



TOP TEN TASKS/TOOLS • SELF-GUIDED TOUR

# Practical Guidance Tax

This Top 10 list contains key resources and tools found on the Tax practice area page.

## 1. TAX KEY LEGAL DEVELOPMENTS TRACKER (FEDERAL)

This [tracker](#) identifies significant legal developments in federal taxation. The tracker is updated twice per week, provides a short synopsis, the date of the development and its effective date, and includes links to primary sources, applicable Internal Revenue Code sections, and related Practical Guidance content. Find the tracker in the Trackers link in the Tax Tools & Resources tab.

## 2. PRACTICAL GUIDANCE STATE LAW COMPARISON TOOL

The Practical Guidance [State Law Comparison Tool \(Tax\)](#) allows attorneys to compare laws across multiple states in a customized chart (Microsoft® Excel®) or report (Word or PDF). Find the State Law Comparison Tool in the Tax Tools & Resources tab.

## 3. BUSINESS ENTITIES

Key items in the [Business Entities](#) task include:

- Practice Notes:** [C Corporation Taxation Resource Kit](#)  
[Pass-Through Entities Taxation Resource Kit](#)
- Annotated Templates:** [Agreement and Plan of Reorganization of Liquidation of Transferor Corporation: C” Reorganization](#)  
[S Corporation Formation Agreement](#)
- Checklists:** [Capitalizing a New C Corporation Checklist](#)

## 4. PRACTICE, PROCEDURE AND CONTROVERSY

Key items in the [Practice, Procedure & Controversy](#) task include:

- Practice Notes:** [Tax Practice, Procedure and Controversy Resource Kit](#)  
[Federal Tax Audits](#)
- Annotated Templates:** [Tax Court Petition](#)  
[Complaint Seeking Tax Refund in U.S. District Court \(Federal\)](#)  
[FOIA Request: Tax Documents](#)
- Checklists:** [Practice Before the IRS Essentials Checklist](#)  
[Tax Controversy Defense Essentials Checklist](#)

## 5. CORPORATE TRANSACTIONS

Key items in the [Corporate Transactions](#) task include:

- Practice Notes:** [Tax Considerations in M&A Resource Kit](#)  
[Tax Benefit Maximization in Mergers and Acquisitions](#)
- Checklists:** [Public Merger Tax Issues Checklist](#)  
[Private Merger Tax Issues Checklist](#)

## 6. STATE AND LOCAL TAXES

Key practice notes to review within the [State and Local Tax](#) task include:

- [Apportionment Formula State Law Survey](#)
- [Corporation Franchise Taxes State Law Survey](#)
- [Sales and Use Tax Resource Kit](#)

## 7. EMPLOYMENT

Key practice notes in the [Employment](#) task include:

- [COBRA Compliance and Enforcement](#)
- [Deductibility of Executive Compensation for C Corporations](#)
- [Employment Tax Issues Resource Kit](#)
- [Payroll Taxes Resource Kit](#)

## 8. REAL ESTATE TRANSACTIONS

Key practice notes in the [Real Estate Transactions](#) task include:

- [Commercial Real Estate Interests: Tax Considerations and Strategies on Disposition of Real Property Purchase Price Allocation Effects on Taxation of Real and Personal Property](#)

## 9. INTERNATIONAL

Key practice notes in the [International Tax](#) task include:

- [Check-the-Box Rules for Foreign Businesses](#)
- [FATCA Resource Kit](#)
- [Foreign Bank Account Reports](#)

## 10. COUNTRY-SPECIFIC TAX Q&A DOCUMENTS

Our Q&A documents offer quick answers about another country's income or sales tax rates. Many of them have been written by tax professionals practicing in the country. Key items to review include:

- [Tax System Guide Q&A \(Mexico\)](#)
- [Tax System Guide Q&A \(Canada\)](#)

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For more information or to request a demo, call **888-AT-LEXIS (888-285-3947)**  
You can also request Lexis representatives to contact you on the following web page:  
[lexisnexis.com/en-us/contact-us/contact-us-rep.page](https://www.lexisnexis.com/en-us/contact-us/contact-us-rep.page)

