IntelliConnect®

Faster Answers, Better Results

Best Practices

# IntelliConnect® Quick Start Guide for SALT Practitioners

Welcome to IntelliConnect, CCH's cutting-edge research tool for state and local tax practitioners. IntelliConnect gives you the opportunity to search all of the content to which you subscribe and use the power of filters to narrow the focus of your research to the specific content that interests you. Alternatively, if you prefer to target the portions of your content that you'd like to search, the Browse feature allows you to select specific content to search, with the same filtering power. Need a quick answer? CCH's state-of-the-art Smart Chart™ technology and practice aids will get you specific, accurate results when you need them.

This document is intended to give you a quick overview of the most effective methods for performing state and local research on IntelliConnect using practical examples. It will briefly cover:

I. Searching and Filtering State Content on IntelliConnect
II. Browsing for State Content on IntelliConnect
III. Finding Quick Answers through Tools and Practice Aids

## I. Searching and Filtering State Content on CCH IntelliConnect

### Benefits of Searching

IntelliConnect allows you to search your entire library of CCH content like you would conduct a search on any other Web search engine without having to select any specific content. The default setting of the Search Bar allows you to simply enter your search terms and go.

- IntelliConnect allows you to search outside the scope of your normal research. If you typically search a specific publication, many useful documents may be missed. By searching all of your content, these documents that were once outside of your scope now can be easily located and accessed.

### General Considerations for Searching

Remember to focus your search terms. In creating a good search expression, use quotation marks around the terms to search for an exact phrase and use Boolean connectors to narrow the search.

Once you get your search results, IntelliConnect allows multiple ways to narrow your search results list to pinpoint the specific content you need.

- **Filters –** You can start broadly and then narrow your search results with the newly added filters. The filters allow you to narrow your results by document type, by library, by state tax type, and by jurisdiction.
- **Search within a Search –** You can search for additional terms within your search results, as well. By using the "Within Results" search, you can quickly narrow your results.

**Boolean Connectors on IntelliConnect**

**AND – Retrieves documents that contain both terms.**

**OR – Retrieves documents that contain either or both of the terms.**

**NOT – Retrieves documents that contain the first terms only if the second term does not appear.**

**W/n – Retrieves documents in which the first term appears within the specified number of words as the second term (where n equals the number of words between terms).**

**W/sen – Retrieves documents that contain the first term within 20 words of the second term.**

**W/par – Retrieves documents that contain the first term within 80 words of the second term.**

**F/n – Documents in which the first term follows the second term by no more than n words.**

**P/n – Retrieves documents in which the first term precedes the second term by no more than n words.**

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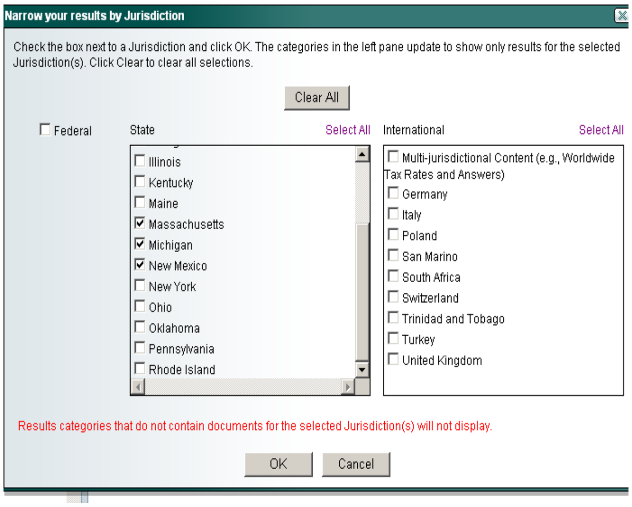
- **Practice Areas –** Your IntelliConnect subscription gives you access to business-specific content areas, called Practice Areas. In the Preferences section of IntelliConnect, you can see what Practice Areas are in your subscription, and you can edit the Practice Area list to indicate what content you want to have included in your searches. Just click in the checkboxes next to the Practice Areas you wish to include (such as Tax and Accounting, and any other area which may be relevant).

**Example:** Suppose you would like to know if there are any upcoming tax amnesty programs for some of the states in which you practice (such as New Mexico, Michigan, and Massachusetts) and want to read recent CCH State Tax Day stories regarding the programs.

1. Make sure that "all content" appears in the search bar to the left of your search window.
2. Type "2011 tax amnesty" into the search window.
3. Click GO.




You have conducted a universal search of all of your subscriptions. A large number of results will be returned which ensures that all relevant documents are included, and you can then filter the data to achieve more targeted results. Because you know the states that you would like to search, you may narrow your results by jurisdiction.

