Tax Research Center

National Association of Enrolled Agents

Using the Tax Research Center

Always connect to the Tax Research Center through NAEA's website to receive the lowest possible price on research.

Not a member? Join now – members receive the absolutely lowest prices!

Tax Research Center

Tax Knowledge Base (searchable database of tax questions and answers)

- NAEA members and associates: complimentary, unlimited access
- Non-members: it is currently complimentary

Send Us A Question

- NAEA members and associates
  - Standard: $35 per question
  - Extensive: $75 per hour (you will receive an estimate to approve before research begins)
- Non-members
  - Standard: $50 per question
  - Extensive: $100 per hour (you will receive an estimate to approve before research begins)

Logging into NAEA's website will connect you directly to the Tax Research Service by The Tax Institute.

Tax Research Services Terms of Use Agreement

1. Notice/Acceptance of Terms

This Tax Research Services Terms of Use Agreement (the "Agreement") is a contract between you and Tax Institut
Research Services," "TRS" or "We"). This Agreement governs your use of the Site (as defined below). Be sure th
read and fully understand this Agreement. TRS is willing to provide you with access to the Site only on the co
all of the terms and conditions contained in this Agreement. BY CLICKING "I ACCEPT" WHERE THESE TERMS AND CONDITIONS ARE DISPLAYED IN OUR REGISTRATION PROCESS, OR BY ACCESSING OR USING THE SITE OR ANY COMPONENT OF THE SITE, YOU ACKNOWLEDGE THAT YOU HAVE READ ALL OF THE TERMS AND CONDITIONS OF THIS AGREEMENT, UNDERSTAND THEM, AND AGREE TO BE LEGALLY BOUND BY THEM. IF YOU DO NOT AGREE TO ALL OF THE TERMS AND CONDITIONS IN THIS AGREEMENT, YOU MAY NOT USE OR ACCESS THE SITE OR THE SERVICES ON THE SITE.

You may print this Agreement or you can download this Agreement to your computer. To the extent that you use p
services, including without limitation services provided in the registered member portions of the Site, you ar
applicable agreements ("Supplemental Agreements") and any posted guidelines or rules applicable to such servic

Print this page

☐ I have read and agree to the Terms of Service.

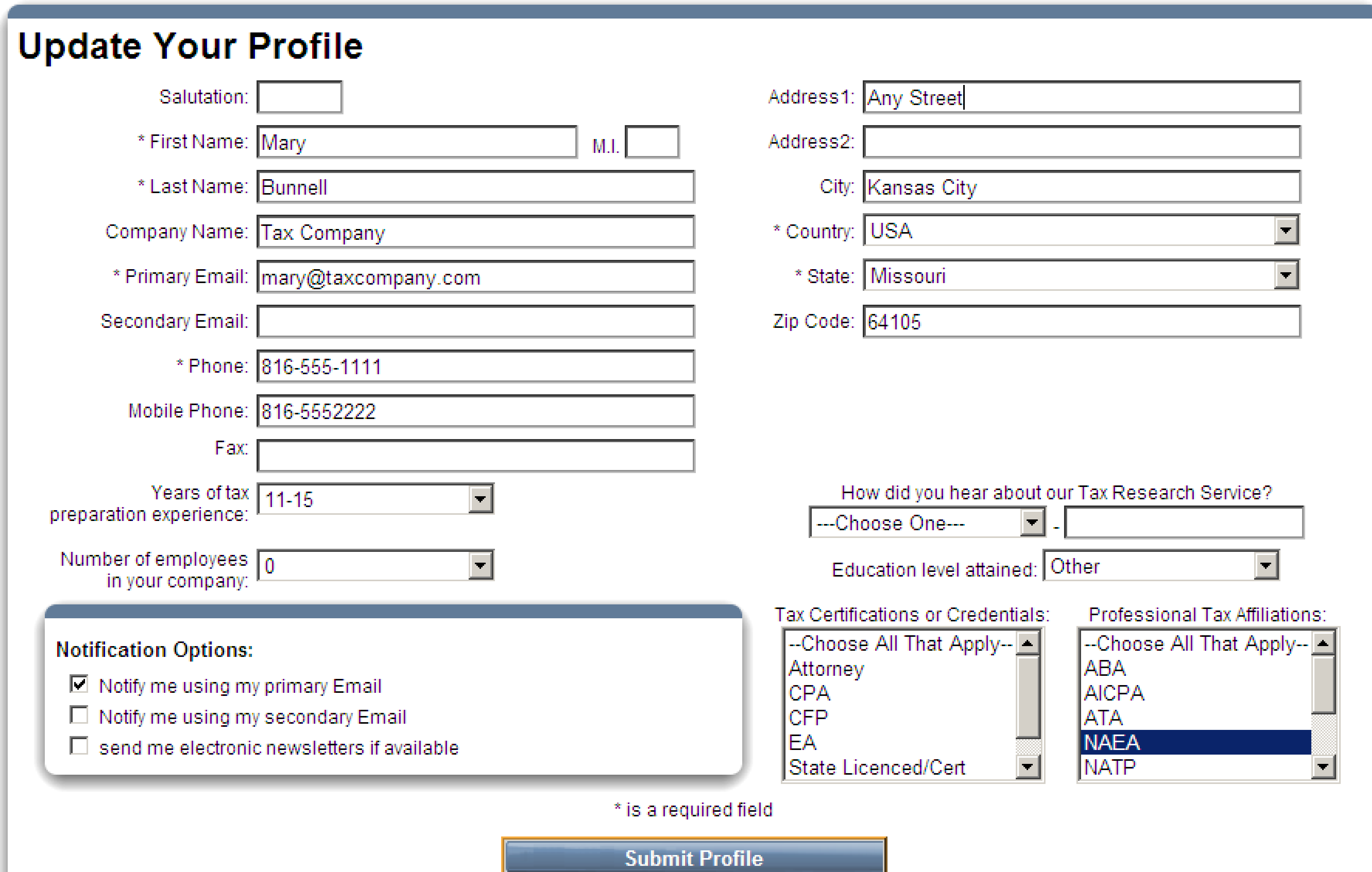
Continue

Please read the agreement. You must confirm acceptance by checking this box to access the Tax Knowledge Base and use our research services.

(To access the Terms of Service Agreement at any time after you register, please click on the "Terms of Use" link at the bottom of any page.)

The Tax Institute | thetaxinstitute@thetaxinstitute.com | Terms of Use | Privacy Policy |

Next, complete the profile form and submit. Note that while not every field is required, the more we know about your tax experience, the better we will be able to customize the Tax Knowledge Base and our responses to your questions.



Update Your Profile

Salutation:

* First Name: Mary M.I.

* Last Name: Bunnell

Company Name: Tax Company

* Primary Email: mary@taxcompany.com

Secondary Email:

* Phone: 816-555-1111

Mobile Phone: 816-5552222

Fax:

Years of tax preparation experience: 11-15

Number of employees in your company: 0

Address1: Any Street

Address2:

City: Kansas City

* Country: USA

* State: Missouri

Zip Code: 64105

How did you hear about our Tax Research Service? ---Choose One--- -

Education level attained: Other

Notification Options:

- [x] Notify me using my primary Email
- [ ] Notify me using my secondary Email
- [ ] send me electronic newsletters if available

Tax Certifications or Credentials:

--Choose All That Apply--
Attorney
CPA
CFP
EA
State Licenced/Cert

Professional Tax Affiliations:

--Choose All That Apply--
ABA
AICPA
ATA
NAEA
NATP

* is a required field

Submit Profile

The Main Menu

Search the **Tax Knowledge Base** (TKB) by entering one or more words into the search engine box, or browse the TKB by category

You can also have one of our tax experts research your more complex questions.

We notify you of the status of your questions, and alert you when we have an answer for you.

In The Know: This contains important information, hot topic articles, hot news.

