

Lexis Advance® Tax Updates:

Accounting and Auditing Page Added

The new Accounting & Auditing page is home to 34 accounting sources. To access, click on the "**Practice Area**" button and then select Accounting & Auditing:

counting & Auditing Actions~						
Search News Sources						
				Tips		
Enter a source name, a citation, terms or shep: [c	itation] to Shepardize®.	_	Accounting & Auditing	Q		
> ★ Favorites	Tips	~	Treatises & Practice Guides			
		~	Accounting: GAAP & GAAS			0.
↓ FASB Sources			Applying GAAP & GAAS		~	Q *
Applying GAAP & GAAS	~ Q*		Table of Contents - Applying GAAP & GAAS			_
Table of Contents - Applying GAAP & GAAS			CCH U.S. Master GAAP Guide		×	<u></u>
CCH U.S. Master GAAP Guide	~ Q*		Table of Contents - CCH U.S. Master GAAP Guide			_
Table of Contents - CCH U.S. Master GAAP Guide		~	Accounting: In General			<u>Q</u> .
			Accounting for Banks		×	<u></u>
			Table of Contents - Accounting for Banks			
			Accounting for Government Contracts - Cost Accounting Standards		×	<u>a</u> .
			Table of Contents - Accounting for Government Contracts - Cost Accounting S	tandards		
AICPA Sources			Accounting for Government Contracts: Federal Acquisition Regulation		×	Q *
	~ Q*		Table of Contents - Accounting for Government Contracts: Federal Acquisition	Regulation		
Journal of Accountancy						

The two pods on the left column are labelled "FASB Sources" (Financial Accounting Standards Board) and "AICPA Sources" (American Institute of Certified Public Accountants).

Search Terms Maps have also been added to cases on Lexis Advance® Tax; when doing case law research, customers will see color-coded Search Terms bar at the top of judicial opinions. This functionality allows the user to tap on the bar and be instantly taken to the part of the opinion where the search term(s) appear.

Select Category Cases	10,000+ ~	Results for: pass through entity
tt Filters	~	
\checkmark Search Within Results		Cases (10,000+)
Enter search terms	۹.	pass through entity Show/hide term highlights ~
∽ Court		
Federal	52,028	
1st Circuit	2,102	■ 1. ♦ Martin v. IRS
2nd Circuit	5,908	United States Court of Appeals for the Tenth Circuit Sep 22, 1988 857 F.2d 722
3rd Circuit	3,908	
4th Circuit	2,715	Overview: Order that agency had to disclose protests to taxpayer's tax return was improper because protests were not return
5th Circuit	4,177	information by corporate entity under federal tax law and court could not permit such disclosure without explicit statutory provision.
✓ More		
Select multiple		Summary Opinions
State	83,660	*
Alabama	1,279	Terms: Opinion
Alaska	161). WOM and IEP were the sole partners in a general partnership, Western Operating Joint Venture (WOJV). All of these
Arizona	588). Wrow and the were the sole partners in a general partnership, western Operating John Venture (WOV), and these entities are pass-strough entities. They file information returns with the IRS but pay little or no tax. Their
Arkansas	952	partners/shareholders are primarily responsible for the tax consequences of the
California	5,488	
✓ More		View this passage in full document



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