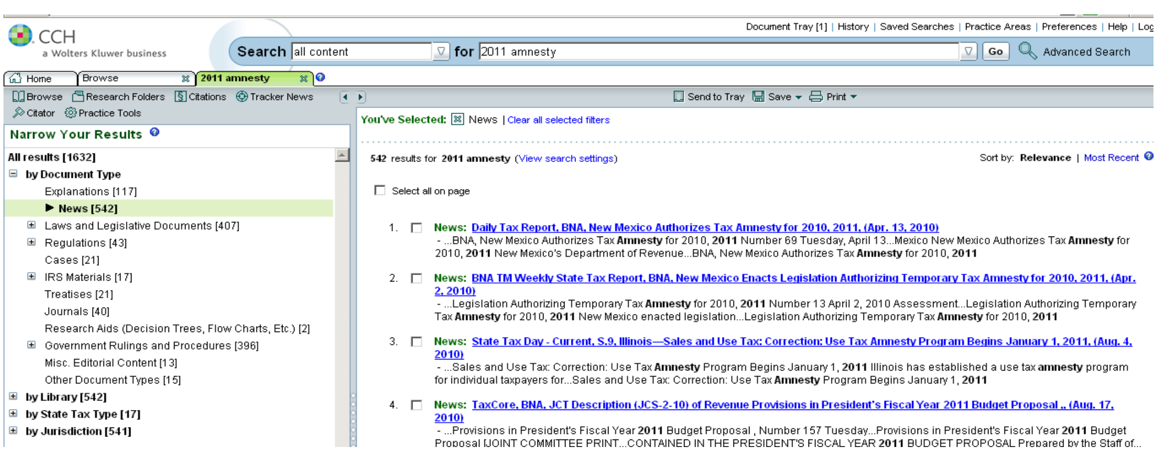
4. Click on by Jurisdiction to narrow your results. A window will appear. Click on the dialog box next to New Mexico, Michigan, and Massachusetts to select these specific states. If a jurisdiction produced no results, it will not appear on the list. Click OK.

Once the jurisdiction filter has been applied, near the top of the screen it will state "You've Selected: Jurisdictions" and only documents regarding the jurisdictions you have selected will appear below.

To retrieve news articles pertaining to amnesty, you must filter your results by document. You may also filter by court, by library, or by state tax type, if necessary.

5. Click on by Document Type to expand the filter. The different document types will display. Also, each document type will be followed by a pair of brackets that display the number of results.

6. Click on the word News. The right pane will display all the news articles related to the tax amnesty programs that are available in New Mexico, Michigan, and Massachusetts.

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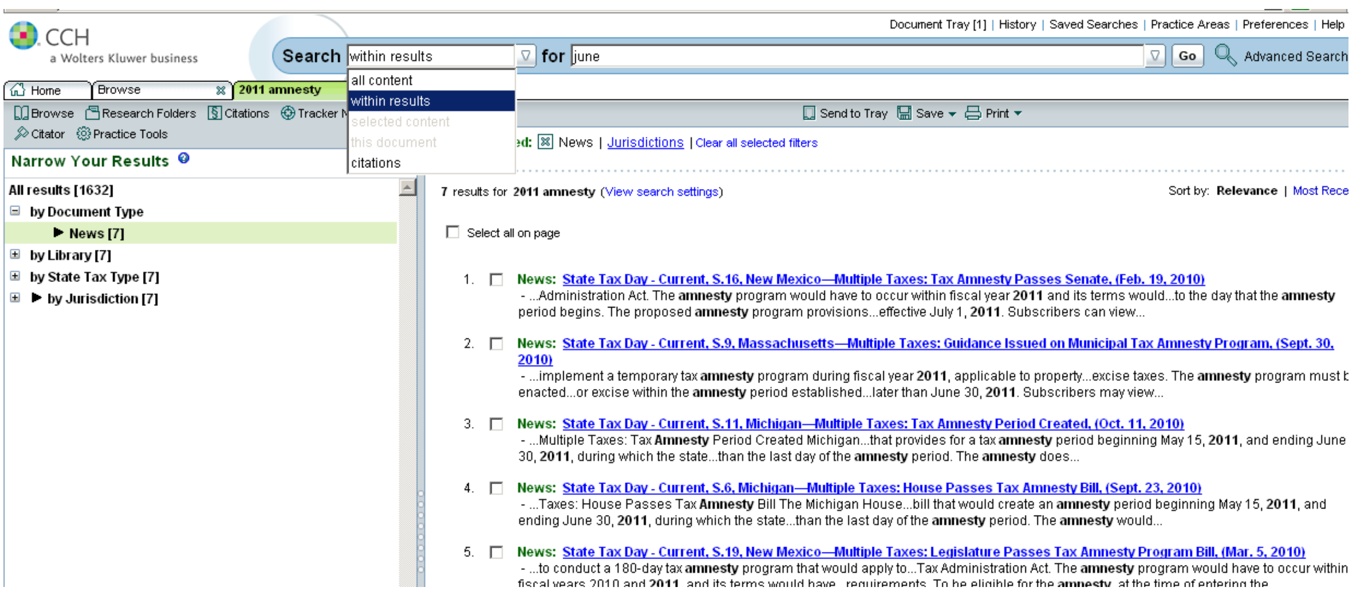
7. After filtering your results, you may return to the complete list of results by clicking on "All results" above the list of filters.

