

Auditing Electronic Data

***A Report of the Steering Committee
Task Force on EDI Audit and Legal Issues
for Tax Administration***

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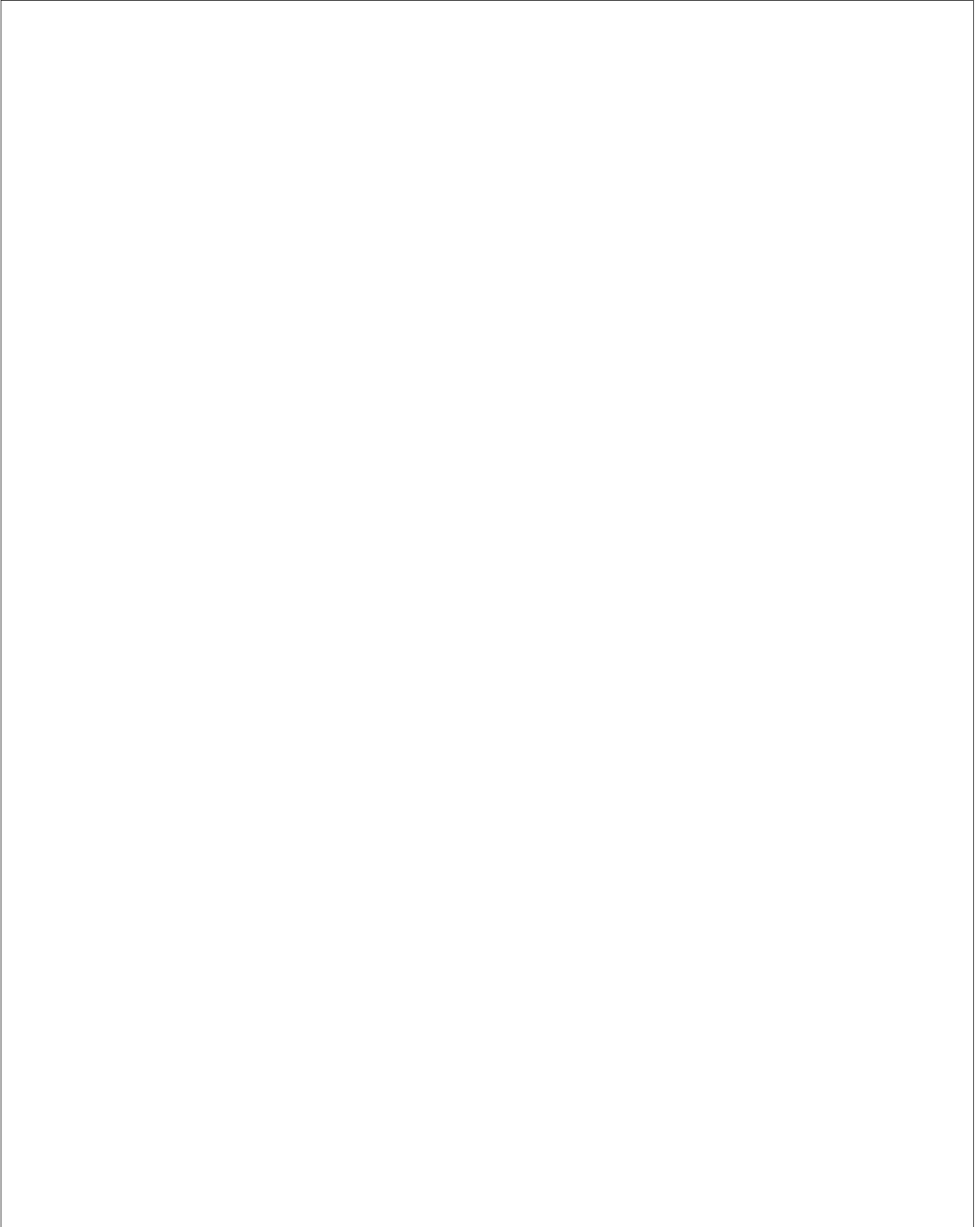
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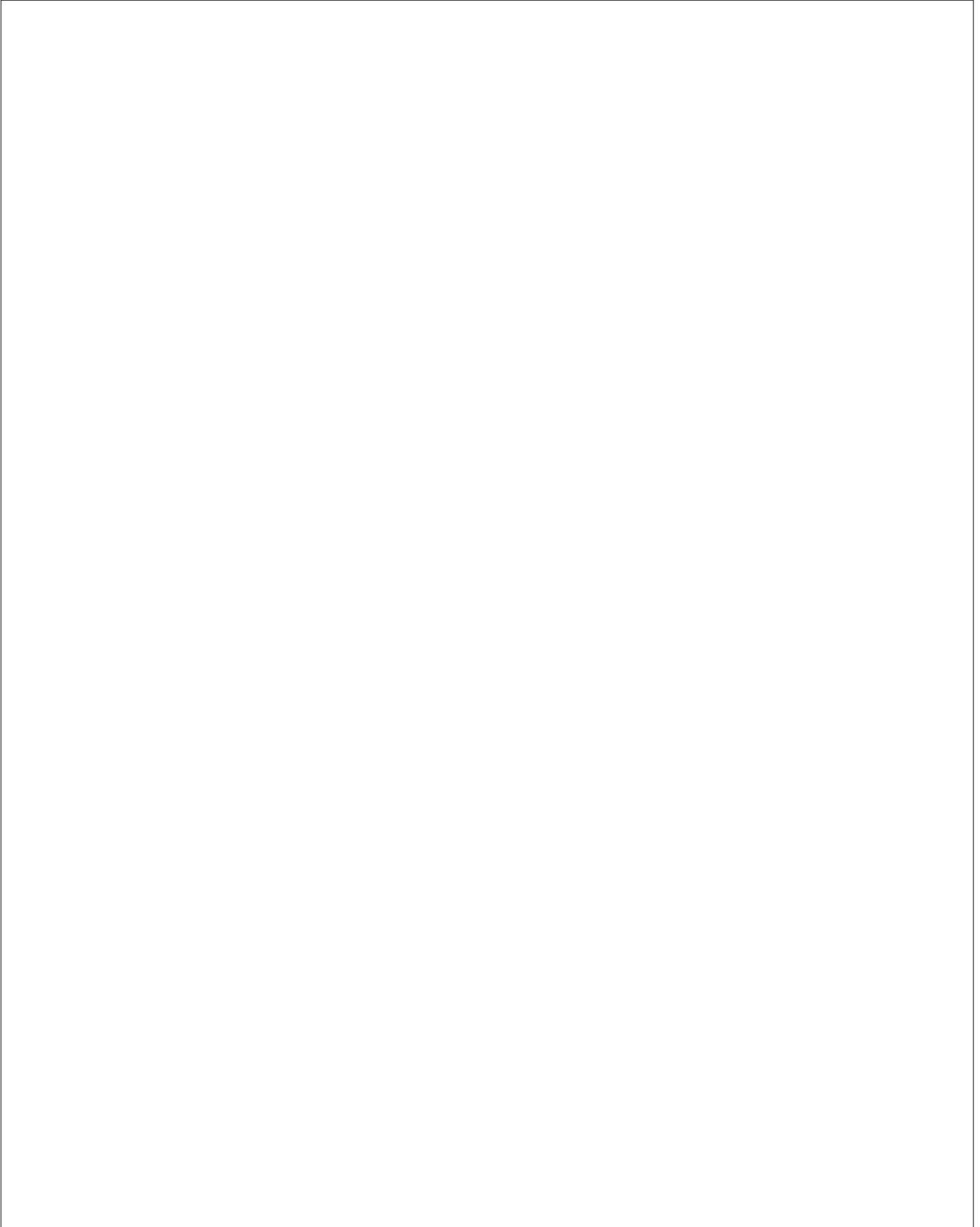
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FOREWORD

