Help Sheet on the Use of RIA-Checkpoint Database

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This paper will give an outline of how to operate RIA Checkpoint, the tax database. Checkpoint is an excellent reference for most tax research. It covers federal state, local, estate, pension & benefits, international, payroll, and WG&L financial reporting & mgmnt. It also offers various ways of searching, including keyword, finding by citation in Codes and Regs, cases, Rulings, IRS Publications, Citator 2nd, and more.

Your search in Checkpoint will begin with the above tabs. You will be using the Research tab the most. However, the Home tab comes first. So we will discuss it first. First, the Home tab gives various headline news stories like this:

If an alert is especially important, it may get a notice like this:

If an alert is especially important, it may get a notice like this:

It also gives various quick links to sections of Checkpoint as at left:

These quick links are pretty much self explanatory. “Find employment laws, regs, rules” leads to a search of the payroll category. The “Find ERISA, Regs, and rulings” link leads to the Pension and Benefits section. The “Form/Line finder” lets you pick out a tax form e.g., 1040, and a line, e.g., 14b for display. “General Calculators” can calculate loan amortization, auto payments, life expectancy, etc.

The Titles link leads to a list of book titles contained in Checkpoint, such as Advance State and Local Documents, All States Tax Guide, and Analysis of Taxpayer Relief Act of 1997. The titles link allows you to set up a My Titles section, in which only titles of your selection appear when Titles is clicked. For example I could go into the complete list and choose four:
Next time “titles” is invoked, only these four will appear. The setup can be changed if desired.

It also gives new updates to your subscription to Checkpoint:

Such updates might include the ability to place a disclaimer automatically in your messages, an informative message indicating you should place a web site in your list of sites allowed pop-ups, or a new method for adding quick links, and so on.

Skipping to the Newsstand tab, we find that it gives the latest tax news, in its daily updates, for example:

This first part gives both Federal and State tax updates, mainly to the tax code, and also in news from WG&L Journal Insights.

Newsletter library, the second subdivision of the news, offers the following subdivisions:

- Cummings' Corporate Tax Insights
- Estate Planners Alert Newsletter
- Federal Taxes Weekly Alert Newsletter
- Howard Zaritsky's Estate Planning Update
- International Taxes Weekly Newsletter
- RIA Tax Watch
- State & Local Taxes Weekly Newsletter

When clicked, each link gives a table of newsletters available in chronological order, as in this example:
One can click in the boxes to do searches of the content, or one can just drill down until one comes to an article. The setup is the same for each Newsletter subdivision.

The 3rd subdivision of news updates is “WG&L Tax Journals.” It contains the following subdivisions:

- Corporate Taxation (WG&L)
- Journal of Taxation
- Journal of Multistate Taxation and Incentives
- Journal of International Taxation
- Practical Tax Strategies
- Estate Planning Journal

All subdivisions offer past, present and at times anticipated tax news. Emphasized in this area are individual tax stories as opposed to changes in the tax code. Here are some examples from the Journal of International Taxation:

- NEW RULES FOR INBOUND AND FOREIGN-TO-FOREIGN ASSET REORGANIZATIONS WITH USRPIs, Journal of International Taxation
- IRS EASES REPORTING FOR FOREIGN CORPS., Journal of International Taxation
- FOREIGN-EARNED INCOME EXCLUSION ELIGIBILITY RULES WAIVED FOR HAITI, Journal of International Taxation
- SPAIN INTRODUCES FIRST TRANSFER PRICING DOCUMENTATION AND PENALTY RULES, Journal of International Taxation
- NONRESIDENT ALIEN WITHHOLDING TAX AND BACKUP WITHHOLDING UPDATE, Journal of International Taxation
- The Cross-Border “A” Final Regulations, Journal of International Taxation
The practice development tab also gives the latest tax alerts in state, federal and local areas:

<table>
<thead>
<tr>
<th>Tax Alerts Developments for Last 30 Days</th>
<th>Change Preferences</th>
</tr>
</thead>
</table>

- **February 27, 2006**
  - Federal Tax Alert: Nonrefundable Advance Prepayments of Grandchildren’s Tuition Not Subject to Gift Tax or GST Tax (February 27, 2006)
  - What’s New On The 2005 Iowa Individual Income Tax Return (February 27, 2006)
  - What’s New On The 2005 Minnesota Individual Income Tax Return (February 27, 2006)
  - What’s New On The 2005 Hawaii Corporation Income Tax Return (February 27, 2006)
  - What’s New On the 2005 Mississippi Corporate Income and Franchise Tax Return (February 27, 2006)

Both federal and local alerts are listed in order by date.