However, if you would like to return to the complete list of results prior to the use of the by jurisdiction filter, you must click on by jurisdiction*,* and deselect that jurisdictions you have chosen.

Suppose after reading several of the news articles, you want only the news articles pertaining to amnesty programs in New Mexico, Michigan, and Massachusetts that start or take place in June.

Once you have filtered your data, you may also search within your results.

8. Click on the down arrow next to all content to show your other search options.
9. Highlight and click on “within results.”
10. Type June into the search bar.
11. Click GO.




Your results are now limited by the term June. If the results you seek are not available after this search, hit the back button on your Internet browser to return to the last search screen prior to the search within your results.

**Example:** Suppose you would like to know the specific date and regulations regarding an upcoming tax amnesty period that is being offered in Michigan for 2011, but you do not wish to lose the last search.

1. Make sure that “all content” appears in the search bar to the left of your search window.
2. Type “2011 Michigan tax amnesty” into the search window.
3. Click GO.

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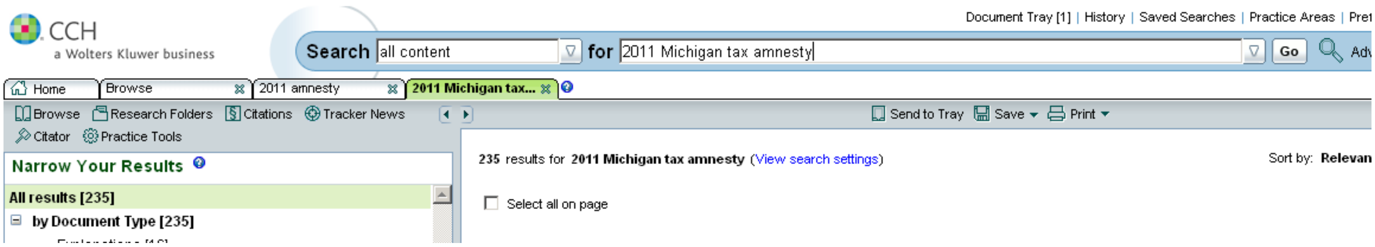
Without selecting certain content, you can focus your search terms to capture exactly what you are looking for by using targeted terms. By using the state name in the search, you have further limited your search without selecting a specific publication.

Once you run the search, IntelliConnect creates a new tab that is highlighted in green. If you wish to return to your last search, your results list remains intact. You can also toggle between the tabs and can have up to ten different tabs open at one time.




You can again filter your results list to best suit the types of documents, the particular tax type, or specific library you would like to use. Let us assume you would like to read a CCH explanation regarding tax amnesty.

4. Click on by Document Type to expand the filter list.
5. Once expanded, you should see a filter list of News, Explanations, Treatises and Journals.
6. Click on Explanations.

IntelliConnect will provide you with all of the explanation paragraphs included in your subscription. When you click on a particular document in your results list, a pane will emerge below the list. This allows you to scan through the document to determine if this information helps you with your research.

If you would like to keep State Tax Reporter: Michigan, ¶89-206, Michigan, Civil Penalties, add it to your Document Tray. You can add any document to your document tray, which will temporarily keep important documents for easy printing and saving. You can also create a research folder using the documents in the tray.

