

# Using CCH® IntelliConnect to Conduct Federal Tax Research

June 29, 2016

*Presented by*

**John Payne**, Research Consultant



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## Using CCH® IntelliConnect to Conduct Federal Tax Research

June 29, 2016



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1) \_\_\_\_\_

2) \_\_\_\_\_

3) \_\_\_\_\_



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John Payne

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*Practitioners should always determine and incorporate all of the material facts and circumstances that apply to a particular situation and conduct the necessary research to determine whether any new statutory or regulatory requirements are relevant and should be applied. If legal advice or other expert assistance is required, the service of a competent professional person should be sought.*

## About Our Speaker

**John Payne**, Research Consultant

John is a Research Consultant for Wolters Kluwer. John conducts training and consulting sessions on IntelliConnect, Accounting Research Manager, and ClientRelate. John joined CCH in 1986 and brings over 28 years of experience to software and publishing to tax and accounting professionals. During this time he has worked with customers within the national support group, installing and implementing tax return software (including the initial implementation of networking setup), transitioning customers from print to electronic research, and the incorporation of integration between research and compliance software. John is involved in providing strategies and best practices for conducting tax and accounting research and in the development of customer training guides. John is a Microsoft Certified Professional.

## Thank You!

# UPCOMING WEBINARS

June 2016

- |        |  |                    |
|--------|--|--------------------|
| Thu 30 | Managing Your Extended Tax Season  | Ed Mendlowitz, CPA |
| Thu 30 | Tangible Property Regulations: From Concepts to Practical Application of the 'Repair Regs'<br><b>(Half-Day Course)</b> | Eric Wallace, CPA  |

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# UPCOMING WEBINARS

July 2016

Wed 6	Using CCH® IntelliConnect to Conduct State Tax Research	John Payne, Research Consultant
Thu 7	Athletes and Entertainers—Multistate Tax Issues	Timothy Noonan, Esq.
Fri 8	Audit and Accounting Standards Update	Alan Anderson, CPA
Fri 8	Farm Taxation: Income and Deductions	Christopher Hesse, CPA
Mon 11	Four Secrets to Dealing with the IRS Collections Division	Eric Green, Esq.
Tue 12	Financial Products Tax Building Blocks: Hedge Funds	Andrea S. Kramer, Esq.
Tue 12	Tax Planning for U.S. Companies Conducting Businesses in Germany	Robert Misesy, J.D., LL.M., M.B.A. and Dr. Ulrich-Peter Kinzl
Wed 13	Form 3115 Case Studies under the 'Repair Regs' <b>(Full-Day Course)</b>	Eric Wallace, CPA

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# UPCOMING WEBINARS

July 2016

Wed 13	Form 990—Governance, Transparency, and Transactions with Interested Persons (Part VI and Schedule L)	Jane Searing, CPA, M.S. (Taxation)
Thu 14	1120-S S Corp Return Preparation Tips	Tony Nitti, CPA, MST
Fri 15	S Corp Shareholders: Debt Basis and At-Risk Considerations	Lewis Taub, CPA
Mon 18	Data Analytics—Finding the Trends	Miles Hutchinson, CGMA
Tue 19	IC-DISCS: Practical Tax Planning and Compliance Considerations for Closely Held Exporters	Robert Misey, J.D., LL.M., M.B.A.
Wed 20	How to Review Tax Returns: Best Practices	Ed Mendlowitz, CPA
Thu 21	Excel: What's the Deal with VLOOKUP	Jeff Lenning, CPA, CITP
Thu 21	Income Taxation of Trusts and Estates	Steven Siegel, J.D., LL.M. (Taxation)
Fri 22	Reviewing Partnership Agreements to Identify Key Tax Issues	James R Hamill, CPA, Ph.D.

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# UPCOMING WEBINARS

July 2016

- |        |   |                                       |
|--------|---|---------------------------------------|
| Mon 25 | Preparing New Form 3115 under the 'Repair Regs'               | Eric P. Wallace, CPA                  |
| Tue 26 | Taxation of Foreign Subsidiaries and How to Prepare Form 5471 | Robert Misesy,<br>J.D., LL.M., M.B.A. |
| Wed 27 | R&D Tax Credits: Maximizing Tax Savings                       | Chris Nguyen, J.D.                    |
| Thu 28 | Partnership Tax Filing Issues                                 | James R Hamill,<br>CPA, Ph.D.         |
| Fri 29 | Form K-1 to 1040—From Entity to Individual                    | Claudia Hill,<br>EA, M.B.A.           |

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# **PRESENTATION**



## Using CCH® IntelliConnect to Conduct Federal Tax Research

*Presented by*

**John Payne**, Research Consultant

### Introduction

- Federal tax publications and tools
- Searching by keyword
- Use of citations in searches
- Documenting and sharing research results
- Tracking cases and rulings using the Citator

# Conclusion



# Thank You for Attending Today's Program

# **SUPPLEMENTAL MATERIALS**

Research

Using CCH®  
IntelliConnect® to  
Conduct Federal Tax  
Research

Professional and Client Services



Wolters Kluwer  
When you have to be right



## Introduction

In this course, you will learn the basics of the tax research process and the IntelliConnect research platform. This course shows you how to do tax research utilizing different methods of searching, as well as how to conduct a keyword search, and perform a citation search to quickly locate and assess tax authority. You will also learn how to document, save and share your research for quick access anywhere.







## Continuing Professional Education

This course qualifies for 2 hours of Specialized Knowledge & Applications credit.

## Objectives

Upon completion of this course, you should be able to:

- Identify the federal tax publications and tools
- Conduct a keyword search
- Search by citation
- Document and share your research results
- Track cases and rulings using the Citator

Icon Legend		Keys	Quick reference to the key aspects of a particular function
		Tip	Best practice tips and shortcuts
		Notes	Informational notes about functions
		Write	Steps or information to write down
		Caution	Important warnings about a function
		Movie	Video clips with additional training tips



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## Logging into IntelliConnect

IntelliConnect provides you with all of the research tools you will need to find just the right information for your business need and several ways to access your content.

### IntelliConnect Log In

Go to <http://intelliconnect.cch.com> and enter your login information.

### CCH IntelliConnect Browser Search

CCH IntelliConnect Browser Search is one of the many ways we make it easier and faster to find authoritative, current and accurate answers and analysis in your everyday research. This new feature instantaneously sends search engine queries through your Wolters Kluwer, CCH subscriber content, delivering the IntelliConnect answers directly to the results page of your favorite search engine, such as Google®, Bing® or Yahoo!® directly on your results page.

Go to <http://cchconnect.cch.com/icsearch/install.aspx> to download the browser plug-in.

### CCH Mobile

CCH Mobile™ provides convenient access to IntelliConnect research, news and information directly from your mobile device. CCH Mobile will keep you connected with CCH content, news and information immediately from accessing the most current federal and state tax news from CCH's premier editorial content anytime and anywhere you need information.

Go to your mobile app store and search for – CCH Mobile

### CCH IntelliConnect Direct

*CCH IntelliConnect Direct* allows you to access the powerful research tools provided by IntelliConnect directly through a desktop application. Use *CCH IntelliConnect Direct* to find the tax documents you need quickly, wherever you are, and whenever you need them.

Go to <http://intelliconnectdirect.cch.com> and enter your login information.

## Content Description

### *Standard Federal Tax Reporter*

The *Standard Federal Tax Reporter (FED)* provides detailed coverage of federal income tax law. The editorial explanations and annotations focus exclusively on income tax and income tax related provisions. All materials relating to a given Code section from the full text of the Internal Revenue Code through annotations of cases and rulings follow the text of that Code section.

The order of the material generally appears in the following hierarchy:

- Internal Revenue Code, full text with legislative history notes
- Relevant committee reports in full text
- Regulations (final, temporary, and proposed amendments)
- CCH Explanations
- CCH Annotations
- CCH Current Developments

### Tax Planning Tool

Preceding the code-based divisions are several general divisions that provide tax planning insights and quick access to essential information such as tax rates and applicable federal interest rates.

### *Tax Research Consultant*

*Tax Research Consultant (TRC)* provides answers with a practical real-world focus on tax laws and the important issues you face every day. Written by leading tax practitioners in conjunction with experienced CCH editorial staff, *TRC* integrates in-depth explanations with interactive research aids, practical examples, sample calculations, worksheets, compliance pointers, planning notes and other features that demonstrate exactly how critical tax principles apply.

### Comprehensive Tax Coverage

*TRC* covers all federal tax topics. Fundamental Concept Chapters for each topic get you up to speed quickly using a Q&A format with links to specific sub-topics. With *TRC*, you have expert commentary from the leading tax experts who provide practical tips to help you offer authoritative advice to your clients. You have the advanced functionality of IntelliConnect at your fingertips. This state-of-the-art web technology greatly enhances the efficiency of your tax searches and workflow.

### Transactional Materials

*TRC* provides the most efficient way to find the answers to your tax questions. New federal tax explanations are organized in the way you encounter a client's tax situation in stages.

## Document Components

### Fundamental Concept Chapters

At the beginning of each topic there is *Chapter 100, Fundamental Concepts*. Fundamental Concept Chapters get you up to speed quickly on each key issue with quick links (in the form of questions) to the more in depth explanations. The quick links will generally follow the flow of the discussion in the following chapters for each topic. The questions are linkable so you can click to drop down to a general discussion on that question.

