

**Management Advisory Report: Comparison of
Responses to Small Business/Self-Employed
Taxpayer Questions from the Electronic Tax
Law Assistance Program and other Internet
Tax Law Services**

September 2000

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This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

September 21, 2000

MEMORANDUM FOR COMMISSIONER ROSSOTTI

A handwritten signature in cursive script that reads "Pamela J. Gardiner".

FROM: Pamela J. Gardiner
Deputy Inspector General for Audit

SUBJECT: Final Management Advisory Report – Comparison of Responses to Small Business/Self-Employed Taxpayer Questions from the Electronic Tax Law Assistance Program and other Internet Tax Law Services

This report presents the results of our comparison of responses to Small Business/Self-Employed taxpayer questions from the Electronic Tax Law Assistance (ETLA) program and other Internet tax law services.

In summary, the ETLA program correctly responded to 54 percent of the 50 Small Business/Self-Employed taxpayer questions we submitted through the Internal Revenue Service's (IRS) web site, the *Digital Daily*. The responses from 3 commercial Internet web sites were of slightly less quality, with 47 percent of the questions answered correctly.

To avoid having any effect on the ETLA program and the commercial web sites during the filing season, we limited the number of questions introduced into the systems. Consequently, the results are not statistically valid. However, we believe that the sample is sufficient to provide insight into the service the IRS provided to Small Business/Self-Employed taxpayers.

Because this report is for your information, no response is necessary. Copies of this report are also being sent to the IRS managers who are affected by the report.

Please contact me at (202) 622-6510 if you have questions, or your staff may call Gordon C. Milbourn III, Associate Inspector General for Audit (Small Business and Corporate Programs), at (202) 622-3837.

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Executive Summary

The Internal Revenue Service (IRS) uses the Electronic Tax Law Assistance (ETLA) program to answer tax law and procedural questions submitted by taxpayers on the IRS' Internet web site known as the *Digital Daily*. In Fiscal Year (FY) 1999, the ETLA program answered over 262,000 tax law questions, with nearly 350,000 projected for FY 2000. The overall objective of this review was to provide the Customer Service function with a qualitative comparison of responses to Small Business/Self-Employed tax law questions¹ answered by the IRS and commercial Internet web sites that offer free tax advice.

To avoid having any effect on the ETLA program and commercial web sites during the filing season, we limited the number of questions introduced into the systems. Consequently, the results are not statistically valid. However, we believe our sample of 50 questions is sufficient to provide insight into the service the IRS provided to Small Business/Self-Employed taxpayers.

Results

The IRS responded correctly to 54 percent of the Small Business/Self-Employed questions we submitted through the *Digital Daily*.² The commercial web sites that offered free tax advice provided correct answers 47 percent of the time. Further, the accuracy rate of the Customer Service Representatives answering these questions was 57 percent, while that of the Compliance function employees was 53 percent. Finally, our analysis of response times showed that the commercial web sites provided responses faster than the IRS. However, customer satisfaction surveys show that over 90 percent of the taxpayers who used the ETLA program were satisfied with the IRS' response times.

Overall Accuracy of Responses

Only 27 (54 percent) of the 50 questions submitted to the IRS were answered correctly. The commercial web sites' accuracy rates were lower than the IRS rate with only

¹ We used actual Small Business/Self-Employed taxpayer questions that were posted on various Internet bulletin boards that provide free tax law advice. These questions may be more complex than normal individual income tax questions.

² To assure the validity of our analysis, we requested the Centralized Quality Review Site (CQRS) function to independently review the responses. We removed all identifying information from the responses before submitting them to the CQRS.

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32 (47 percent) of the 68 questions³ answered correctly. We observed that the IRS' responses varied from being extremely brief to very lengthy, and from very basic to somewhat technical, while the commercial web sites' answers were fairly brief and to the point.

Customer Service Representative and Compliance Function Employee Accuracy Rates

We submitted 50 questions through the IRS' *Digital Daily*. The Customer Service Representatives answered 7 (14 percent) of the 50 questions, with an accuracy rate of 57 percent. The Compliance function employees answered the other 43 (86 percent) questions, with an accuracy rate of 53 percent.