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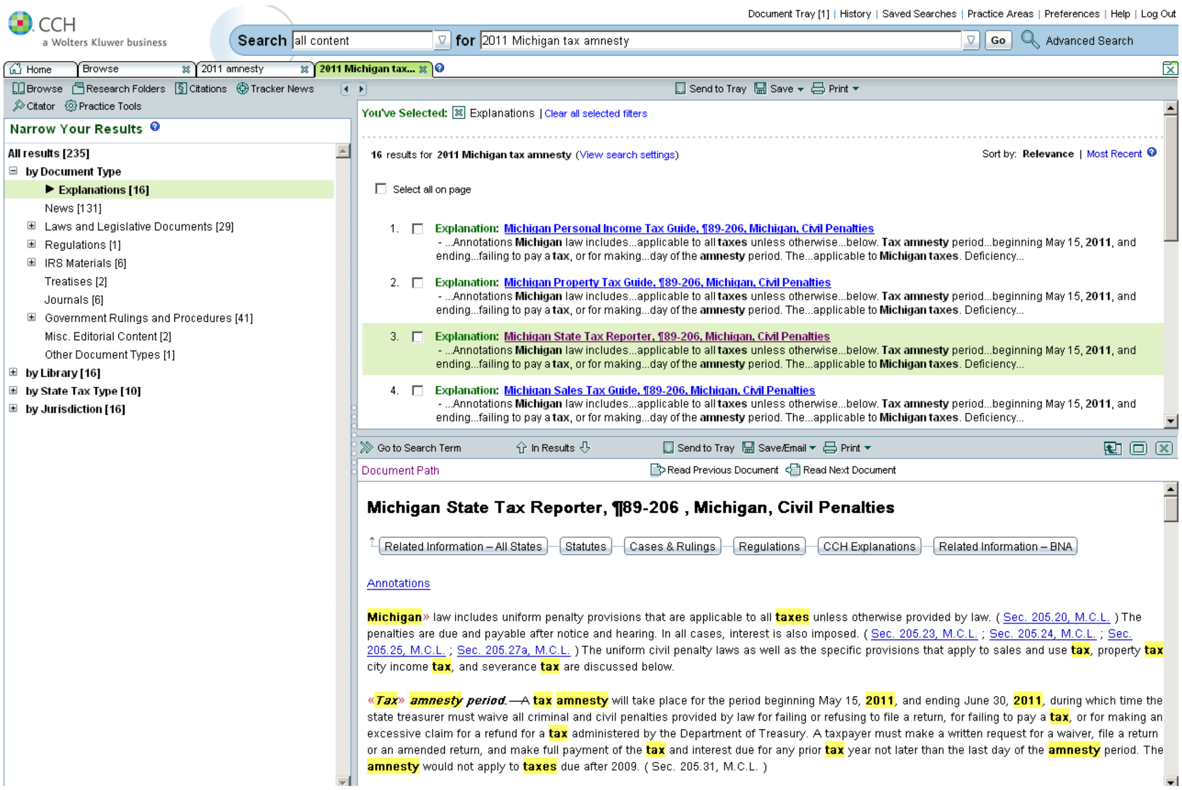
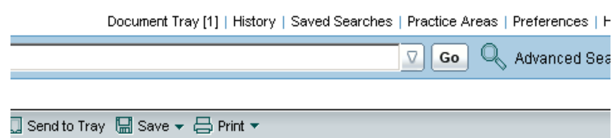
7. Click on the document in the right pane. A lower pane should appear when you click on the link in the results list.




8. Click on the phrase Send to Tray in the gray bar situated in between the two right panes. After you click on the phrase, the document will be saved to your Document Tray.




9. A graphic will appear that shows the document arriving in the tray. The number "1" will appear in brackets next to Document Tray and above the search bar to signify the number of documents in the tray.
10. Click on Document Tray [1] to view your document tray, which should include the explanation paragraph you just added. While you continue your research, you will have easy access to this paragraph.

## II. Browsing for State Content on IntelliConnect

IntelliConnect presents the power of electronic searching, and the ability to navigate all available content in a Browse menu format that essentially provides an electronic table of contents. Browse menu navigation may be useful to those who are uncertain about the optimum search terms to use, and those who have a preference for more traditional navigation of content. In addition, as shown in one of the following examples, browsing may be combined with a search, thus harnessing the power of navigation offered by IntelliConnect.

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## Browsing for State Content on CCH IntelliConnect

**Example:** Suppose you want to research the combined reporting provisions enacted by Wisconsin in 2009, and you also want to review combined reporting provisions in other states.