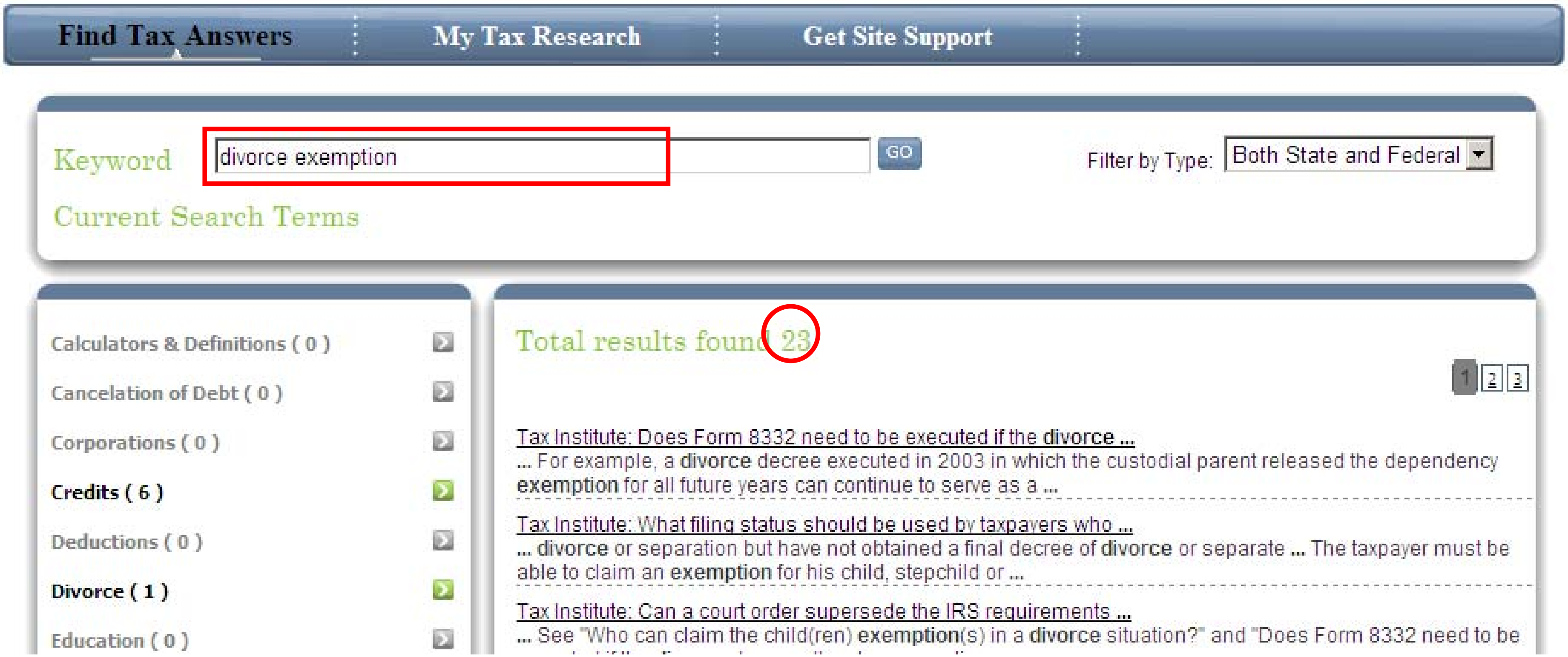
Find Tax Answers

Let's start with Find Tax Answers (TKB), which offers 24x7 access to thousands of articles on income, estate, gift, and trust taxation – research you can do yourself.

Find Tax Answers contains over 3,000 articles in more than 15 categories and 140 sub-categories!

Find Tax Answers is complimentary to NAEA members and nonmembers.

Suppose you need to find out whether a divorced client can claim an exemption for his child. Enter appropriate search terms in the box and click on "Go" to search the Tax Research Center.



The results will list all articles that contain your search terms. In this case, there are 23 articles. The first article seems to be on point. Click the link to open the article…and find your answer.

Does Form 8332 need to be executed if the divorce decree allocates exemptions?

Resolution

Each article is structured as a question (title) with answer (resolution).

Under final regulations released in July 2008, a court order, de[...] a written declaration that releases the dependency claim of the custodial parent. *This is a change from earlier guidance and instructions.*

Why the change? In the preamble to the final regulations, the IRS remarks: "divorce decrees, separation agreements, and similar instruments are complex documents that may be subject to differing interpretations governed by state law. Allowing these documents to serve as a written declaration creates complexity and uncertainty."

Therefore, the final regulations specifically state that such documents are not acceptable and that any declaration *other than* Form 8332 "must be a document executed for the sole purpose of serving as a written

exemption to the noncustodial parent, assuming the other qualifications are met. But if the custodial parent does not release the exemption, he or she is not eligible to claim the exemption because the residency requirement of §152(c)(1)(B) is not met.

Return to Search Results GO

Provide Feedback

Friendly

Save Bookmark

Ask a Tax Expert GO

Publications

17, 501, 504

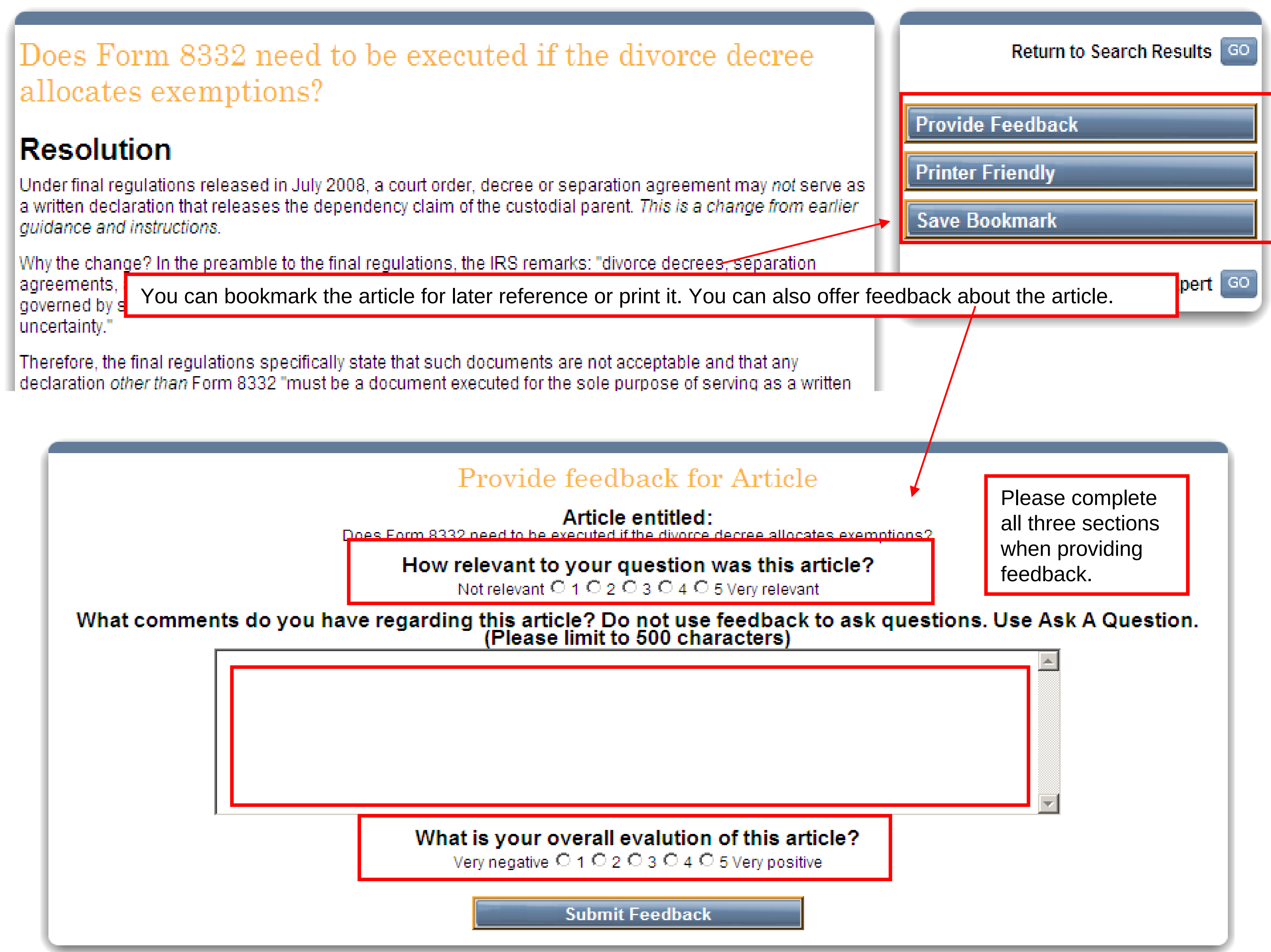
Code & Regulations

152(e)(2) & (4), 1.152-4

Other References

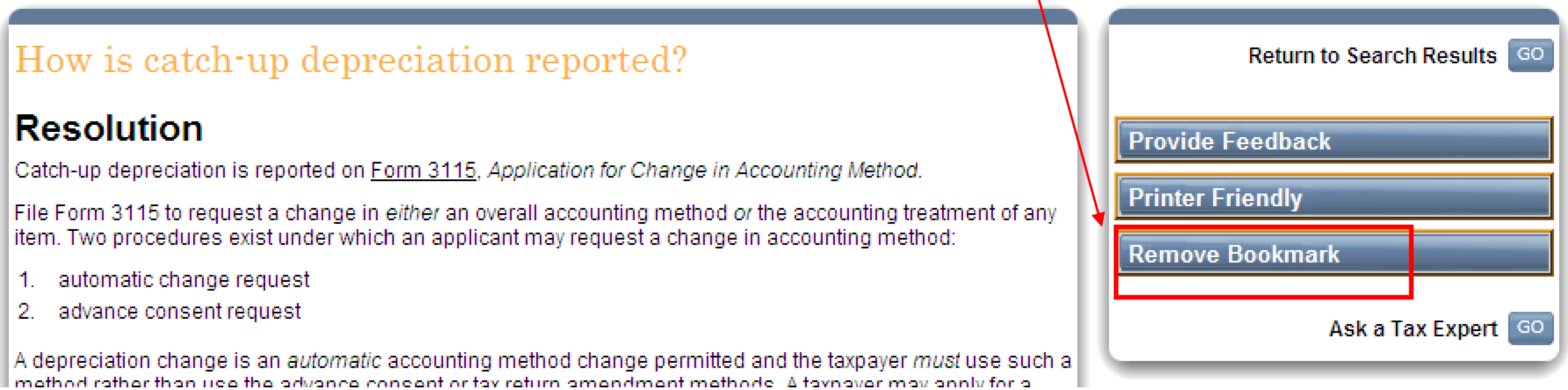
Form 8332 Instructions

Every article includes citations to authoritative sources, including code and regs, publications, tax court cases, private letter rulings or other guidance materials.