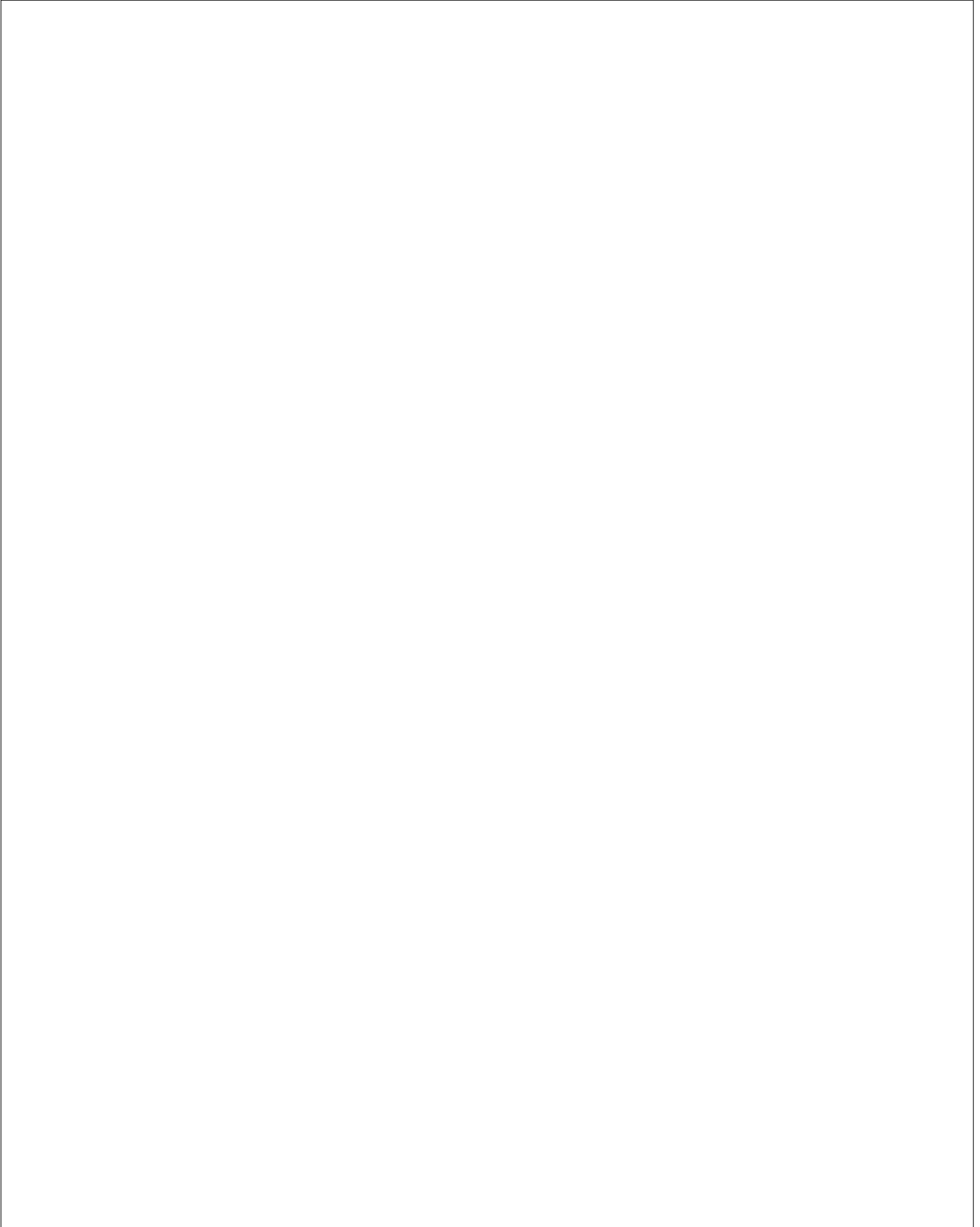
The Task Force on EDI Audit and Legal Issues for Tax Administration (Task Force) was formed to coordinate efforts between the business community and tax administrators in analyzing and addressing the issues posed for tax administration by electronic data interchange and related business processes. The Task Force is comprised of representatives of the Committee On State Taxation (COST), Institute of Property Taxation (IPT), Tax Executives Institute (TEI), Multistate Tax Commission (MTC), Federation of Tax Administrators (FTA) and commissioners from several state tax administration agencies. This report is the second in a series of reports to be published by the Task Force on issues related to electronic commerce and tax administration.

Through the Task Force process, the *EDI Audit Approaches* work group was formed to identify the issues involved when auditing electronic records and assessing alternative approaches to the audit of such records. A large group of taxpayers and tax administrators devoted their time and effort to understanding the needs of their counterparts and to working together to fashion solutions that are satisfactory and acceptable to all. However, the reader should note that no attempt was made to address the nuances of each individual taxpayer or tax authority audit program.

The Steering Committee wishes to acknowledge the contributions of all individuals who devoted their time and effort in developing and refining this white paper and related materials.

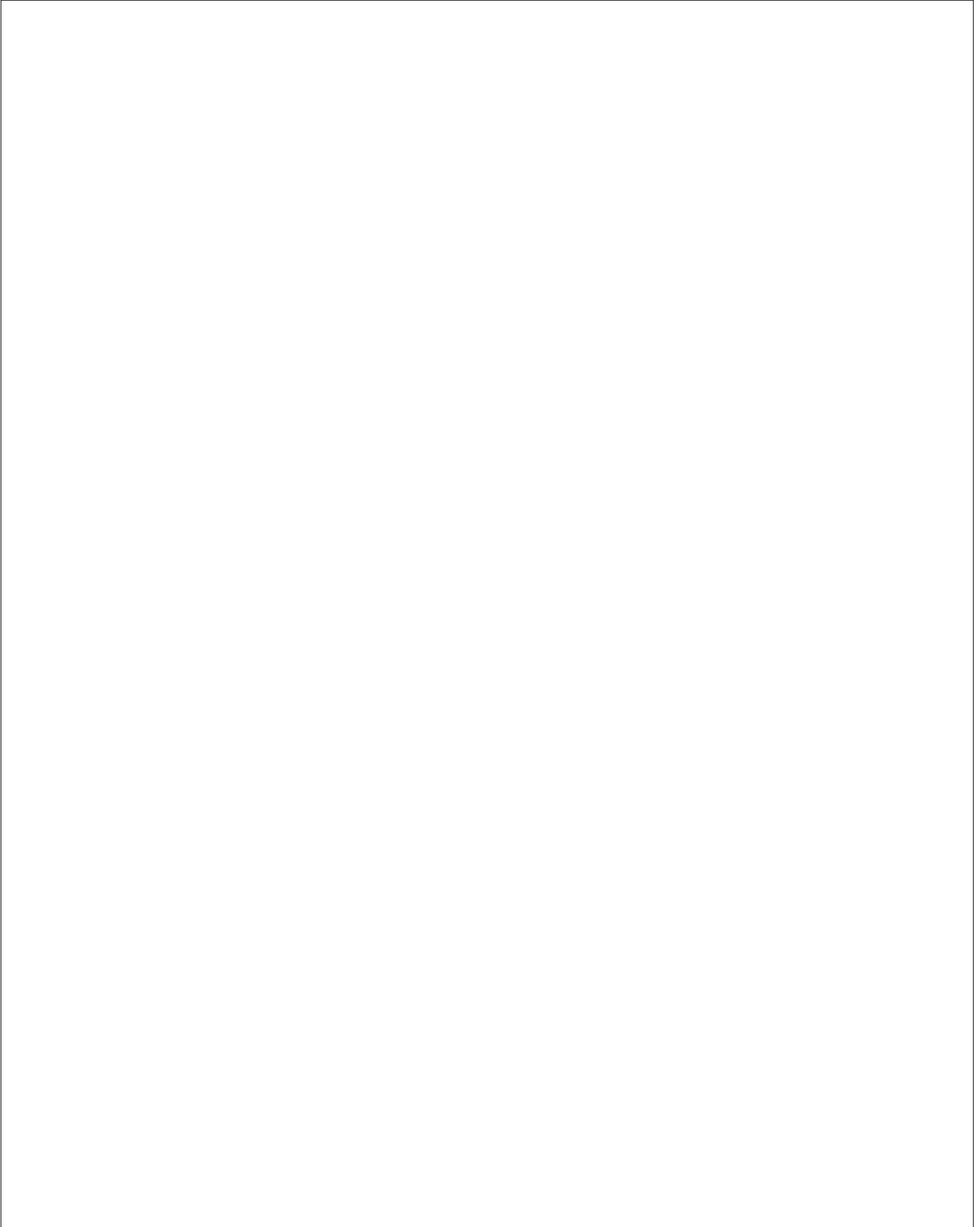
Stanley R. Arnold, Steering Committee Chair
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AUDITING ELECTRONIC DATA

A Report of the Steering Committee Task Force on EDI Audit and Legal Issues for Tax Administration

INTRODUCTION

On October 7, 1994, the Federation of Tax Administrators (FTA) hosted a meeting to begin the process of forming a task force of state and private sector tax administrators to address Electronic Data Interchange (EDI).¹ The meeting was attended by representatives of the Committee On State Taxation (COST), Institute of Property Taxation (IPT), Tax Executives Institute (TEI), Multistate Tax Commission (MTC), FTA and commissioners from several state revenue departments.

The meeting focused on understanding the concerns of the taxpayer community and tax administrators in five key areas.

1. How is EDI used today?
2. How does it affect a tax audit?
3. What issues need to be addressed by the task force?
4. How should the task force be organized?
5. How should the task force approach the issues and problems of EDI and electronic audits?