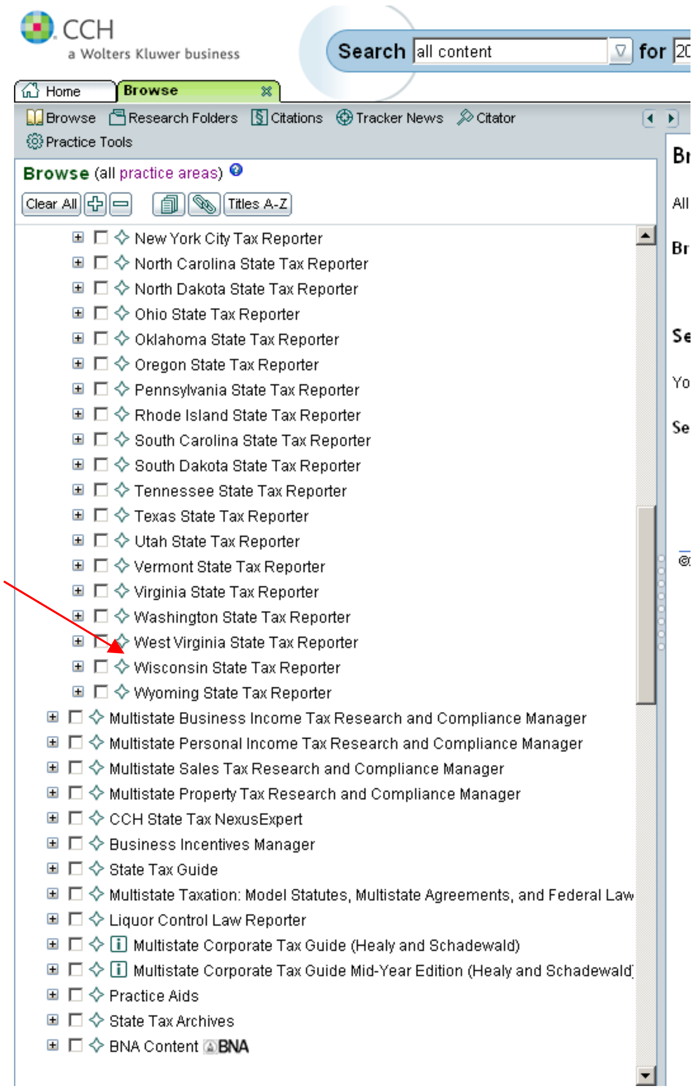
One approach for finding the information on IntelliConnect is to Browse.

1. When you open IntelliConnect, the Browse menu appears on your home page. Then, click and expand State Tax, followed by State Tax Reporters.

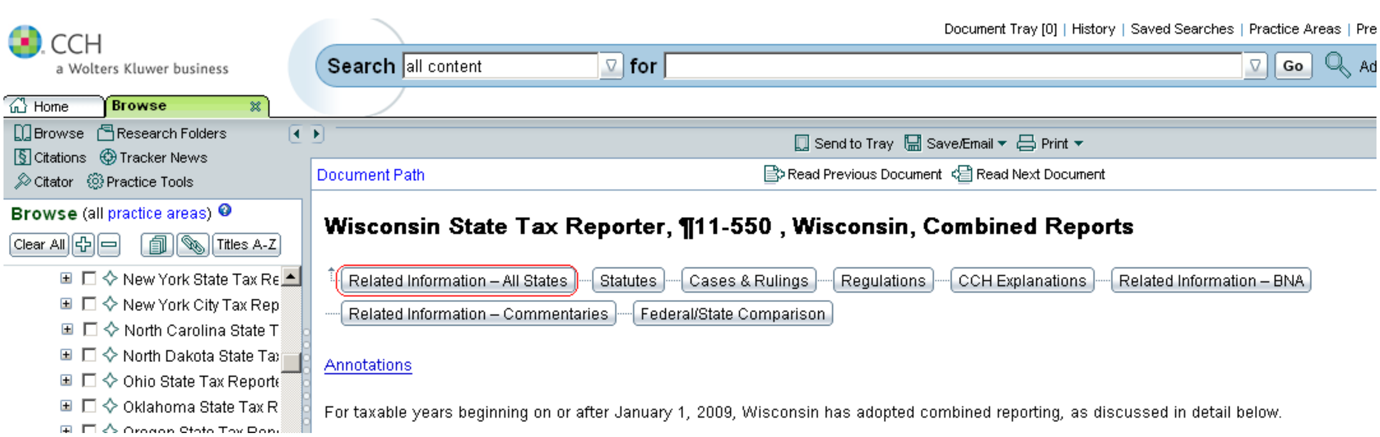
**TIP:** At this point, with all of the State Tax Reporters listed in the left-hand Browse pane, you can click the “Save to My Favorites” icon ✧ for Wisconsin. The next time you need to do research, you can browse right
into My Favorites and find the Wisconsin State Tax Reporter there.

2. Next, click State Tax Reporter: Wisconsin, and then click Income Taxes, Corporate.
3. Then click Explanations and Annotations, followed by Allocation and Apportionment.

When this is clicked, you will see a menu item entitled “Combined Reports.” Open this and click on ¶11-550.




Within this Explanation, you will find a detailed discussion of Wisconsin’s combined reporting requirements, along with links to relevant code sections and guidance documents.