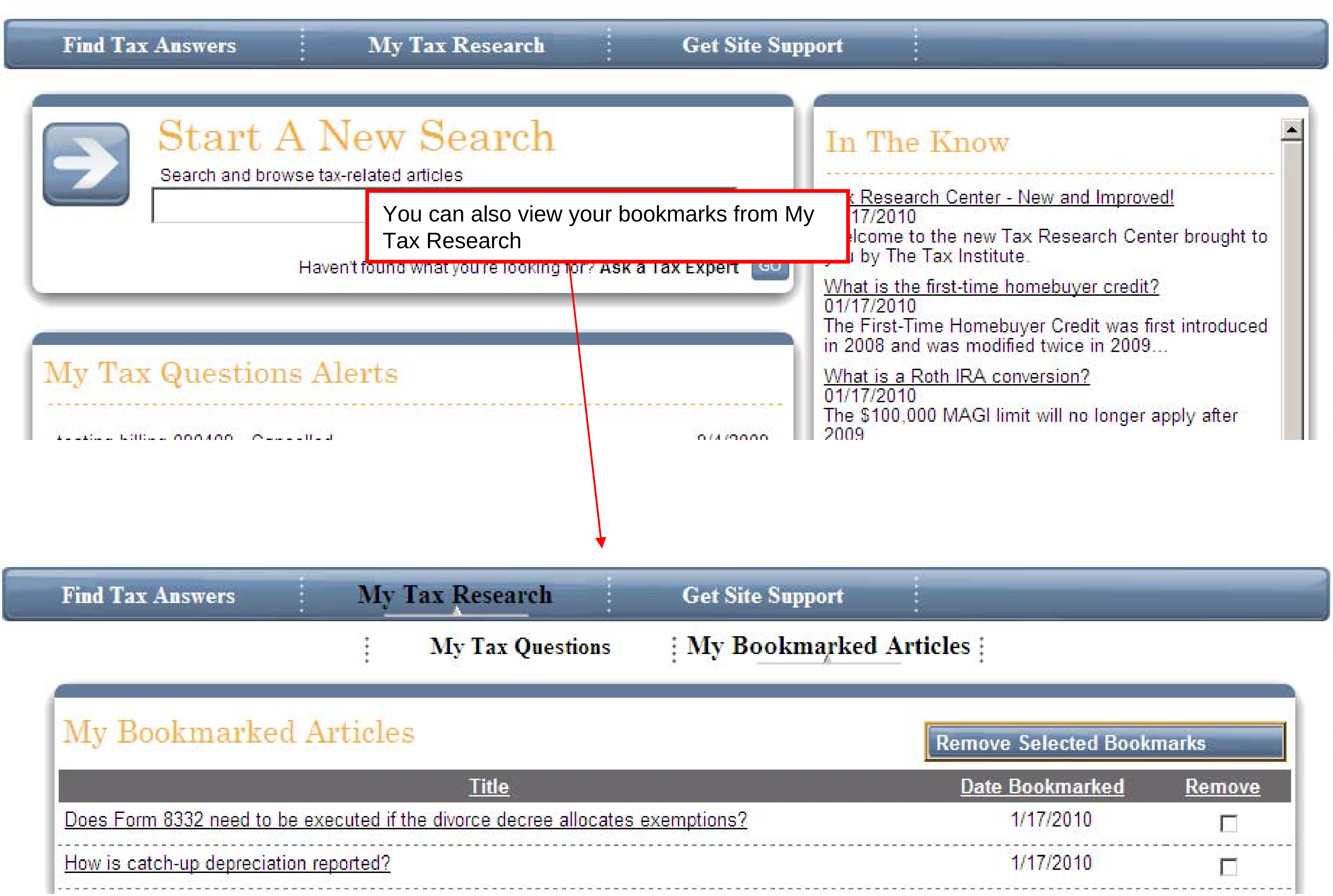

Does Form 8332 need to be executed if the divorce decree allocates exemptions?
Resolution
Under final regulations released in July 2008, a court order, decree or separation agreement may not serve as a written declaration that releases the dependency claim of the custodial parent. This is a change from earlier guidance and instructions.
Why the change? In the preamble to the final regulations, the IRS remarks: "divorce decrees, separation
agreements,
governed by s
uncertainty."
Therefore, the final regulations specifically state that such documents are not acceptable and that any declaration other than Form 8332 "must be a document executed for the sole purpose of serving as a written
Return to Search Results
GO
Provide Feedback
Printer Friendly
Save Bookmark
pert
GO
You can bookmark the article for later reference or print it. You can also offer feedback about the article.
Provide feedback for Article
Article entitled:
Does Form 8332 need to be executed if the divorce decree allocates exemptions?
Please complete all three sections when providing feedback.
How relevant to your question was this article?
Not relevant 1 2 3 4 5 Very relevant
What comments do you have regarding this article? Do not use feedback to ask questions. Use Ask A Question.
(Please limit to 500 characters)
What is your overall evalution of this article?
Very negative 1 2 3 4 5 Very positive
Submit Feedback

You can bookmark any article for later retrieval. All bookmarked articles are accessible from the Main Menu.

Once you bookmark an article, you can “Remove Bookmark" or browse all bookmarks via the "My Bookmarked Articles" menu option.

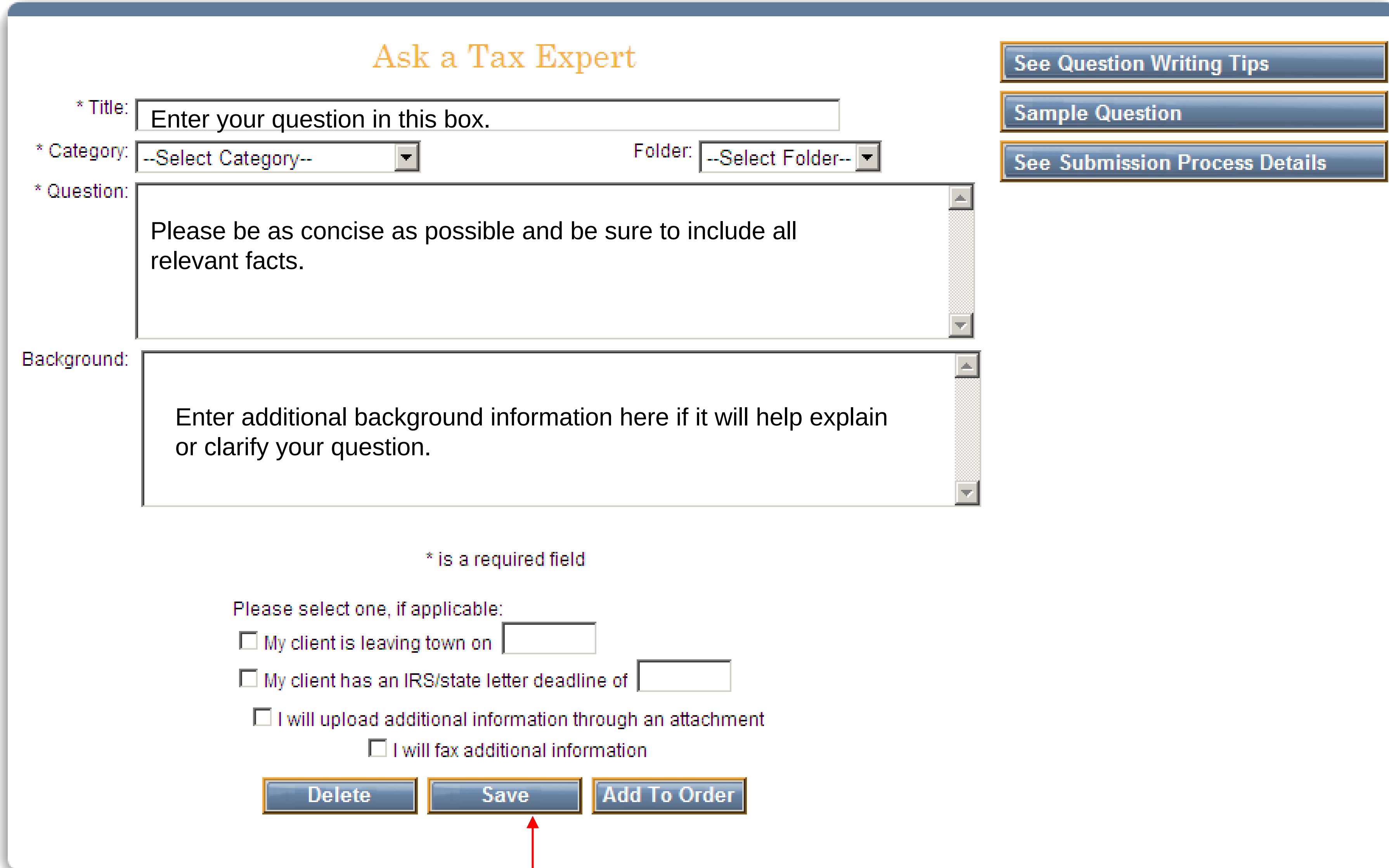


All bookmarked articles are available for quick retrieval as a list.



Ask a Tax Expert is an option for research assistance from our tax research experts. To ask a question, click on the "Ask a Tax Expert" link from any page.