Timeliness of Responses

All responses received from the Internet web sites were answered within 4 days. We received responses to our questions on the same day or the following day for 81 percent of the questions (IRS, 62 percent and commercial web sites, 93 percent). The IRS achieved its goal of responding to taxpayer questions within 2 days for 35 (90 percent) of 39 responses for which we could identify both the dates and where the questions were submitted and answered.⁴

³ Not all of the commercial web sites responded to every question. However, we received a response from at least 1 of the 3 web sites for each of the 50 questions.

⁴ We did not initially retain the documentation of e-mail "sent" dates for 11 cases. We sent the e-mails through third-party Internet mail services and did not realize that the IRS response would not return with the taxpayer's original e-mail header section showing the "sent" date.

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Objective and Scope

This review is part of our Fiscal Year (FY) 2000 emphasis area to evaluate whether Customer Service operations are being effectively and economically improved to provide taxpayers with quality customer service, in accordance with Congressional and administrative direction.

The overall objective of the review was to provide a qualitative comparison of responses.

The overall objective of the review was to provide the Internal Revenue Service's (IRS) Customer Service function with a qualitative comparison of responses to Small Business/Self-Employed tax law questions answered by the IRS and three commercial Internet web sites that offer free tax advice.

We identified our 50 questions (see Appendix IV) from various Internet bulletin boards that posted tax law questions. We focused on Small Business/Self-Employed-type questions, which may be more complex than most individual income tax questions. The questions were taken exactly as written on the bulletin boards, with only slight modifications.

Review work was performed at the IRS' Internet web site, three commercial Internet web sites, and the IRS' Centralized Quality Review Site (CQRS) in Philadelphia, Pennsylvania. The review was conducted between March and June 2000, in accordance with the President's Council on Integrity and Efficiency *Quality Standards for Inspections*.

Details of our objective, scope, and methodology are presented in Appendix I. Major contributors to this report are listed in Appendix II.

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Providing top quality service to each taxpayer is one of the strategic goals of the IRS' modernization plans.

Background

The IRS uses the Electronic Tax Law Assistance (ETLA) program to answer tax law and procedural questions submitted by taxpayers through its Internet web site known as the *Digital Daily*. As an alternative to the telephone, the ETLA program generally offers taxpayers increased accessibility and convenience. Providing top quality service to each taxpayer is one of the strategic goals of the IRS' modernization plans.

To request tax law assistance, taxpayers enter their questions through the Internet by clicking the mailbox icon on the *Digital Daily* and then proceeding to the Tax Law Question section. Taxpayers select a category, provide their e-mail addresses, and submit their questions.

Taxpayers' questions are made available for Customer Service Representatives to answer in the sequence in which the questions are received. When completed, the responses are routed back through the ETLA program's computer system and then sent to the taxpayers' Internet e-mail addresses.

The IRS' goal is to respond to a taxpayer question within 2 days with a customized response or a prepared response, if available. In FY 1999, the ETLA program answered over 262,000 tax law questions, with nearly 350,000 projected for FY 2000.

Results

The IRS responded correctly to 54 percent of the Small Business/Self-Employed questions we submitted¹

¹ To assure the validity of our analysis, we requested the CQRS function to independently review the responses. We removed all identifying information from the responses before submitting them to the CQRS.

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through the *Digital Daily*. The commercial web sites that offered free tax advice provided correct answers 47 percent of the time. In addition, we found that the Customer Service Representatives answered questions with a 57 percent accuracy rate, and Compliance function employees answered with a 53 percent accuracy rate.

Our analysis of response times showed that the commercial web sites provided responses faster than the IRS. However, customer satisfaction surveys showed that over 90 percent of the taxpayers who used the ETLA program were satisfied with the IRS' response times.

Overall Accuracy of Responses

Only 27 (54 percent) of the 50 questions submitted to the IRS were answered correctly.

Only 27 (54 percent) of the 50 questions submitted to the IRS were answered correctly. The commercial web sites' accuracy rates were lower than the IRS rate, with only 32 (47 percent) of the 68 questions answered correctly.² A table summarizing these results is presented in Appendix V.

We observed that the IRS' responses varied from being extremely brief to very lengthy, and from very basic to somewhat technical. In contrast, the commercial web sites were fairly brief and to the point.

Our analysis of the responses to the 50 questions showed:

- Both the IRS and the commercial web sites accurately answered 13 (26 percent) questions.

