

## Best Practices for Finding Answers to International Tax Questions

- Select Practice Area (top of screen): Tax and Accounting/International Tax
- Determine research technique preferred: “Browse” or “Search”

### If Search is Used

- Select the research topic term: “transfer pricing.” Other terms, like “VAT” and “withholding tax” or a tax treaty term like “permanent establishment” will bring out the desired content.

**TIP:** Put quotation marks around the entire term.

- Use filters to narrow the search results list.

The filters you should use depend on your familiarity with the CCH products in your library, document types, etc. For example, if you use the Jurisdictional filter and select UK, Canada, Mexico and China, the results list can be further filtered by, let’s say, “libraries,” which will enable you to find content from specific publications. Once in a document, “Document Path” may be selected. That will enable you to bring up the entire publication for further review. Filter by “news” if the focus is to see what’s new. The key here is that you can “slice and dice” the original “transfer pricing” search list in different ways to suit your preferences.

### If Browse/Menu Walk is Used

- Use “Browse” to select specific publications for menu-walk access or preparation for “Search.”

**TIPS:** Only these pubs will be searched if “selected content” is chosen on the search drop down. To stay with our example of “transfer pricing,” you will select from “News”, e.g., Global Daily Tax News and Tax Notes International. Under Explanations, Treatises, and Guidebooks, select “multijurisdictional” and country-specific” pubs for non-US content on transfer pricing. You can drive down as narrow as you like for this selection process.

- Use Browse to explain the positioning of international tax content — US and non-US content — in basically three start screen positions: (1) News; (2) Explanations, Treatises and Guidebooks; and (3) Practice Tools.

#### **TIPS:**

1. **NEWS:** Global Daily Tax News and Tax Notes International and International Tax Journal are located under “News.”

2. **PRACTICE TOOLS:** Worldwide Tax Rates and Answers and PwC GlobalVATOnline are interactive libraries which are classified as “Practice Tools.” The global withholding tax and Permanent Establishment tools are also there.

3. **EXPLANATIONS:** All other international tax content is under “Explanations, Treatises and Guides.”

4. **MULTI-JURISDICTIONAL AND COUNTRY-SPECIFIC CONTENT:** All other international tax content is positioned under tab “Explanations, Treatises and Guidebooks” and under subtab “International Tax.” Most non-US content is under the subtab, “Multijurisdictional and Country-Specific Content,” except for the Baker & McKenzie transfer pricing work (27 countries). That makes it as easy as possible to find non-US content in one place via menu walk or browse.

Continued on Next Page

5. The Transfer Pricing Library pubs are under two subcategories, "Treatises" and "Explanations and Analysis." Under "Treatises" are the two "named works" — B & M, and Levey Wrappe. Under "Explanations and Analysis" is the CCH Transfer Pricing Reporter.

### Summary of Browse

- To get to non-US content, browse (1) News; (2) Practice Tools; (3) Explanations: International Tax: Multijurisdictional and Country-Specific Content; and (4) Explanations: International Tax: "Treatises" to get the B&M non-US transfer pricing content.
- To get to the US content, browse (1) News, and (2) Explanations: International Tax: "Treatises" and "Explanations and Analysis" for the US transfer pricing content, plus the Isenbergh, Postlewaite and Meldman treatises, as well as the International Tax Commentaries and the BNA content.