Practice Development will also filter tax developments according to the needs of a particular client, for those in a practice. In this case you would set up a profile of each client under the Options tab; RIA then filters incoming developments according to client. So, the CPA does not have to go through all client files whenever an IRS ruling comes down, or there is an addition to the IRS code. (TSU does not subscribe to this feature). As with other areas of Checkpoint, you can search via keyword or table of contents. In the keyword search, several filters are available.

You can filter by area, form affected, date, topic, or jurisdiction.

Another view of all the information offered in the Tax Alerts is in the table of contents search, in which four categories are available:
Here you can browse the hierarchy of categories, or do a keyword search. In the keyword search results the tree of subdivisions leading to a particular document of recent interest is shown as here:

We will now move on to the Research section. The Research Area is complemented by the Table of Contents which will be covered later. The Research area is the area most used by students, along with the Table of Contents. Its basic method is the keyword search. Current and past tax sources may be searched extensively, under many categories and from many sources.

The first step in forming a search is to choose your practice area. They appear in the left hand column. They are as follows:

Search
Practice Area:
Federal

When you choose an area, the menus in the right side of the screen will change accordingly. For example, if you choose federal, your right hand menu will be:
indicating the sources available. As you can see, there are four subdivisions of sources available.

If you choose state and local, you get

You may check off one or more states. Each area, federal, state, etc. has its own sort of search. Let’s do a search in the federal area to see how it works.

The keyword search is the basic search. Step one is to enter keyword(s) into the search box. Next you have to choose your sources. We will choose Editorial materials and Primary Source Materials, like so:
I have chosen Editorial Materials and Primary Source Materials to search. Editorial Materials include commentaries on tax law and events in the tax world; Primary Source Materials include sources directly from the legislature, tax cases, or IRS rules and regulations.

We will enter “home office deduction” in the keyword box, and search these sources.

Putting quotes around the phrase “home office deduction” will force Checkpoint to look for the expression as a phrase, i.e., the words in that order, with no intervening words. Otherwise the words will be searched separately with Checkpoint assuming an “and” between words, in which case we might get documents with the three terms scattered through the text, which would not be very helpful. Clicking Search we get this result:
The total list gives 470 documents. Hyperlinked sources such as Federal Tax Handbook contain hits; non-hyperlinked sources do not. At the bottom of the page you will see a checkbox called “view hits only.” This will eliminate non-hyperlinks for easier searching. If I click “more” under Total Documents Found,

I get a list of all sources with hits:
Let us say we are interested in material from the Federal Tax Handbook:

<table>
<thead>
<tr>
<th>Source</th>
<th>Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Editorial Materials</strong></td>
<td></td>
</tr>
<tr>
<td>Citator 2nd</td>
<td></td>
</tr>
<tr>
<td>Advance Citator 2nd</td>
<td>0</td>
</tr>
<tr>
<td>Citator 2nd</td>
<td>0</td>
</tr>
<tr>
<td>Federal Tax Handbook</td>
<td>4</td>
</tr>
<tr>
<td>Federal Tax Coordinator</td>
<td></td>
</tr>
<tr>
<td><strong>Analysis (FTC)</strong></td>
<td>35</td>
</tr>
<tr>
<td>Checklists</td>
<td>1</td>
</tr>
<tr>
<td>Client Letters</td>
<td>5</td>
</tr>
<tr>
<td>Return Guides</td>
<td>3</td>
</tr>
<tr>
<td><strong>Return Guides Archives</strong></td>
<td>2</td>
</tr>
<tr>
<td>Tables &amp; Rates</td>
<td>0</td>
</tr>
</tbody>
</table>

We click on the hyperlink and get our results:
Now we can click on Residence Used In Part for Business to get our original term, which is conveniently on the title:

**§1637 Residence Used in Part for Business—Home Office Deduction.**

Employees and self-employed individuals may take office-at-home deductions if tough tests are met.