² Not all commercial web sites responded to every question. However, we received a response from at least 1 of the 3 web sites for each of the 50 questions.

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- Neither the IRS nor any of the commercial web sites provided an accurate response for 12 (24 percent) questions.
- The IRS accurately answered 12 questions that were inaccurately answered by all commercial web sites.
- All commercial web sites accurately answered 7 questions that were inaccurately answered by the IRS.

For FYs 1999 and 2000, the CQRS function reported national accuracy rates of 76 and 80 percent, respectively, for all types³ of ETLA responses, significantly higher than the 54 percent accuracy rate we identified.

Customer Service Representative and Compliance Function Employee Accuracy Rates

The Compliance function employees answered 86 percent of the questions with an accuracy rate of 53 percent.

The Customer Service function employees answered 7 (14 percent) of the 50 questions with an accuracy rate of 57 percent. The Compliance function employees answered the other 43 (86 percent) questions with an accuracy rate of 53 percent. Figure 1 presents the accuracy results for each function.

Because there were so few questions answered by the Customer Service Representatives, the review did not determine why there was a slight difference in the accuracy levels between the Customer Service and Compliance functions.

³ All question types would include Wage and Investment, as well as Small Business/Self-Employed questions.

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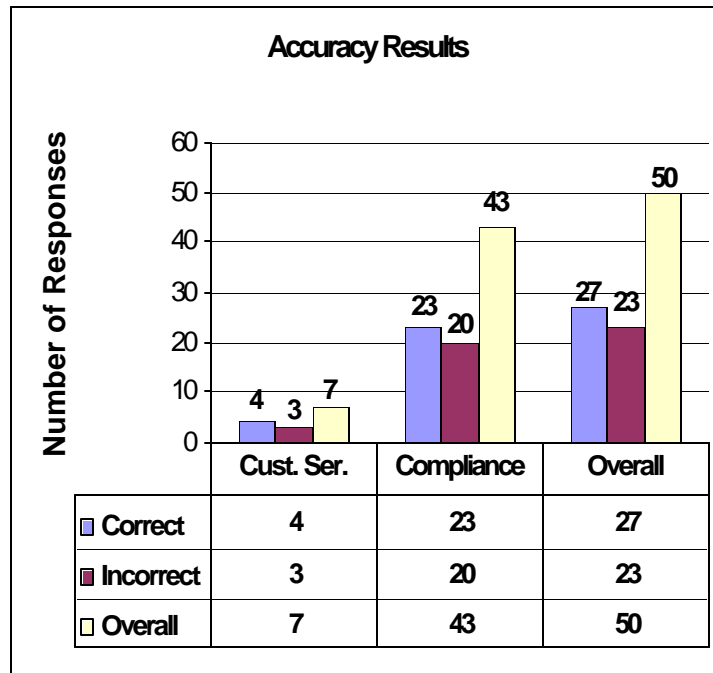


Figure 1. Accuracy Results. Accurate response rates: Customer Service 57%; Compliance 53%; and Overall 54%.

Timeliness of Responses

We received responses to our questions on the same day or the following day for 81 percent of the questions (IRS, 62 percent and commercial web sites, 93 percent).

We were able to document the timeliness of 107 of the 118⁴ responses received from the IRS and the commercial web sites. All responses received from the Internet web sites came within 4 days. We received responses to our questions on the same day or the following day for 81 percent of the questions (IRS, 62 percent and commercial web sites, 93 percent).

⁴ We did not initially retain the documentation of e-mail “sent” dates for 11 cases. We sent the e-mails through third-party Internet mail services and did not realize that the IRS response would not return with the taxpayer’s original e-mail header section showing the “sent” date.

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The IRS achieved its goal of responding to taxpayer questions within 2 days for 35 (90 percent) of 39 responses for which we could identify both the dates and where the questions were submitted and answered.

Figure 2 presents a summary of the timeliness of the 107 responses.

