STATE AND LOCAL TAX
TOOLS YOU CAN USE

GUIDANCE
SOURCE MATERIALS
REPORTERS
CHARTS AND TOOLS
NEWS
ONLINE LEARNING
YOUR RESOURCE IS CHECKPOINT

State and local tax law is getting more complex and you need a robust solution that keeps you on top of a changing landscape with speed and clarity. Interpret laws more easily with in-depth explanations and clear reliable examples from our experienced and knowledgeable editors:

- Start with our easy targeted search wizard to quickly find the most relevant results, organized uniformly and clearly for easy review
- Use our revolutionary Compare It feature to compare a concept in one state to the same concept in another state, or between state and federal explanations, where applicable
- Respond effectively to daily challenges with our editorial explanations, tools and primary law, all tightly integrated with specific cross references and links to related information within Checkpoint
- Follow a bill of interest and get regular notifications on any changes
- Take advantage of our online learning courses and free product training

For authoritative, integrated and easy-to-use state and local tax information and tools, turn to Checkpoint.

START WITH OUR EASY, TARGETED SEARCH

Get to the most relevant results quickly using our easy-to-follow search wizard:

Search by state, state-specific tax type or document type to pinpoint your results
Results are organized uniformly and clearly labeled for easy review
ACCESS CLEAR EXPLANATIONS
TIGHTLY LINKED TO PRIMARY SOURCES

Interpret laws more easily with our clearly written explanations featuring numerous examples and extensive linking to state laws, regulations and other controlling authorities. Find legislative history and pending legislation related to statutes.

Our editors add practical examples to the explanations for added clarity.

Explanations also have embedded links directly to sub-sections of the law.

Pertinent charts are right next to the explanations for fast access:

Go directly to the relevant charts for quick comparisons.
EASILY COMPARE TAX LAWS OR RULES VS. TAXES FROM ONE STATE TO ANOTHER WITH COMPARE IT

Use our revolutionary Compare It feature to streamline your multi-state research: compare a concept in one state to a concept in another, or between state and federal explanations, where applicable. Complex tax issues are separated into consistently numbered topics so that it is easier to compare the treatment between different states using Compare It; this is especially helpful when the law is evolving and the rules vary from one year to the next.

For example, Compare Oil and Gas rules for any of the 50 states with the state you are researching.

Industry-specific explanations are called out separately for easier comparisons between states.

GUIDANCE FROM OUR TRUSTED EXPERTS

You’ll have access to guidance and advice from our own RIA, PPC and WG&L experts that you can apply to your business or clients’ specific scenarios.

Access valuable content online, including WG&L’s State Taxation of Pass Through Entities and Their Owners

Gain actionable insights on issues and trends in the Journal of MultiState Taxation and Incentives

Make use of guidance from renowned experts such as Walter Hellerstein in WG&L’s State Taxation
EVERYTHING YOU NEED FOR YOUR STATE AND LOCAL COVERAGE WITH OUR REPORTERS

Our State and Local Tax Reporters feature authoritative editorial explanations and annotations, full text of state tax statutes, regulations, cases, rulings, and other official material. Topics covered for each state include:

- Corporate Income
- Personal Income
- Sales and Use
- Partnerships
- Property
- Fuel and Mineral
- Financial Institution
- Business & Occupation Tax
- Commercial Activity Tax
- Insurance/Gross Premiums
- Limited Liability Companies
- Limited Liability Partnerships
- Franchise/Capital Stock
- Public Utilities
- Cigarettes, tobacco and alcohol
- Excise and Other Taxes
- Recordation
- Special Local Taxes
- General Administrative Provisions
- Estate, Inheritance and Gift
- Tax Rates and Reporting Calendars

Follow a bill of interest and get regular notifications on any changes in proposed legislation:

Stay on top of the state law changes with our State Legislative Highlights emailed right to your inbox:
TOOLS YOU CAN USE
CREATE-A-CHARTS

Create charts for specific topics across states, analyze nexus profiles, monitor developments related to uncertain tax positions and much more. Charts provide snapshot information along with brief comments about specific tax topics; direct links to detailed explanations and source law will ensure you’re equipped to understand any nuances and how the law applies to your particular situation.

Easily access thousands of charts covering a broad range of topics you’re interested in and review essential information related to your question at-a-glance. Plus, each state includes tax rates and forms instructions for different types of taxes.
TOOLS YOU CAN USE

CREDITS AND INCENTIVES PINPOINTER

Easily find available federal and state tax credits and incentives for a specific address, as well as by jurisdiction, credit type, or industry type with this unique and innovative new tool.

Credits and Incentives Pinpointer not only helps you identify the universe of tax credits available for a certain location but also supports you with your next phase of research with complete details about each credit. No other tool brings together location-based searching as well as the ability to search credits by jurisdiction, credit type, or industry type.

- Find everything in one place: you’ll no longer have to go to multiple places to understand the landscape of credits and incentives available to your business or clients
- Easily access more details as needed: with links to authoritative editorial explanations and specific links to the relevant statutes and agency websites
- Stay up-to-date with the latest changes to tax credits via a Checkpoint news alert service

CREDITS COVERED:

Alternative Fuels
Affordable Housing
Brownfield
Business Development — Enterprise Zone
Business Development — Other Zone-Based Credits
Business Development — Tier-Based Credits
Call Centers
Data Centers
Corporate Headquarters
Donated Cash or Property
Employer-Provided Benefits
Energy
Environmental Film Production
Foreign Trade Zone
Green Buildings
Historic Property Investment
Job Creation
Job Retention
Job Training
Machinery and Equipment
New Markets
Other Port Districts
Property Tax Benefit
Research and Development
Sales Tax Benefit
Severance/Extraction
Small Business
Targeted Hiring — General
Targeted Hiring — Enterprise Zone
Tourism
Utility Tax Benefit

“Credits and Incentives certainly is a door-opener. I don’t think people realize the amount of state and local tax savings that can be identified as a result of a big Credits and Incentives project by an accounting firm.”