The general rule is that no deduction is allowed for the business use of a dwelling unit that's also used by the taxpayer as a residence during the tax year. But exceptions, discussed below, allow deductions under certain circumstances. (Code Sec. 280A(a).) The disallowance rule applies to individuals, trusts, estates, partnerships, and S corporations. However, disallowance doesn't apply to any deduction allowable without regard to its connection with either a business or income-producing activity. (Code Sec. 280A(b).) For example, the deductions allowed under Code Sec. 163 for interest, Code Sec. 164 for certain taxes, and Code Sec. 165 for casualty losses may be claimed without regard to their connection with the taxpayer's trade or business or income-producing activities. In effect, this means that the disallowance applies only to otherwise deductible business expenses (Code Sec. 162) and depreciation. FTC ¶ L-1301 et seq.; USTR ¶ 26034 et seq.; Tax Desk ¶ 258,001 et seq.

The **home office deduction** isn't allowed for expenses of an income-producing activity, unless the activity is a trade or business. FTC ¶ L-1302; USTR ¶ 260A4.013; Tax Desk ¶ 258,002.

It contains information on Home Office Deduction, and has hyperlinks to relevant sections of code, etc. Checkpoint research and table of contents searches always end up in an article of some type.

Checkpoint can be used also for other types of searches: for example I can find cases by citation. In this case we have chosen the state & local practice area, and then the state of Tennessee.
If I click on Cases, under find by citation, I get this box:

Please enter **citation** number and then click on the Search button.

**Citation:** (Format: Volume Reporter Page) 865 SW2d 1

Example: 865 SW2d 1

This will take me to the noted case. I can also search names of opponents in cases:

* You may fill in one or both of the following fields.

**Case Name:** johnson vs.

Search

This will retrieve cases in which Johnson was an opponent:

- EASTMAN CHEMICAL COMPANY v. RUTH E. JOHNSON, COMMISSIONER OF REVENUE, STATE OF TENNESSEE, M2002-02114-SC-R1L CV, 11/24/2004
- BELL SOUTHWEST ADVERTISING AND PUBLISHING COMPANY v. RUTH JOHNSON, COMMISSIONER OF REVENUE, STATE OF TENNESSEE, 100 SW2d 202, 03/12/2003
- STATE of Tennessee By and Through John W. PIEROTTI, District Attorney General, ex rel. Col. Lewis P. BODINE, Jr., USAF (Ret), Otha N. Russell, and Edgar Johnson, Individually and on behalf of all others, 804 SW2d 438, 08/29/1994
- FIRST TENNESSEE BANK, N.A. CHATTANOOGA, et al., v. Martha B. Olsen, Commissioner of Revenue, 736 SW2d 601, 09/14/1997
- FORD MOTOR CREDIT COMPANY v. RUTH E. JOHNSON, COMMISSIONER OF REVENUE, STATE OF TENNESSEE, M2004-00059-COA-R3-CV, 09/21/2005

Here most of the cases involve Ruth Johnson since at the time she Commissioner of Revenue for the state and so represents the state.

One can also search statutes:

**Find Tennessee Statutes by Citation**

Please enter **citation** number and then click on the Search button.

**Tennessee Code Annotation §** (Example: 67-1-801): 67-1-801

**Tennessee Constitution** (Example: Article II § 28): Article §

Search
Search Operators

Search operators in Checkpoint are somewhat different from the usual Boolean operators. Here is the list:

OR, | have the force of Or.
Space, &, AND have the force of And.
^, NOT exclude a keyword.
" " means containing my exact phrase.
* yields terms containing variations of my keywords.
? yields terms containing single-character variations.
Hyphen yields terms containing compound words e.g., e-mail (retrieves e-mail e mail, email)

To search within n words of another (in any order): /# (where # equals number).
To search within n words of another (in exact order): pre/# (where # equals number).
To search within the same sentence (20 words) as another (in any order): /s
To search within the same sentence (20 words) as another (in exact order): pre/s within one paragraph (50 words) as another (in any order): /p within one paragraph (50 words) as another (in exact order): pre/p