### Gray Areas, Planning Notes, Comments and Footnotes

Within *TRC* documents, the editors have included gray areas, pointing out areas where the law is not crystal clear. A Gray Area discussion is used when two different interpretations of law or procedure are possible or when the law or rules are somewhat vague, or risk or uncertainty exists. The Gray Area feature highlights when two different reporting positions on a matter are defensible. Gray Areas can also point out where there is a conflict between two circuit courts on an issue. Thus, this feature alerts users when there may be options on the position they take in a particular situation.

### Flow Charts and Forms

Within *TRC* Documents the Editors have included both Flow Charts and Forms, where relevant. The Flow Charts give a visual explanation of the tax issue being addressed, while the forms will show how the tax issue would be reported and calculated in the appropriate form.

### New Developments

Within *TRC*, you can link to the latest information on a specific topic. These are clearly labeled, and listed at the top of the discussion, providing a quick link to the new case or ruling that may be relevant to your research.

### Authors

The authors of *TRC* are comprised of both CCH editorial staff and leading tax practitioners. In this way, *TRC* offers a practical, real-world approach to tax research and complex issues that you face every day.

### Interactive Research Aids

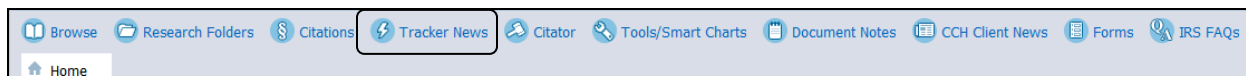
*Interactive Research Aids* are an innovative and comprehensive suite of interactive web applications that cover a broad range of topics and help you quickly reach conclusions about tax issues. *Interactive Research Aids* consist of *Decision Trees*, *Interactive Examples*, and *Interactive Charts*.

## Setting up your Workspace

### Tracker News

The Tracker News feature allows you to prominently display headlines for current articles related to subjects you want to follow. Each morning you will receive an email with a list of the new articles posted to your Tracker News tab that day. Each article in the email message will provide a brief summary and a link to open the article in IntelliConnect.

Let's customize your news tracker delivery options and narrow the tracker search to a specific document type or other editorially-defined criteria within a subject area.



### CCH Client News

CCH Client News helps you easily track important tax-related news by industry. Client News allows you to customize specific news channels for your clients to pulling stories that pertain to the specific industries and jurisdictions in which they operate. Client news allow you the ability to share the daily or weekly news feed with your clients letting them know new developments that are only pertinent to them.

From the Quick Bar, select CCH Client News and Create New Channel to set-up specific news for your client.



Your CCH Client News will appear on the Home Tab next to Today's Federal & State Tax News Highlights.

## My Favorites

*My Favorites* saves specific content areas that you *search or browse* frequently. *Browse* to the publication or reporter you would like to add as a favorite and *click on* ☆ beside the desired product. Once you have content within your Favorites, you can manage the order with Manage Favorites.



My Favorites

## Practice Areas

In addition to browsing and searching all of the content within the *Practice Areas* included within your subscription, you can create customized *Practice Area(s)* profiles that contain only specific areas of user-selected content. For example, you can create a Practice Areas profile that contains only Federal Tax content, give it a unique name, and then quickly select it from the "Search/Browse" drop-down menu.

To create a *Practice Areas Profile*, click on the *Practice Areas* link located on the Navigation Bar or the *Practice Areas* link located above the Browse Tree.



Practice Areas

## Search Methods

Depending on what information you have and how you conduct research, there are several different ways to research your answer to your issue.

- *Keyword Search*, allows you to search your entire subscription or specific content and then filter to the appropriate area.
- *Citation Search*, when you have the specific cite of a document, i.e. Code section, ruling, etc.

The method you choose, whether you begin with a keyword search, a citation, or with a general topic, will depend largely on the information you have at the start of your research.

## Federal Keyword Searching

There are two primary methods to keyword search your content.

You can search by:

- **Selected Content**

Within the *Browse* tree you can select the publication(s) that you would like to search. Just click the check box next to the publications you would like to search in, type in your search term and click *Search*. This will search all of the content selected.

- **All Content/Selected Practice Areas**

After logging in you can search your entire subscription by entering terms in the *Search box* and clicking *Search*. This will allow you to look at your entire subscription by document, by publication, practice tools, a specific library, or jurisdiction.

### Scenario:

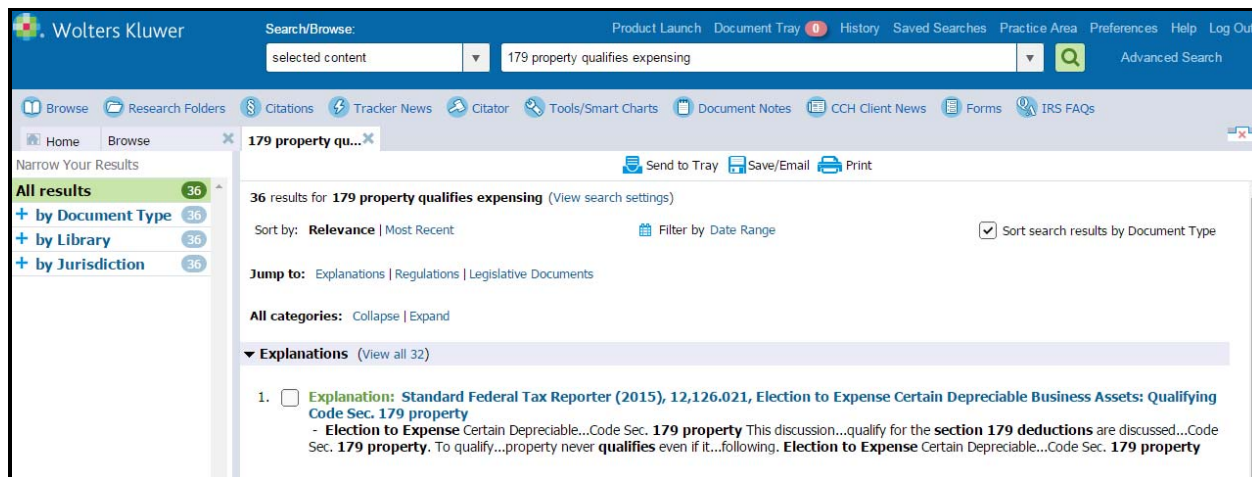
ABC Corporation places \$800,000 of machinery in service in 2014. Does this property qualify for expensing under Code Section 179 and how is the expense deduction computed?



## Targeting Specific Federal Content to Search

We will select the *Tax Research Consultant* and the *Standard Federal Tax Reporter* from our Favorites.

We will use *179 property qualifies expensing* as our keywords; click *Search*.



Search Result List

## Changing Your Search Scope

You have multiple options to search specific content, your search results, and the document in view, or tax citations.

The following search modes are available from the Search Bar.

- **All Content/Selected Practice Areas** – searches all of the content in your subscription (default)
- **Select Practice Area** – searches just the content areas created
- **Within Results** – searches just the results from the active search tab
- **Selected Content** – searches just the items you have selected (i.e. clicked the checkboxes) within *Browse* tree
- **This Document** – searches just the active document on the screen
- **Citations** – searches for documents using a complete citation

## Search Results List

Your search results list can be sorted by *Document Type*, by *Relevance*, *Most Recent* or can be filtered by a *Date Range*.

## Document Type View

*Document Type* automatically displays in the search results, including explanations, laws, regulations and more. While the top three relevant search results for each document type will appear under a document type heading, you can easily view the entire list of relevant results for each document type by clicking “View All.” You can also sort your results by *Most Recent* while in the Document View.

## Relevance/Most Recent

You can select to view the results by *Relevance* or by *Most Recent*. To use this option, remove the check mark from the Categorized View box, which appears on the search results list in the top right corner.

## Filter by Date Range

You can select Date Range to filter by date. Select Date Range and use the drop down to select the range you need and enter the dates in the date fields. Select the general time frame (Any Day, On, Before, After, From/To) and then add the dates.

## Search – Using Filters

The left pane lists the filters you can apply to narrow your results to documents of interest.

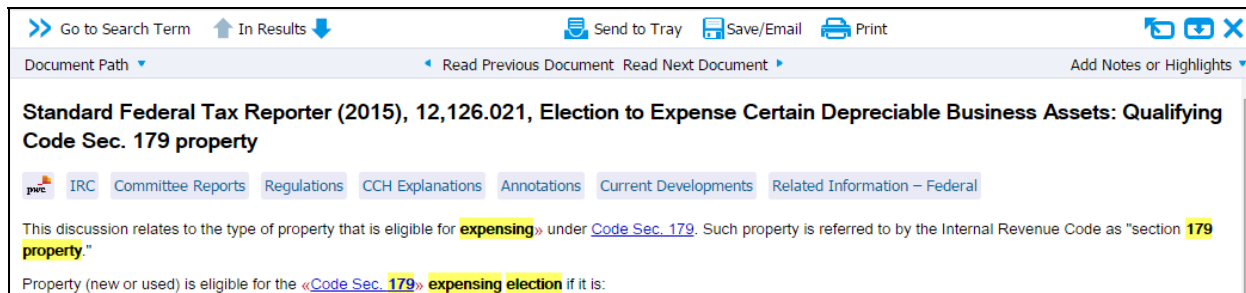
When applicable the following filters will appear:

- **Document Type** – Allows you to sort your search results into specific categories by document.
- **Practice Tool** – Allows you to narrow your results to just the practice tools, such as interactive research aids, smart charts and calculators that were located by the search.
- **Library** – Lists your results by publication so that you can see where your results are located within the publications in your subscription.
- **Courts** – Filters your results by tax court.
- **State Tax Type** – Filters your results by state tax topic.
- **Jurisdiction** – Gives you the ability to cross filter by federal, state and international information. This is helpful to further narrow and focus your results on a particular area of interest.