Formally titled the Task Force on EDI Audit and Legal Issues for Tax Administration

(Task Force),² it is comprised of members from each taxpayer organization and most state revenue departments. In addition, taxpayer and tax authority representatives were selected to serve as co-chairs for each work group. Early on, the Task Force was divided into two main work groups: *EDI Audit Approaches* and *Legal Requirements and Recordkeeping*. The *Legal Requirements and Recordkeeping* group was solely concerned with developing an electronic record retention regulation that could be used as a model by state and local government. The *EDI Audit Approaches* group was concerned with the EDI and electronic record issues as they affect the tax audit. The *EDI Audit Approaches* group was further divided into three sub-groups: *System Integrity Audits*, *Electronic Records Audits*, and *Educational Needs and Approaches*. This white paper contains the work product of the *EDI Audit Approaches* work group.

Basic Framework

The change in business process that removes a traditional source of information demands the creation of new audit procedures to conduct the compliance audit. Although much has been published on electronic commerce as a whole, no source of prepared materials related to the conduct of a tax audit has been found.

In developing the audit white paper, the participants focused on identifying the issues involved when auditing electronic records and assessing alternative approaches to the audit of such records. However, the reader should note that no attempt was made to address the nuances of each individual taxpayer or tax authority audit program.

The audit white paper represents the considerable work product of a large number of tax administrators and taxpayer representatives. It attempts to achieve a realistic balance between the needs of tax administrators and the needs of taxpayers. Above all, it is aimed at facilitating an efficient and effective tax administration process.

THE TAX AUDIT

In the simplest terms, the tax audit verifies that taxpayers have properly determined and paid their tax liability. Generally, the typical tax audit is made up of seven fundamental elements:

1. **Scope** - Determine the scope of the audit
2. **Plan** - Develop the audit plan
3. **Audit** - Perform the audit steps: Tests, procedures, correlation, etc.
4. **Opinion** - Formulate an opinion about the accuracy of reporting
5. **Close** - Present the findings to the taxpayer
6. **Report** - Report the findings to management
7. **Review** - Review the audit for error, omission or oversight

The specific scope of taxpayer audits is dependent on several factors:

- **Tax involved:** Type and number
- **Records:** Complexity, quality, location, and availability
- **Taxpayer type:** Individual, proprietorship, corporation, etc.

A tax audit usually involves one-on-one contact with taxpayers. During the contact process, the auditor reviews the facts, circumstances, records and other pertinent information that support the taxpayer's return. The audit work may take as little as a few days or as long as a few months, depending on the complexity of the audit situation, i.e., size of business, diversity of operations, etc. Ultimately, the auditor makes a determination that the taxpayer's return is: filed correctly (no change), overpaid (taxpayer is entitled to a refund), or underpaid (taxpayer owes additional tax).

THE ELECTRONIC DATA TAX AUDIT

The primary objective of the tax audit does not change because all or a part of the taxpayer's records are in electronic form. However, the mix of electronic data to physical data within a taxpayer's accounting system does determine whether the review of electronic records serves as a component of the overall tax audit program, or functions as the overall tax audit program.

The tax auditor's scope of examination includes the tax accrual and reporting systems, procedures and methodologies. It is within the auditor's scope to review the internal controls in place for the tax accounting process.

This is true whether the accounting system is paper-driven or electronic. The evaluation of internal controls helps the auditor formulate an opinion on the level of reliability that can be placed on the tax accounting/accrual system. Reliability of the internal controls is the foundation for determining the scope of the tax audit.

What the Auditor Needs to Know

- Are the electronic records available? What is the taxpayer's record retention policy? What controls are in place to safeguard records? Are detail and summary records available for the audit period?
- Are the electronic records reliable? What internal controls are in place to support the tax accrual system? Do the internal controls produce an acceptable level of assurance that the records are reliable? How are tax accrual system changes developed and implemented? Do undocumented system changes exist?
- Where do the numbers on the tax return come from? What are the origins of the taxpayer's electronic records? Is there an audit trail? Is transaction level information available, in adequate detail, to sample and determine if the tax treatment is correct? Summary reports, in the early stage of a tax audit, may not be sufficient to satisfy the auditor's need to know.
- When, where and how will the electronic records be analyzed? Can the information be analyzed using the taxpayer's system resources? Does the taxing authority have adequate hardware and software resources available to conduct an audit of electronic records? Are the resources of a third-party service available? What sampling techniques and methods can be used

in place of a detailed review of all records for the audit period?

Electronic Records Tax Audit Participants

Usually, a traditional (physical records) audit involves individuals representing the taxation, accounting and legal areas of a taxpayer's business. In an electronic audit situation, the taxing authority may need to interact with representative(s) from other departments including internal audit, data processing, management information systems and records management, as coordinated through the primary taxpayer representative.

Electronic Records Tests, Procedures, Standards and Techniques

If an electronic data tax audit is a tax audit in every respect, it then follows that tests, procedures, standards and techniques within the audit will be similar if not identical to the traditional physical-records audit. The tests, procedures and techniques of this form of audit incorporate the taxpayer's data into electronic, computer-readable form. The sampling methods used by tax auditors will be enhanced through computer-assisted analysis of a taxpayer's electronic data.

First, and foremost, a proper study and evaluation of the existing internal controls for the accrual and reporting of tax liabilities may be necessary. Such a study forms the basis to measure the degree of reliance placed on the internal controls in determining the scope of the audit program: objectives, techniques, procedures and tests. In the absence of good internal control, any document—be it physical or electronic—is subject to alteration, forgery and falsification. The degree of auditor-taxpayer trust has not changed; the nature of the source document has changed. In an electronic recordkeeping environment, more weight must be given to the internal controls

installed to support the tax accrual and reporting systems.

Internal Controls and Electronic Data

There are some basic internal control functions that should be in place within an electronic recordkeeping system. The following list is not all-inclusive, but the existence or nonexistence of these functions helps a tax auditor evaluate the degree of reliability that can be placed on the electronic records and the tax accrual and reporting systems.

- System threat and risk analysis
- Limited access to electronic record systems
- Access authorization or security codes
- Unalterable date-stamping of transactions and transaction files
- System access and data access logs
- Data alteration logs and preservation of original unaltered data record
- Rejected transaction or transmission procedures and logs
- Regular review of access, alteration and rejection logs or trails
- Archival retention of electronic records for the statutory period
- Preservation and security of data integrity of archival records for the statutory period
- Storage of historical transaction, summary and control total reports and related information to verify and establish a level of reliability for the electronic data

- Third-party documentation that supports electronic transactions, e.g., audit reports, bills of lading, exemption certificates, acknowledgments of receipt, payment vouchers, contracts, trading-partner agreements, etc.
- Existence of a formal security policy or applicable procedures manual

SYSTEM INTEGRITY AUDIT

System Verification

In an audit of electronic records it may be important for the taxing authority to validate the taxpayer's EDI and business transaction systems. This is a verification of those system components that impact the EDI process related to the question of proper application of tax. This verification may be best served by a System Integrity Audit in which an individual or team reviews or tests a system (or subsystems) to determine a level of confidence.

An analysis of a system includes:

- How and what data flows through the system
- What files are used
- What reports are generated
- What manual processes relate to the data flows
- What internal controls are present

Most electronic accounting systems will not be completely EDI and will include some paper-based transactions. Changes in business operations, especially acquisitions and

mergers of entities already engaged in EDI, and changes in accounting and computer systems, could affect existing EDI general controls. It is important, therefore, that system documentation be kept up to date.

A basic purpose of any tax audit is to ensure both the taxpayer and the taxing authority agree that the data examined is an accurate and complete record of the transactions that occurred. Many of the document controls which provided a desired level of confidence for a traditional form of record-keeping may not be available in an EDI environment. As a result, it may be necessary to examine, at some level, the system and subsystem that implements the EDI process.

System Integrity Audit Outline

The System Integrity Audit (SIA) Outline is designed to supplement an existing audit plan. Adding the SIA outline to a tax audit plan may have the effect of reducing the overall scope of the tax audit. If an acceptable level of confidence is established at some earlier point in completing the system integrity audit, the full SIA outline need not be completed.

It can be difficult to separate the essential steps in an EDI system integrity audit from those of a non-EDI system integrity audit. The recommended SIA outline may include some non-EDI verification steps that may also appear in the general audit outline. As such, there is the potential of redundant audit functions. The tax auditor is encouraged to minimize these redundancies.

An acceptable level of confidence in the EDI system can be determined by answering the following questions.

- Are there policies and procedures in place that govern the system and subsystem processes and implement controls?
- Are the controls subject to manipulation, and if so, to what degree?
- Can individual transactions be traced?
- Are translation software control procedures in place?
- Does the information generated by the system tie to the financial statements, or similar reports?
- Are relevant system audit reports (internal, third-party, etc.) available for review?

It is important to understand that the SIA may not always be conducted by the tax auditor. Some taxing authorities may conduct a SIA because it is required by statute, or perhaps by audit policy. On the other hand, some taxing authorities may determine a SIA is not necessary due to the results of other internal control tests, review of other system audit reports, etc. This is a matter of individual practice and judgment by the various taxing authorities and their respective audit functions.