The operators may be added freestyle in the keyword search, or added in the Thesaurus/Query tool. The Thesaurus/Query tool is a way of structuring your search by using operators, and of widening the search using synonyms. Using the query tool, one can use all the connectors Checkpoint has. You can click on them to insert them between your search terms. They are under “connectors” below.
The Thesaurus gives you various synonyms which you can substitute for your terms, or add to them to broaden the search. For example if we use “capital gains,” and look at the alternatives for “capital,” we get these results:

The thesaurus is important because usage in the tax world changes over time just as it does everywhere else. Some terms may become superseded while others may come to be used side by side with others. For this reason the synonyms added by the Thesaurus are appended with the OR operator as opposed to the &. OR will bring in the widest number of terms and so possible synonyms. This is useful to bring in terms which are more modern than the ones I was searching, or older, as I desire. It may bring in terms unknown to the searcher. In this search the terms in the right box are synonyms for “capital” found in Checkpoint.e.g., cash, equity funds, etc. You can use them to search for similar concepts. If you want to include a term in your search, click on it. If you want to choose more than one term, hold down the control key and select.

I can click on the alternative and the thesaurus will append it to “capital” using the | connector, giving for example (capital | means) gains. The same happens if the
search contains more than two terms. If I use “home office deduction,” and add the alternative “abode,” I get (home | abode) office deduction. If I use choose the synonym “deductible,” I get home office (deduction | deductible). This sort of move has the effect of widening the search. If you want to narrow the search using the two synonyms, you can change the | to &, and, or Space. You can also insert NOT to exclude one or more of the terms. You can also include all alternatives in your search string, by clicking “Include all alternatives in query,” which will bring in all articles with all available synonyms:

Going to the Tools menu allows me to add operators by clicking, and to view previous searches and insert them by clicking.

Custom Searches

In the Federal, State, and the other practice areas, you can select various checkboxes from various areas and save a custom search for yourself. For example, in a state search, I could pick out Tennessee, Georgia, and Washington, and turn them into a custom search, with a name of my choice. Clicking on the new search will bring up a search of only those states. Unfortunately in TSU’s subscription, when the session is closed, the custom search is gone. However, this might be useful if you are doing a long session; of course in a practice it would be useful if the practice needs to search the three states on a regular.

The custom search can be created in any of the tax areas; you cannot make a custom search one for two or more areas at once. You can blend areas somewhat by using the All Practice Areas option.
This will give a mixture of state and federal sources. I choose the check boxes I want; then I click save beside the Choose Sources From sign:

I will be prompted for a name for the search. I will name it Chris. After that, the custom search will appear in the drop down menu beside Choose Sources From.

Table of Contents

The other major way of searching Checkpoint is to use the Table of Contents. The Table of Contents gives a hierarchical approach to things. All information in the database is broken into categories and subcategories. You can choose a broad category, or a narrow subcategory, or all categories at once to search. You can search categories using a keyword search, or you can pick a category and drill down through subcategories browsing for relevant articles. For this reason Table of Contents is good for browsing Checkpoint. A student might use it to look for a term paper topic, since all topics are available at once. Table of contents view may be accessed by the upper right hand corner of the home screen:

Table of Contents may also be clicked while you are in any of the practice areas. Clicking Table of Contents will not filter out the other practice areas; all of them will be displayed whichever one you choose.

In the upper right hand corner of the home screen is a Table of Contents button; click it and you will get:

The categories in the right hand column contain all articles and information in Checkpoint. Notice that the categories contain contents somewhat different from that of the Practice Areas. You can use them to drill down to information in any of the listed categories. Notice in the left hand column where it says Display Level 1, etc.
This is the level you are at now. Display Level 2 will open the next set of subdivisions for each category. Level 3 will open the next set of subdivisions. In this way you can browse the hierarchy for information at the level you wish, by clicking a display level.

You can also search in one or more categories or subdivisions. For example,

I can search Tax News and the Tax Alerts, using a keyword search, for “capital gains.” What I get is

hits in both categories, in this case 7 in Tax News and 341 in Tax Alerts. Clicking on a category I get its subcategories, and I drill down until I get to actual papers, here in Tax News:
By the way, + means a category with unopened subcategories; - means a category under which everything is open, and indicates a lone document; indicates a document with hits from your search.

