# 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 & mngmnt. 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:
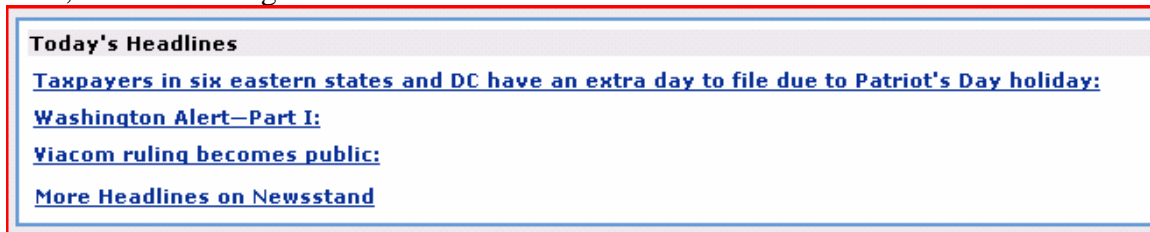
If an alert is especially important, it may get a notice like this:

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:

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:

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:

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 we get this result:

Source	Documents
Editorial Materials	
Citator 2nd	
Advance Citator 2nd	0
Citator 2nd	0
Federal Tax Handbook	4
Federal Tax Coordinator	
Analysis (FTC)	35
Checklists	1
Client Letters	5
Return Guides	
Return Guides	3
Return Guides Archives	2
Tables & Rates	0

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

☐ View hits only

checkbox called "view hits only." This will eliminate non-hyperlinks for easier searching. If I click "more" under Total Documents Found,

Total Documents Found:
467
Search Terms: "home office deduction"
Sources: 109th Congress - Committee Reports; 109th Congress - Enacted Legislation; 109th...
more...

I get a list of all sources with hits:

http://0-checkpoint.riag.com.sultan.tnstate.edu - Checkpoint Search Infor...

Search Terms: "home office deduction"

Sources:
- Advance Citator 2nd
- Advance Code Arranged Annotations (USTR)
- Analysis (FTC)
- Annotations (Code Arranged - USTR)
- Bittker & Eustice: Federal Income Taxation of Corporations & Shareholders
- Checklists
- Citator 2nd
- Client Letters
- Explanations (Code Arranged - USTR)
- Federal Tax Handbook
- Return Guides
- Return Guides Archives
- Saltzman: IRS Practice and Procedure
- Tables & Rates
- Tax Alerts Archives
- Tax Alerts Client Letters
- Tax Alerts Client Services
- Tax Alerts Developments
- Tax Planning and Practice Guides (Special Studies)

Close

Done   Internet

Let us say we are interested in material from the Federal Tax Handbook:

Source	Documents
Editorial Materials	
Citator 2nd	
Advance Citator 2nd	0
Citator 2nd	0
Federal Tax Handbook	4
Federal Tax Coordinator	
Analysis (FTC)	35
Checklists	1
Client Letters	5
Return Guides	
Return Guides	3
Return Guides Archives	2
Tables & Rates	0

We click on the hyperlink and get our results:

Documents from: **Federal Tax Handbook**

☐ **¶ 1637 Residence Used in Part for Business--Home Office Deduction.**
☐ **¶ 1639 Residence used as principal place of business.**
☐ **¶ 1645 Gross income limit on home office deduction.**
☐ **¶ 1647 Rental by employer of space in employee's home.**

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.
Federal Tax Handbook

¶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 ¶ 280A4 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-1305 ; USTR ¶ 280A4.013 ; 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.

Search
Practice Area:
State & Local

Search States
State & Local Taxes
 Tennessee
 Search
  Tax/Doc Type ⇐
  Cases by Court/Date
  Rulings by Date

 Find by Citation
  Cases
  Statutes
  Rulings
  Regulations

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:

Documents from: **Tennessee**

☐ EASTMAN CHEMICAL COMPANY v. RUTH E. JOHNSON, COMMISSIONER OF REVENUE, STATE OF TENNESSEE, M2002-02114-SC-R11-CV, 11/24/2004

☐ BELLSOUTH ADVERTISING AND PUBLISHING COMPANY v. RUTH JOHNSON, COMMISSIONER OF REVENUE, STATE OF TENNESSEE, 100 SW3d 202, 03/12/2003

☐ DAVID HUTTON, Plaintiff/Appellee, v. RUTH E. JOHNSON, Commissioner of Revenue for the State of Tennessee, Defendant/Appellant., 956 SW2d 484, 11/17/1997

☐ STATE of Tennessee By and Through John W. PIEROTTI, District Attorney General, ex rel. Col. Lewis P. BOONE, Jr., USAF (Ret.), Otis N. Fussell, and Edgar Johnson, Individually and on behalf of all others . . . . ., 884 SW2d 438, 08/29/1994

