-of-authentications.html>

BUSINESS RESEARCH

Manta- Free U.S. Company Profiles <http://www.manta.com>

Vital info on Small Business and those that grew

Hoover's <http://www.hoovers.com>

D & B Company that puts you on the fastest path to business

Vault Company Research <http://www.vault.com/rankings-reviews/find-a-company.aspx>

Search company reviews and ratings including salary, interviews, perks, prestige and more.

Salary.com <http://www.salary.com/category/salary>

What are you worth? Search U.S. Salaries by Title and Location

Wiki Company Profile <http://www.corporationwiki.com>

Search people, companies, cities and more

Wikipedia http://en.wikipedia.org/wiki/Main_Page

The free encyclopedia that anyone can edit

Thomas Register <http://www.thomasnet.com>

Leading industrial destination containing every conceivable industrial product or service

Business.com <http://www.business.com>

Get business tips and advice delivered to your inbox

Alacra Store <http://www.alacrastore.com/search-by/company>

The Premium Business Information Source

OTC Markets <http://www.otcmarkets.com/research/companyDirectory?symbol=NULL>

Research 10,000 Over-The-Counter (OTC) Securities that trade on SEC-registered Alternative Trading Systems

Lead 411 (Co. Info & Executives) <http://www.lead411.com>

Comprehensive Business intelligence that accelerates growth

The Corporate Library <http://www.thecorporatelibrary.com>

Independent research firm focusing on corporate governance

Google Scholar (Advanced) (Exact) http://scholar.google.com/advanced_scholar_search

Search for literature across many disciplines & sources: abstracts, articles books, theses, publishers, and societies

Insurance Search A.M. Best <http://www3.ambest.com/ratings/advanced.asp>

Credit rating organization dedicated to serving the financial services

Virginia Business <http://www.virginiabusiness.com>

Intelligence for and about Virginia's Business

D & B Small Business Solutions (Fee) <http://sbs.dnb.com>

Leading and trusted source of information on business, but Provides Free Company Addresses

Insurance Search AM Best <http://www3.ambest.com/ratings/entities/search.aspx>

REAL ESTATE

Zillow.com <http://www.zillow.com>

Your edge in Real Estate

Eppraisal.com <http://www.eppraisal.com>

Provides home values, neighborhood information, and real estate market analysis to consumers

Free Assessor Property Records Search <http://publicrecords.onlinesearches.com/Assessor-and-Property-Tax-Records.htm>

Many states offer online access to assessment records searched by Property Address, ID Number, or Owner's Name

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TAX SHELTER FRAUD

“Tax Me If You Can”

<http://www.pbs.org/wgbh/pages/frontline/press/2208.html>

Investigation into the Abuse of Tax Shelters <http://www.pbs.org/wgbh/pages/frontline/shows/tax/>

TAX ASSOCIATIONS

Federation of Tax Administrators (FTA)

<http://www.taxadmin.org>

The Federation of Tax Administrators is a national organization of state tax officials. The FTA Web site includes comparative information on state tax agencies, rates, policies and administration, as well as links to individual state agencies.

Multistate Tax Commission

<http://www.mtc.gov>

The Multistate Tax Commission is an intergovernmental state tax agency working on behalf of states and taxpayers to administer, equitably and efficiently, tax laws that apply to multistate and multinational enterprises. Created by the Multistate Tax Compact, the Commission is charged by this law with:

- Facilitating the proper determination of State and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes;
- Promoting uniformity or compatibility in significant components of tax systems;
- Facilitating taxpayer convenience and compliance and compliance in the filing of tax returns and in other phases of tax administration;
- Avoiding duplicative taxation.

North Eastern State Tax Officials Association (NESTOA)

<http://www.nestoa.org>

An association consisting of *Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, New York City, Pennsylvania, Philadelphia, Rhode Island, Vermont.*

Southeastern Association of Tax Administrators (SEATA)

<http://www.seatastates.org>

The tax administrators of the states of *Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, and West Virginia* recognized that, by reason of their geographical proximity to each other have the same interest in matters of tax administration. Accordingly, these tax administrators believe that it will be to the advantage of their respective state for them to form the Association for the purposes and the manner hereinafter set forth.