The need for an EDI system integrity audit should be determined on an audit-by-audit basis. It is conceivable, if agreed to by both parties, that the SIA could be conducted by the taxpayer or a third party. It is generally understood that the cost of the SIA, if performed by the taxpayer or a third party engaged by the taxpayer, is the burden of the taxpayer. Similarly, the cost of a SIA performed by a third party engaged by the taxing authority is the burden of the taxing authority.³ Taxpayers should be provided

with the work products or opinions, if they exist, generated by a SIA conducted by the taxing authority.

System Integrity Audit Methodology

Various methods may be used to verify the effectiveness of internal controls and EDI transactions. These methods may include Computer Assisted Audit (CAA) techniques or may rely on traditional manual techniques. CAA is in wide use among the states, but it is varyingly implemented and loosely defined. It may include the following:

- Transaction recording procedures
- Individual and batch transaction-level testing
- Random transaction testing
- Transaction flow analysis
- Pre- and post-translator testing

ACCESS TO ALL APPROPRIATE DATA

Records and data relevant to the determination of a correct tax liability should be made available to taxing authorities. Requests for such records and data should be relevant to the audit and supported by statutory authority. Misunderstandings may result from requests for records and data that do not fit the taxpayer's accounting system.

The taxing authorities' representative should explain what type of information is needed and why it is needed. If what the taxing authorities' representative asks for is not available in the form requested, the taxpayer should provide the equivalent information. If the information requested does not exist,

then the taxpayer and the taxing authorities' representative should discuss what alternative sources of information might be provided.

During the conduct of a tax audit, the taxpayer may be requested to provide multi-jurisdictional information by the taxing authority. When addressing the nature of transactions and the ease with which data can be accessed and analyzed, it is recommended that audit plans provide for the proper and material use of transaction data. The breadth of the examination and the extent of detail review necessary will be dependent upon the level of confidence in the controls of the taxpayer's system. This will not serve to limit interstate agreements (between taxing authorities) to collect data for each other where authorized by statute.

CONFIDENTIAL INFORMATION

Most taxing authorities have privacy or confidentiality laws that should protect the sensitive nature of the taxpayer's information, including electronic records obtained during an audit. These laws should ensure that confidential taxpayer information will not be disclosed to the general public and/or competitors. In the event that a third party is utilized by the taxing authority during an audit, the taxing authority should insure that the same confidentiality provisions pertain to the third party. In instances where a taxing authority's laws lack privacy or confidentiality provisions, both parties may enter into specific confidentiality agreements addressing the use and disposition of the data.

Unless otherwise required by statute, the taxpayer may provide the taxing authority with copies of the electronic business records,

or other facilities for the review of the records. When copies are provided, the taxpayer and taxing authority should agree to,

- The format in which the records will be provided
- Security measures to be used to protect the confidentiality of the records
- How the records will be reviewed with respect to the hardware and software concerns
- Possibly limiting access to the records to parties agreed to by the taxpayer and taxing authority
- Returning or disposing of taxpayer copies of electronic business records according to the agreement of the parties at the conclusion of the audit process or related litigation

The taxpayer should be aware that the information obtained may be shared with other taxing authorities in accordance with existing exchange agreements. There are some taxpayers and taxing authorities that believe notification should be given in cases where a taxpayer's actual data records are shared under these exchange agreements.

HARDWARE AND SOFTWARE ISSUES

In an EDI audit environment, hardware and software incompatibilities may arise. Taxpayers and taxing authorities need to work together in this regard. If incompatible systems are encountered, alternative means should be explored.

Tax statutes may require a taxpayer to keep all relevant application source files in a

readable form. At the time of an examination, the electronic records must be capable of being retrieved and accessible for review. Likewise, the audit schedules normally given to taxpayers should be available to the taxpayer in an electronic format if available. State audit workpapers should be available to the taxpayer in a standard file format. It may be acceptable to utilize other reproductions of electronic records if they are properly documented and contain the appropriate level of detail.

In an EDI environment, paperless transactions and records exist, and auditing electronic records may be necessary. Therefore, hardware and software issues arise.

- If records are electronically maintained by taxpayers, access to the records must be provided by a taxpayer.
- It may be preferable to download information for examination and complete the work off-site.
- Taxpayers should have the ability to provide data in ASCII, EBCDIC, or flat file format.
- State audit workpapers should be available to the taxpayer in a standard file format.
- If state audit software is incompatible with taxpayer's software, both groups should work together to accomplish the audit. If incompatible systems are encountered, alternative means should be explored.

DATA DICTIONARY OF DESIRED ELEMENTS

The data dictionary is not an all-inclusive list of data elements that a taxing authority may need to utilize in order to determine the tax application of a transaction(s). It is a guide and is not meant to suggest that all data elements would be required to be provided to taxing authorities. This data dictionary relates primarily to sales/use tax examinations. A taxing authority may require the taxpayer

to provide additional data elements to determine tax compliance for other tax disciplines.

Where a taxpayer uses electronic data interchange processes and technology, the level of record detail, in combination with other records related to the transactions, must be equivalent to that contained in an acceptable paper record. The taxpayer must provide data elements that support the determination of tax compliance.

Data Element	Data Element Definition
Account Charged	Identifies the account(s) to which the cost of the goods and/or services are being distributed, i.e., from a chart of accounts.
Batch Number	A unique control number which has been assigned to a group of invoices in preparation of the data being keyed into a computer.
Cash Discount	The amount of price reduction given by a manufacturer or wholesaler when the invoice is paid within a specified discount period.
Check Number	The unique control number which is generally "press-numbered" onto all checks.
Cost Center	Identifies the business division/cost center to which the costs of the goods and/or services have been/should be distributed.
Department	Department making the purchase or department in which the goods and/or services are provided.
Installation Location	Location where products/services were installed.
Date of Invoice	The date the vendor created the invoice.
Job/Work Order Number	A unique number assigned to the "job" for which the materials and/or services are being used.
Date Paid	The date a check was remitted to a vendor for payment of an associated invoice.
Invoice Amount	The amount of the invoice representing the total cost of all goods and services including shipping and handling and excluding discount costs.

Invoice Number	A control number attached to the invoice which is assigned by the supplier.
Job/Product Description	A description of the job/product or service for which the materials and/or services are being used.
Nontaxable Amount	The amount of the invoice representing the total cost of all nontaxable goods and services.
Purchase Order Number	A serial number printed on the purchase order sent by the purchasing department of a business to a supplier or vendor for ordering material or services.
Purchase Order Description	Description of the goods or services ordered.
Shipped to Location	Location where goods were shipped.
Shipping and Handling	The amount on the invoice representing the cost incurred to handle and transport/deliver the goods.
Supplier Number	A unique number or value assigned to a vendor.
Supplier/Customer Name	Name of vendor/customer providing the services, supplies or materials associated with a given invoice.
Tax Paid Amount	An amount on the invoice representing the tax charged and paid on the goods and/or services purchased.
Tax Accrued	An amount on a record representing tax dollars due.
Tax Billed	The amount of the invoice representing the total amount of tax billed.
Taxable Amount	The amount of the invoice representing the total cost of all taxable goods and services as defined by tax authority statute.
Transaction Date	The date on which the transaction was posted and recognized as an accounting transaction in the system.
Voucher Number	A control number attached to a voucher which is assigned by the purchaser.
Distribution Amount	The amount representing the cost of goods, services, shipping, handling, tax, etc., that is being charged to a particular account. In many instances this will be the individual line item amount from an invoice that is being charged to a specific account, e.g., computer paper being distributed to the office supplies account.

SAMPLING GUIDELINES

The intent of a voluntary system of tax compliance and tax audits is to permit taxpayers to collect, remit and pay the proper amount of tax. Tax audits are performed to insure proper tax compliance. In a perfect world all tax auditors would examine 100% of the transactions and confirm such compliance. The objective of both parties is to insure proper compliance with the tax laws. The presence of electronic records does not alter that objective.

Many states are statutorily authorized to conduct compliance audits using sampling procedures. Further, an examination of all transactions may not be possible or practical because of the volume of transactions or events beyond the taxpayer's control, such as hardware or software damage, tape deterioration, etc. If the tax audit is conducted using sampling methodologies, the following items should be addressed:

- Method of sample and sample size should be reviewed by both parties. Projection methods and bases should be agreed upon.
- Nonrecurring, extraordinary items should not be projected.
- Nontaxable items or credits should be projected as well as liability items. Credits include, but are not limited to, credit memo transactions, tax accrued in error, tax paid to reciprocal taxing authority, and adjustment transactions.

- Unless otherwise addressed in statute, nonadjusted items and credits should be given equal weight as other items in the sample.
- Nonadjusted items are not subject to assessment in the sample. Nonadjusted items are those which initially appear to be taxable exceptions; however, upon additional review of supporting evidence, they are found to have been properly taxed. Examples include, but are not limited to, items with tax self-accrued and remitted, non-taxable items, exempt items, items with tax on a separate invoice.
- For those taxing authorities whose laws do not provide a statutory basis for performing certain sampling techniques, the parties should enter into a sampling agreement.