☐ FIRST TENNESSEE BANK, N.A. CHATTANOOGA, et al., v. Martha B. Olsen, Commissioner of Revenue., 736 SW2d 601, 09/14/1987

☐ BROWN OIL CO., INC., Plaintiff-Appellee, v. Lavern JOHNSON, et ux., Defendants-Appellees, and Commissioner of Revenue, State of Tennessee, Defendant-Appellant., 689 SW2d 149, 04/29/1985

☐ PFIZER, INC. v. RUTH E. JOHNSON, COMMISSIONER OF REVENUE FOR THE STATE OF TENNESSEE, M2004-00041-COA-R3-CV, 01/23/2006

☐ FORD MOTOR CREDIT COMPANY v. RUTH E. JOHNSON, COMMISSIONER OF REVENUE, STATE OF TENNESSEE, M2004-00050-COA-R3-CV, 09/21/2005

☐ WYLIE STEEL FABRICATORS, INC. v. RUTH E. JOHNSON, COMMISSIONER OF REVENUE FOR THE STATE OF TENNESSEE, M2003-02482-COA-R3-CV, 04/28/2005

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

Getting this result:

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.
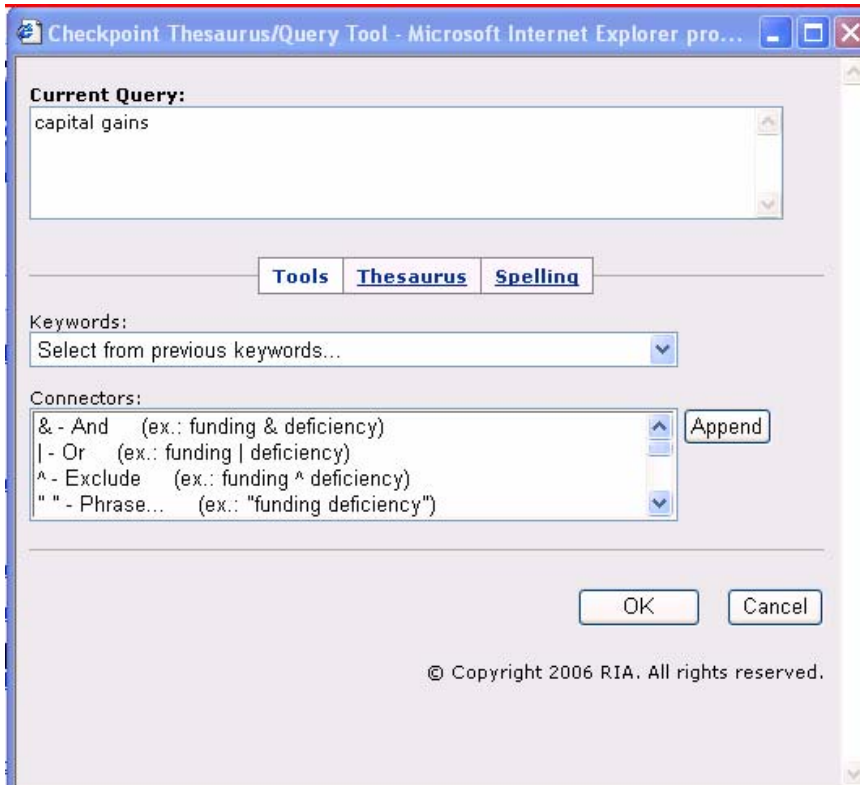
The Thesaurus gives you various synonyms which you can substitute for your terms, or add to them to broaden the search. For example if we use "capital gains," and look at the alternatives for "capital," we get these results:
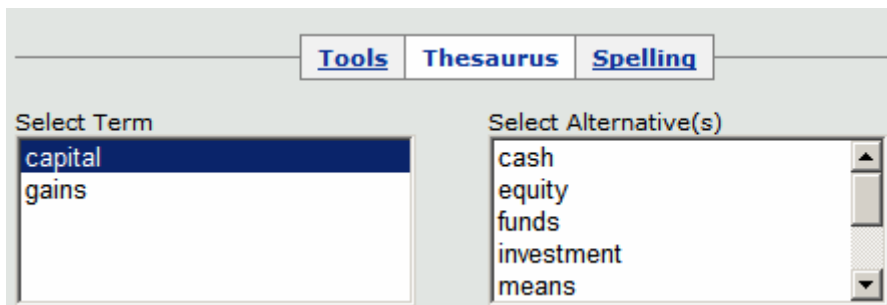
The thesaurus is important because usage in the tax world changes over time just as it does everywhere else. Some terms may become superseded while others may come to be used side by side with others. For this reason the synonyms added by the Thesaurus are appended with the OR operator as opposed to 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 | con- nector, giving for example (capital | means) gains. The same happens if the