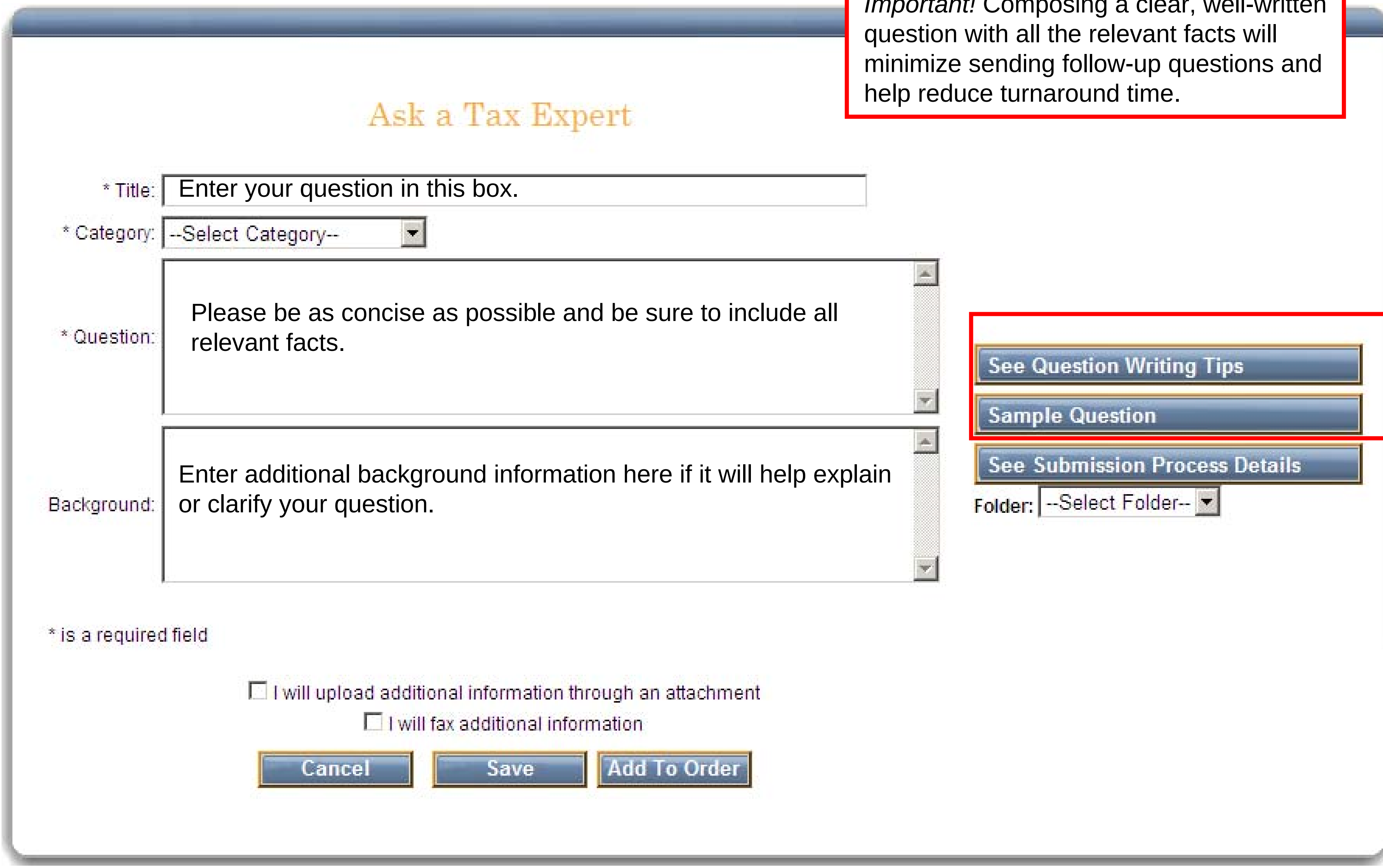
Click on the drop-down box to select a category for your question



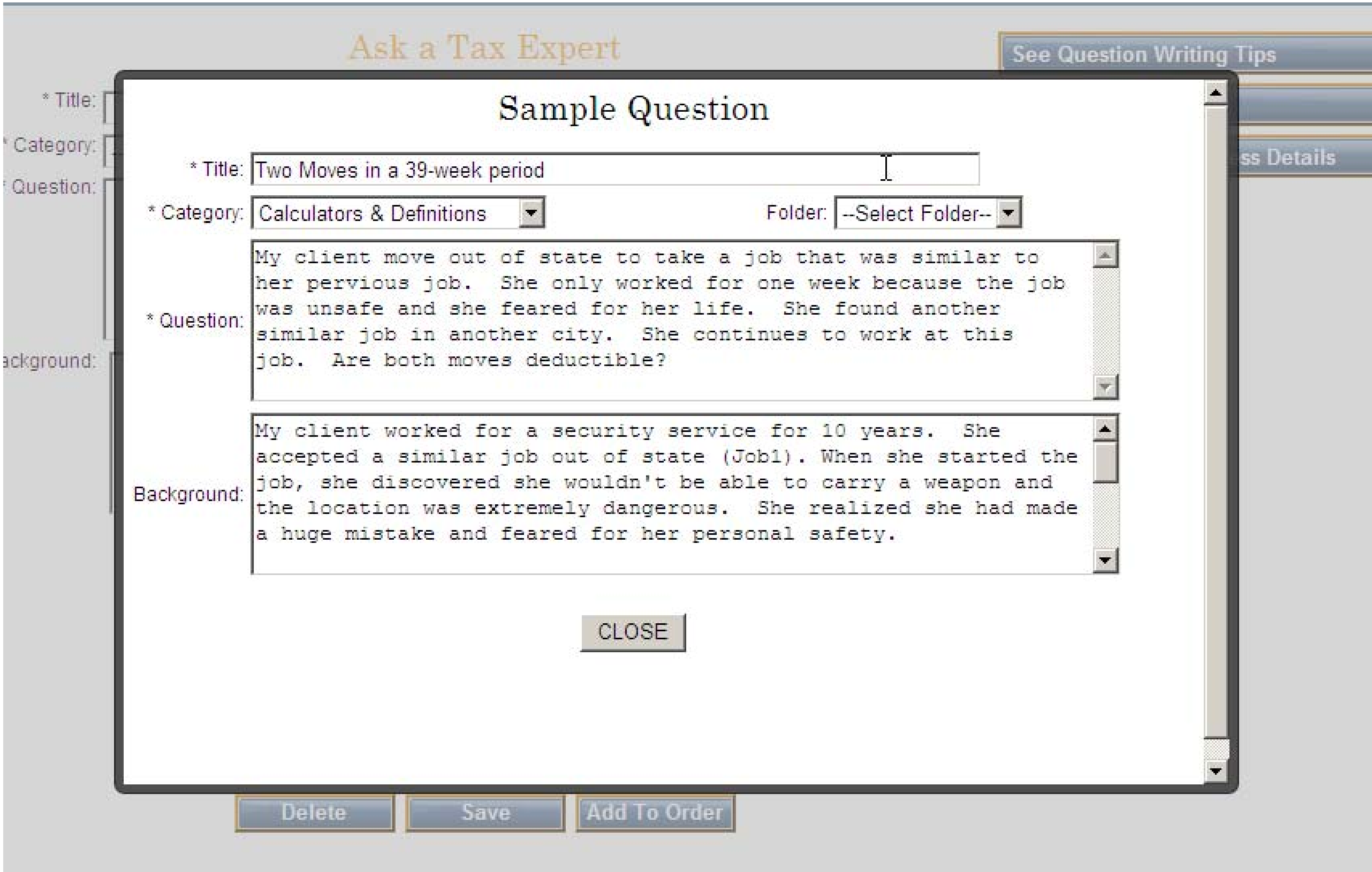
You can save a draft of your question if you're not ready to submit it.

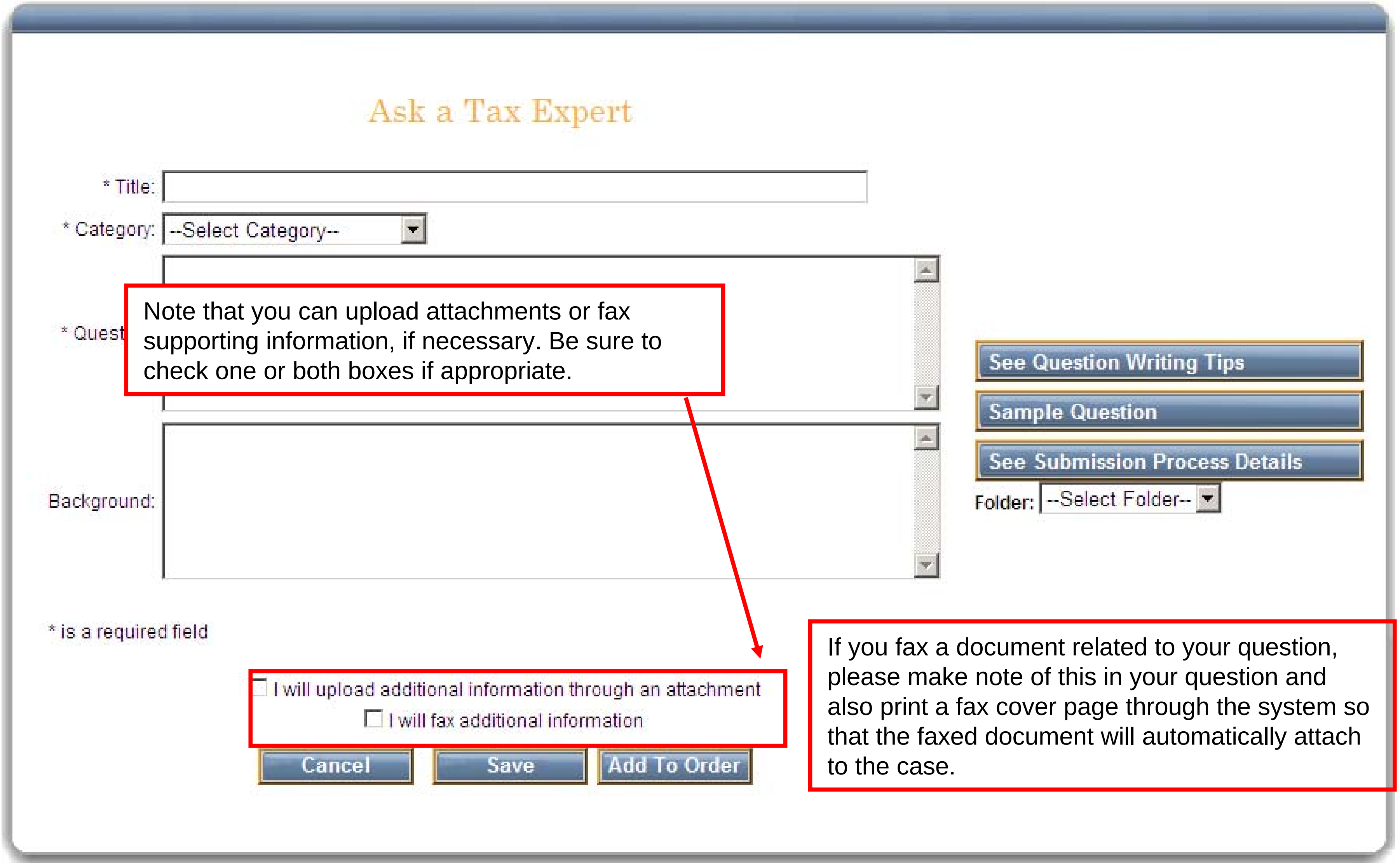
You can also get tips on how to write a good question or see a sample question.