— Dean Uminski, Principal at Crowe Horwath LLC
TOOLS YOU CAN USE

NEXUS ASSISTANT

Get nexus activity for any state and business activity at a glance! The issues relating to whether a business has a nexus in a state and is thus subject to tax are complex and each state views the concept of nexus differently. Our simple and easy to use Nexus Assistant tool provides you with an entity’s nexus profile based on its business activities with a click of a button.

• Save time by creating a complete summary of any state’s known position on a variety of business activities for Corporate Income Tax and Sales & Use Tax
• Easily compare how different states treat the same business activities
• Conduct in-depth research through links to our expert analysis and controlling authority
• Link to primary authority and more information in the State Tax Reporters, and print, save, or export your results

SALES AND USE RATE LOOK UP

Now Enhanced! Having access to current, accurate sales and use tax rates is critical for state tax researchers. Now you can quickly determine the proper sales and use tax rate for any transaction. Sales and Use Tax Rate Lookup provides detailed sales and use tax rate information for every city, county and state.

Our comprehensive database includes more than 41,000 sales and use tax rates for over 6,500 taxing jurisdictions. Retrieve sales and use tax rates from thousands of jurisdictions by zip code, city or county. Instantly review all new or updated rates by jurisdiction using our exclusive Summary of Updated Rates feature.

Access Checkpoint on your computer, laptop, tablet device or your smart phone - wherever you go, Checkpoint goes with you

MORE TOOLS YOU CAN USE:

STATE TAX RETURNS
Get access to forms across 51 jurisdictions.

INCOME TAX DEVELOPMENTS WIZARD
Monitor current developments and get notifications of court cases, law changes, regulation changes and rulings, within a specified date range, that may affect these positions.

STATE TAX CITATOR
Easily understand the judicial history of a case and quickly determine how a case was used in a later case. Covers state tax cases as well as federal cases on state tax issues.

BILL TRACKER
Quickly see if there is pending legislation pertaining to your search topic.

CITATION TRACKER
Notifies you when a document is cited by a new Federal tax case or IRS Ruling/Release.
KEEP INFORMED WITH THE LATEST NEWS

Ensure there are no surprises with the many ways Checkpoint keeps you up-to-date on the latest developments. Read state and local tax news from our RIA and WG&L experts, as well as our Reuters journalists.

STAY CURRENT WITH CPE AND TRAINING

Meet your professional development objectives with a wide range of course options on Checkpoint Learning, and easily track and comply with CPE requirements for each state.
TOP 10 REASONS TO RELY ON CHECKPOINT FOR STATE AND LOCAL TAX

10. Ability to respond quickly and effectively no matter what challenges the day may bring, using our thoroughly integrated information resources and tools.

9. Easy-to-search and easy-to-use so that you can quickly find and interpret relevant state & local tax law, with direct links to detailed explanations and source law.

8. Innovative and time-saving tools that make a big impression on your business - like Credits and Incentives Pinpointer, the fast way to locate the most up-to-date listing of tax credits and incentives by location, jurisdiction or industry.

7. Easy comparisons to the law in multiple states using our charts or unique Compare It feature, with links to detailed explanations and source law - so you can quickly understand differences when the tax treatment varies between states.

6. The confidence of knowing that you’re up-to-date with state tax developments through daily or weekly state & local tax news or Thomson Reuters News & Insight.

5. Exclusive guidance from our WG&L experts in renowned titles including State Taxation by Walter Hellerstein, State Taxation of Pass-Through Entities and Their Owners and the Journal of Multistate Taxation and Incentives.

4. Effortlessly link to our other Thomson Reuters solutions to complete your tax workflow, including CS Professional Suite®, ONESOURCE®, e-Form®, and more.

3. Achieve your professional development objectives and meet CPE requirements with Checkpoint Learning’s online courses and webinars.

2. The flexibility to choose the content and tools that work best for your firm from our wide variety of package options.

1. The best source of authoritative, integrated and easy-to-use tools available to keep you up-to-date on the complex and frequently changing landscape of state and local tax.
The best source of comprehensive and authoritative state and local tax tools available anywhere, all in one place.

“Thomson Reuters Checkpoint provides a strong and easily searchable research platform for accounting professionals with highly respected proprietary content and third-party resources.”
— From the 2013 Review of Thomson Reuters Checkpoint, CPA Practice Advisor

THOMSON REUTERS CHECKPOINT HAS EARNED A 5 STAR RATING FROM CPA PRACTICE ADVISOR FOR 10 YEARS IN A ROW (2004 - 2013)

“Thomson Reuters Checkpoint provides access to one of the widest ranges of content available. Subscribers have access to federal and state technical code and regulations, court cases, tax tables and rates, and a variety of tax planning libraries.”
— From the 2011 Review of Tax Research Systems, CPA Practice Advisor

99 of the Top 100 U.S. CPA firms
97 of the Top 100 U.S. Law firms
96 of the Fortune 100

rely on Thomson Reuters Checkpoint for their tax and accounting research
STATE AND LOCAL TAX
ON CHECKPOINT

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About Thomson Reuters
Thomson Reuters is the world’s leading source of intelligent information for businesses and professionals. We combine industry expertise with innovative technology to deliver critical information to leading decision makers in the financial, legal, tax and accounting, healthcare and science and media markets, powered by the world’s most trusted news organization. With headquarters in New York and major operations in London and Eagan, Minnesota, Thomson Reuters employs more than 55,000 people and operates in more than 100 countries. For more information, go to http://thomsonreuters.com.