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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:

Current Query:

(capital | cash | equity | funds | investment | means | money | reserves | revenue | "taxpayer's adjusted basis in property") gains
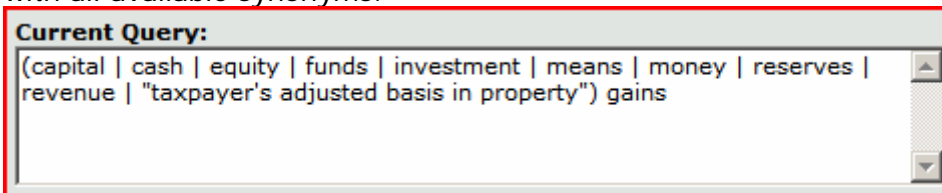
Going to the Tools menu allows me to add operators by clicking, and to view previous searches and insert them by clicking.
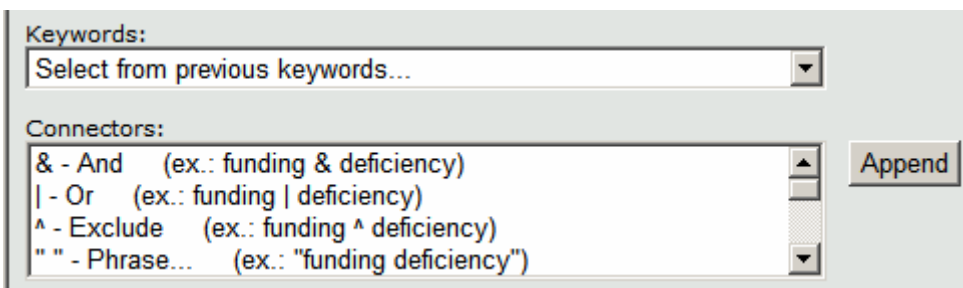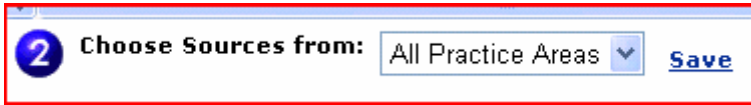
Custom Searches

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.
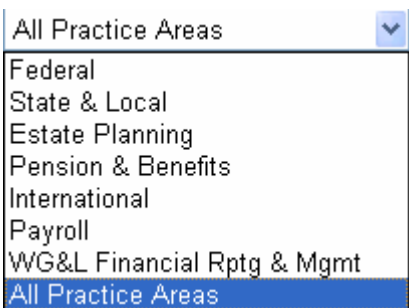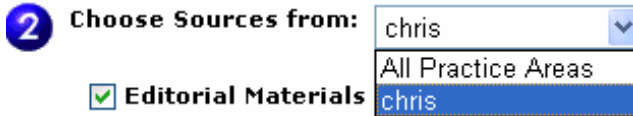
This will give a mixture of state and federal sources. I choose the check boxes I want; then I click save beside the Choose Sources From sign:

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,

Currently in: **Checkpoint Contents**

✚ ☑ **Tax News**
✚ ☐ **Federal Library**
✚ ☐ **Pension & Benefits Library**
✚ ☐ **Estate Planning Library**
✚ ☐ **State & Local Tax Library**
✚ ☐ **International Tax Library**
✚ ☑ **Tax Alerts**
✚ ☐ **Payroll Library**
✚ ☐ **CHECKPOINT Archives**

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

Currently in: **Checkpoint Contents** *348*

✚ ☐ **Tax News** *7*
✚ ☐ **Federal Library**
✚ ☐ **Pension & Benefits Library**
✚ ☐ **Estate Planning Library**
✚ ☐ **State & Local Tax Library**
✚ ☐ **International Tax Library**
✚ ☐ **Tax Alerts** *341*
✚ ☐ **Payroll Library**
✚ ☐ **CHECKPOINT Archives**

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:

Checkpoint Contents
  ☑ Currently in: **Tax News**

─ ☐ **Journal Preview (WG&L)**
  ─ ☐ **Corporate Taxation (WG&L)**
    📄 🌐 **In This Issue**
    📄 🌐 **Constructive Dividends or Compensation: New Tax Rates Offer New Opportunities, Corporate Taxation (WG&L)**
    📄 🌐 **Basis Calculations for Type A, B, and C Triangular Reorganizations, Corporate Taxation (WG&L)**
    📄 🌐 **Final and Proposed Section 411(d)(6) Regulations Eliminate Protected Benefits, Corporate Taxation (WG&L)**
    📄 🌐 **Tribune Company Case And The Deconstruction Of The Reorganization Rules, Corporate Taxation (WG&L)**
    📄 🌐 **IRS Reaches Commonsense Conclusion in Applying Anti-Morris Trust Rules, Corporate Taxation (WG&L)**
    📄 🌐 **Wall Street Rule Broken; IRS Challenges Commodity Mutual Funds, Corporate Taxation (WG&L)**
    📄 🌐 **Section 355 Active Trade or Business -- An Interesting Case Study, Corporate Taxation (WG&L)**