Important! Composing a clear, well-written question with all the relevant facts will minimize sending follow-up questions and help reduce turnaround time.

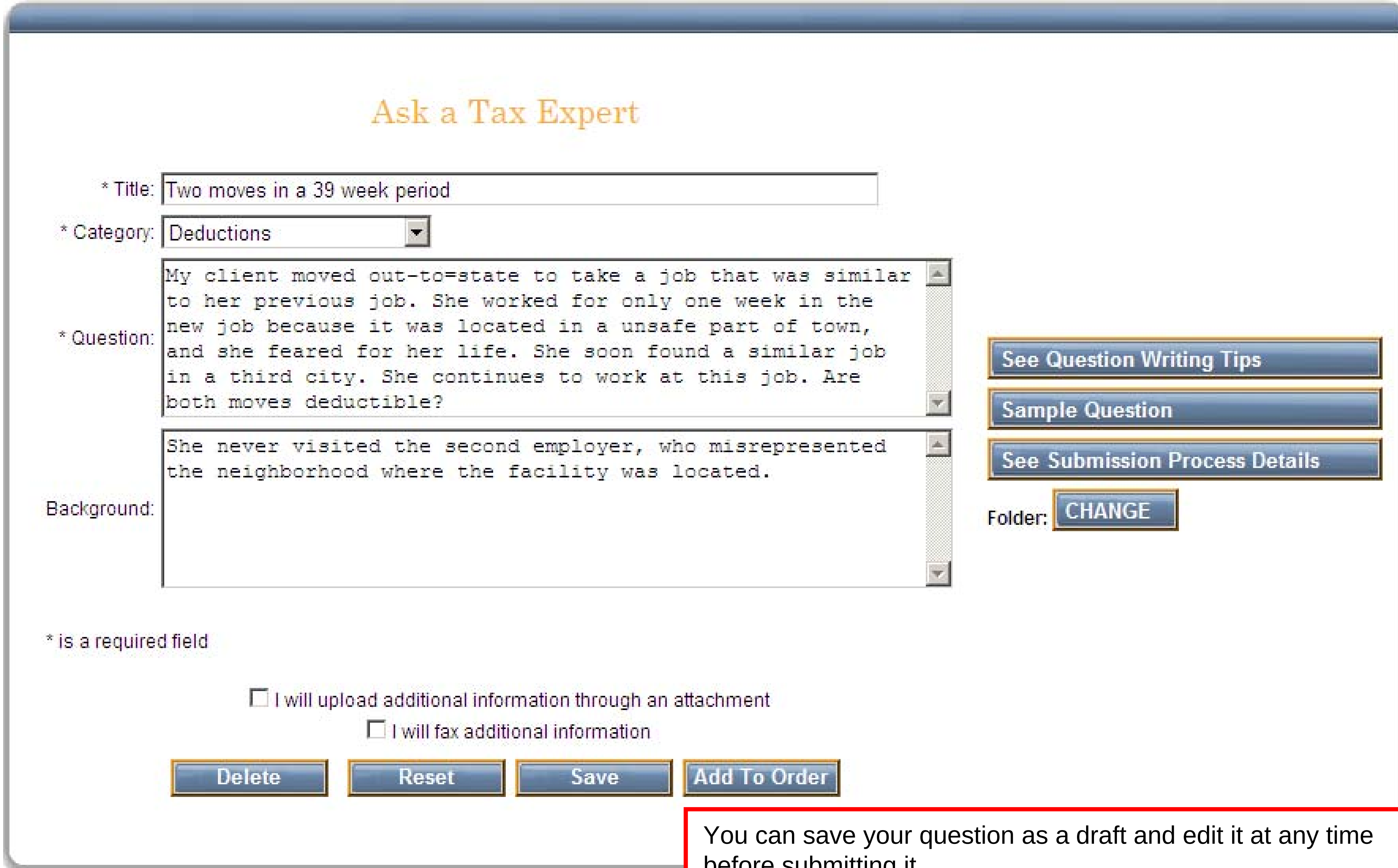


When you on **SAMPLE QUESTION**, you will see this example





Ask a Tax Expert
* Title:
* Category:
--Select Category--
* Quest
Note that you can upload attachments or fax supporting information, if necessary. Be sure to check one or both boxes if appropriate.
Background:
See Question Writing Tips
Sample Question
See Submission Process Details
Folder:
--Select Folder--
* is a required field
I will upload additional information through an attachment
I will fax additional information
Cancel
Save
Add To Order
If you fax a document related to your question, please make note of this in your question and also print a fax cover page through the system so that the faxed document will automatically attach to the case.



You can save your question as a draft and edit it at any time before submitting it.

When you're ready to submit it, click on **ADD TO ORDER** to enter your credit card information.

Important: Your credit card will not be charged until you receive a response to your question.

Find Tax Answers | My Tax Research | Get Site Support

My Tax Questions | My Bookmarked Articles

My Tax Questions Alerts

testing billing 090409 - Cancelled	9/4/2009
testing oracle - Cancelled	9/10/2009

Start A New Search

GO

Ask a Tax Expert GO

Questions and Answers

List Filter: All Available Cases

Title	Flgd	Viewed	Research	CaseID	Created	Answered	Folder	Status	Files
Two moves in a 39-week period	☐	☐	Standard	58631				Question Saved	0

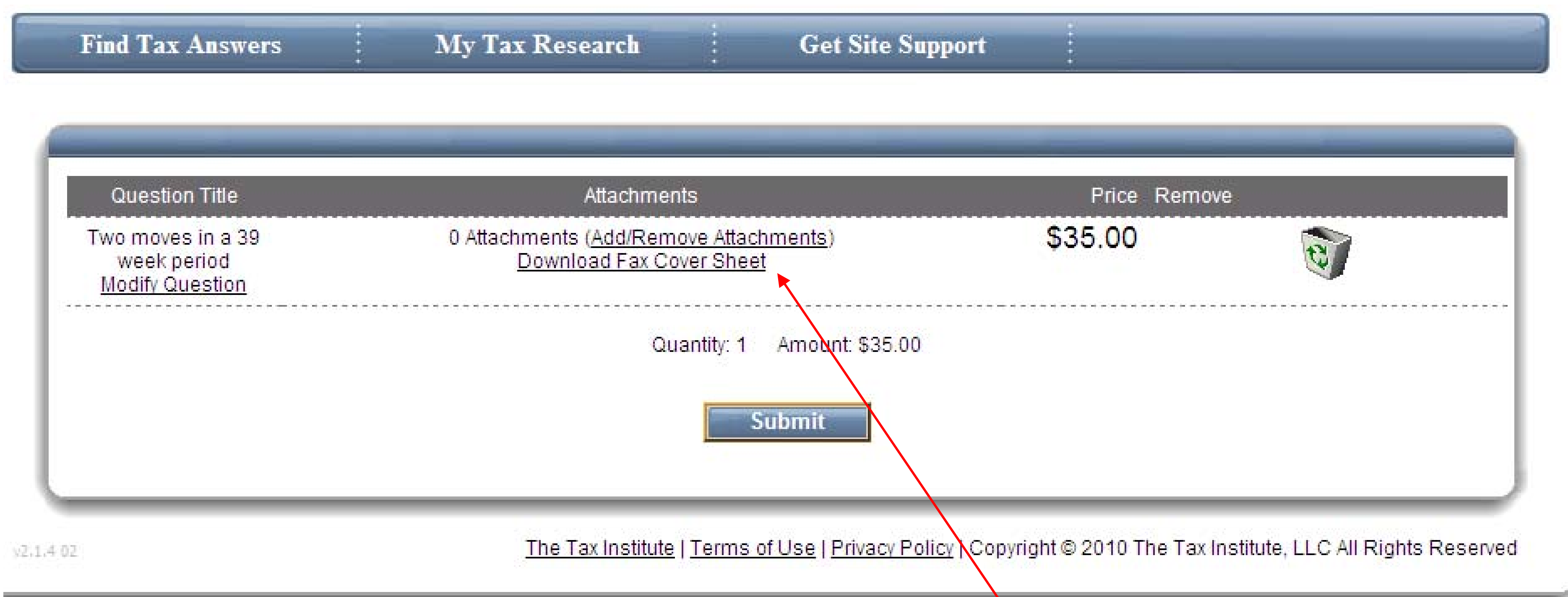
To retrieve a saved question, click on My Tax Research. In the window that opens, click on the Status to sort statuses and find Question Saved. Click on the title of the question to open it for editing. Click Add to Order when ready to send it.

* is a required field

☐ I will upload additional information through an attachment

☐ I will fax additional information

Cancel | Save | Add To Order



Click here to include an attachment or to remove a document that you have already attached. Acceptable documents and file formats include the following:

- **Microsoft Word** (.doc, .rtf), **Excel** (.xls), and **PowerPoint** (.ppt)
- **Graphics** or **images** (.gif, .jpg, .jpeg, .png, .tif, .tiff)
- **Adobe** files (.pdf)

Although the Tax Research Center (DIY) is complimentary to NAEA members, there is a charge for tax questions requiring assistance from our professional tax researchers.