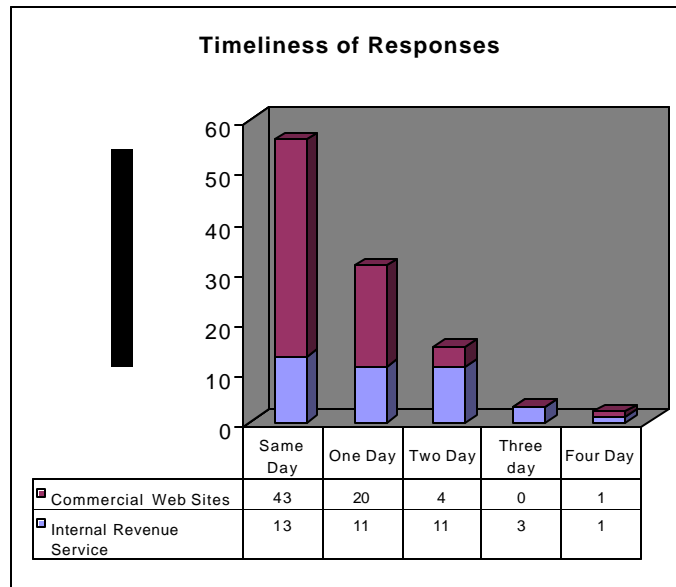


Figure 2. Timeliness Results. IRS - 90% received within the 2-day goal. Commercial Web Sites - 99% received within 2 days.

Conclusion

The IRS achieved its timeliness goal for 90 percent of the responses to taxpayer questions provided by the ETLA program. However, our review showed that the quality of the answers provided to Small Business/Self-Employed taxpayers could be improved. The ETLA program correctly responded to only 54 percent of the 50 Small Business/Self-Employed taxpayer questions we submitted through the IRS' web site, the *Digital Daily*.

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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of the review was to provide the Internal Revenue Service's (IRS) Customer Service function with a qualitative comparison of responses to Small Business/Self-Employed tax law questions answered by the IRS and three commercial Internet web sites that offer free tax advice.

To gauge the effectiveness of the IRS' efforts to provide accurate and timely responses to Small Business/Self-Employed taxpayer questions, we:

- I. Identified 50 test questions based on actual taxpayer questions posted on various Internet bulletin boards.
- II. Submitted these questions, using anonymous e-mail addresses, to the IRS' *Digital Daily* and other commercial Internet web sites that provide free tax advice.
- III. Compared and evaluated the responses received for accuracy and timeliness.
 - A. Determined the completeness and appropriateness of the IRS' responses. To assure the validity of our analysis, we requested the Centralized Quality Review Site (CQRS) function to independently review the responses. We removed all identifying information from the responses before submitting them to the CQRS.
 - B. Compared the IRS' responses with tax answers provided by other commercial Internet web sites.
 - C. Evaluated the timeliness of the responses.

To avoid having any effect on the Electronic Tax Law Assistance program and commercial web sites during the filing season, we limited the number of questions introduced into the systems. Consequently, the results are not statistically valid. However, we believe a sample of 50 questions is sufficient to provide insight into the service received by Small Business/Self-Employed taxpayers, make comparisons with results from alternative Internet sites, and derive qualitative conclusions from the results. The commercial web sites that provide free tax advice are not identified in this report.

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Appendix II

Major Contributors to This Report

Gordon C. Milbourn III, Associate Inspector General for Audit (Small Business and Corporate Programs)

Philip Shropshire, Director

Edmond Watt, Audit Manager

Richard Turner, Senior Auditor

Benjamin Hawkins, Auditor

Frank Maletta, Auditor

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Appendix III

Report Distribution List

Deputy Commissioner Operations C:DO
Chief Operations Officer OP
Commissioner, Small Business/Self-Employed Division S
Assistant Commissioner (Collection) OP:CO
Assistant Commissioner (Customer Service) OP:C
Assistant Commissioner (Examination) OP:EX
National Taxpayer Advocate C:TA
Office of the Chief Counsel CC
Office of Management Controls CFO:A:M
Director, Customer Service Center OP:C:CS
Director, Customer Service Compliance, Accounts and Quality OP:C:A
Director, Customer Service Telephone Operations and Systems OP:C:T
Director, Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis M:O
Audit Liaisons:
 Assistant Commissioner (Collection) OP:CO
 Assistant Commissioner (Customer Service) OP:C
 Assistant Commissioner (Examination) OP:EX