## Filters

IntelliConnect will remember which filter you use based on last use. For example, if you had selected the *by Document Type* filter first in your previous search, the *by Document Type* filter would be the filter opened by default the next time you search.

From our Result List, open the explanation from the *Standard Federal tax Reporter ¶12,126.021, Election to Expense Certain Depreciable Business Assets: Qualifying Code Sec. 179 property.*

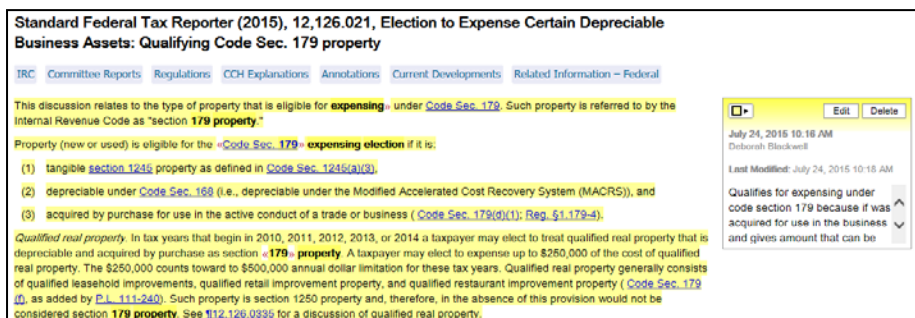


CCH Explanation

This document gives us our answer regarding what property qualifies and how much of the expense. We will start to compile our documents in the Document Tray.

Before sending to the tray, we can highlight the portion of the document that gives us our answer.

The *Document Tray* is a quick way to set aside documents for easy printing and saving. Use the functions at the top of the right pane.



Notes & Highlights

Click on *Send to Tray* to hold our document while we continue to research.

## Federal Related Information

We can use the *Related Information* buttons, under the title of the document, to access the primary source documents related to this explanation.

**Standard Federal Tax Reporter (2015), 12,126.021, Election to Expense Certain Depreciable Business Assets: Qualifying Code Sec. 179 property**

[IRC](#)
[Committee Reports](#)
[Regulations](#)
[CCH Explanations](#)
[Annotations](#)
[Current Developments](#)

Related Information – Federal

## Related Information

Click on the *IRC* button to jump to the Code Section related to this explanation. Also, notice the other buttons, Committee Reports, Regulations, etc.

IRC: 9 Related Results for Explanation: Standard Federal Tax Reporter (2015), 12,126.021, Election to Expense Certain Depreciable Business Assets: Qualifying Code Sec. 179 property

Sort by: Most Recent Filter by: Date Range

Select all on page

1.  **Enacted Law: Standard Federal Tax Reporter (2015), Sec. 179. ELECTION TO EXPENSE CERTAIN DEPRECIABLE BUSINESS ASSETS**  
- ELECTION TO EXPENSE CERTAIN DEPRECIABLE BUSINESS ASSETS Treatment as Expenses A taxpayer may elect to treat the cost of any section 179 property as an expense which is not chargeable to capital account. Any cost so treated shall be allowed as a deduction for the taxable year in which the section 179 property is placed in service. Limitations.— Dollar limitation The aggregate cost which may be taken into account under subsection (a) for any taxable year shall not exceed— \$250,000 in
2.  **Enacted Law: Current Internal Revenue Code, SEC. 179. ELECTION TO EXPENSE CERTAIN DEPRECIABLE BUSINESS ASSETS.**  
- ELECTION TO EXPENSE CERTAIN DEPRECIABLE BUSINESS ASSETS. Treatment as Expenses A taxpayer may elect to treat the cost of any section 179 property as an expense which is not chargeable to capital account. Any cost so treated shall be allowed as a deduction for the taxable year in which the section 179 property is placed in service. Limitations.— Dollar limitation The aggregate cost which may be taken into account under subsection (a) for any taxable year shall not exceed— \$250,000

## Code section 179

We can scroll down to section 179(d)(1) which gives us a definition of section 179 property. Highlight that subsection and place in the Document Tray.

**179(d)(1) SECTION 179 PROPERTY.—**

[CCH Explanations](#)
[Related Information – Federal](#)

For purposes of this section, the term "section 179 property" means property—

**179(d)(1)(A) which is—**

**179(d)(1)(A)(i)** tangible property (to which [section 168](#) applies), or

**179(d)(1)(A)(ii)** computer software (as defined in [section 197\(e\)\(3\)\(B\)](#)) which is described in [section 197\(e\)\(3\)\(A\)\(ii\)](#), to which [section 167](#) applies, and which is placed in service in a taxable year beginning after 2002 and before 2015,

**179(d)(1)(B)** which is [section 1245](#) property (as defined in [section 1245\(a\)\(3\)](#)), and

**179(d)(1)(C)** which is acquired by purchase for use in the active conduct of a trade or business.

Such term shall not include any property described in [section 50\(b\)](#) and shall not include air conditioning or heating units.

Add Note Delete  
 June 01, 2015 1:47 PM  
 RMSR Trainer

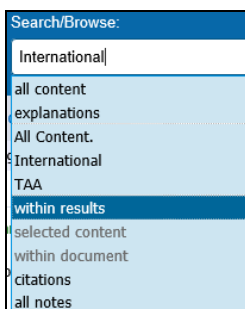
## Section 179(d)(1)

We would also like to get some guidance the IRS has issued on the expensing election under code section 179.

Back at our explanation we click on we will click on *Annotations* from the *Related information* buttons. Annotations are brief summaries of the cases and rulings related to a code section.

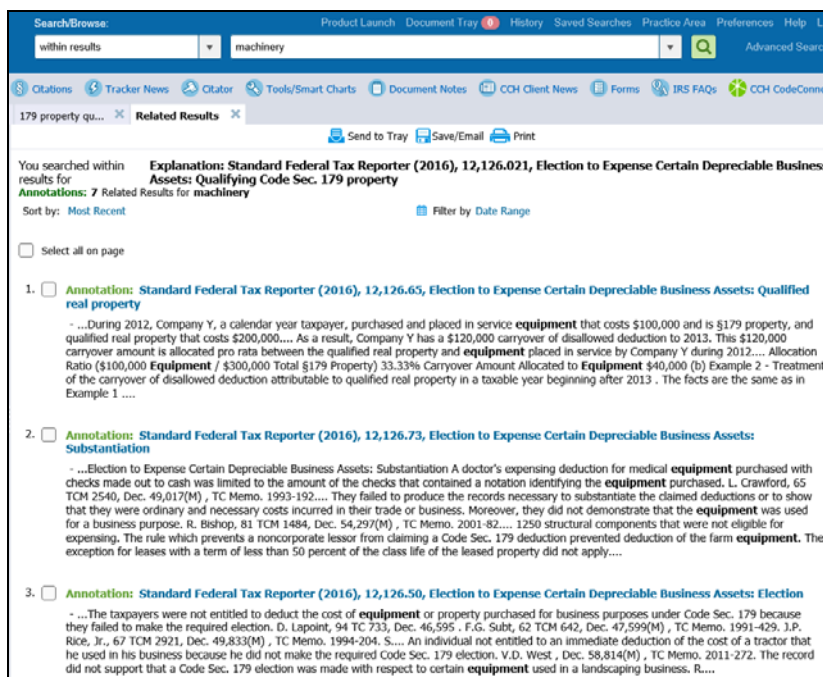
We will search those annotations to see if we can find any that are related to machinery.

In the search scope box select “within results”...and type machinery and press enter.



Search Scope – within results

The results show various annotations related to cases and rulings regarding IRC 179. 12,126.73 list related info to the substantiation of using the 179 election, while 12,126.50 list cases and rulings related to making a 179 election.




Annotations related to machinery

These can be scanned for information related to your research topic.

Back at our explanation, for further discussion relating to Code Section 179 expensing elections, at the bottom of this document is a link to the *Tax Research Consultant DEPR: 12,000*. Remember, the *TRC* is topically arranged and does include Interactive Research Aids.

*Property converted from personal use to business use.* Property which is converted from personal use to business use by a taxpayer may not be «expensed» since it was not originally acquired by the taxpayer for use in a trade or business.

 **EXAMPLE 1**

A car purchased for personal use in 2011 is converted to business use in 2012. Since the car was not originally acquired by the taxpayer by purchase for use in a trade or business it may not be «expensed».

For further discussion of the Code Sec. «179 expensing election», see Tax Research Consultant [DEPR: 12,000](#) and following.