Credit Card Information

Card Type:	VISA
Card Number:	
Expiration Date:	January / 2008
CV2 Value*:	
Name on Card (first, last):	*

*In order to process your credit card, our credit card processor requires that we provide them with the CVV/CV2 code for your credit card. On Visa, Mastercard, and Discover it is the last 3 digits of the number on the signature strip on the **back**; on American Express it is the 4 digits (not raised numbers) on the **front** above the credit card number. All orders without the correct code will be delayed until corrected.

Billing Address Information

In order for this transaction to be successful, you must enter the billing address of the card you are using. Failure to use the correct billing address information may result in a delay.

Company Name:	
Address 1:	
Address 2:	
City, State ZIP:	Alabama ,
Phone Number:	

Remember that your credit card is not charged until after we have provided you with a response to your question.

Questions and Answers

List Filter: All Available Cases

Title	Flgd	Viewed	Research	CaseID	Created	Answered	Folder	Status	Files
Two moves in a 39-week period			Standard	58631	1/17/2010			Question Submitted	0

After you submit your question, your **Questions and Answers** page will show your question title and status.

Notice also that a Case ID has been assigned to your question. The Case ID helps track your question through the research and writing process with the tax research team and when the answer is prepared and posted in **Questions and Answers**.

Question Detail

TITLE:
Two moves in a 39-week period

QUESTION:
My client moved out-of-state to take a job that was similar to her previous job. She worked for only one week in the new job because it was located in an unsafe part of town, and she feared for her life. She soon found a similar job in a third city. She continues to work at this job. Are both moves deductible?

BACKGROUND:
She never visited the second employer, who misrepresented the neighborhood where the facility was located.

HISTORY:
STATUS CHANGE from System - 1/17/2010 11:47:43 PM:
Status was updated to Question Submitted notes:
STATUS CHANGE from System - 1/17/2010 11:47:43 PM:
Status was updated to Question Submitted notes:
STATUS CHANGE from System - 1/17/2010 11:47:42 PM:
Status was updated to Question Submitted notes:
STATUS CHANGE from System - 1/17/2010 11:45:20 PM:
Status was updated to Question added to Order notes:
STATUS CHANGE from System - 1/17/2010 11:45:20 PM:
Status was updated to Question Saved
STATUS CHANGE from System - 1/17/2010 11:38:20 PM:
Status was updated to Question Saved

Status

SENT:	1/17/2010
ANSWERED:	
TYPE:	Standard
STATUS:	Question Submitted
CASE ID:	58631

RETURN TO LIST

ADD NOTE

FLAG

REQUEST QUESTION ESCALATION

PRINTER FRIENDLY

ATTACHMENT

FAX

SEND COMMENT

FOLDER: None CHANGE

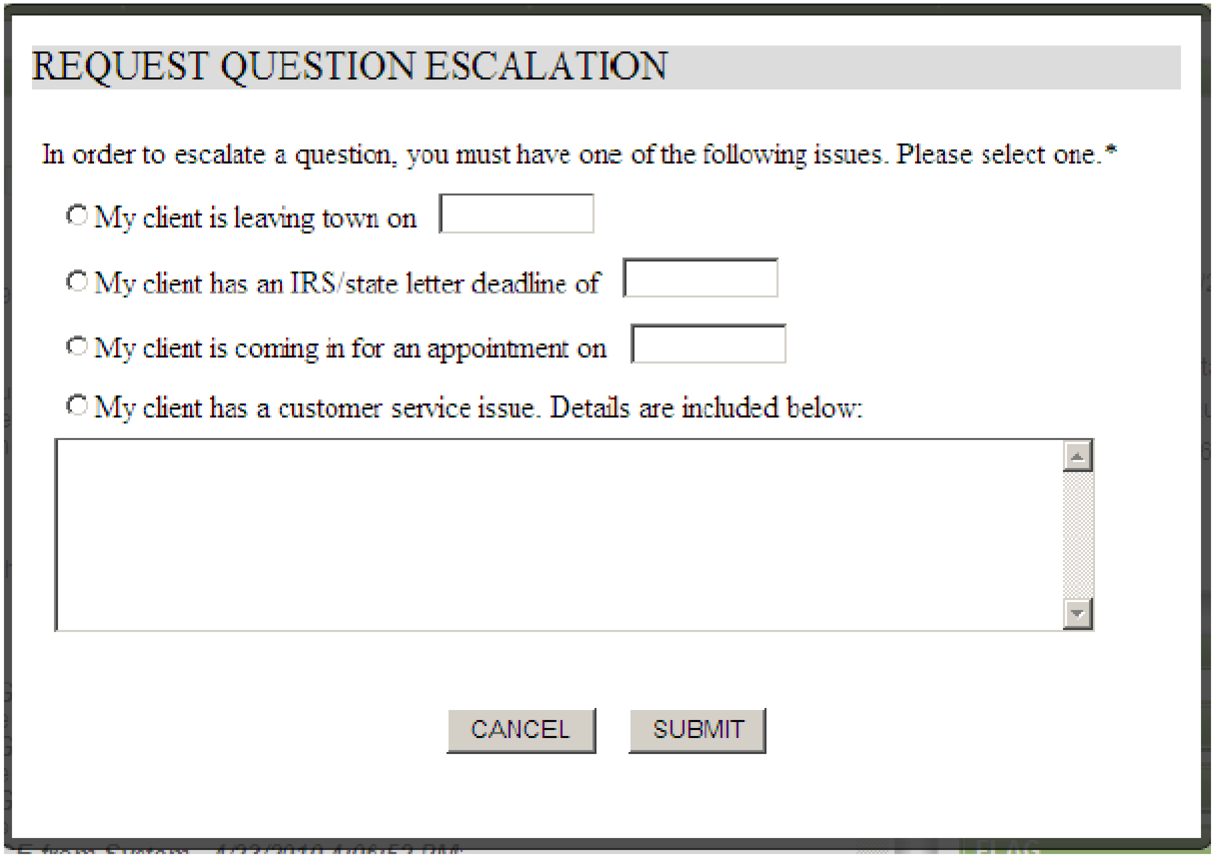
The Question Detail screen provides the details of your submitted question in this portion of the screen…

Any conversations or activity with the Tax Research staff is noted on this screen as well …

If you realize you need to send a comment, fax or upload an attachment, click on **Attachments**, **Fax** or **Send a Comment**.

If you would like to capture your notes about the case, click on **Add Notes**.

You can request the processing of your case be escalated using the Request Question Escalation button.



REQUEST QUESTION ESCALATION

In order to escalate a question, you must have one of the following issues. Please select one.*

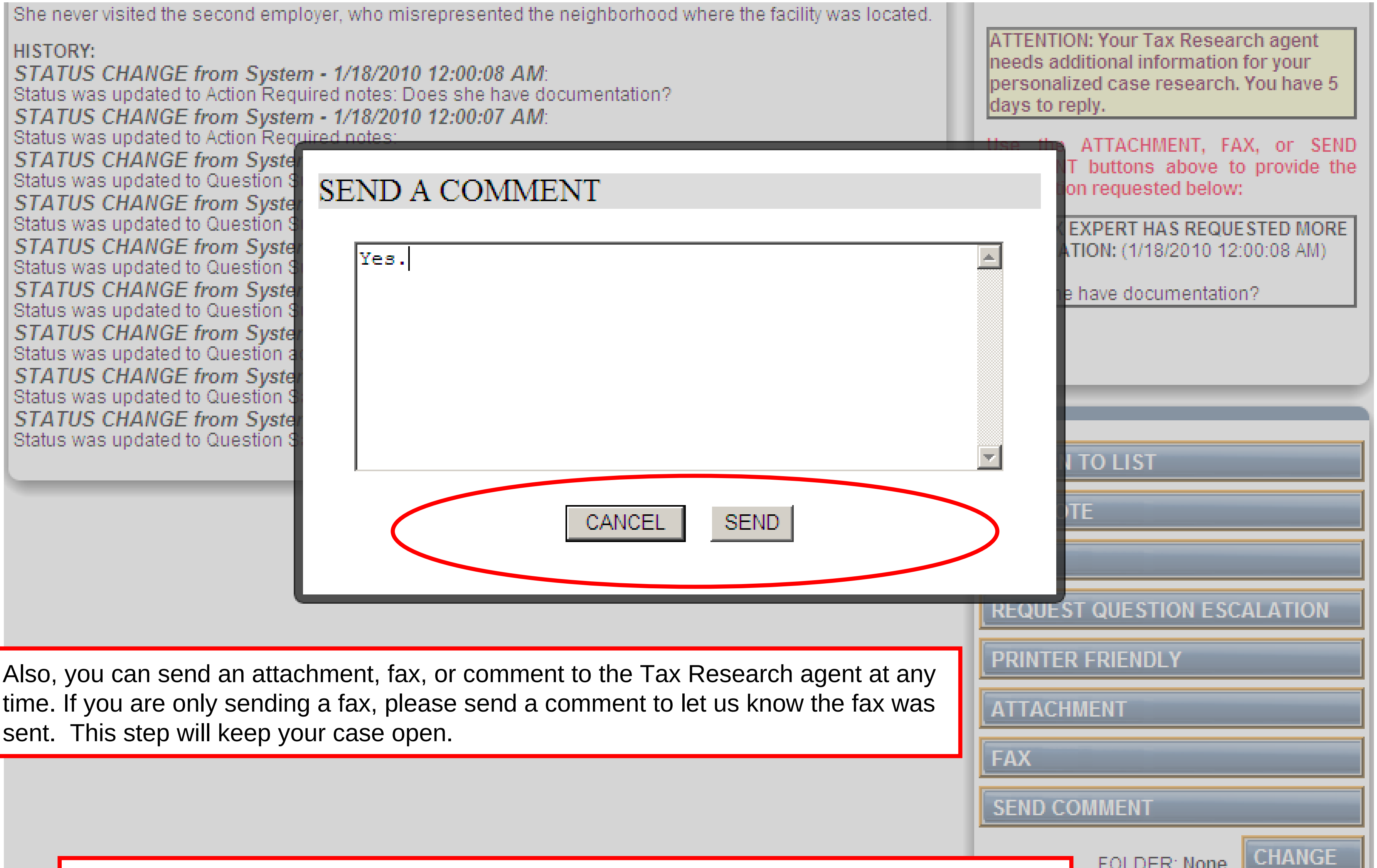
- My client is leaving town on
- My client has an IRS/state letter deadline of
- My client is coming in for an appointment on
- My client has a customer service issue. Details are included below:

CANCEL SUBMIT

Click in front of the escalation issue that applies to your situation. If you select one of the first 3 options, you will need to complete the date field at the end of the option. If you select the 4th option, you will need to provide an explanation of the issue.