Midwest States Association of Tax Administrators (MSATA)

<http://msata2015.dor.sd.gov>

Midwest States Association of Tax Administrators is an association of *Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Texas, and Wisconsin.*

Western States Association of Tax Administrators (WSATA)

<http://www.mtc.gov/Events-Training/2014-Western-States-Association-of-Tax-Administrat>

http://www.borderstatescaucus.org/wasata_resolution.htm

Western States Association of Tax Administrators is an association of tax administrators from twelve western states consisting of *Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Texas, Utah, Washington, and Wyoming.* Some of the goals of the association are to facilitate

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dialogue among tax administrators, industry representatives, and academicians; as well as to promote research on tax issues administered on the state level.

Border States Caucus

<http://www.borderstatescaucus.org/index.html>

Arizona, California, Oklahoma, New Mexico, Texas, Utah, and the Government of Mexico

Mission Statement:

Promote free trade and reduce administrative barriers to trade between the United States and Mexico through uniform and equitable laws, rules, procedures and documents dealing with the treatment of taxable and non-taxable transactions and the exchange of information among caucus members.

Streamlined Sales Tax Governing Board

<http://www.streamlinedsalestax.org/index.php?page=About-Us>

"To assist states as they administer a simpler and more uniform sales and use tax system"

The Streamlined Sales Tax Project is an agreement of the cooperative effort of *44 states, the District of Columbia*, local governments and the business community to simplify sales and use tax collection and administration by retailers and states. The Agreement minimizes costs and administrative burdens on retailers that collect sales tax, particularly retailers operating in multiple states. It encourages "remote sellers" selling over the Internet and by mail order to collect tax on sales to customers living in the Streamlined states. It levels the playing field so that local "brick-and-mortar" stores and remote sellers operate under the same rules. This Agreement ensures that all retailers can conduct their business in a fair, competitive environment.

Institute for Professionals in Taxation (IPT)

<http://www.ipt.org>

Excellence through Tax Education

The *Institute for Professionals in Taxation*, founded in 1976, is a 501(c)(3) non-profit educational association serving over 4400 members representing approximately 1450 corporations, firms, or taxpayers throughout the United States and Canada. It is the only professional organization that educates, certifies and establishes strict codes of conduct for state and local income, property and sales & use tax professionals who represent taxpayers (government officials or organizations do not qualify for membership).

The Institute provides outstanding educational opportunities for its members tailored to their professional needs. Professional designation programs in income, property and sales tax leading to the CMI designation (Certified Member of the Institute) are also available to members who satisfy the educational, experience and examination requirements. It is dedicated to uniform and equitable administration of income, ad valorem and sales & use taxes, to minimizing the cost of tax administration and compliance, and to a high degree of professionalism. Members are expected to adhere to a strict Code of Ethics and Standards of Conduct.

IPT members represent the spectrum of business and industry sectors of all sizes - from small firms to most Fortune 500 companies. What they share is a dedication to excellence and a desire to further professionalism and cooperation within the tax profession.

Tax Executives Institute (TEI)

<http://www.tei.org>

The *Tax Executives Institute* (TEI) is the preeminent international association of business executives responsible for the tax affairs of their employers. *TEI is the preeminent professional organization of in-house Tax Professionals. Our members are business executives who are responsible for taxation matters on an*

FAVORITE TAX & LAW WEBSITES

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www.Linkedin.com/in/JohnGoldhamer

administrative or policy-making level, or whose work is otherwise primarily concerned with the problems of business taxation. TEI members are accountants, lawyers, and other corporate and business employees who are responsible for the tax affairs of their employers in an executive, administrative, or managerial capacity.

Council On State Taxation (COST)

<http://www.cost.org>

The *Council on State Taxation (COST)* is the premier state tax organization representing taxpayers. COST is a nonprofit trade association consisting of over 600 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

National Tax Association (NTA)

<http://ntanet.org/about-nta.html>

Founded in 1907, *National Tax Association (NTA)* is the leading association of tax professionals dedicated to advancing understanding of the theory and practice of public finance. The National Tax Association is a nonpartisan, nonpolitical educational association that fosters study and discussion of complex and controversial issues in tax theory, practice and policy, and other aspects of public finance. NTA is a 501(c)(3) organization and does not promote any particular tax program or policy. The enormous public benefit that can come from sound tax policy and wise administration is a prime reason for the work of NTA.

I hope that these Websites help you research Business, Law, and Tax issues.

Please let me know if you have any questions; and how I can help you in the future.

Sincerely,

John

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