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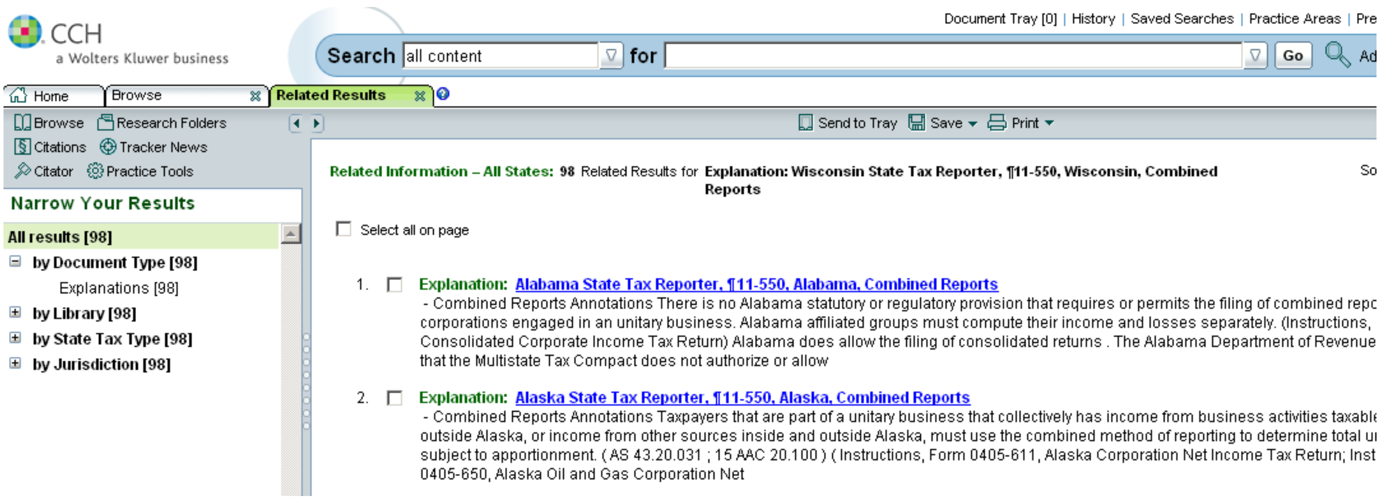
In addition, you can find Explanations of combined reporting provisions in other states by using the Related Information – All States feature, which will pull up comparable discussions in the other State Tax Reporters.

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## Browse, Target and Search

Another research approach is to perform a targeted search, with the Browse feature allowing you to narrow the scope of your research at the outset.

**Example:** Assuming you have added the New Jersey State Tax Reporter to "My Favorites," suppose you want to research New Jersey's treatment of net operating losses.

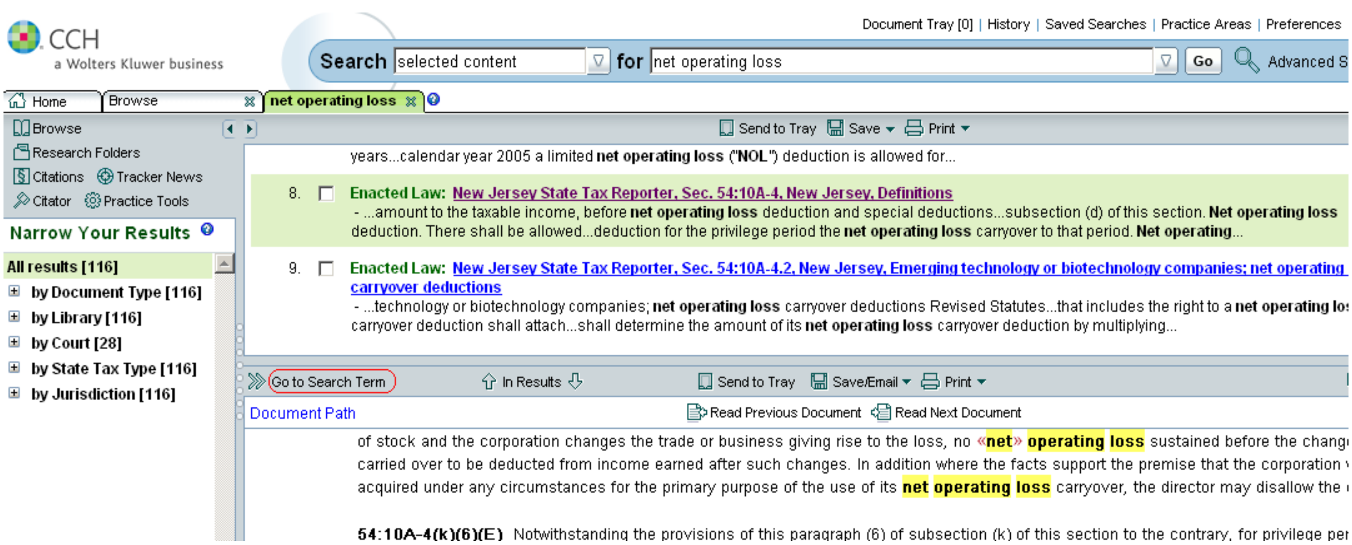
1. After clicking the Browse button, then click on My Favorites.
2. Next, click State Tax Reporter: New Jersey, and then click the box to select Income Taxes, Corporate.