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Appendix IV

Questions Submitted via the Internet¹

1. While a company employed me, my wife had a company of her own who performed some service work for my employer in 1998. The company where I was employed was going through some financial hard times and was unable to pay my wife's company for services rendered. Knowing that sooner or later my employer would eventually pay my wife, we ignored the \$40,000 that was owed to her in 1998. In early 1999 my wife closed her business. In mid 1999 I decided to leave my company, which was still in financially poor condition. My employer and I agreed that they would pay my wife \$16,000 of the \$40,000 owed over a 6 month period in 1999. We just "dropped" the other \$24G. My question is: Since the services were performed in 1998, then my wife's company was closed in 1999 and the \$16G was paid to my wife after her company was closed, how do we handle the \$16G "income" on 1999 taxes?
2. Can a person reduce their income from their primary job if they have losses from their home based business? Or can you only deduct up to the amount that the part time business earned? I know that you used to be able to do this, did it change recently?
3. I own a home in VA which I was renting. I reside in MD and now own a home here. Would I have to pay additional taxes because I rented the house out in VA for a year?
4. I have sold Avon for years. Now I only sell to my family for my cost. Do I have to report this?
5. I sell products through a direct marketing party plan business part-time. This year I won't get a 1099 because my income fell below the limit. Can I still claim expenses?
6. My husband is in the health insurance business with a large corporation but also sells life insurance products on the side. Are any expenses associated with this side business deductible (i.e. home office)?
7. I sold the primary product of my company to another, then dissolved my corporation. The buyer is making payments, which will conclude in 1999, with the money I am paying a loan/capital investment off. Why am I paying taxes on the whole

¹ To assure the authenticity of the questions, we selected actual Small Business/Self-Employed taxpayer questions that were posted on various Internet bulletin boards that provide free tax law advice. The questions are presented in this Appendix as originally composed by the taxpayers with only slight modifications.

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sale amount instead of what I actually received in 98 and why can't I deduct from income the loan/return on investment?

8. My husband donated a car he was using for business to a fire department. How do I account for this as the disposal of the vehicle on my Schedule C?

9. I have a net operating loss from a Schedule C loss in 1997. I think I can offset this against my 1998 Schedule C income. Do I put it on my 1040 under other income as a net operating loss, or can I somehow offset it against my Schedule C income from this year so I don't have to pay SE taxes?

10. I have business abroad with my relative. If I have some loss from the business, can I deduct the loss with "net profit from business"? If yes, what documents do I need to supply?

11. If gross receipts on Schedule C include contract work income and sales income (subject to local sales tax), would it be appropriate to attach a breakdown of the income to differentiate the two (as the state cross references this figure to sales tax collected) or is a separate Schedule C required for the two types of income? This is for an artist/photographer-bulk of income from contract work/gallery commission, but some income made from a few direct sales.

12. In March of 2000 we started an investment club. Will we have to get an ID# and file partnership returns each year to report interest, dividends and capital gains?

13. I am itemizing; however, my total deductions do not exceed \$7200 even with rental property. How do I treat the rental property or can I just file a 1040A without itemizing?

14. Last year I had registered my business name for my home-based business, but have not made any money so far. Do I still need to do my taxes?

15. I closed my business in December of 1998. In doing so, I lost quite a bit of money and the IRS is now garnishing my wages. Can any of this be claimed on this year's tax return and if so, how?

16. I have a couple of questions. We have a house that we rent out. We are military and had to move to Georgia. We don't make a profit on it. It is used to pay our mortgage. How do we claim the rental money they have paid us? We received that 1099 from the rental agent. Also, can we claim the repairs we've made if we don't itemize? How about the depreciation on the appliances and such?

17. Can my husband's uniforms and boots be taken as a deduction on my return? Do we have to have receipts?

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18. My friend and I have a small business. We reward our “good” part-time employees with a “night on the town”. Once a month, we select someone for a night on the town. The employee finally picked, gets to go out to eat. When they bring their receipts in, they get reimbursed up to \$50.00. What are the tax implications for BOTH employee & employer? For example, is it a gift, don’t worry about it because it’s a de minimus fringe, its all the employee’s responsibility to report it as “other” income.

19. I invested \$5,000.00 in a home business, which was registered with the state as a corporation. The agreement with the investment in writing, if in two years I was not satisfied with the investment, I would get \$7,500 back. I have tried getting my money back by taking the business to court and the judge signed a judgement on my behalf but I still haven’t received a dime. I spent another \$1,000 in lawyer fees and court costs. I would like to know whether or not I can claim this loss on my Federal income tax and if I can what amount can I claim and what forms are need to make such a claim.

