

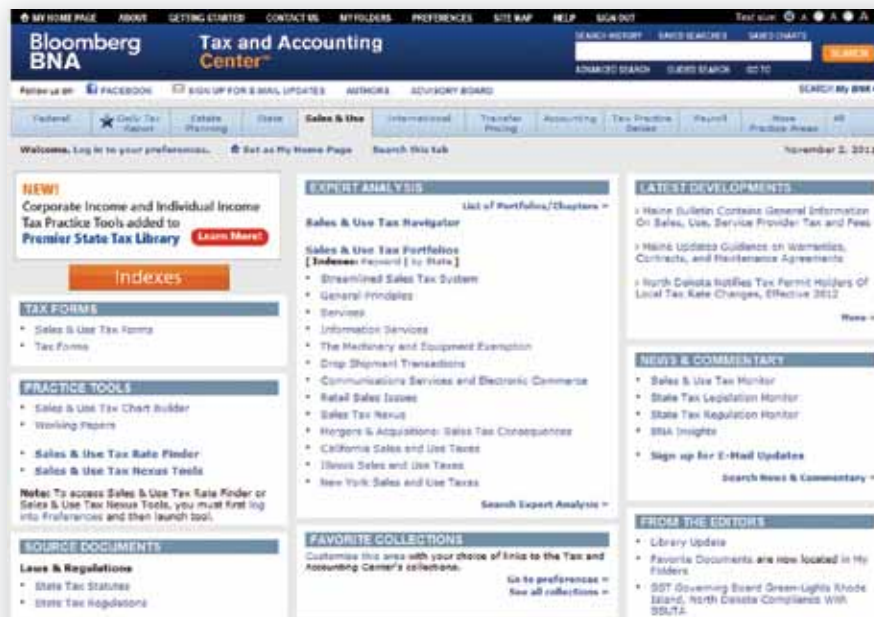
## Sales & Use Tax Library

Expert guidance and resources for addressing sales and use tax in various jurisdictions and business situations.

Practitioner-focused advice on how to deal with sales and use tax issues such as nexus, drop shipments, audits, mergers & acquisitions, manufacturing equipment, and other gray areas that businesses may encounter.

### Format & Frequency

Available online, with e-mail highlights and breaking news. Print Portfolios available.



### Benefits

- Get state-by-state comprehensive summaries and insights from leading experts with the *Sales & Use Tax Navigator*.
- Quickly and easily access official documents and rulings, full text of relevant state statutes, state tax regulations, and state tax cases.
- Stay up to date on all sales tax developments, including future changes to sales and use tax rates as they are approved by the relevant state and local jurisdictions, with our daily news service, *Sales & Use Tax Monitor*.
- Save research time by creating custom comparison charts using the *Sales & Use Tax Chart Builder*.
- Find the sales and use tax rates you need searching by city, county, state, or zip code, using the *Sales & Use Tax Rate Finder*, which features more than 58,000 taxing jurisdictions in the U.S.

### Expert Analysis

Portfolios and analysis include:

- Communications Services & Electronic Commerce
- Drop Shipment Transactions
- General Principles
- Information Services
- Limitations on States' Jurisdiction to Impose Sales & Use Taxes
- Mergers & Acquisitions: Sales & Use Tax Consequences
- Retail Sales Issues
- Services
- Streamlined Sales Tax System
- The Machinery & Equipment Exemption
- California Sales & Use Taxes
- Illinois Sales & Use Taxes
- New York Sales & Use Taxes
- *Sales & Use Tax Navigator*

### Practice Tools

Time-saving practice aids include:

- *Sales & Use Tax Chart Builder*
- *Sales & Use Tax Rate Finder*
- *Sales & Use Tax Forms*\*
- *State Tax Nexus Tools*\*
- State Tables, Charts, and Lists
- Working Papers (sample plans, documents, and more)
- State Tax Forms\*

\*Optional

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### Source Documents

You'll find only the most accurate, official sources cited here:

### Laws and Regulations

- State Tax Statutes
- State Tax Regulations

### Agency Documents

- State Tax Rulings and Official Material

### Cases

- State Tax Supreme Court Cases
- State Tax Lower Court Cases

### News & Commentary

- *Sales & Use Tax Monitor*
- *BNA Insights*
- *State Tax Legislation Monitor*
- *State Tax Regulation Monitor*
- *Weekly State Tax Report*
- *State Tax Special Reports*

“When we’re looking for the history of a tax matter and for clear direction on what to do, the BNA Portfolios are where we go.”

### Cheryl Folkerth, CPA

Partner,  
Abalos & Associates, PLLC  
Phoenix, AZ

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### Jack Cronin

Partner in Charge,  
Deloitte Multistate Tax Practice  
(Retired June 2000)  
Co-Author, *Mergers and  
Acquisitions: Sales and Use  
Tax Consequences*

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