

TAX AND ACCOUNTING CENTER™ Quick Reference Card

- 1 Content Organized by Topic**
 Tabs and icons take you to a separate Home Page with content focused on a major area of tax and accounting law.
- 2 Indexes and Finding Aids**
 Click the 'Indexes' button to access comprehensive indexes for laws, regulations, and news.
- 3 Practice Tools**
 A wealth of development and explanatory practice letters, chart builders, Working Papers, Election Statements, and Tax Practice Aids arranged by subject.
- 4 My Folders**
 Click 'My Folders' on the menu bar to access saved searches, charts, and documents.
- 5 Expert Analysis**
 Subject-specific Portfolios and Fast Answers.
- 6 BNA Insights**
 In-depth articles and videos from leading practitioners provide insight into tax and accounting developments. Insights are listed in the News & Commentary frame.
- 7 Daily Tax Report®**
 Now with its own tab, this daily report offers complete, authoritative tax and accounting coverage.

The screenshot displays the Bloomberg BNA Tax and Accounting Center website. The interface is organized into several main sections:

- 1 Content Organized by Topic:** The top navigation bar features tabs for various tax topics: Federal, Estate Planning, State, Sales & Use, International, Transfer Pricing, Accounting, Tax Practice Series, Payroll, More Practice Areas, and All. A 'Daily Tax Report' icon is also present.
- 2 Indexes and Finding Aids:** A prominent orange 'Indexes' button is located in the left sidebar.
- 3 Practice Tools:** A section in the left sidebar titled 'PRACTICE TOOLS' lists various resources like Tables, Charts and Lists, Green Incentives Chart Builder, Working Papers, Client Development Letters, Client Explanatory Letters, Election Statements, and Tax Practice Aids by Subject.
- 4 My Folders:** A 'My Folders' button is located in the top navigation bar.
- 5 Expert Analysis:** The main content area features 'EXPERT ANALYSIS' with sections for 'Fast Answers: Federal Tax', 'U.S. Income Portfolios', 'Estates, Gifts and Trusts Portfolios', 'Tax Practice Series', and 'Green Incentives Navigator'.
- 6 BNA Insights:** A 'NEWS & COMMENTARY' section on the right side of the page lists recent articles and reports.
- 7 Daily Tax Report:** A 'DAILY TAX REPORT' section on the right side of the page provides daily updates and highlights.

TAX AND ACCOUNTING CENTER™

ADVANCED SEARCH

- 1 Use the menus to select the content to search.
- 2 Enter search terms.
- 3 Use fields to limit the search. Select whether to use shared fields, or fields from all selected collections.
- 4 Set a date restriction using either the drop down menu or enter a range of dates.
- 5 Click 'Search.'

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

1 Choose collection(s) to search:
[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

- EXPERT ANALYSIS
 - FAST ANSWERS
 - U.S. INCOME PORTFOLIOS
 - ESTATES, GIFTS AND TRUSTS PORTFOLIOS
 - FOREIGN INCOME PORTFOLIOS
 - TAX TREATIES ANALYSIS
 - INTERNATIONAL GUIDES
 - TAX PRACTICE SERIES
 - STATE TAX PORTFOLIOS
 - SALES AND USE TAX PORTFOLIOS
 - STATE GUIDES AND NAVIGATORS
 - ACCOUNTING POLICY & PRACTICE PORTFOLIOS
 - IRS PRACTICE ADVISER
 - PAYROLL ADMINISTRATION GUIDE
- NEWS AND COMMENTARY
- LAWS, REGULATIONS, AGENCY DOCUMENTS
- CASES AND DECISIONS
- PRACTICE TOOLS
- INDEXES AND FINDING AIDS

2 Select one or more of the following optional criteria to limit your search

2 Search term(s):
 [Reset Form](#)


3 Fields
 Show shared fields only Show fields from all selected collections
 Choose a field:

Choose a field, enter search terms for the field, then click Add to Search.

4 Limit by date
 No Date Restrictions From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

5 [Reset Form](#)

PRINT DOCUMENTS

To print documents, click the  at the top of the page or next to each level of text.

Our print-friendly functionality allows you to print all or selected levels of the document. Source information is automatically added to the document.

- 1 Review the list of documents and select/deselect the documents to print. Batch print up to 25 documents.
- 2 Select a text format. When batch printing, select RTF format to place section breaks between each document.
- 3 Click the 'Print/Display' button for each frame.

Multiple Collections

Search Options: [Edit](#) | [Search Within Results](#) | [Add to My Folders](#) | [Clear](#) | [Go to Hit](#)

Results in: [Fast Answers](#) | [U.S. Income](#) (38) | [Estates, Gifts and Trusts](#) (6) | [Foreign Income](#) (1) | [Tax Treaties Analysis](#) | [International Guides](#) (1) | [Tax Practice Series](#) (1) | [State Tax Portfolios](#) (200) | [Sales & Use Tax Portfolios](#) (282) | [State Guides & Navigators](#) (587) | [Accounting](#) (4) | [IRS Practice Adviser](#) (1) | [Payroll](#) (3) | [Cases](#) (1000)

Results for: "sales and use taxes"
 Check to add to print selection list

Estates, Gifts and Trusts Portfolios : [by relevance] (6 documents) > [Show results: by portfolio](#)

- C. State Tax Exemptions
Estates, Gifts and Trusts Portfolios: Exempt

C. State Tax Exemptions

Tax exemptions are perceived by some critics as subsidies.¹²⁴ For that reason, the propriety of exemption of religious organizations to state and local income, property and **sales and use taxes** has been at the heart of many of the challenges.

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2 Select a text format:

Printer-friendly version for full-screen viewing and printing from the browser
 Rich Text Format (RTF) for importing into a word-processing program (e.g., MS Word)

3

Print/Display Portfolio:

Select Portfolio segment(s) to Print/Save

- Portfolio 484-1st: Tax Issues of Religious Organizations
- Detailed Analysis
- II. First Amendment's Religion Clauses
- C. State Tax Exemptions
- 2. State Sales and Use Taxes

3

1 **Print or Display your selections:**

[Select All](#) [Deselect All](#) [Remove Checked Documents From List](#)

List of Document(s)

1. Price, Gary Noel v. U.S. (Fed. Cl. 1997)
Federal Tax Cases > U.S. Court of Federal Claims
2. Lonsberry, Ross v. U.S. (Fed. Cl. 1997)
Federal Tax Cases > U.S. Court of Federal Claims

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