Click on **My Tax Research** to see questions you have already submitted.

If a message is waiting for you, you will see an alert here.

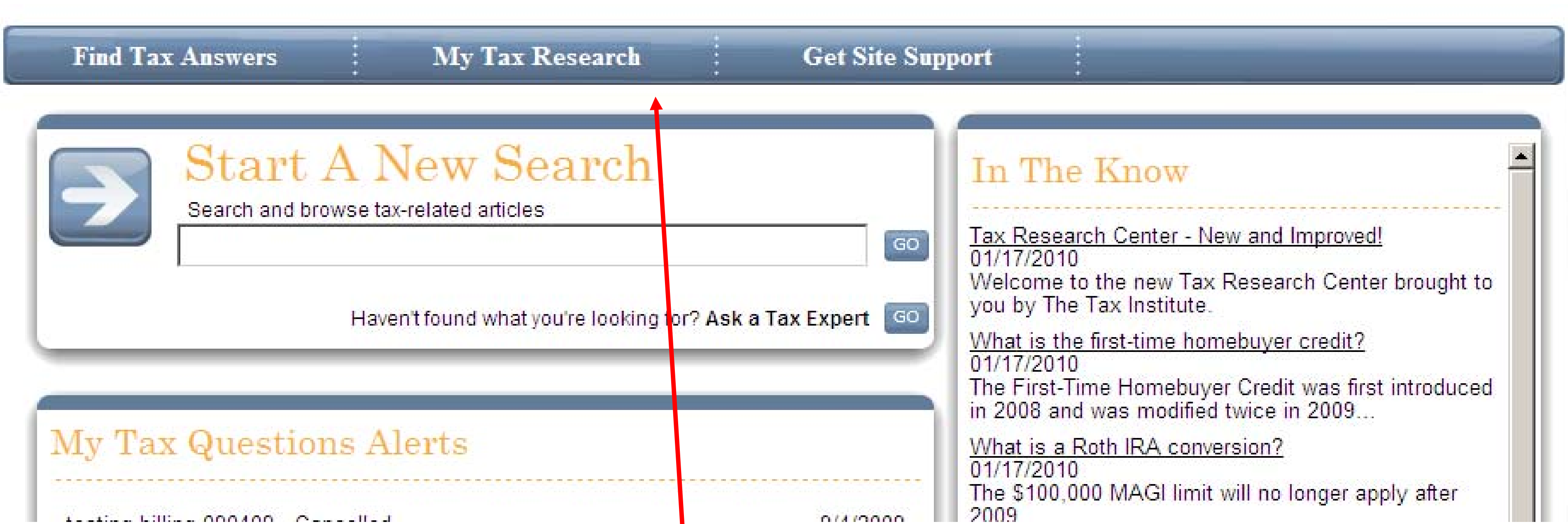


Also, you can send an attachment, fax, or comment to the Tax Research agent at any time. If you are only sending a fax, please send a comment to let us know the fax was sent. This step will keep your case open.

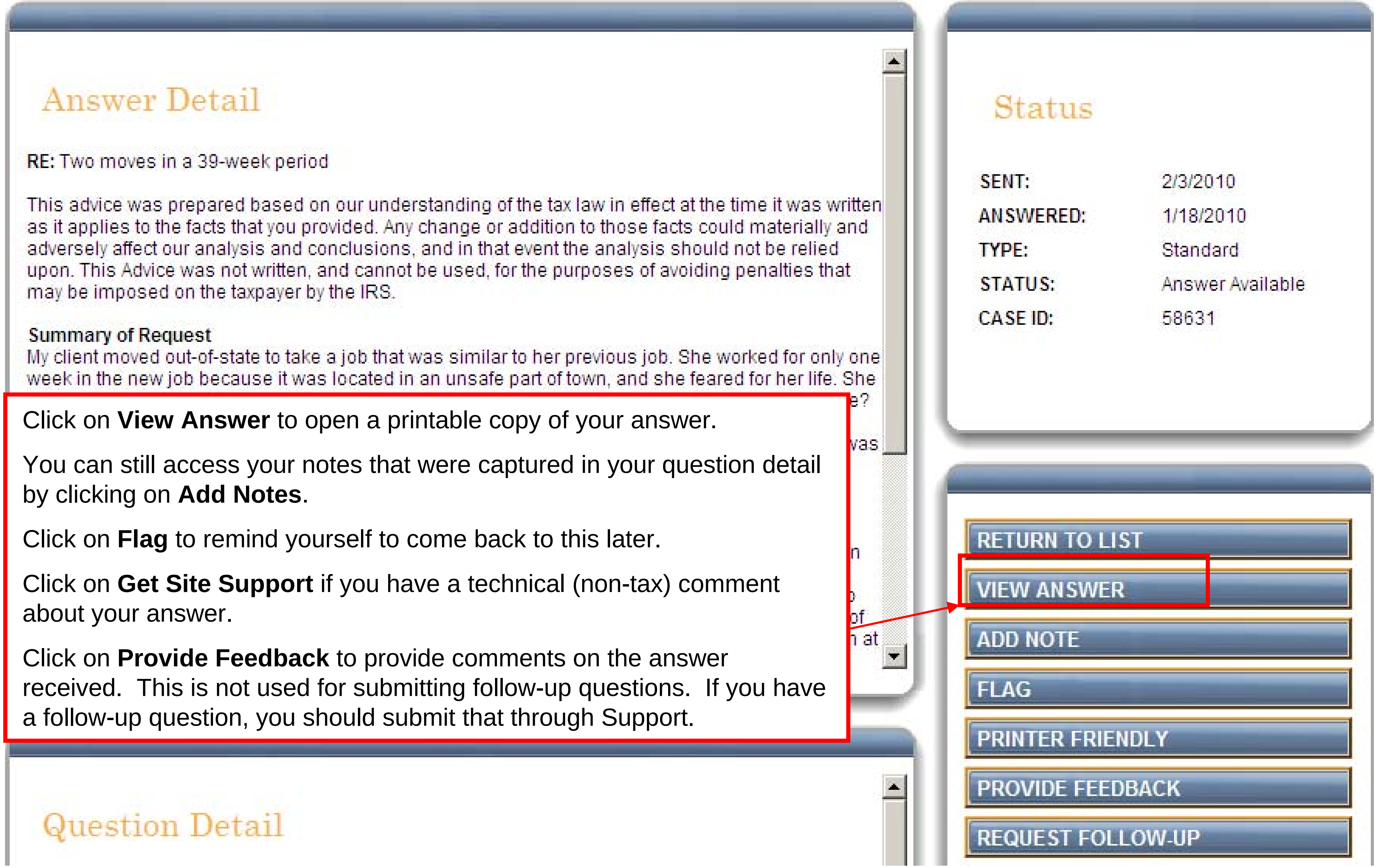
Attention: When a case is sent back for more information, you have five days to respond. If no response is received in 8 days, the case will automatically close and you are not billed.

You may also receive an **Attention Required** notification if your question will require extensive research.

If you authorize the charges, this second screen will prompt to be sure you approve the additional charges. Once you authorize, the tax expert will begin researching the topic. If you reject, the question will be canceled and no charges will be filed. If you want to think about it, click on the Back button on your browser and come back later.



Click on “My Tax Research" to read the answer to your question.



Click on **View Answer** to open a printable copy of your answer.

You can still access your notes that were captured in your question detail by clicking on **Add Notes**.

Click on **Flag** to remind yourself to come back to this later.

Click on **Get Site Support** if you have a technical (non-tax) comment about your answer.

Click on **Provide Feedback** to provide comments on the answer received. This is not used for submitting follow-up questions. If you have a follow-up question, you should submit that through Support.

The completed response in a printable format.

RE: Two moves in a 39-week period

This advice was prepared based on our understanding of the tax law in effect at the time it was written as it applies to the facts that you provided. Any change or addition to those facts could materially and adversely affect our analysis and conclusions, and in that event the analysis should not be relied upon. This Advice was not written, and cannot be used, for the purposes of avoiding penalties that may be imposed on the taxpayer by the IRS.

Summary of Request

My client moved out-of-state to take a job that was similar to her previous job. She worked for only one week in the new job because it was located in an unsafe part of town, and she feared for her life. She soon found a similar job in a third city. She continues to work at this job. Are both moves deductible?