At the bottom of a document are menus allowing you to do various things with the document, such as email, save to your computer, copy text and so on.

Clicking on the plus sign reveals all subcategories, whether relevant to the search or not.

Thus clicking on the plus sign beside Tax News gives subcategories of Tax News and also the main categories below it (Federal Library, Pensions & Benefits Library, etc.), both relevant and not relevant. On the other hand, clicking on the link gives all relevant subcategories only: which here is the single link Journal Preview.

When I do a keyword search I can view my results in Table of Contents mode if I like. If I do a keyword search on “capital gains,” I get this result:
Notice to the left the link “Table of Contents;” if I click there I get the same results in Table of Contents view:

so under Federal Library and Tax Alerts I can drill down to the same documents, seeing their places in the subdivisions of Checkpoint.

Further, many of the individual documents will have references to References, Annotations, etc. For example, here is a search in the payroll area for the term “W-2.”

In all of Checkpoint, there were 203 hits. In the Federal Library subdivision there were 120. In the Regs. §§ 1.42-1 thru 1.48-12T, there were 2.
The two are indicated in yellow. Yellow means this reference contains hits. The blank paper indicates a reference without hits. If I go to an individual document, I see

Reg § 1.42-5. Monitoring compliance with low-income housing credit requirements [prior to amendment by TD 8859, 01/13/2000].

The top row of buttons in this document indicates cross references to other Checkpoint sources. Here appear Explanations, Annotations, Internal Revenue Code, Prior Regulations, and Current Regulations. There are other types of buttons which do not appear on this page. Each button gives more information on the document.

Tools
Under the Tools menu in the upper right corner are various useful calculators. There are two divisions: Calculators and I-tables. Calculators include auto, business, credit card, investment, loan, mortgage, personal, retirement, savings, and tax. The personal division has a life expectancy calculator. I-tables include

AFR Tables
IRS Valuation Tables
  Table B - Interests for a term certain
  Table R(2) - Two-life factors (other than CRUTs)
  Table S - Single life factors
  Table U(2) - Two-life factors (CRUTs)

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The other division is called General; these contain various calculators such as auto, business, personal, retirement, savings, tax.
Under auto I find these calculators:

- **Auto Buy vs. Lease**
- **Auto Loan**
- **Auto Loan Early Payoff**
- **Auto Loan vs. Home Equity Loan**
- **Auto Rebate vs. Low Interest Financing**

And so on.

An example of the Auto Buy vs. Lease calculator would be this
Hitting Calculated gives me this result:

<table>
<thead>
<tr>
<th>Purchase price:</th>
<th>$20,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Down payment:</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Sales tax rate:</td>
<td>7.00%</td>
</tr>
<tr>
<td>Investment rate of return:</td>
<td>8.00%</td>
</tr>
</tbody>
</table>

**Loan Option**
- Loan term in months: 60
- Interest rate: 8.00%
- Other fees: $0.00
- Annual depreciation: 20%

**Lease Option**
- Lease term in months: 24
- Interest rate: 8.00%
- Other fees: $100.00
- Residual percent: 60%
- Security deposit: $500.00

Hitting Calculated gives me this result:

<table>
<thead>
<tr>
<th>Net cost of buying</th>
<th>Net cost of leasing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total loan payments</td>
<td>$9,527.32</td>
</tr>
<tr>
<td>Lost interest on buy option</td>
<td>$144.66</td>
</tr>
<tr>
<td>Down payment</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Market value after 24 months*</td>
<td>$12,800.00</td>
</tr>
<tr>
<td>Ending loan balance</td>
<td>$13,199.95</td>
</tr>
<tr>
<td>Net cost of purchase</td>
<td>$11,471.93</td>
</tr>
</tbody>
</table>

showing that buying is slightly cheaper than leasing the car.