Notes

¹For purposes of this document, the term EDI means the computer-to-computer exchange of business documents in a structured format.

²Refer to Appendix A for a complete description of the Task Force.

³Some state statutes permit the taxing authority to bill the costs of the audit to the taxpayer under certain conditions. It is also important to note that taxpayers are very sensitive to providing their data to third parties performing a service for a taxing authority. Most state statutes subject third-party service providers to the same restrictions and confidentiality provisions that apply to the individual tax auditor.

APPENDIX A

TASK FORCE ON EDI AUDIT AND LEGAL ISSUES FOR TAX ADMINISTRATION

In November 1994, the Federation of Tax Administrators (FTA) facilitated the formation of a task force of state tax administrators and taxpayer representatives to address the issues posed by the use of EDI technology and other similar, and emerging, business processes. Formally titled the Task Force on EDI Audit and Legal Issues for Tax Administration (Task Force), it is comprised of representatives of the Committee On State Taxation (COST), Institute of Property Taxation (IPT), Tax Executives Institute (TEI), Multistate Tax Commission (MTC), FTA and commissioners from several state tax administration agencies.

Mission and Objectives. The general mission of the Task Force is to coordinate efforts between the business community and tax administrators in analyzing and addressing the issues posed for tax administration by electronic data interchange and related business processes. The Task Force is responsible for making recommendations to the governing bodies of the participating organizations on the actions states and taxpayers should take in addressing those issues.

Organization. The work of the Task Force has been accomplished by a Steering Committee and a limited number of work groups focusing on specific areas.

The *Steering Committee* is chaired by Stanley R. Arnold, Commissioner, New Hampshire Department of Revenue Administration, and consists of tax administrators and business representatives from each of the participating organizations. The Steering Committee is responsible for establishing the scope of work of the Task Force, providing an initial identification of the issues to be addressed by the work groups, and providing overall direction and assistance to the effort. It serves as the final reviewing entity for recommendations developed by the work groups.

Initially, two working groups were formed to address issues related to electronic recordkeeping and electronic auditing. These working groups were comprised of tax agency employees and taxpayer representatives with expertise in required areas, e.g., auditors, lawyers, tax managers, systems/technology persons, etc. Co-leaders, consisting of one tax administrator and one taxpayer representative, chaired each work group.

1. The *Legal Requirements and Recordkeeping* work group developed a Model Recordkeeping and Retention Regulation¹ (Regulation) which has been recommended for adoption by the states. The Regulation governs taxpayer retention of books and

records, particularly those that are electronically generated. Several states have begun rule promulgation processes to adopt record retention regulations that closely follow the model Regulation. This group was chaired by Marjorie Welch, Oklahoma Tax Commission, and Lloyd Callaway, Coca-Cola Co., Atlanta, Georgia.

2. The *EDI Audit Approaches* work group focused on identifying the issues involved when auditing electronic records and assessing alternative approaches to the audit of such records. This group was chaired by Stan Borawski, Michigan Bureau of Revenue, and B.J. Denton, Koch Industries, Wichita, Kansas. The audit white paper contained in this report presents the work of the EDI Audit Approaches work group.

Task Force - Current Status. On May 2, 1996, the Steering Committee of the Task Force met to discuss several additional issues related to electronic business processes utilized by taxpayers and tax authorities. Based on these discussions, the Steering Committee formed two new work groups to review issues and develop recommended procedures for taxpayers and tax authorities to follow.

1. The *Electronic Business Processes* work group is focusing on business process issues such as corporate procurement cards,

evaluated receipts settlement, exemption/resale certificates, and direct pay permits. This group is currently focusing attention on corporate procurement cards and is developing a white paper which outlines the issues and discusses possible options for taxpayers and taxing authorities to follow to insure the necessary documentation is available at the time of a state tax audit. This work group is chaired by Glenn A. Bedoni, Florida Department of Revenue, and Sandra Robertson, Georgia-Pacific Corporation.

2. The *In-bound EDI Transactions* work group will develop a model administrative regulation which provides recommended procedures associated with the electronic filing of tax information. The regulation will cover such issues as signature alternatives, due dates, timely filing/due diligence, confidentiality, acknowledgments and filing options. This work group is chaired by Keith Staats, Illinois Department of Revenue, and Charles Phillips, Xerox Corporation.

Note

¹See *Model Recordkeeping and Retention Regulation*, A Report of the Steering Committee, Task Force on EDI Audit and Legal Issues for Tax Administration, (Washington, D.C.: Federation of Tax Administrators, March 1996).

APPENDIX B

BIBLIOGRAPHY

The topics covered in this report relate to new issues in tax administration. The task of compiling a list of publications and other resources is made difficult by the very newness of the topics.

The resources noted in this Bibliography were derived solely from the World Wide Web (WWW) on the Internet. The first section provides a select listing of articles from the *EDI Forum*, *The Journal of Electronic Commerce*. The final section is a listing of tax-related sites on the Internet which may provide the reader with useful information on electronic commerce.

At the present time no source of prepared materials for the training of auditors and tax-

payers has been found. One charged with such training issues may find help with resource materials by contacting many of the larger associations supporting the use of EDI. While such materials do not address tax issues, they may provide some assistance with the development of introductory presentations for taxpayers and auditors.

A word of caution. The WWW is constantly changing and some of the URLs listed in this appendix may no longer be active. They may, however, point to other URLs of interest. All URLs listed in this appendix were located by using various key-word searches—*electronic commerce*, *electronic data interchange*, etc.

Select List of Articles from the *EDI Forum*, *The Journal of Electronic Commerce*

ACH

EFT Disbursements: ACH Credits vs. ACH Debits

Electronic State Tax Payments

NACHA Looks at EDI

NACHA: 1990 EDI Payments Progress Report

The All-Electronic ACH

EDI/EFT: An Architecture for Cooperative Service Delivery
Payment and Advice Automation:

The Separate-or-Together Issue

Gerald R. Bielfeldt

Scott LaForce

William B. Nelson

William B. Nelson

Richard R. Oliver

Michael B. Ribet, Jane Lohmar

Bernell K. Stone

Audit and Control

Auditing and EDI: A Practical Guide for Management

EDI and Letters of Credit

Paul Moo

R. David Whitaker

EDI and Auditing: Opportunity or Threat?	Kenneth H. Fullerton, M.D. Evens
EDI Control and Audit Issues	William J. Powers
Audit Implications of EDI in Just-In-Time Systems	Arjan T. Sadhwani and Ilwoon Kim
Making EDI Reliable	Sally Chan
The Auditability of EDI Systems	Marshall Govindan
I'll be Watching You: The Internal Auditor's View of EDI	Albert J. Marcella, Jr., William J Sampias, and James K. Kincaid
Is Your EDI System Out of Control?	John Stelzer
Case Studies	
Making America and GM More Competitive Through EDI and Corporate EFT	Charles E. Golden
EDI at IBM Canada: The Long and Winding Road	Alex Bain
Electronic Communications at Bergen Brunswig	Robert W. Bone
Closing the EDI Loop at Baxter	Daniel L. Browning
EDI at CIBA-GEIGY Corporation A Catalyst for Change and Improvement in Purchasing	Ralph Buffkin
Procuring Office Supplies on the Fly: EDI at Digital Equipment Corporation	Eric Ericsson
Combining Bar Coding and EDI: Automating Office Supplies Procurement at Texas Instruments	Ed Hatchett
EDI/CIM at IBM	Terry Loucks
JCPenney Distribution: An EDI Success Story	Thomas E. Moriarty
R.J. Reynolds Tobacco Company Prefers EDI	J. Brad Sharp
EDI at Sea-Land	Hans Weiting
EDI at Sears: Past, Present, and Future	Lance Dailey and Tom Douglas
A History of ASAP at Baxter Healthcare: The Journey from Proprietary to X12 Standards	Rachel Foerster
EDI: Its Use in the Australian Automotive Industry	Colin M. Hill
In Search of Savings: EDI at Norwich Health Authority	Neil A. Wilson
Global Messaging Strategy for EDI and X.400: A Case Study of BP Oil USA	Dennis Brixius and Deborah Mills-Scofield
EDI at Apple Computer	Ann Marie Jasse
EDI at Thermo King: A Significant Step Towards Achieving JIT Savings	Sameer Kumar and Sant Arora
Railroad Marketing EDI The Southern Pacific Experience	Dick Bruce
EDI at General Electric	Don Nichols
Electronic Commerce in Europe and the Pacific: Status, Trends, and Case Study	William C. Claire
Financial EDI at IBM Canada: A Reengineering Case Study	Thomas J. Brunell, Robert J. DeFusco
Case Study: Reengineering Procurement at Bull Electronics	Thomas J. Brunell, Robert J. DeFusco
Education and Training for Successful EDI Implementation	Joseph R. Carter, Keith S. Clauson, Robert M. Monczka, and Thomas Zelinski
EFT	
The New Canadian EDI/EFT Payment System	Craig Ballance and Gail Kelso
EFT Disbursements: ACH Credits vs. ACH Debits	Gerald R. Bielfeldt
Negotiating Agreements for UCC4A Funds Transfer Services	Mary Binder
Going Modular: The Integrated Contracting, Invoicing and Payment System	Joseph G. Carley, Jr.

