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Edward C. Foth, Ph.D., CPA, is an Associate Professor and Administrator of the Master of Science in Taxation Program at DePaul University. He is a contributing author to the CCH Federal Taxation: Basic Principles and CCH Federal Taxation: Comprehensive Topics textbooks, and co-author of CCH's S Corporations Guide tax research subscription service.

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### New York ~ Multiple Taxes: Summary of Budget Package Tax ...

In neither method does the customer directly access the taxpayer's platform or software. Accordingly, the taxpayer's self-service fee is a charge for a personal or individual information service that is not subject to state and local sales tax. TSB-A-13(24)S, New York Commissioner of Taxation and Finance, September 9, 2013, ¶407-920

### New York ~ Sales and Use Tax: Certain Data Processing and ...

CCH's Principal Analyst Mark Luscombe's "Looking Ahead - Potential Tax Developments for 2013" Changes to watch for on 2012 returns. Comments highlighting expired and expiring tax provisions, and the potential impact of tax legislation. We have included Draft versions of the 2012 Tax Tables and 2012 EIC Tables in the U.S. Master Tax Guide, 2013.

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