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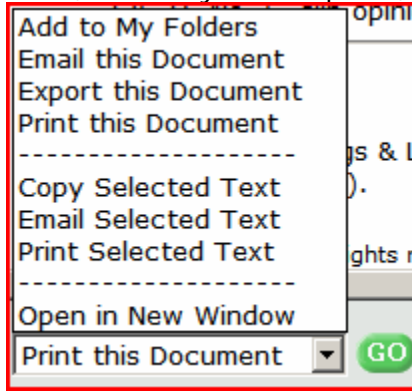
Clicking on the plus sign reveals all subcategories, whether relevant to the search or not.

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
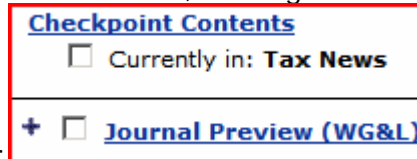
gives all relevant subcategories only: which here is the single link Journal Preview.

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:

Editorial Materials		
Citator 2nd		
Advance Citator 2nd		0
Citator 2nd		0
Federal Tax Coordinator		
Analysis (FTC)		1,955
Checklists		17
Client Letters		70
Federal Tax Handbook		130
Return Guides		
Return Guides		731
Return Guides Archives		235
Tables & Rates		4
Tax Alerts		
Tax Alerts Developments		55
Tax Alerts Client Services		10
Tax Alerts Client Letters		11
Tax Alerts Archives		265
Tax Planning and Practice Guides (Special Studies)		346
United States Tax Reporter - Annotations		
Advance Code Arranged Annotations (USTR)		5
Annotations (Code Arranged - USTR)		1,275
United States Tax Reporter - Explanations		451

Search Results ⬅

Total Documents Found: 5,710
Search Terms: "capital gains"
Sources: Advance Citator 2nd; Advance Code Arranged Annotations (USTR); Analysis (FT...
more...

Modify Search

Search Tools
Search Within Results

Go to
Table of Contents

Search | Table of Contents | Tool

Notice to the left the link "Table of Contents;" if I click there I get the same results in Table of Contents view:

Currently in: **Checkpoint Contents** *5,710*

+ ☐ **Tax News**
+ ☐ **Federal Library** *5,369*
+ ☐ **Pension & Benefits Library**
+ ☐ **Estate Planning Library**
+ ☐ **State & Local Tax Library**
+ ☐ **International Tax Library**
+ ☐ **Tax Alerts** *341*
+ ☐ **Payroll Library**
+ ☐ **CHECKPOINT Archives**

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."

Checkpoint Contents *203*
    Federal Library *120*
        Federal Source Materials *120*
            Code, Regulations, Committee Reports & Tax Treaties *120*
                Final, Temporary, Proposed Regulations & Preambles *120*
                    Prior Final & Temporary Regulations and Proposed Regulations & Preambles *120*
                        Prior Final & Temporary Regulations *100*
                            ☐ Currently in: **Regs. §§ 1.42-1 thru 1.48-12T** *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

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

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

Select a calculator from the categories listed below:

+ Auto
+ Business
+ Credit Card
+ Investment
+ Loan
+ Mortgage
+ 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

Purchase price:	$20,000.00
Down payment:	$1,000.00
Sales tax rate:	7.00%
Investment rate of return:	8.00%

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

Reset   Calculate

Hitting Calculated gives me this result:

Net cost of buying			Net cost of leasing		
Total loan payments	+	$9,927.32	Total lease payments	+	$10,184.46
Lost interest on buy option	+	$144.66	Lost interest on up front costs	+	$266.24
Down payment	+	$1,000.00	Up front costs	+	$1,100.00
Market value after 24 months*	-	$12,800.00			
Ending loan balance	+	$13,199.95			
Net cost of purchase	=	$11,471.93	Net cost of lease	=	$11,550.70

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:

State Tax Chart

2 Select Chart Type
Please choose your desired chart type:

Expand All   Collapse All

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

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

State	Apportionment Formula	Authority	RIA Paragraph
NY	3-factor formula ◄	N.Y. Tax Law § 210(3)(a)	¶ 11,855

Apportionment--Payroll Factor

State	Payroll Factor	Authority	RIA Paragraph
NY	Yes ◄	N.Y. Tax Law § 210(3)(a)(3)	¶ 11,870

Apportionment--Payroll--Executive Compensation Included

State	Executive Compensation	Authority	RIA Paragraph
NY	Excluded ◄	NYCRR 20 § 4-5.3(b)	¶ 11,870

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

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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 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.