[Back to Top](#)

### Example 1

The link brings up all of the Tax Research Consultant explanations related to election of an expense. We will open *DEPR: 12,000 Overview-Election to Expense Depreciable Business Property*.


Besides a detailed explanation, this document provides us with an Interactive Decision Tree, which will help in determining whether property qualifies to be expensed under section 179, and an Interactive Example to will help determine the Section 179 property qualifies to be expensed.

**Tax Research Consultant, DEPR: 12,000, Overview—Election to Expense Depreciable Business Property**

 Related Information – Federal

Taxpayers may elect an expense deduction, instead of depreciation, for a specified amount of depreciable personal property for the first year the property is placed in service in a trade or business. The annual election dollar limit is \$500,000 in tax years beginning in 2010 through 2014 and \$25,000 thereafter. The annual dollar limit is reduced when qualifying property placed in service exceeds \$2 million in tax years beginning in 2010 through 2014 and \$200,000 in later tax years. Special annual dollar limits and a phaseout rule applies to enterprise and community renewal zones, the New York Liberty Zone, the Gulf Opportunity Zone, the Kansas Disaster Area, and Qualified Disaster Area Property. The deduction may not exceed the taxpayer's aggregate taxable income from active trades or businesses. The basis of property must be adjusted.

Taxpayers may elect an expense deduction for the cost of qualifying property placed in service during a tax year. Trusts, estates and nonqualifying noncorporate lessors are not eligible for the election. See [DEPR: 12,050](#). The election is available for tangible depreciable personal property that is acquired by purchase for use in the active conduct of a trade or business. Qualifying property is also known as Section 179 property. See [DEPR: 12,200](#).

 INTERACTIVE RESEARCH AIDS

See **Tools: Determining Section 179 Property** for a decision tree that will help determine whether property placed in service by the taxpayer qualifies to be expensed under Section 179 ( [Interactive Research Aid#10,330](#) ).

### TRC Explanation

We will place this document in the tray.

## Document Path

The *Document Path* link will show you the path to where the document resides within your subscription. You can see your document in context and what topic or area of law your document is located and find additional information regarding your document.

## Viewing Previous/Next Document in a Publication

After performing a search or browsing for content in IntelliConnect, you can easily access the documents in a publication that are nearby (i.e. come before and after) the document you have displayed on your screen.

As we researched our issue, we have placed documents into the *Document Tray*. Now that we are finished, we would like to take our documents and save or print them for our files. We could also add them to the Research



Folder on CCH so they will automatically be updated.

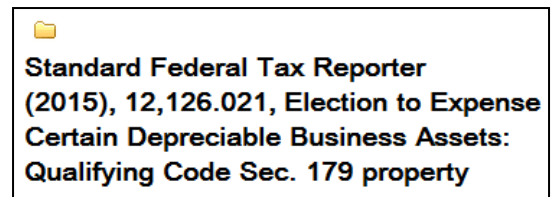
From the Document Tray, select the documents you want and click on Save/Email, Print or Move Selected Documents.



The documents that you add to the *Document Tray* during a research session are available until you log off. When you click the *Log Out* button a message will display asking if you want to save the documents in your *Document Tray*.

If moving the documents to a Research Folder, give the folder a name, and they will go from the tray to a folder. Research Folders allow you to store and manage documents you find while working on IntelliConnect. To view documents in a folder, just click the folder name. To manage the folder, including sharing the folder, click the folder options menu to the right of the folder name and select an option.

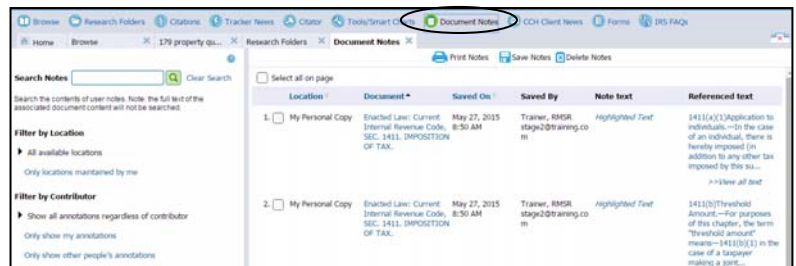
If you access a document that has already been added to a *Research Folder*, the upper left hand corner of the document will display an icon indicating so. If you click on the icon, the Research Folder containing the document will be accessed immediately and automatically.



### Document Notes Tab

The *Document Notes* tab allows you to view all of the notes and highlights you have saved to documents in the past.

If you participate in shared *Research Folders*, you can also see notes from your colleagues on this tab. Use the filters below to narrow down longer lists of annotated documents. You can also search the text of your notes by typing terms into the search box and clicking the Go button.

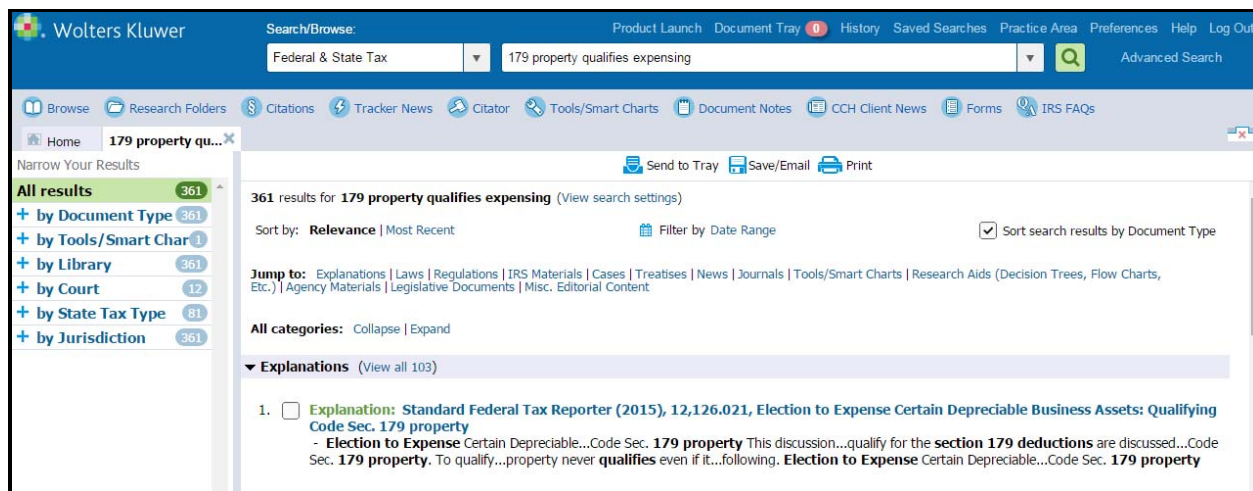


Document Notes

## All Content/Specific Practice Area to Search

Search your entire subscription by entering terms in the *Search box* and clicking *Search*. By searching everything in your subscription, you have confidence that you will not miss potentially important document.

We will use *179 property qualifies expensing* as our keywords...



From here, we can use our filters and Jump to links to narrow our research.

## Research Folders

- Share with all colleagues or selected colleagues
- Access levels can be different for each colleague
- Ownership of folders can be transferred
- Owners can determine expiration date for folder sharing
- Groups can be created

## Notes & Highlights

- Preserved within documents even after document updates
- Are shown in documents you Save, Print or Email
- The Notes attached to highlighted text are footnoted at the bottom of the actual page containing the highlighted text
- Notes can be applied to entire document
- Notes can be displayed on the left side of screen



## U.S. Master Tax Guide Scenario

For our next scenario, you receive a call from your client Bob Jones, he is filling out the ProSystem fx organizer and wants to know what expenses are deductible for their beach home in Maui. You ask Bob to hold on for just a minute and conduct a search within the *Master Tax Guide* from My Favorites, using *vacation home expenses* as your search terms.

Your search produces the following result list and you open ¶966, *Deductions on Rental Residence or Vacation Home*.

The screenshot displays the Wolters Kluwer IntelliConnect search interface. The search bar at the top contains the query "vacation home expenses". The results page shows 4 results for "vacation home expenses". The first result is highlighted, titled "Explanation: U.S. Master Tax Guide® (2015), 966. Deductions on Rental Residence or Vacation Home". The explanation text reads: "...allocated rental expenses. Example During...individual rents out his vacation home for 91 days and...The additional expenses for maintenance...breakfast inn. Expenses related to that...Rental Residence or Vacation Home". Below the explanation, there is a "Document Path" section and a "Related Information - Federal" section with a link to "Special rules limit the amount of deductions that may be taken by an individual or an S corporation in connection with the rental of a residence or vacation home, or a portion thereof, that is also used as the taxpayer's residence ( Code Sec. 280A) .179 A vacation home includes a dwelling unit, including a house, apartment, condominium, house trailer, boat, or similar property. Deductions that may be claimed without regard to whether or not the home is used for trade or business or for the production of income, e.g., mortgage interest, property taxes, or a casualty loss, are not limited."

Result List

After scanning this document, you ask Bob a question...

1. How many days did they rent the beach home?

Depending on Bob's answer, if the rental is fewer than 15 days, then no deductions are available and no rental income is included in gross income.

If the rental exceeds 14 days, then deductions are available.

Bob responds with more than 15 days. You tell Bob that there is an ordering of how the expenses can be deducted, but all he needs to do is list the expenses and their amounts. He can deduct these expenses...