The search box will default to "Search selected content."

3. Enter the following words in the search box – net operating loss – and click the GO button.

The eighth result that comes up is a law section, 54:10A-4.

4. Click on that, and then hit the "Go to Search Term" button. This will pull up the relevant New Jersey provision.




## III. Finding Quick Answers through Tools and Practice Aids

IntelliConnect offers easy to use research tools that will allow you to quickly obtain the answers you need. Smart Charts provide quick easy answers in a chart format while offering links to more in-depth information on a broad, and ever-growing, list of topics. Tax Tracker is a great time-saving tool which allows you to always keep up-to-date on tax changes for a particular topic and/or state. Below each of these tools will be discussed, and you will be guided step-by-step through each tool.

**Example:** How can I find a chart of all of the different states' sales tax rates, and how can I keep up-to-date on future sales tax rate changes?

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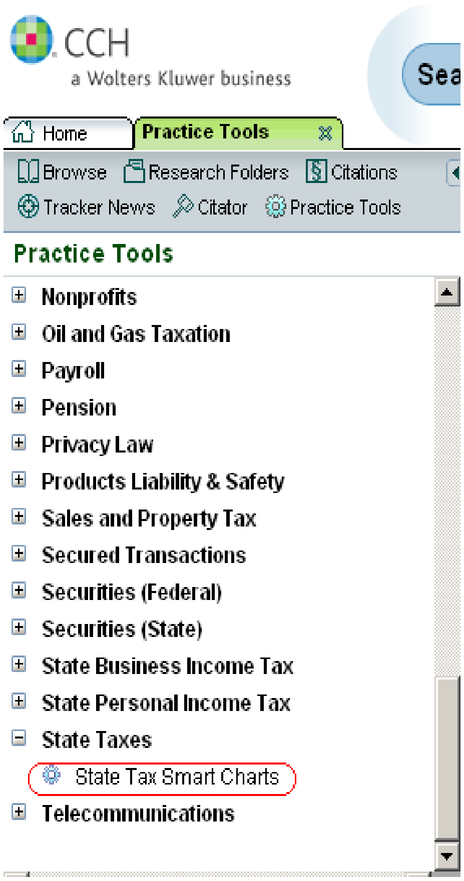
## Smart Charts™

The Smart Charts are a great place to start for rates. First, we will find the Smart Chart that lists all of the current sales tax rates.




### Locating Charts

1. In the blue panel above the Browse menu, click on Practice Tools. Scroll down to *State Taxes* and click on the box next to it to expand it. Then click on State Tax Smart Charts. (See screen shot on the left.)

   A new page will open with the menu of available Smart Charts.

2. Expand Sales and Use Taxes, and then Rates. Put a check in the box next to State Rates, and then click on the green Next box on the bottom of the screen.
3. Now, select one or more jurisdictions. For all of them, click on the Select All box on the top of the screen.
4. Then click Next on the bottom of the screen. The resulting chart will allow you to see recent changes which will appear in yellow. The timeframe of what appears as a recent update can be modified at the top of the chart under Highlight Changes.

### Saving Charts

The chart can be saved for one-click future access.

Click on Save Chart at the very top of the screen, and type in a name you'd like to give the chart. Then, the next time you open the State Tax Smart Charts, you can just click on Open My Charts at the top of the screen, and it will provide you with a list of your saved charts to choose from. Your saved charts will automatically incorporate any new information added or revised in the chart since the last time it was accessed. The charts can also be easily printed or exported to Microsoft® Excel or Microsoft® Word by utilizing those options at the top of the screen.

**Example:** Now that you have a list of current rates, how do you keep informed of any changes without having to constantly pull up the Smart Charts to check them?