Another feature not included in the TSU subscription is charts. Charts can be made for International and financial, as well as state data as seen below. Various chart types are available:
After choosing a chart type, I get this result:

**State Tax Chart**

2 **Select Chart Type**

Please choose your desired chart type:

- [ ] Accounting Method and Period
- [ ] Allocation and Apportionment
- [ ] Annual Returns
- [ ] Computation of Tax
- [ ] Corporate Tax Rate
- [ ] Credits
- [ ] Electronic Fund Transfer
- [ ] Return/Payment Due Date
- [ ] Information Returns
- [ ] Interest Rate
- [ ] IRC Provisions—Federal-State Comparison
- [ ] Limitation Period
- [ ] Tax Imposed

Next

After choosing a chart type, I get this result:

**State Tax Chart Results**

**Tax Type:** Corporate Income

**Legend:**

- ![ ] - Caution (Place cursor on image in chart to learn more)

**Display Chart Types:**

- [ ] Separated
- [ ] Combined

**Apportionment Formula—All Factors**

<table>
<thead>
<tr>
<th>State</th>
<th>Apportionment Formula</th>
<th>Authority</th>
<th>RIA Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>3-factor formula 🔴</td>
<td>N.Y. Tax Law § 210(3)(a)</td>
<td>¶ 11,855</td>
</tr>
</tbody>
</table>

**Apportionment—Payroll Factor**

<table>
<thead>
<tr>
<th>State</th>
<th>Payroll Factor</th>
<th>Authority</th>
<th>RIA Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>Yes 🔴</td>
<td>N.Y. Tax Law § 210(3)(a)(3)</td>
<td>¶ 11,870</td>
</tr>
</tbody>
</table>

**Apportionment—Payroll—Executive Compensation Included**

<table>
<thead>
<tr>
<th>State</th>
<th>Executive Compensation</th>
<th>Authority</th>
<th>RIA Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>Excluded 🔴</td>
<td>N.Y.C.B. 20 § 4-5.3(b)</td>
<td>¶ 11,870</td>
</tr>
</tbody>
</table>

In the right pane the chart will be made. Click the link in the RIA paragraph column to view explanations for each jurisdiction. The explanation paragraph will move to a link viewer window.

**Display Chart Types:**

- [ ] Separated
- [ ] Combined
The separated and combined buttons above indicate separated or combined jurisdiction format. Place the cursor over the icon to view specific notes about that jurisdiction, in this case NY.

Tax Type: Corporate Income

Legend:
- Caution (Place cursor on image in chart to learn more)

Display Chart Types:
- Separated
- Combined

Apportionment: Formula--All Factors

<table>
<thead>
<tr>
<th>State</th>
<th>Apportionment Formula</th>
<th>Authority</th>
<th>RIA Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>3-factor formula</td>
<td>N.Y. Tax Law § 210(3)(a)</td>
<td>¶11,055</td>
</tr>
</tbody>
</table>

Apportionment: Payroll Factor

<table>
<thead>
<tr>
<th>State</th>
<th>Payroll Factor</th>
<th>Authority</th>
<th>RIA Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>Yes</td>
<td>N.Y. Tax Law § 210(3)(a)(3)</td>
<td>¶11,070</td>
</tr>
</tbody>
</table>

Apportionment: Payroll--Executive Compensation Included

<table>
<thead>
<tr>
<th>State</th>
<th>Executive Compensation</th>
<th>Authority</th>
<th>RIA Paragraph</th>
</tr>
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<tbody>
<tr>
<td>NY</td>
<td>Excluded</td>
<td>NYCRR 20 § 4-5.3(b)</td>
<td>¶11,070</td>
</tr>
</tbody>
</table>

Tax Alerts

Tax alerts are found under the Practice Development tab. This not subscribed to by TSU, but is helpful for accountants in an actual practice. The alerts give you the latest tax developments, which can filter to fit your own needs or those of a client. Searching may be done by keyword and Table of Contents. They can also be searched by affected client.
Having already prescribed which sort of tax development will be of interest to this client, you can enter the client’s identifying number and retrieve developments relevant to his/her case. This is easier than searching each alert to see if it is relevant.

Checkpoint also queries your db of tax returns to see which of your clients may be affected by the development. Checkpoint will sort them out for you. These services fall under Practice Development because the accountant may expand his/her practice by alerting the client to potential new services which may be offered. Such services may be sold or given, in the latter case in order to cement a relationship with a client.

This concludes our discussion of RIA Checkpoint. We hope you have found it helpful and enlightening.