- Mortgage interest
- Real property taxes
- Casualty losses attributable to the rental
- Operating expenses
- Depreciation attributable to the rental

You finish up with Bob and decide to create a *Research Folder* with the *MTG* document. This document gives you everything you need to start his return when he comes in. There is a controversy between IRS and the Tax Court, regarding the ordering of deductions, and if you click on *footnote 168, BUSEXP: 27,200*, it takes you to an *Interactive Research Aid* that will help you to determine the amount of deductions that may be taken in connection with the beach home rental.

**U.S. Master Tax Guide® (2015), 966. Deductions on Rental Residence or Vacation Home**

Related Information – Federal

Special rules limit the amount of [deductions](#) that may be taken by an individual or an [S corporation](#) in connection with the rental of a [residence](#) or [vacation home](#), or a portion thereof, that is also used as the taxpayer's residence ( [Code Sec. 280A](#), [179](#) ). [vacation home](#) includes a dwelling unit, including a house, apartment, condominium, house trailer, boat, or similar property. Deductions that may be claimed without regard to whether or not the home is used for [trade or business](#) or for the production of income, e.g., mortgage interest, property taxes, or a [casualty loss](#), are not limited.

**Footnote**

Footnotes

[179](#) FED ¶14.850; BUSEXP: 27.100; BUSEXP: 27.200; PTE \$1.701, PTE \$1.720.05

[180](#) FED ¶14.858.15; BUSEXP: 27.304; PTE \$1.720.10

[181](#) FED ¶14.850; BUSEXP: 27.054.15; PTE \$1.705

**Accessing footnote**

From paragraph *BUSEXP: 27,200*, this will give you more detail on deductions related to rental use of a vacation home and the Interactive Research Aid that helps with the amount of deductions. Let's place this document in the Research folder also.

Return to Last Screen   ↑ In Results ↓   Send to Tray   Save/Email   Print   X

Document Path   ◀ Read Previous Document   Read Next Document ▶   Add Notes or Highlights ▾

**Tax Research Consultant, BUSEXP: 27,200, Deductions Related to Rental Use of Residence**

**Limited deduction is allowed for expenses related to rental of residence at fair rental. Expenses of dwelling unit must be allocated on per diem basis between fair rental use and other use. Limitations do not apply to rental of principal residence for qualified rental period. No deduction is allowed for rental of residence to employer. Gains and losses are not recognized if residence is rented less than 15 days. Special rules apply to rental pools and time-sharing arrangements.**

A taxpayer who rents a dwelling unit to another and claims deductions for expenses related to the rental is subject to the gross income limitation when the taxpayer uses the unit as a residence and to reduction of deductible expenses when the taxpayer has made any personal use of the unit. <sup>1</sup> Days of rental use must be taken into account to determine whether the taxpayer has used the dwelling unit as a residence <sup>2</sup> and to allocate expenses between fair rental days and other days used <sup>3</sup> See [BUSEXP: 27,100](#) for discussion of use as a residence and [BUSEXP: 27,250](#) for discussion of the per diem allocation.

What constitutes fair rental must be determined under the facts and circumstances. See [BUSEXP: 27,202](#).

A taxpayer who uses the dwelling unit as a residence is generally subject to the gross income limitation on deductions attributable to rental. See [BUSEXP: 27,300](#) for discussion of the gross income limitation. However, an exception applies for the taxpayer's use of a principal residence that has been rented for a qualified rental period at fair rental value. See [BUSEXP: 27,208](#).

Under a special *de minimis* rule, operating gains and losses are not recognized when a dwelling unit is rented for less than 15 days during the tax year. See [BUSEXP: 27,204](#). A taxpayer cannot deduct any expenses attributable to rental of any portion of a dwelling unit to an employer, even at fair rental, if the taxpayer uses any portion of the unit for a home office as an employee. See [BUSEXP: 27,206](#).

**INTERACTIVE RESEARCH AIDS**

See **Tools: Deducting Rental Residence or Vacation Home Expenses** for an interactive example that will help you determine the amount of deductions that may be taken in connection with the rental of a residence or a vacation home ( [Interactive Research Aids ¶3,200](#) ).

Dwelling units entered into rental pools are subject to special rules set forth in proposed regulations. See [BUSEXP: 27,210](#). See [BUSEXP: 27,212](#) for discussion of time-sharing arrangements.

Footnotes

<sup>1</sup> [Code Sec. 280A\(c\)\(5\), \(e\)](#).

<sup>2</sup> [Code Sec. 280A\(d\)](#); [Proposed Reg. §1.280A-1\(d\)](#).

<sup>3</sup> [Code Sec. 280A\(e\)](#); [Proposed Reg. §1.280A-3](#).

### BUSEXP: 27,200

Now you already have a start when Bob Jones's organizer comes in the office. Remember, if there is a revision in the law, the documents in the Research Folder will be updated.

Let's quickly go through the Interactive Research Aid. From the *Tax Research Consultant document, BUSEXP: 27,200*, click on the link for the Interactive Research Aid.

**INTERACTIVE RESEARCH AIDS**

See **Tools: Deducting Rental Residence or Vacation Home Expenses** for an interactive example that will help you determine the amount of deductions that may be taken in connection with the rental of a residence or a vacation home ( [Interactive Research Aids ¶3,200](#) ).

### Interactive Research Aid

This will give you a brief description of the aid.

### Interactive Research Aids for Tax Research Consultant, 3,200 Deducting Rental Residence or Vacation Home Expenses Interactive Example

[Launch the Deducting Rental Residence or Vacation Home Expenses Interactive Example](#)

Special rules limit the amount of deductions that may be taken in connection with the rental of a dwelling unit that is also used as the taxpayer's residence. The term "dwelling unit" includes a house, apartment, condominium, mobile home, boat, or similar property, which provides basic living accommodations, such as sleeping space, a toilet, and cooking facilities.

This interactive example assists in determining the amount of deductions that may be taken in connection with the rental of a residence or vacation home.

For more information on the rental of a residence or a vacation home, see [BUSEXP: 27,000](#).

[Back to Top](#)

#### Description of Aid

The link will open the aid in a new window. You can now start the process of calculating the deductions of expenses for Bob's vacation home. Just start to fill in the information requested and click on *Next*.

CCH Interactive Example
Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

## Introduction

Special rules limit the amount of deductions that may be taken in connection with the rental of a dwelling unit that is also used as the taxpayer's residence. The term "dwelling unit" includes a house, apartment, condominium, mobile home, boat, or similar property, which provides basic living accommodations such as sleeping space, a toilet, and cooking facilities ([Proposed Reg. §1.280A-1\(c\)](#)). For more information on the rental of a residence or a vacation home, see [BUSEXP: 27,000](#).

This interactive example helps determine the amount of deductions that may be taken in connection with the rental of a residence or vacation home.

Taxpayer's name:

Description of residence or vacation home:

#### Introduction

Select 2014 for the tax year and click *Next*.

CCH Interactive Example
Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

## Tax Year

For what tax year would you like to figure the deductions for rental of a residence or a vacation home?

2014  
 2013  
 2012

#### Tax Year

Bob rented the vacation home for 50 days; click *Next*.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

#### Rental Use

The treatment of deductions that may be taken in connection with the rental of a residence or vacation home depends on the number of days the unit is rented at fair rental value.

A unit is not treated as rented at fair rental for any day on which it is used for personal purposes ([Code Sec. 280A\(d\)\(1\)](#)). A taxpayer is deemed to have used a dwelling unit for personal purposes on any day on which, for any part of the day, any portion of the unit is used:

- for personal purposes by the taxpayer or any other person who has an interest in the unit;
- by brother or sister (whether by the whole or half blood), spouse, ancestor, or lineal descendant of the taxpayer or any other personal who has an interest in the unit;
- by any individual who uses the unit under an arrangement which enables the taxpayer to use some other dwelling unit for any period of time, whether or not a rental is charged for the use of the other unit and regardless of the length of time that the taxpayer uses the other unit; or
- by any individual, other than an employee with respect to whose use [Code Sec. 119](#) (relating to meals or lodging furnished for the convenience of the employer) applies, unless for such day, the dwelling unit is rented for a rental which, under the facts and circumstances, is fair rental. ([BUSEXP. 27.106](#), [Proposed Reg. §1.280A-1\(e\)\(1\)](#))

How many days did the taxpayer rent the dwelling unit at a fair rental value within the tax year?

#### Rental Use

Bob used the vacation home for 100 days; click *Next*.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

#### Personal Use

The treatment of deductions that may be taken in connection with the rental of a residence or vacation home depends on the number of days the unit is used for personal purposes ([Code Sec. 280A\(d\)\(1\)](#)).

How many days did the taxpayer use the dwelling unit for personal purposes within the tax year?

#### Personal Use

Information regarding the limitation of deductions; click *Next*.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

#### Limitation of Deductions

If the property is rented for 15 or more days during the tax year and if the property is used by the taxpayer for personal purposes for the greater of (1) more than 14 days or (b) more than 10% of the number of days during the year for which the home is rented, then the rental deductions are limited ([Code Sec. 280A\(d\)\(1\)](#), [BUSEXP. 27.102](#)). Under this limitation, the amount of the rental activity deductions may not exceed the amount by which the gross income derived from such activity exceeds the deductions otherwise allowable for the property, such as interest and taxes ([Code Sec. 280A\(c\)\(5\)](#), [BUSEXP. 27.300](#)).