20. I sold my home business 10-31-99, name, equipment and all. The income for all of 1999 will be noted on 1099s from each client. How do I break down the amounts for me and for the new owner?

21. I have a business that made no profit for the year. The company opened in April of 1999. Can I file taxes on equipment and office supplies?

22. I work as an independent consultant affiliated with a consulting firm, but not actually an employee. My income is reported on a 1099. The consulting firm is including reimbursed expenses in the total on the 1099. These are expenses like airfare, hotel, rental car, and food and are part of the negotiated contract we have W/each Company I do actual work. Are they correct in including these in my 1099 total, and when I then subsequently take these off my taxable income, does the amount for food only count at 50%? This does not seem fair, since that turns half the amount I spend on food into actual income for me, which it is not.

23. What is the rollover time for capital gains on property sold for business use? Also, how is the gain taxed and are there legitimate ways to avoid paying the taxes.

24. I purchased inventory from a company to be a consultant for their company in 1998. In 1999 I did not continue my contract and sent back a large amount of inventory that I had already paid sales tax on. How do I show that this product was sent back to the company and not sold?

25. I have spent a little over \$15,000 dollars on my rental property this year. Do I depreciate this for how many years and is it done on a special form?

26. I operate a bulk mailing business from my home. I process third class mail for clients and deliver it to the Post Office. I am usually paid with a check that covers both my services and the US postage needed to mail their material. I have been doing this for 5

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years now and I have been preparing my taxes using tax software. How should I treat the portion of my gross income that I pass on to the USPS in the form of postage? This is money that I receive no benefit from, therefore, should not really count as income.

27. In May, I called about an infomercial I saw on TV. Membership was about \$300 and you ordered items from a catalog. I tried it and for the first two months my family friends bought items from me. I made a small profit. Then I realized that this company wasn't charging me tax. Guess I'm a total fool. Was I supposed to apply for a business license and now do I have to claim this as income?

28. I have sold timber that was cut from a property I own. I am not in business to sell timber; this is a one-time deal. Do I have to report the income received on my tax return? If so, how?

29. How do I report interest received on an installment sale?

30. I work for a company as a salesman out of my home. I go into the office once or twice a month. I receive some reimbursement from my employer for phone lines. One room in my house is used exclusively for work. Does this qualify for the home office deduction and if so what expenses can I claim?

31. How do you know if you qualify to deduct for your home office? What do you have to do?

32. We have a sub S corporation. In order to get a deduction for 1999 can I make my SEP contribution after the year end 12/31?

33. I want to use my Keogh money to buy my first home, and I heard I could use up to \$10,000 without paying any tax. Is this correct?

34. My business purchased four tickets to a Police Benefits Association dinner at \$50 each. I did not attend the affair or give the tickets to anyone else. Does the full \$200 qualify for a deduction or am I limited to the \$35 donation portion of the ticket?

35. I am expanding a pond on my PA farm. A contractor is hauling tons of the excavated dirt to a nearby college for use in the school's re-landscaping. Can the dirt be deducted as a charitable gift?

36. My primary source of income is from selling my blood plasma. Does this activity constitute a trade or business? Can I claim deductions for medical insurance, special diet foods, travel, and vitamins and supplements to prevent depletion of my blood's mineral content?

37. An employee's house burned down. Other employees and I want to help this unfortunate co worker. Are there any circumstances that could make the donations deductible i.e. setting up a fund for the individual through a church or the Red Cross? Or

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could we deduct 50 cents from the person's payroll check and place it in a benevolent fund with the funds being used to help "unlucky" employees?

38. I started a computer web page design business that is run out of my home. My investment in equipment and software and other start up costs was over \$20,000. Does this amount qualify for an immediate Section 179 deduction? Also, if I chose to depreciate it over time, how long a life span does the equipment have and how is the value of the obsolete equipment and software determined?

39. I recently purchased a vehicle that is used 50% for business and 50% for pleasure. I incurred \$500 in luxury taxes. How is this tax handled, as an expense or added to the basis of the car and depreciated over the life of the vehicle?

40. If a piece of rental real estate is held for more than a year and is depreciated under MACRS (27 1/2), does recapture apply. If so, could you give an example of how to calculate? Is there a Section number you could cite?