Making America and GM More Competitive Through EDI and Corporate EFT	Charles E. Golden
Introduction to EFT and Financial EDI	Ned C. Hill and Daniel M. Ferguson
Rendering Unto Caesar: Electronic State Tax Payments	Jonathan Lyon
Hands Across the Border: Canada-U.S. Electronic Trading and Electronic Payment Opportunities	Bruce Osborne, Deanna Rosenswig
Electronic Data Interchange in the U.S. Government: An Active Ingredient of Electronic Commerce	Bruce McConnell
The Straight Facts on UCC Article 4A	Robert C. Ballen, Natalie H. Diana
International Standards for EDI/EFT	William C. Cafiero
The New U.K. EDI/EFT System	Ian Lynch
EDI/EFT: An Architecture for Cooperative Service Delivery	Michael B. Ribet, Jane Lohmar

Electronic Commerce

Electronic Commerce: Toward the Virtual Corporation	Norman F. Barber
Electronic Commerce: The New Foundation for Trade	Torrey Byles
The Relationship Between EDI and E-mail	Gary R. Dalton
EDI at Sea: U.S. Navy Launches the EC Program	Donna Felix
Electronic Data Interchange in the U.S. Government: An Active Ingredient of Electronic Commerce	Bruce McConnell
Integrating Bar Coding and Electronic Data Interchange	Ted Annis
Global Reach: The Emergence of E-Mail Standards in International Communications	McDowell Graham
Electronic Commerce: The Proof of the Pudding is in the Implementation	D.J. Crane
Merchant of Electronic Commerce	Michael Neuman Interview
Alternative Technologies for Moving Money and Expanding Electronic Commerce	Bruce Niswander
EDI and Electronic Commerce: Evolution, Not Revolution	Paul L.H. Olson
Electronic Commerce: Technology in Support of Global Business Strategies	Jim B. Pickerill
Real-time EDI: The Next Step	Nancy L. Schramm
Clinton Commits U.S. Government to Electronic Commerce - Presidential Document	
Electronic Commerce in Europe and the Pacific: Status, Trends and Case Study	William C. Claire
The Verdict on Plaintext Signatures: They're Legal	Benjamin Wright
Paid on Production in the Automotive Industry	Alexander Schaap
Evaluated Receipts Settlement in the Automotive Industry	Alexander Schaap

Introduction/Overview

Electronic Data Interchange: A Tutorial	William C. Cafiero, Brian E. Dearing
Electronic Data Interchange: A Definition and Perspective	Daniel M. Ferguson and Ned C. Hill
Siting the Technology of EDI	Simon Forge
From EDI to Inter-Enterprise Systems: A Scenario for the 1990s	David L. Taylor
Introduction to EFT and Financial EDI	Ned C. Hill and Daniel M. Ferguson
NACHA Looks at EDI	William B. Nelson
EDI Outlook and Opportunities	Thomas F. Horan

Confessions of an EDI Pioneer	Paul L.H. Olson
EDI and Electronic Commerce: Evolution, Not Revolution	Paul L.H. Olson
Process Reengineering: Is EDI Part of the Solution or Part of the Problem	Steve Walton
Legal	
EDI and the Law	Michael Baum
How to Resolve Legal Issues in EDI Agreements: Acknowledgments and the Battle of the Forms	Ralph M. Savage
EDI Legal Issues: Important But Not Alarming	Benjamin Wright
Electronic Banking Documents: The British Lawyer's View	Chris Reed
Coping with EDI Under Sales Law	Mark Radcliffe
Liability Concerning Voluntary Standards Activities in the U.S.	William H. Rockwell
Taxes	
Electronic State Tax Payments	Scott La Force
Government Revenue: Building An EC Future	Jonathan Lyon
State Tax Reporting Via the Electronic Highway	Jonathan Lyon
The Taxman Has Spoken: IRS Rule 91-59	Benjamin Wright
Architect of EDI Tax Law: An Interview with Marvin J. Burton, IRS	Interview by Editor, <i>EDI Forum</i>
Taxing Matters: Updating Technology at the Internal Revenue Service	James Wassin
State Sales and/Use Tax: A Challenge for EDI	Kyle B. Kasner
EDI and Taxes: An Interview with Robert J. Barr	Interview by Editor, <i>EDI Forum</i>
Federation of Tax Administrators X12 EDI Commerce Projects - Status Matrix	
Trading Partner Agreements	
The Model Electronic Payments Agreement	Michael S. Baum, Richard Bort, and Thomas J. Smedinghoff
The ABA Model Trading Partner Agreement	Jeffrey B. Ritter
Canadian EDI Trading Partner Agreement	George Takach
EDI Trading Partner Agreements: A Canadian Perspective	George Takach
EDI Legal Strategies: The ABA Model Trading Partner Agreement	Jeffrey B. Ritter
How to Resolve Legal Issues in EDI Agreements: Acknowledgments and the Battle of the Forms	Ralph M. Savage
Do We Need Trading Partner Agreements?	Benjamin Wright

Tax-Related Sites on the Internet

Prime Universal Resource Locators (URL)

U.S. Business Advisor <http://www.business.gov/>

The U.S. Business Advisor exists to provide business with one-stop access to federal government information, services, and transactions. Our goal is to make the relationship between business and government more productive.

Federation of Tax Administrators <http://www.taxadmin.org>

The Federation of Tax Administrators is a nonprofit association representing the major state tax collection agencies in all 50 states, the District of Columbia and New York City. Through this page, we provide information on the Federation, publications available, and information on our many workshops. You will also find links to other state pages where tax information and forms are available. We also provide links to the different state tax policy (research) oriented pages.

Tax Analysts <http://205.177.50.2/default.htm>

Tax Analysts is a nonprofit organization dedicated to providing timely and comprehensive information to tax professionals at a reasonable cost. Best known as the publisher of *Tax Notes* magazine, the journal of record among tax professionals, Tax Analysts offers a wide range of print, electronic, and CD-ROM products. Our on-line databases — principally Tax Notes Today (TNT), State Tax Notes (STN), and Tax Notes International (TNI) — are the world's most comprehensive.

Other URLs with State Tax Information

State Taxation Information	http://ourworld.compuserve.com/homepages/stahl/statinfo.htm
TaxSites - Income tax information	http://www2.best.com/~ftmexpat/html/taxsites.html#contents
TaxSites - FAQs & tax discussions	http://www2.best.com/~ftmexpat/html/taxsites/faqlike.html
Associated Sales Tax Consultants	http://www.astc.com/index.html#toc

Legal Sites

WWW Virtual Library: Law	http://www.law.indiana.edu/law/lawindex.html
State Government Servers	http://www.law.indiana.edu/law/states.html
Indiana Codes	http://www.law.indiana.edu/codes/in/incode.html
Title 6. Taxation	http://www.law.indiana.edu/codes/in/6/title-6.html
California Code	http://www.leginfo.ca.gov

Electronic Cash

Many efforts are under way to make the use of credit transactions safe and secure. Here are some major sites.

Mark Twain Bank <http://www.marktwain.com/>

Mark Twain Bank is the recognized leader in bringing global opportunity to the U.S. Our solutions are

now available to investors worldwide! Through this location we'll propose strategy, field your questions, and provide a space to think and link.

CyberCash Homepage	http://www.cybercash.com/
DigiCash Homepage	http://www.digicash.com/
Smartcard Technology	http://www.compinfo.co.uk/tpsmrt.htm

Electronic Commerce Topics

The Internet is fast becoming a place to conduct all forms of commerce. Tax Executives and Tax Administrators must be informed. Many transactions are established without any thought to tax issues.