#### Limitation of Deductions

Bob did not use the vacation home as a personal residence for any day during the tax year that occurs before or after a qualified rental period. Select *No* and click *Next*.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

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#### Qualified Rental Period

For the purposes of limiting deductions to gross income under [Code Sec. 280A\(c\)\(5\)](#), a taxpayer is not considered to have used a dwelling unit for personal purposes (defined in [Reg. §1.121-1\(b\)](#)) for any day during the tax year that occurs before or after a qualified rental period, if, on that day, the unit is the principal residence ([Code Sec. 280A\(g\)\(4\)](#), [BUSEXP: 27.208](#)).

The term "qualified rental period" means a consecutive period of:

- 12 or more months, which begins or ends in such tax year, or
- less than 12 months, which begins in such tax year and at the end of which such dwelling unit is sold or exchanged, and for which such unit is rented, or is held for rental, at a fair rental value ([Code Sec. 280A\(g\)\(4\)](#)).

Did the taxpayer use the dwelling unit for personal purposes as a principal residence for any day during the tax year that occurs before or after a qualified rental period?

No  
 Yes

[Start Over](#) [Print](#) [Close](#)

We can now start to calculate the deduction amounts. Click *Next*.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

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#### Order of Deductions

Deductions with respect to the rental use of a dwelling unit are allowable in the following order and only to the following extent:

1. The allocable portions of amounts otherwise allowable as deductions for the tax year with respect to the dwelling unit without regard to the rental use of the unit (i.e. mortgage interest and real estate taxes), are deductible as rental expenses to the extent of the gross rental income from the unit.
2. The allocable portions of amounts otherwise allowable as deductions for the tax year by reason of the rental use of the dwelling unit (other than those which would result in an adjustment to the basis of property) are allowable to the extent the gross rental income exceeds the deductions allowed or allowable under subdivision 1).
3. The allocable portions of amounts otherwise allowable as deductions for the tax year by reason of the rental use of the dwelling unit which would result in an adjustment to the basis of property are allowable to the extent the gross rental income exceeds the deductions allowed or allowable under subdivisions 1 and 2 ([Proposed Reg. §1.280A-3\(d\)\(3\)](#), [BUSEXP: 27.304.05](#)).

Click "Next" below to begin calculating the limited deduction amount.

[Start Over](#) [Print](#) [Close](#)

We would like to use both methods to calculate the amount of deductions.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

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#### Methods for Determining Deductions

Total deductions for expenses attributable to the use of the rental unit may not exceed gross rental income. You may use one of two methods to calculate the allowable deductions.

**IRS Method**

According to the IRS, the attributable expenses are limited to a percentage that represents the total days rented divided by the total days used ([BUSEXP: 27.304.05](#)).

**Tax Court Method**

According to the Tax Court, mortgage interest and real estate taxes are not subject to the same percentage limitations as are other expenses because these expenses are assessed on an annual basis regardless of the number of days that the property is used (*D.D. Bolton v Commr*, 77 TC 104, [Dec. 38,075](#) (1981), *aff'd*, CA-9, 82-2 USTC ¶9699, 694 F.2d 556; *E.G. McKinney v Commr*, 42 TCM 467, [Dec. 38,077\(M\)](#); TC Memo. 1981-377, *aff'd*, CA-10, 83-2 USTC ¶9655). As a result, the formula employed by the Tax Court computes the percentage limitation for interest and taxes by dividing the total days rented by the total days in the year ([BUSEXP: 27.304.10](#)). Other expenses are limited using the IRS Method percentage limitation.

Which method would you like to use to calculate the amount of deductions?

IRS Method  
 Tax Court Method  
 Both Methods

[Start Over](#) [Print](#) [Close](#)

Let's enter the deductions and click *Next*.

CCH Interactive Example Feedback | About this tool | Help

### Deducting Rental Residence or Vacation Home Expenses

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#### Deductions

Please enter the following amounts:

Income: \$ 5000

Direct expenses attributable to the rental (i.e. advertising, telephone, supplies): \$ 300

Mortgage interest: \$ 4500

Real estate taxes: \$ 2500

Casualty or theft loss (if any): \$ 0

Allowable other expenses (i.e. utilities, maintenance): \$ 575

Basis adjustments (i.e. depreciation): \$ 0

[Start Over](#) [Print](#) [Reset](#) [Close](#)



Your conclusion document will show both the IRS Method and Tax Court Method.

CCH Interactive Example				
Deducting Rental Residence or Vacation Home Expenses				
Conclusion				
Taxpayer name: Bob Jones				
Tax year: 2014				
Description of residence or vacation home: Maui Vacation Home				
Using both the IRS Method and the Tax Court Method, the expenses allocable and allowable under the deductions for rental residence or vacation home rules are provided below.				
<b>Allowable Deductions: IRS Method &amp; Tax Court Method</b>				
		<b>IRS Method</b>	<b>Tax Court Method</b>	
Computation of Gross Income				
Gross Receipts	5,000			
Less Direct Expenses	<u>300</u>			
Gross Income		\$ 4,700		\$ 4,700
Computation of Expenses Allowable as Deductions Without Regard to Trade or Business Use (Percent Limit: IRS - 33%; Tax Court - 14%)				
	<u>Total</u>	<u>Allocable</u>		<u>Allocable</u>
Mortgage Interest	4,500	1,500		616
Real Estate Taxes	2,500	833		342
Casualty or Theft Losses	0	0		0
Amount Allowable		(2,333)		(958)
Limit on Further Deductions		2,367		3,742
Computation of Deductions Allowable Because of Rental Use (Percent Limit: IRS - 33%)				
	<u>Total</u>	<u>Allocable</u>		<u>Allocable</u>
Expenses	575	192		192
Amount Allowable		(192)		(192)
Limit on Further Deductions		2,175		3,550
Computation of Basis Adjustment Deductions (Percent Limit: IRS - 33%)				
	<u>Total</u>	<u>Allocable</u>		<u>Allocable</u>
Basis Adjustments	0	0		0
Amount Allowable		0		0
Summary of Deductions				
Gross Income		4,700		4,700
Allowable Deductions		(2,525)		(1,150)
Net Income		\$ 2,175		\$ 3,550
Amount of Mortgage Interest to claim on Schedule A		\$ 3,000		\$ 3,884
Amount of Real Estate Taxes to claim on Schedule A		\$ 1,667		\$ 2,158
Amount of Casualty or Theft Losses to claim on Schedule A		\$ 0		\$ 0
Amount to Carry Forward		\$ 0		\$ 0
©2015 Wolters Kluwer. All Rights Reserved.				
Customer Service (800) 344-3734				

### Conclusion Summary

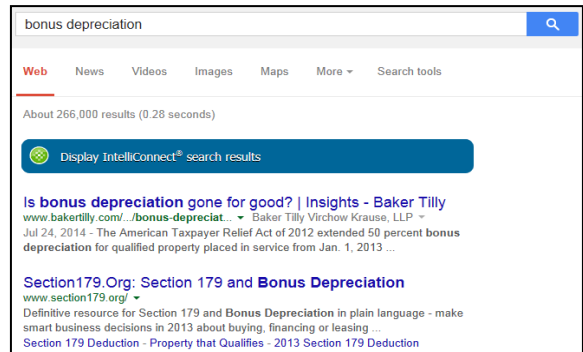
### CCH IntelliConnect Browser Search

The most recent addition to the IntelliConnect® platform, *CCH IntelliConnect Browser Search* will change the way you search the Web. A FREE installable browser add-on, this new feature instantaneously sends search engine queries through your Wolters Kluwer, CCH subscriber content, delivering the IntelliConnect answers directly to the results page of your favorite search engine. No logging in and no more alternating between research tools!

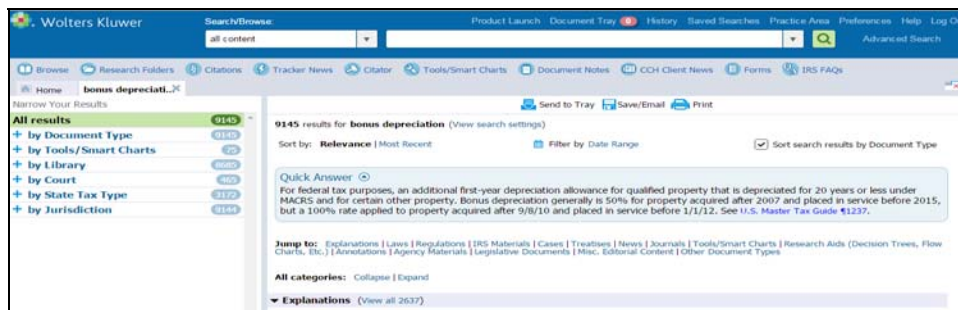
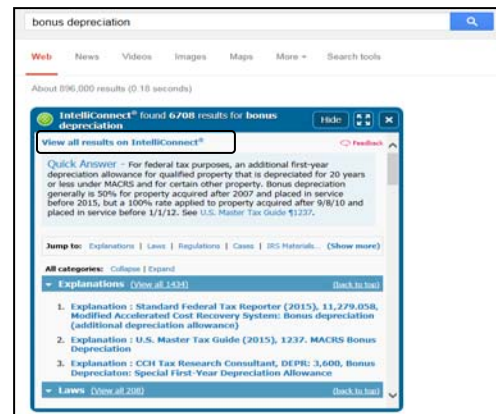
You will become more efficient by considering both public and professional sources at once — saving you time and money. *CCH IntelliConnect Browser Search* is one of the many ways we make it easier to find the insights and analysis you need — leading to faster answers and better results.