41. I moved to Florida from Alabama. I am renting in Florida. I spent 6 months trying to sell my house in Alabama with no success, and finally ended up renting it out. (At a loss...I have to pay \$750 a month for mortgage/insurance/property taxes and I receive \$700 rent). Do I get to claim anything other than the interest on the home loan I have?

42. I purchased a duplex unit in April 1998. Upon moving into one of the units in June 1998, I found that the sellers did not disclose a water infiltration problem. I have retained an attorney since about Aug 98 to seek recourse for this non-disclosure. The case is not settled. I believe it may last another year or so. Part of my decision on how to settle this matter weighs in my ability to deduct the legal fees on Schedule E. First, my understanding from telephone discussion with the IRS hotline is that I can deduct the legal fees on Schedule E. Can you confirm this opinion? Also, what I forgot to ask the IRS agent if I could deduct this each year, even though the case isn't settled? Then, say, I spend another \$20,000 on legal fees in 99, and that cost is greater than my rental income for the year, can I take the difference on the 00 tax year?

43. How do I figure the amount of advance earned income credit to include in an employee's pay?

44. I have a small business. Who is required to file Forms W-2 electronically?

45. How do I request approval to file information returns electronically?

46. I hired a baby-sitter to care for my children in my home. Do I need to withhold taxes on her wages?

47. I am a nursing student bonuses are available to the nursing students provided they become employees of the hospital upon graduation. The student has the option to take

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the money at the time of election or defer until time of employment. If the student chooses to take the cash up front, should the income be reported on a 1099 or W-2 in the year of payment from the hospital's standpoint?

48. My wife is in real estate and used to receive a salary and commissions. Her salary would be reflected on the W-4 and commissions on a 1099. I would complete Schedule C in order to offset her expenses against commissions. Now her company takes federal, FICA, etc. from her commissions and gave her one W-4 that included both salary and commissions. Do you know whether I still can deduct her expenses on Schedule C? My recollection is that this form only permits expenses against non W-4 earnings. Any advice will be greatly appreciated.

49. I have a foreign born cleaning lady that comes in once a week. My friends told me I have to report her income to the IRS and possibly pay her social security too. I asked her for her SSN but she told me she didn't have one. What should I do?

50. I was given a lump of stock as a gift with a value of about 1,300 dollars. The gift was set at a certain amount for tax purposes. I have held the stock for more than one year. I have sold the stock and need to figure out my capital gains taxes. Do I figure my basis for the stock price when it was transferred to me since it was a fair market value gift or do I use the basis at which the originating person bought the stock for back in 1994, divided by the number of splits?

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Appendix V

Tabulation of Correct and Incorrect Responses

Question Number	Internal Revenue Service Response		Commercial Web Site Response ¹		Question With No Correct Response
	Correct	Incorrect	Correct	Incorrect	
1	1		1		
2		1	2	1	
3		1		2	X
4	1			1	
5	1		2	1	
6	1		1		
7	1		1		
8	1			1	
9		1	1		
10	1			1	
11	1		1		
12	1			1	
13	1		1		
14	1			1	
15	1			1	
16	1			1	
17		1		1	X
18		1		1	X
19	1			1	
20		1		1	X
21		1		1	X
22	1		1		
23		1		1	X
24	1		1		
25		1	1		

¹ Includes results from all three commercial Internet web sites surveyed. We received at least 1 response from the 3 commercial web sites for each of the 50 questions.

Management Advisory Report: Comparison of Responses to Small Business/Self-Employed Taxpayer Questions from the Electronic Tax Law Assistance Program and other Internet Tax Law Services

Question Number	Internal Revenue Service Response		Commercial Web Site Response		Question With No Correct Response
	Correct	Incorrect	Correct	Incorrect	
26		1		1	X
27		1		1	X
28		1	1		
29		1	2	1	
30		1		3	X
31	1		1		
32		1	1		
33		1	1		
34		1	2	1	
35		1	1		
36	1		1		
37	1		2		
38		1	1	1	
39		1		2	X
40		1		1	X
41	1		1		
42		1	1		
43	1			1	
44	1		1	1	
45	1			2	
46	1			2	
47	1		2		
48	1		1		
49	1			1	
50		1		1	X
Total	27	23	32	36	12
	54.00%	46.00%	47.06%	52.94%	