EDI Cost/Benefits Framework	http://www.ediwi.ca:6900/Resource_Center/Case_Studies/hornback.html
CompInfo - Electronic Commerce	http://www.compinfo.co.uk/tpelcm.htm
Premenos Corp	http://www.premenos.com/premenos/
Electronic Commerce World Institute	http://www.ecworld.org/ediwi/
Sources of EC/EDI Standards Information	http://www.itsi.disa.mil/edi/otheredi.html
Electronic Commerce Resource Centers	http://www.itsi.disa.mil/edi/ecrc.html
ANSI Technical Committee X3L8	http://www.lbl.gov/~olken/x3l8.html
Basics of Electronic Data Interchange	http://pages.prodigy.com/MD/edibooks/monthly.html
BT EDI Research Centre, The	http://info.cardiff.ac.uk/uwcc/masts/parfett/edihome.html
Buyers Guide to Electronic Commerce	http://ns.wentworth.com/e-com.com/buyersguide/
Center for Electronic Commerce (CEC)	http://www.iti.org/cec/
Centre for Information Technology Innovation	http://www.citi.doc.ca/
Certification for Electronic Commerce	http://www.batnet.com/cec/
Department of Defense Electronic Data Interchange Standards	http://www.itsi.disa.mil/edi/edi-main.html
DISA	http://www.disa.org
The EDI-GYM	http://www.ibmpcug.co.uk/~jws/index.html
EDI Registration Authorities	http://www.dungeon.com/home/edira/
The EDI Shop	http://www.edishop.com.hk/
EDI-TIE	http://www.editie.nl
EDI World	http://www.ediworld.com
Electronic Commerce World Institute	http://www.ecworld.org
Electronic Commerce Dictionary, The	http://www.haynes.com/haynes/
Electronic Data Interchange Papers at EURIDIS	http://www.euridis.fbk.eur.nl/Euridis/html/EDI.html
Electronic Data Interchange Standards	http://www.echo.lu/impact/oii/edi.html
Electronic Data Interchange Working Group	http://www.ietf.cnri.reston.va.us/proceedings/94jul/app/edi.html
Electronic Messaging Association	http://www.ema.org/ema/
EWOS/EG EDI	http://www.ewos.be/edi/home.htm
Executive Summary for the EDI/EC Report	ftp://asc.dtic.dla.mil/pub/edi/html/execsum.html

Fairfax, VA Electronic Commerce Resource Center	http://www.ecrc.gmu.edu/
Federal EDI Homepage	http://snad.ncsl.nist.gov/dartg/edi/fededi.html
IETF Homepage	http://www.ietf.cnri.reston.va.us/home.html
IWI Links to Electronic Commerce	http://www-iwi.unisg.ch/links/elcomm/index.html
Judicial Electronic Document and Data Interchange	http://www.ncsc.dni.us/jeddi/jeddi.htm
Letters of Credit and EDI on the Internet	http://www.usfca.edu/usf/gallma10/EDI_ToC.html
NAFTAnet	http://www.nafta.net
National Electronic Commerce Resource Center Program	http://www.ecrc.ctc.com
Paper Free Systems	http://paperfree.com/edi/index.html
Prime Factors - The Information Security Co.	http://www.primefactors.com
Roger Clarke's Electronic Commerce	http://www.anu.edu.au/people/Roger.Clarke/EC/index.html
Secretariat of ECAT (Standards)	http://snad.ncsl.nist.gov:80/dartg/edi/fededi.html
TemplarNET	http://www.templar.net
Thomas Ho's Electronic Commerce Collection	http://www.engr.iupui.edu/~ho/interests/commmenu.html
TranSettlements	http://www.transettlements.com
UN/EDIFACT Standards Database (EDICORE)	http://www.itu.ch/itudoc/un/edicore.html
United Nations Economic Commission For Europe (UNECE)	http://www.unicc.org/unece/Welcome.html
United Nations International Computing Centre (UNICC)	http://www.unicc.org/

Kaplan's AuditNet Resource List Online

Kaplan's AuditNet Resource List (KARL) is the most comprehensive list of electronic resources available for auditors, accountants and financial professionals. KARL is available by e-mail by sending your request to jkaplan@capaccess.org. The following list may not contain all the resources included in the e-mail version of KARL. The KARL Online also is organized into topical areas.

Accounting Firms on the Net	http://users.aol.com/auditnet/acctfirm.htm
Accounting/Tax Resources	http://users.aol.com/auditnet/acct_tax.htm
Audit Resources General	http://users.aol.com/auditnet/auditres.htm
Business Resources	http://users.aol.com/auditnet/busres.htm
Continuing Professional Education	http://users.aol.com/auditnet/trainres.htm
Educational Resources	http://users.aol.com/auditnet/edures.htm
Employment Resources	http://users.aol.com/auditnet/empres.htm
Financial Resources	http://users.aol.com/auditnet/finres.htm
Fraud/Investigative Resources	http://users.aol.com/auditnet/fraudres.htm
Government Audit Resources	http://users.aol.com/auditnet/govaudit.htm
Government Resources	http://users.aol.com/auditnet/govres.htm

**Journals, Books and Electronic Magazines
(E-zines)**

<http://users.aol.com/auditnet/ezineres.htm>

Professional Organizations

<http://users.aol.com/auditnet/profres.htm>

Security/Privacy Resources

<http://users.aol.com/auditnet/secres.htm>

EDI/EC Organizations

Here is a list of EDI organizations. They are taken from the Premenos page:

<http://www.premenos.com/premenos/>

Accredited Standards Committee X12 (ASC X12)

Center for the Study of Electronic Commerce

Advertising Industry Electronic Data Interchange Group

Central Ohio EDI Users Group (CO-EDI)

Aerospace Industries Association of America (AIAA)

Central Texas EDI Users Group

AgChem Alliance for Electronic Communications

Chamber of Commerce and Industry of Haifa and the North

American Association of Collegiate Registrars and Admissions Officers (AACRAO)

Chemical Industry Data Exchange, Inc. (CIDX)

American Trucking Associations

Chicago AIAG Supplier Support Group (ASSG)
(Greater) Chicago EDI Forum

AIAG User Support Group

Colorado EDI Roundtable

AIM (Automatic Identification Manufactures)

CompuMax Corporation

Air Transport Association of America

Computer & Communications Promotion of Korea
Comset Ltd.

Arizona EDI Roundtable

Connecticut EDI Users Group

ARI Network Services

Article Number Association (UK) Ltd.

Construction Industry Action Group

ASEC (Applied Secure Electronic Commerce) System Inc.

Council of Chief State School Officers (CCSSO)

Assist International

Dallas/Fort Worth EDI Forum

Association for Electronic Health Care Transactions

Data Interchange Standards Association (DISA)

Atlanta EDI Business Forum

Data Interchange Standards Education and Research Foundation

Australia/New Zealand EDIFACT Board

Delaware Valley Computer Users Group

AUSTRIAPRO

Delaware Valley EDI Roundtable

Automatic Data Capture Association ADCA

Dexter Automotive Materials

Automotive Industry Action Group

EAN International

Bar Code/EDI User Council

EDI Association of the UK (EDIa)

Book Industry Communications

EDI Association of Ireland

Book Industry Systems Advisory Committee (BISAC)

EDI Awareness Centre for Wales

BULPRO

EDI*Chile

Business Communications and Productivity

EDI Coalition of Associations

Canadian Importers Association Inc.

EDI Consulting Services, Inc.

Canadian Society of Customs Brokers

EDI Council of Bermuda

Cedex Services International

EDI Council of Canada

CEFIC/EDI

EDI Bridge Inc.

CII Center for the Informatization of Industry

EDI Business Team

Centre for Electronic Commerce

EDIFORUM

EDIFORUM Italia	International Article Numbering Association EAN
EDI Forum of New Jersey	International Data Exchange Association
EDI Forum of New York City	Japan EDI Council
EDIFRANCE AFNOR	Johnstown Electronic Commerce Resource Center
EDI Institute of Quebec	Joint Utility/Petroleum Users Group (JUPUG)
EDIowa Business Forum	Katydid Information Systems
EDI Monthly Report	Kewill-Xetal Systems Limited
EDIPOL LTD	Kodiak Group, The
EDI Research Centre	Korea EDIFACT Board (KEB)
EDI Sciences, Inc.	Korea Trade Network
Eastern European EDIFACT Board	Looking Glass Technologies
EDI Group, Ltd., The	Los Angeles & So. California EDI Roundtable
Electronic Commerce Association	Long Island EDI Users Group
Electronic Commerce Australia (ECA)	Marketing Information Network
Electronic Commerce Resource Center, Pacific Northwest	MED E AMERICA. The Leader in Healthcare Processing
Electronic Commerce New Zealand	Michigan EDI Users Group
Electronic Commerce World Institute	Midlands Electronic Data Interchange Association
Electronic Data Exchange (EDX)	Minneapolis-St. Paul EDI User Group
Electronic Data Transfer	Minnesota Center for Healthcare EDI
Electronics Industry Data Exchange (EIDX)	Minnesota Healthcare/EDI Users Group (MEHUG)
Electronic Mall Bodensee	Momentum Systems =Ltd
Electronic Messaging Association	Missouri Healthcare/EDI Users Group
Elma Oy Electronic Trading	Motor and Equipment Manufacturers Association (MEMA)
EMEDI	MPACT Immedia Inc.
FAXinating Solutions Inc.	National Alcoholic Beverage Control Association
Florida EDI!	National Automated Clearing House Association (NACHA)
Florida Healthcare/EDI Users Group	National Electronic Commerce Resource Center (ECRC)
Fraser Williams Logistics	National Electronic Distributors Association (NEDA)
French Committee for the Simplification of International Trade (SIMPROFRANCE)	New England EDI User's Group
GAP Instrument Corp	New Jersey EDI Forum
Graphic Communications Association (GCA)	New Jersey Healthcare/EDI Users Group
Greek EDI Awareness Centre	New York City EDI Forum
Green County EDI User Forum	New Zealand EDI Association
Gulf Coast EDI Users Group	NODI (NORWEGIAN DATA INTERCHANGE)
Healthcare EDI Coalition	North American EDIFACT Board
Health Industry Business Communications Council (HIBCC)	North America Graphic Arts Suppliers Association
Healthcare Interchange	Northeast Ohio EDI Users Group
Illinois Healthcare/EDI Users Group IHUG	Northern California EDI Users Group
Indianapolis EC User Group	Norsk EDIPRO
InterMed Healthcare Systems Inc.	