Run your search in Internet Explorer, Chrome, or Firefox. We will search for *bonus depreciation*.

Click “*Display IntelliConnect search results*” to see your content from IntelliConnect.



Click on *View all results on IntelliConnect*. This will log you into your subscription and give you a Result List of all the documents.

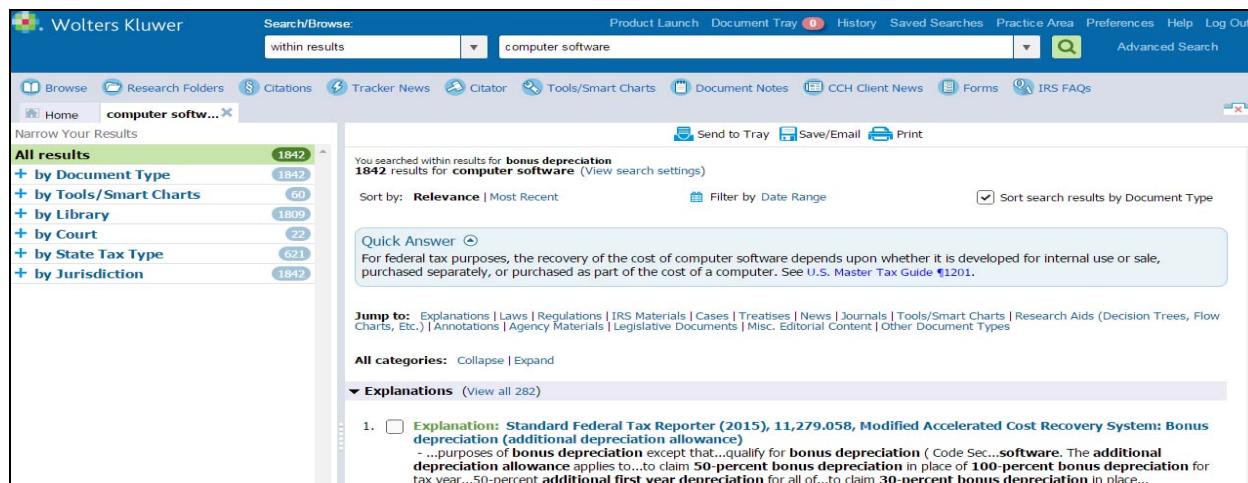


Search Results



Once in IntelliConnect, you have a couple of ways to view the documents that interest you. You can use a search within a search and the filters in the left pane to narrow to the area you would like to see.

From the *Search/Browse* bar select *within results* and type in *computer software*. You list narrows to documents that contain bonus depreciation and computer software.



You can narrow your documents by using the filters in the left pane by clicking on the plus sign to open the filters. When applicable the following filters will appear:

- **Document Type** – Allows you to sort your search results into specific categories by document.
- **Practice Tool** – Allows you to narrow your results to just the practice tools, such as interactive research aids, smart charts and calculators that were located by the search.
- **Library** – Lists your results by publication so that you can see where your results are located within the publications in your subscription.
- **Courts** – Filters your results by tax court.
- **State Tax Type** – Filters your results by state tax topic.
- **Jurisdiction** – Gives you the ability to cross filter by federal, state and international information. This is helpful to further narrow and focus your results on a particular area of interest.

## Filters

IntelliConnect will remember which filter you use based on last use. For example, if you had selected the *by Document Type* filter first in your previous search, the *by Document Type* filter would be the filter opened by default the next time you search.

## Citations

The quickest way to locate a document is to search for it using the citation of the document if you know its exact citation format.

**Our scenario is we need to know how many years a loss may be carried, as it relates to code section 172.**

### Keyword Search Citation

You can use the search bar to retrieve a document by citation number:

### Citation Search

We can scroll down to section 172(b)(1) which gives us the rule regarding how many years a loss may be carried. We can highlight that subsection and place it in the Document Tray.




Click on the *CCH Explanations* related information button to go to the explanations for this sub-section. We will use the filters to locate the Standard Federal Tax Reporter explanations.

From the Explanations list, open the explanation from the *Standard Federal tax Reporter ¶12,014.023, Net Operating Losses: Determining Net Operating Losses, Carrybacks, and Carryovers: Years to which a net operating loss may be carried.*


### CCH Explanation

This document gives us our answer regarding how many years a loss can be carried. We will send to the tray.

From our code section, click on the Regulation's button so that we can get some guidance related to our loss issue.

 Send to Tray
  Save/Email
  Print

**Regulations:** 8 Related Results for **Enacted Law: Current Internal Revenue Code, SEC. 172. NET OPERATING LOSS DEDUCTION.,-172(b)(1) Years to which loss may be carried**

Sort by: [Most Recent](#)  [Filter by Date Range](#)

Select all on page

1.  **Regulation: Standard Federal Tax Reporter (2015), §1.172-4. Net operating loss carrybacks and net operating loss carryovers**  
 - Net operating loss carrybacks and net operating loss carryovers General provisions Years to which loss may be carried In general In order to compute the net operating loss deduction the taxpayer must first determine the part of any net operating losses for any preceding or succeeding taxable years which are carrybacks or carryovers to the taxable year in issue. General rule for carrybacks and carryovers Except as provided in section 172(b)(1)(C), (D), (E), (F), (G), (H), (I), and (J),
2.  **Regulation: Standard Federal Tax Reporter (2015), §1.172-6. Illustration of net operating loss carrybacks and carryovers**  
 - Illustration of net operating loss carrybacks and carryovers The application of § 1.172-4 may be illustrated by the following example: Facts The books of the taxpayer, whose return is made on the basis of the calendar year, reveal the following facts:  
 Taxable year Taxable income Net operating loss 1954 \$15,000 ... 1955 30,000 ... 1956 ... (\$75,000) 1957 20,000 ... 1958 ... (150,000) 1959 30
3.  **Regulation: Standard Federal Tax Reporter (2015), §1.172-10. Net operating losses of real estate investment trusts**  
 - Net operating losses of real estate investment trusts Taxable years to which a loss may be carried A net operating loss sustained by a qualified real estate investment trust (as defined in paragraph (b)(1) of this section) in a qualified taxable year (as defined in paragraph (b)(2) of this section) ending after October 4, 1976, shall not be carried back to a preceding taxable year. A net operating loss sustained by a qualified real estate investment trust in a qualified taxable year

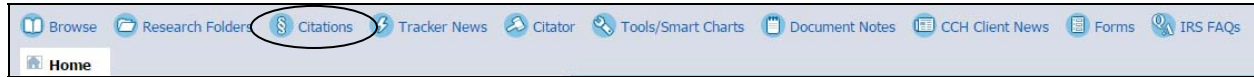
#### Regulations List

The first two regulations give us guidance and all an illustration of the net operating loss. We will put these two regulations in the document tray.

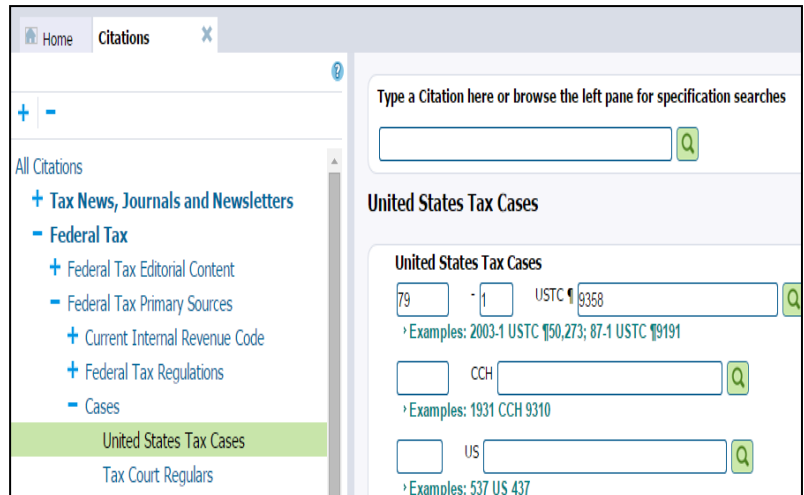
From the Document Tray, you can move to a research folder, save, email, or print your documents.

