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The world of tax research applications has evolved significantly from the paper books we used in college in the late 20th century. Paper research materials formerly updated by replacing thousands of pages of thin paper in a precise manner were replaced by large towers of compact disks, and the CDs have now given way to online services that offer access to more statutes, regulations, cases and guidance than was available in the best law school library just a couple of decades ago. Indeed, the Internet has changed tax research more than almost any other area of the traditional accounting practice.

The struggle with most offerings is to find a way to make the most detailed, comprehensive offering possible for the technical specialist, and yet make the basics easy enough to use so that novices can find the information they want as fast as possible. Some services are expensive and offer every database imaginable, while others are value-oriented with no inclusion of even basic offerings for practice areas related to payroll, human resources and employee benefits … beyond what's included in the income tax research databases. Practitioners must determine their real research needs, as the limits on simultaneous users and the expense associated with individual accounts may make some of the higher end solutions inaccessible to the average preparer. The needs is clear for every preparer in a firm to have access to some research tools, and technical specialists may need access to additional sources to find on-point guidance for complex issues or specialized industries. Some users may simply need a desk reference like The Tax Book or a U.S. Master Tax Guide, while others will need a comprehensive subscription that includes federal, state, international and industry-specific guidance.

When selecting a research offering, it is most important to determine the needs of the various users/constituencies in an organization, and then to select the offering (or offerings) that best fit their needs. In some cases, this will result in multiple research

- Take the service provider's training courses, or discuss with peers how they use the services and what tips/tricks they have.
- Consider if the databases included in your subscription meet your needs.
- Perform research for common questions early, and document available practice aids so that you can find them when you need them.
- Learn how your research service integrates with your applications so you can become more efficient at your work. Most applications provide a high level of integration within the publisher's tax preparation software, providing a link to guidance associated with the active input screen.

It's important to make the right tools available for your partners, staff and employees. After all, there is nothing more expensive for a tax professional than giving or receiving bad advice. n

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