NYE Frontier Ford
Oklahoma EDI Users Group
Omaha Midlands EDI Association (MEDIA)
Palestine Electronic Commerce Resource Center
Panhandle EDI Users Group
(Central) Pennsylvania EDI User Group - Harrisburg, PA
PHARMEDI
Philips CP EDI Services
Piedmont EDI Business Forum
Pittsburgh Area Healthcare/EDI Users Group
(Greater) Pittsburgh EDI Users Group
Portland Infoshare
Print EDI
Q.E.D. Systems
QuickResponse Services, Inc.
RAZIONALITALIA
Research Triangle Consultants, Inc.
Richmond, VA EDI Users Group
RINET

Rochester EDI Users Group
R.O.W. Sciences, Inc.
San Diego EDI User's Group
Scranton Electronic Commerce Resource Center
Security Domain Pty Ltd
Southwest Ohio EDI Users Group
St. Louis EDI Forum
TRADELINK Electronic Document Services, Ltd
UAC/EAN Netherlands
UK EDI Association
UN/ECE United Nations Economic Commission for Europe
Uniform Code Council (UCC)
United WI Proservices
University Of Texas Southwestern Medical Center at Dallas
Utah Strategic EDI Resource (USER) Group
Warehouse Industry Standards (WINS)
Washington School Information Processing Center (WSIPC)
Western European EDIFACT Board

Federal Resources

Library of Congress

<http://thomas.loc.gov/>

Library of Congress Thomas Web Page provides information and searchable database with full text of legislative bills before the 103rd and 104th Congress and information published in the Federal Register.

Government Printing Office

<http://www.access.gpo.gov>

Government Printing Office's Access Homepage provides searchable access to the Federal Register, Congressional Record, and Congressional bills (104th congressional database is still under construction). Other information available on-line includes text of Public Laws, U.S. Code sections, information on Federal Depository Libraries, and other federal publications.

Internal Revenue Service

<http://www.irs.ustreas.gov/prod/>

The New Internal Revenue Service Homepage provides downloadable tax forms, regulations and publications. A new feature includes Tax Trails an interactive session answering key taxpayer questions. Note: Due to the high volume and the enhanced graphics, the server may be slower than the older IRS Web Site.

U.S. Senate

<http://www.senate.gov>

The U.S. Senate Homepage provides names and phone numbers on senators and information on the current committee structure.

U.S. House of Representatives

<http://www.house.gov>

The U.S. House of Representatives Homepage provides information about members of congress, committees, and organizations.

FedWorld<http://www.fedworld.gov>

FedWorld Homepage provides users with the ability to search and download data files on many different federal computers. It also provides a link to other federal government sites, with telnet capabilities including the IRS Statistics of Income (SOI) computer bulletin board.

Department of Labor<http://www.bls.gov>

Department of Labor, Bureau of Labor Statistics, provides access to labor statistics including most economic and regional statistical data series. It also provides a searchable index of BLS research papers (downloadable), and copies of publications and news releases.

U.S. Securities and Exchange Commission <http://www.sec.gov/edgarhp.htm>

The U.S. Securities and Exchange Commission (SEC) Web Page provides access to the EDGAR Database (Electronic Data Gathering, Analysis, and Retrieval system). It contains all the public 1994 and 1995 electronic filings submitted to the SEC. It also includes electronic copies of annual reports submitted voluntarily by some companies and all Form 10-K and 10-KSB filings.

NYU Stern School of Business<http://edgar.stern.nyu.edu>

The NYU Stern School of Business Edgar Homepage provides access to the same information found on the SEC EDGAR Database with improved search capabilities.

U.S. Census Bureau<http://www.census.gov>

U.S. Census Bureau Web Server provides access to census data including the state and local government finance statistics.

General Accounting Office<http://www.gao.gov>

General Accounting Office Homepage provides information on various GAO studies and a searchable database of recent GAO reports.

Hoover's Online<http://www.hoovers.com>

The Hoover's Online Homepage is a Subscription Service providing information on publicly traded corporations.

National Law Journal<http://www.ljextra.com/public/daily/XDspc.html>

The National Law Journal Homepage provides copies of the U.S. Supreme Court Order Lists and recent opinions.

Tax Analysts<http://205.177.50.2/default.htm>

Tax Analysts Homepage provides access to a daily newsletter, 21 discussion groups and archives (mail lists), information about its publications and its price lists.

National Tax Association<http://www.cob.asu.edu/aff/nta/nta.html>

The National Tax Association Web Page provides information on its conferences and publications.

Frank McNeil Web Page<http://www.best.com/~ftmexpat/html/taxsites.html>

The Frank McNeil Web Page provides a host of different information on federal and state taxes including access to various state forms and links to other sites.

Mail List and Usenet Discussion Groups

Usenet is the Internet version of the computer bulletin board, where individuals can post messages, respond, or read discussions on a single topic. To view a Usenet group, an individual must have access to a news group server and must have their browser or other software to view and post.

A key Usenet group dealing with tax issues is - news:misc.taxes.moderated

Another key Usenet group dealing with tax issues is - news:misc.taxes
However, the unmoderated newsgroup has a large number of postings by tax protesters.

Mail Lists is another method of sharing ideas, permitting individuals to post messages, respond, or read discussions on a single topic. All you need to participate in a mail list discussion group is e-mail. A moderator collects the comments during the week and sends to all subscribers. Any responses are mailed to the moderator's address.

Tax Analysts' Discussion Groups

Tax Analysts, publishers of *State Tax Notes*, has organized 21 topical discussion groups. To subscribe, <http://205.177.50.2/groups.htm>

As a nonprofit organization, Tax Analysts is dedicated to providing forums for discussion. By fostering debate, we seek to encourage the development of tax systems that are fair, simple, and economically efficient. Following is a list of the 21 discussion groups hosted by Tax Analysts. Each is an e-mail group moderated by a member of the Tax Analysts staff.

Accounting	Farm and Ranch
Financial Institutions	Individual Income
Tax-Exempt Bonds	International Taxation
Bankruptcy and Insolvency	Legislation and Policy
Business Tax Issues	Natural Resources
Criminal Violations	Partnership Taxation
Employment Taxes	Pensions, Benefits, ERISA
Estate, Gift, Trusts	IRS Practice, Procedure
Excises and User Fees	Real Estate
Exempt Organizations	S Corporations
	State and Local Taxes

APPENDIX C

STEERING COMMITTEE

Task Force on EDI Audit and Legal Issues for Tax Administration

Debra Abbott

Director, State and Local Taxes
The Coca-Cola Company

Robert Goldman

Partner
Messer, Vickers, Caparello et al.

Stanley Arnold

Commissioner
New Hampshire Dept. of Revenue Admin.

Billy Hamilton

Deputy Comptroller
Texas Comptroller of Public Accounts

Barbara Barton

Manager, State Research & Planning
Electronic Data Systems Corporation

Les Koenig

Director/Joint Audit Program
Multistate Tax Commission

Dan Bucks

Executive Director
Multistate Tax Commission

William McArthur

Executive Director
Committee On State Taxation

Billy Cook

Executive Director
Institute of Property Taxation

Chip McClure

Director, Sales/Gross Receipts Taxes
Sears, Roebuck and Company

Hank Duitsman

Director of State and Local Taxes
General Mills, Inc.

Kenneth Miller

Commissioner
Indiana Department of Revenue

Harley Duncan

Executive Director
Federation of Tax Administrators

Val Oveson

Chairman
Utah State Tax Commission

Larry Fuchs

Executive Director
Florida Department of Revenue

Jeff Rasmussen

Counsel
Tax Executives Institute

Sandra Robertson
Manager, Sales and Use Taxes
Georgia-Pacific Corporation

Terry Schroeder
Vice President Retail Division
Marvin F. Poer & Company

Stephen Shiffrin
Assistant Director, Compliance Division
Arizona Department of Revenue

Ken Zehnder
Director
Illinois Department of Revenue

Bill Zornes
Director of Taxes
Western Auto Supply Company