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### *of Tax Research Systems*

Like many tax professionals, I have watched as outsourcing of tax preparation services becomes a reality for many tax practitioners. I must admit that it had not occurred to me that outsourcing of tax research services might be next. If it had, I would have used the NEVER word. And well, I'd be wrong again.

That said, the tax research services reviewed here stand as proof that fast, comprehensive, competent tax research is available at the fingertips of tax professionals. These services share other attributes in an electronic and online medium. Search techniques do not vary all that much. The reviewed products all function using searches that run with real words, words coupled with search terms and connectors, or a combination of the two. They are all fast, accurate and easy to use.

Like any tax product, tax research systems vary widely in their exact coverage. Moreover, the needs of tax practitioners vary in relationship to the tax clientele they serve. All of the products reviewed here have online trials, and most have "walk-throughs" available (or can arrange one, so ASK). These trials are free and carry with them no obligation aside from the duty that every tax practitioner has to select and utilize the tax research product that best fits how that tax practitioner thinks and practices.

If you do not subscribe to an electronic tax research service, the frontier of electronic tax research awaits your arrival with great promise. If you do subscribe to such a product, you have a duty to explore and find out which tax research service can deliver the best answers for your tax practice. Here's hoping that all of your tax research answers are on point.

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