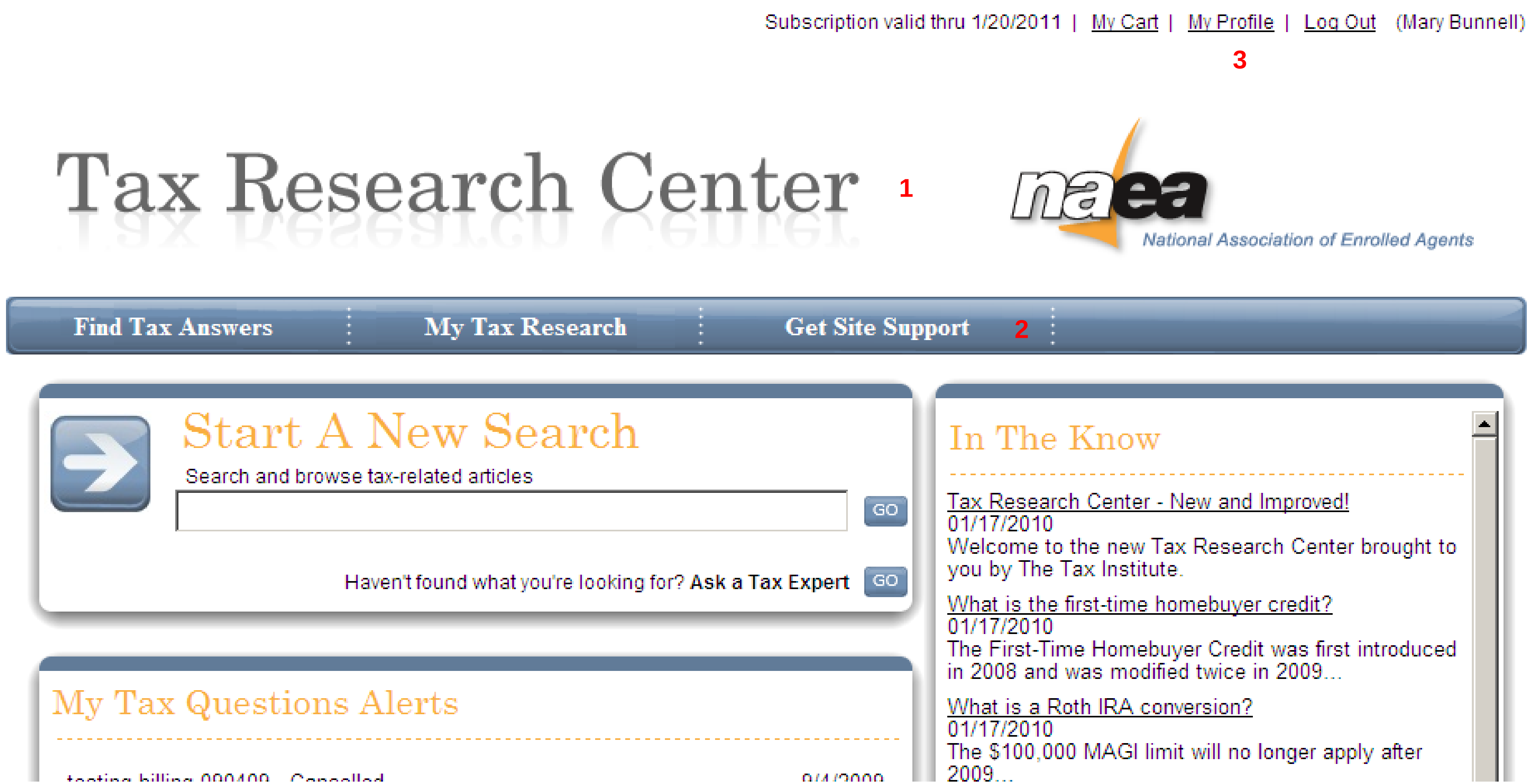
She never visited the second employer, who misrepresented the neighborhood where the facility was located.

Response

A taxpayer could reasonably have been expected to satisfy the minimum period of employment condition if at the time he commences work at the new principal place of work she could have been expected, based upon the facts known to him at such time, to satisfy such condition. Thus, for example, if the taxpayer at the time of transfer was not advised by her employer that she planned to transfer her within 6 months to another principal place of work, the taxpayer could, in the absence of other factors, reasonably have been expected to satisfy the minimum employment period condition at the time of the first transfer.

References

Robert G. Krueger, TC Memo 1987-37
IRC §217



1 This page is the home page. Click on Tax Research Center on any screen to return you to this page.

2 Click on Get Site Support when you need assistance with the web site, such as questions about access, passwords, etc., or you need to contact us.

3 Click on My Profile to make any changes to your account or contact information.

Subscription valid thru 1/20/2011 | My Cart | My Profile | Log Out (Mary Bunnell)

Tax Research Center

naea National Association of Enrolled Agents

Find Tax Answers | My Tax Research | Get Site Support

Start A New Search

Search and browse tax-related articles

GO

Haven't found what you're looking for? Ask a Tax Expert GO

My Tax Questions Alerts

testing billing 090409 - Cancelled 9/4/2009

In The Know

Tax Research Center - New and Improved!
01/17/2010
Welcome to the new Tax Research Center brought to you by The Tax Institute.

What is the first-time homebuyer credit?
01/17/2010
The First-Time Homebuyer Credit was first introduced in 2008 and was modified twice in 2009...

What is a Roth IRA conversion?
01/17/2010
The $100,000 MAGI limit will no longer apply after 2009...

How is the income of a servicemember's spouse

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Privacy Policy – This is our agreement to not share your information.

Frequently Asked Questions

Printer Friendly

Website Access | Customer Service | Tax Theory | Technical Support | Billing Support

Website Access

- Why do I have to create a login user name, password and security question?
- How do I create a login user name, password and security question?
- Are you having trouble logging in?
- Did you forget your user name?
- Did you forget your password?
- Are you having some other problem logging in?
- Are you having problems accessing the website?

Why do I have to create a login user name, password and security question?

You are asked to create a login profile to enable us to record your questions in My Questions and answers in My Tax Knowledge Center and enable us to interact with you when you have questions or if we need to contact you. Once you establish your login profile, you will be asked to accept our Terms of Use and answer our registration questions the first time you use our service then you will be directed to our main menu.

How do I create a login user name, password and security question?

We would suggest using a login user name that will be easy for you to remember (e.g. like other logins to other systems). Many people choose their first initial and last name while others use a fictitious user name like taxpro4u.

Site Demo

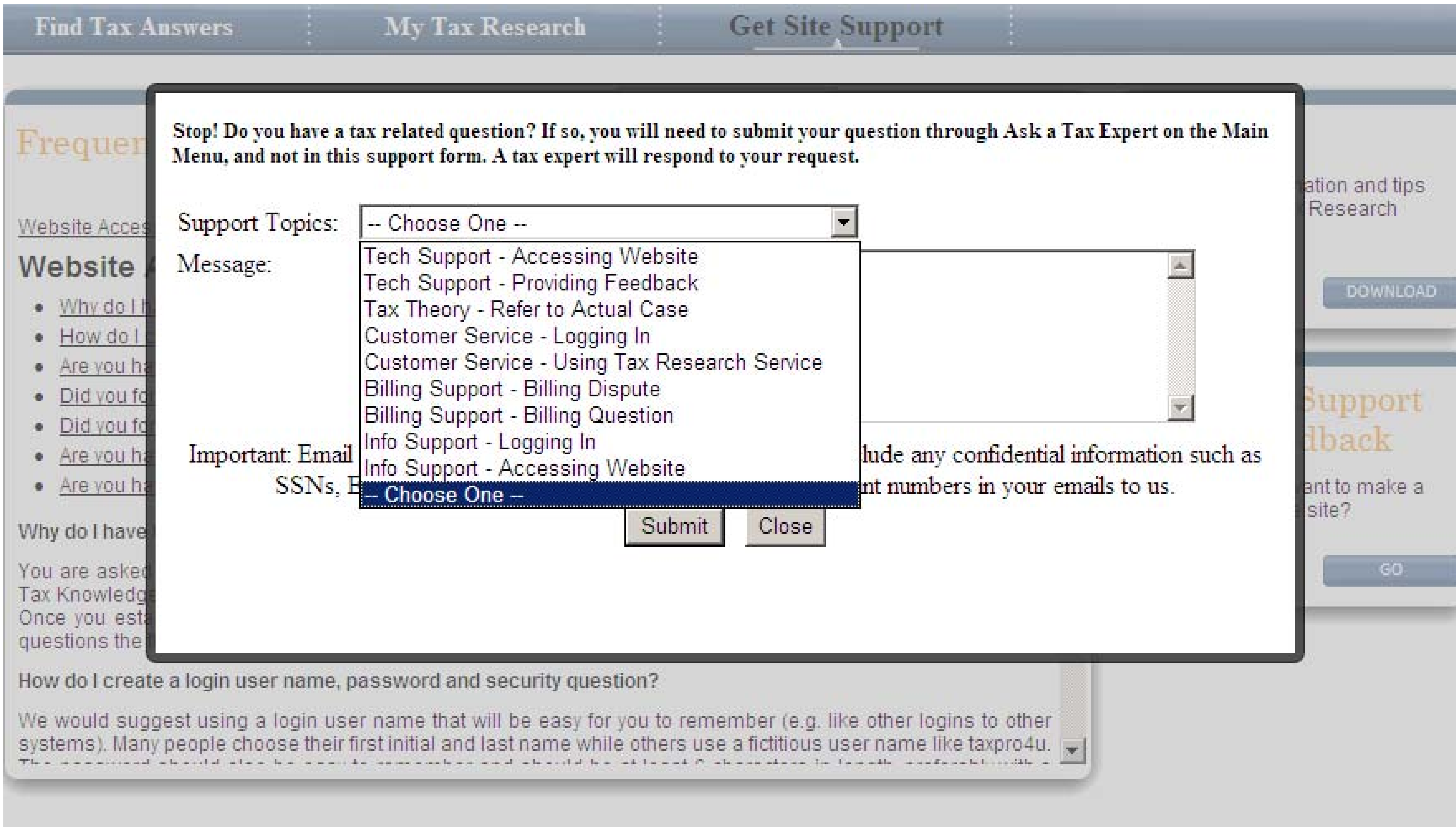
See detailed information and tips about using the Tax Research Center.

DOWNLOAD

Customer Support & Site Feedback

Need site help or want to make a comment about the site?

GO



Click on the drop-down menu to select the nature of your question, and then enter your specific question here.

This concludes the presentation…

We hope you find the Tax Research Service helpful!