## Find a Document using the Citation Template

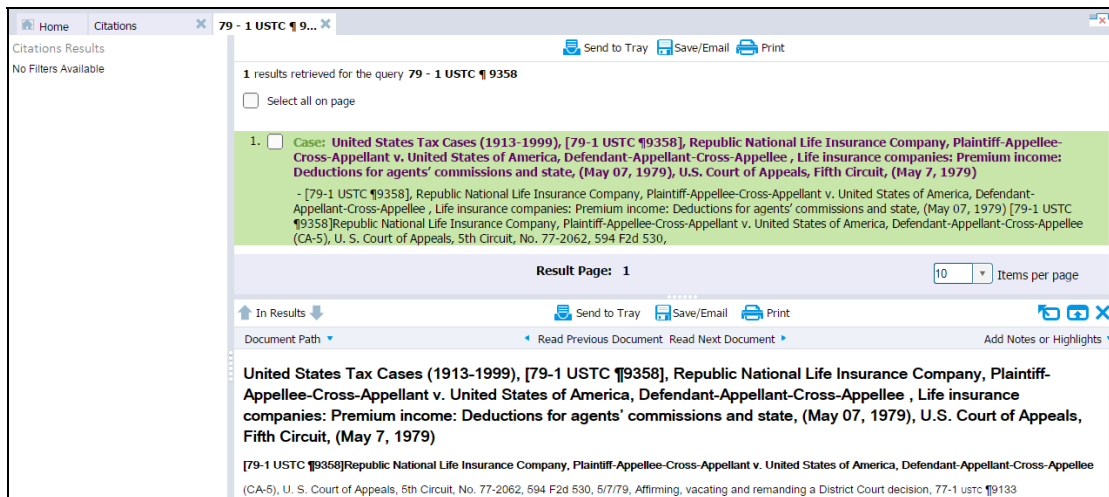
You can use the following steps to retrieve a document by citation number:



1. Click on the *Citations* link in the *Quick Bar*.
2. On the left side, select the library for the document you want to retrieve. Continue to click on the categories until you have located the document type you are looking for; we will retrieve a case, *79-1 USTC ¶9358*.
3. When you select a category, the templates for that category appear on the right.
4. Scroll through the templates to find the correct one for your cite.
5. Type the document number or citation in the template boxes.
6. Click *Search*.



The case is in a new tab.



With the case on screen, click on Citator from the Quick Bar to see the history of the case and the other documents that mention this case.

The screenshot displays the Citator interface within a web browser. The top navigation bar includes options like 'Browse', 'Research Folders', 'Citations', 'Tracker News', 'Citator', 'Tools/Smart Charts', 'Document Notes', 'CCH Client News', 'Forms', and 'IRS FAQs'. The 'Citator' tab is active and highlighted with a red circle. Below the navigation bar, the search query is shown as '@@UST01 79-1ustcp9358)9a59c87af3d2ea391186592b96199854'. The results section shows one entry: '1. Citator: Federal Tax Citator, Republic Nat'l Life Ins. Co.' with a detailed list of annotations and citations, including references to 2014FED, CA-5, UNUM Corp., Modern American Life Ins., Liberty Nat'l Life Ins. Co., and DC-TX.

## Titles A-Z

Use the *Titles A-Z* command to look up titles in your subscription contents using an alphabetical index or conduct a search for terms within a title.

Search for a specific publication by name. You can then select a title to quickly view the expanded contents of the title within the *Browse* tree.

The screenshot displays the IntelliConnect interface. At the top, there is a navigation bar with various tools like 'Browse', 'Research Folders', 'Citations', etc. Below this, the 'Titles A-Z' search results are shown. The search term 'tax research' is entered in the 'Title Finder' search box. The results are organized into sections: 'My Favorites' (with items like 'CCH Tax Prep Partner Series [Federal Tax]'), 'All Content (Practice Areas)' (with items like 'Tax News, Journals and Newsletters', 'Federal Tax', 'U.S. Master Tax Guide (2015)', and 'Tax Research Consultant'), and a 'Title Finder' section. The 'Title Finder' section shows a list of titles under the letter 'T', including 'Tax Research Consultant' and 'Tax Research Consultant Topical Index'. A note above the list states: 'Grayed out titles are within your subscription but outside your selected Practice Area.' An arrow points from the search box to the 'Tax Research Consultant' title in the list.



Grayed out titles indicate publications outside of your selected practice areas.

## Tools/Smart Charts

### Election & Compliance Toolkit

The CCH *Election and Compliance Toolkit* helps you create and print customized, filing-ready plain paper election and compliance statements. The *Toolkit* gives you access to over 750 sample election and compliance statements, along with background information, citations to relevant authority, filing requirements and due dates.

### Depreciation Toolkit

The *Depreciation Toolkit* retrieves the recovery period of an asset, calculate the depreciation, and give you the most used references/charts pertaining to depreciation. The toolkit is an interactive resource providing you with flexibility on how to resolve your depreciation issues. The *Toolkit* provides calculation options as well as assistance in surfacing options on how an asset may be treated.

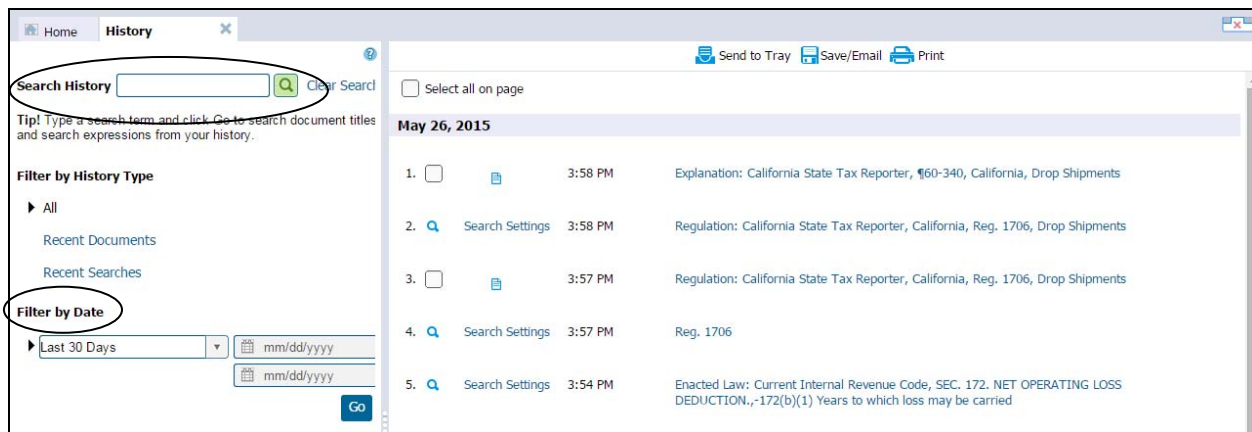
### Tax Calendar

Use the Tax Calendar to create a customized calendar of federal and state tax due dates. Save the calendar to your CCH Favorites list, or export the list of due dates to Microsoft Outlook. The program finds the due dates for the tax types and jurisdictions you specify and then displays these dates, along with filing instructions, in an easy-to-read format.



## History

*History* lists all of the searches and documents you have found in past research sessions. You can view them separately or all on one list. You can click on previously viewed documents or searches to see them again. History is viewable back one year.



History screen

## Help

If you need help while you are researching, click on the *Help* link in the top right corner. Additional help and tutorials are available on the Home page.

## Log Out

Click *Log Out* when you finish your research session.





## Appendix A – Keyword Search Connectors

If you cannot find the needed detail below for constructing your search, click on Search Options (top right); browse the detailed CONTENTS or search the INDEX for help.

CCH Search Method (example)	Boolean Connector (example)	Results
<b>ALL TERMS</b> (gasoline oil)	gasoline oil	Retrieves documents containing ALL words, gasoline and oil.
<b>ANY TERM</b> (gasoline oil)	OR (gasoline or oil)	Retrieves documents containing EITHER gasoline OR oil.
<b>PROXIMITY CONNECTORS</b> (lessor lessee)	w/n (n cannot exceed 127 words) lessor w/20 lessee <b>Other options:</b> w/sen for same sentence w/par for same paragraph	Retrieves documents in which lessor is within 20 words of lessee.
<b>EXACT PHRASE</b> (depreciated assets)	"depreciated assets"	Retrieves documents containing the exact phrase as entered. Wrap term in quotes. CAUTION: Cannot be combined with Wildcard.
<b>BOOLEAN CONNECTORS</b>	AND (gasoline and oil)	Retrieves documents containing BOTH gasoline and oil.
	OR (gasoline or oil)	Retrieves documents containing EITHER gasoline or oil.
	NOT (tax reform not act)	Retrieves documents in which tax reform appears but not when followed by act.

### Additional Search Tips:

- Wildcard \* - Ex. **depreciat\*** Retrieves depreciate, depreciating, depreciation
- Replace one character? – Ex. **advise?r** Retrieves adviser and advisor.
- Singular/Plural/Possessive – The system automatically searches for all these forms of the search terms.

## Appendix B – Training & Support

Our Research Specialists can assist you in conducting research, locating information in CCH reporters, and using any CCH product. Contact us via phone, chat, or email.

- Frequently asked questions
  - <http://tax.cchgroup.com/intelliconnect/fags>
- CCH Customer Service
  - <http://support.cch.com>

### CCH Customer Training

At CCH we pride ourselves on offering a wide variety of consulting and training options to help you become more efficient with your CCH Research and ProSystem *fx* software products. CCH has over 50 consultants and trainers with years of industry experience.

- Research Training Courses
  - <http://CCHGroup.com/training>
- YouTube – “how-to” videos for common tasks within our research products
  - <https://www.youtube.com/user/CCHWoltersKluwer/videos>