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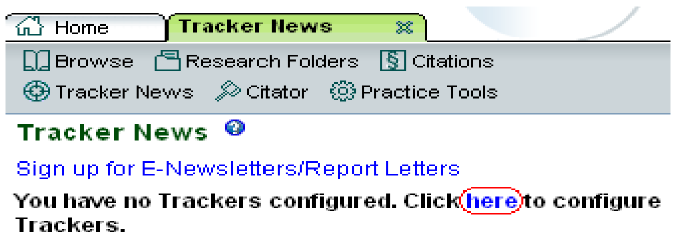
Tax Tracker

**Setting up Tax Tracker –** Let Tax Tracker do the work for you. Tax Tracker will use your defined search criteria, search for reported changes, and notify you of any changes by sending an email to your inbox.

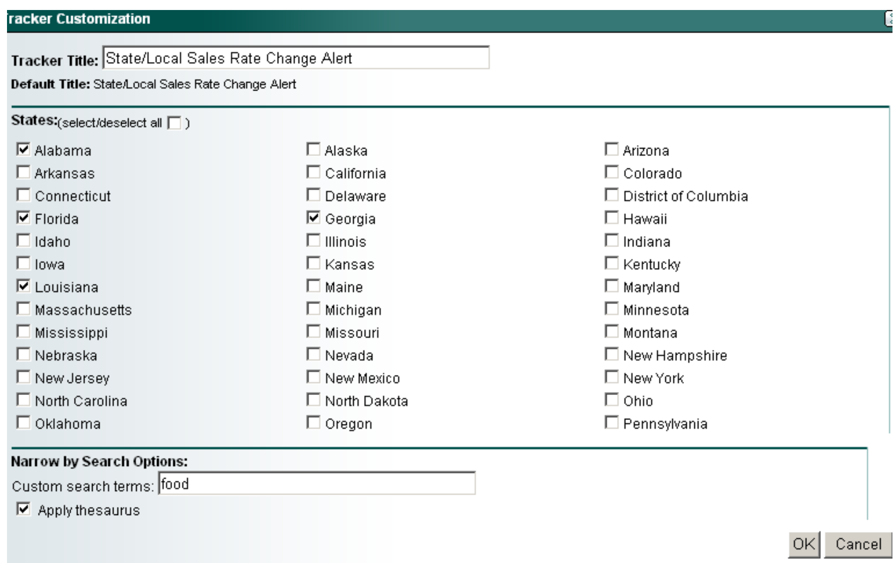
1. To set up the Tax Tracker to notify you of any state sales tax rate changes, go to the upper left corner of the left pane, and click on Tracker News. Below that, in the left pane, click on the blue "here." (The blue "here" will only appear when you don't have any Trackers set up.)




2. In the right pane, choose your Tracker topic. In this case, it would be State/Local Sales Rate Change Alert. Put a check in the box, next to your selection (you can add as many topics as you would like).

**Customizing your Tax Tracker –** If you would like to customize the Tracker to only pick up certain states or specific search terms, you can modify it.

1. Click on the blue circle next to the check box. A new screen will pop up and allow you to choose your jurisdiction(s).
2. You can also add specific search terms to further narrow your Tracker search, for example, by adding a search term such as "prepaid gasoline," "food," or even a specific city name.
3. Then scroll to the bottom and click on the Add Tracker(s) box if you are customizing a new Tracker, or OK if you are modifying an existing Tracker.




**Delivery options –** The first time you set up your Tracker, the Delivery Options box will pop up. Choose your preferred delivery options, then click on Apply Changes. These changes will apply to all future Trackers you set up, but you can modify them at any time.

**Viewing Tax Trackers –** At the top of the right pane in the long gray box, choose Back to Main Tracker News Screen. You will see your Tracker(s) listed in the left pane, and the alerts listed in the right pane (if any fit the criteria for that day). If you would like to see Tracker results from previous days, click on the calendar icon next to the Tracker title in the left pane. Select the time periods you would like to search, then click on the Search button. All of the resulting alerts will appear in the right pane.

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**Making Changes to Tax Tracker –** To add more Trackers, delete current Trackers, or modify existing Trackers, click on Add/Modify Trackers in blue, in the upper left pane.

1. To add more Trackers, follow the same steps as listed above to add a Tracker, starting by selecting a Tracker topic in the right pane.
2. To delete a Tracker, in the left pane, click on the X next to the Tracker you would like to delete.
3. To modify a current Tracker, click on the blue circle next to the Tracker you would like to modify. A new screen will pop up, you can make your modification, and then click on OK on the bottom right.

**Email Delivery –** If you have selected the email option for the Tracker (as discussed in the Delivery Options pop up box), it will appear in your email box in the morning. The email will be from "IntelliConnect Tracker News." All news items that match your defined Tracker will appear in the body of the message. There is also a link at the top of the email message allowing you to add or modify your Trackers.