

Tax Bloggers Use Internet To Widen Tax Policy Appeal

By Warren Rojas — warrenr@tax.org

Looking to expand tax policy talk beyond the pages of law reviews or academic tomes, a group of tax enthusiasts is infiltrating the “blogosphere”—an Internet world dominated by armchair journalists with opinions on just about everything—to vet contemporary tax topics.

Part diary, part discussion, Web logs—“blogs” for short—have given ordinary Web surfers a chance to add their two cents to Internet discourse. Although blogs can run the gamut from tracking entertainment gossip to dissecting the latest Supreme Court decisions, mainstream media and even the political parties are beginning to notice them. Both Democrats and Republicans invited bloggers to cover their conventions this year.

Tax blogging's near-instantaneous ability to network makes it an invaluable alternative to traditional scholarship, Maule said.

Tax professors and practitioners from across the country are betting the buzz will help draw average citizens into tax policy discussions—a hope that saw the establishment of four tax blogs in 2004 alone.

Atop the Cyber Soapbox

Victor Fleischer, a UCLA law professor, and Jeffrey Kahn, a Santa Clara University law professor, made a case for tax blogging in their 2003 working paper “A Taxing Blog: The Uneasy Case for Blogging Taxation,” *Tax Notes*, Sept. 15, 2003, p. 1441. The primer also served as the manifesto for their short-lived blog, A Taxing Blog (<http://taxpolicy.blogspot.com/>), a discussion forum Kahn said helped keep readers and commentators on alert.

“It really forced me to kind of keep track of what’s going on and think about some of the positions that were floating out there . . . which is easy to kind of fall behind when you’re kind of stuck behind the ivy walls,” Kahn said.

Fleischer said he wanted to court tax professors and policymakers with the site, while Kahn said he liked to mine traditional news outlets for content rather than delve into specific code sections.

“Tax is discussed, basically every day, whether people know it or not. So we generally had enough material just going through the newspaper,” Kahn said.

They said they had no choice but to shelve the blog after seven months when the time commitment became overwhelming. “Academics don’t recognize this as scholarship yet,” Fleischer said. “So as an untenured professor, I need to worry about what’s going into my tenure file.”

James Edward Maule, a Villanova University tax law professor, credited his dean with helping to start the Mauled Again site (<http://mauledagain.blogspot.com/>). Maule said that although some colleagues appear to shun unconventional teaching techniques and new media outlets, he and the dean recognized that tax blogging’s near-instantaneous ability to network makes it an invaluable alternative to traditional scholarship.

“With the blog, I can react very quickly and put it out there. People can see it and react, you get comments, you learn from it,” he said. “It’s sort of like letting people watch the scientist work in the lab.”

Maule’s musings have attracted an audience that he says ranges from former students to ordinary taxpayers looking to get a better grasp on complex tax rules.

“I’m writing for people that want to understand what’s behind the scenes with tax law,” Maule told *Tax Analysts*, adding that he works to boil down every tax topic as if he were explaining it to a family member.

Paul L. Caron, a University of Cincinnati tax law professor, remains the undisputed champion of tax blogging. His TaxProf Blog (<http://taxprof.typepad.com/>) has attracted about 1,500 people per day since April 15.

Caron told *Tax Analysts* that his blog, which blends reference tools with announcements about developing tax issues and upcoming conferences, has helped fulfill a boyhood dream of covering the Red Sox for *The Boston Globe*—a mission he says he now applies to mapping the tax landscape. Caron claims the blog also reiterates earlier research themes wherein he warned colleagues about the disconnect between tax and other legal scholars.

“Tax is an area where . . . there’s a lot that tax professors can learn from tax lawyers, and vice versa,” he said, adding that he hopes any of the almost three dozen other law-related blogs he is developing will see similar success.

Arkansas CPA Kerry M. Kerstetter has been contributing to cyberspace since late 2000 under the guise of the Tax Guru (<http://www.taxguru.net/>), a pseudonym created for the news and troubleshooting wire he started to help people cope with the headaches that arise from the tax code.

“I work with the IRS and real-life clients every day and see how it fits,” Kerstetter said.

Joe Kristan, an Iowa CPA and Roth and Co. shareholder, has built his Tax Update (<http://www.rothcpa.com/taxupdates.php/>) readership by tracking down offbeat tax stories and offering pertinent tax lessons.

'There's a lot that tax professors can learn from tax lawyers, and vice versa,' Caron said.

"Ultimately my audience is me. So I'm just trying to keep it interesting," he told Tax Analysts. Kristan said that apart from keeping him plugged into the tax world, the blog is also a low-cost marketing tool for the firm.

"Nobody else is doing it . . . [so] it makes us stand out a little bit," Kristan said.

Prof. Clarissa C. Potter (<http://actax.blogspot.com/>) of Georgetown University Law Center believes the tax blogosphere is already in danger of being snuffed out.

"I'm not sure that tax really supports very many blogs. It's something that a lot of people have an interest in . . . but you can't make very many interesting casual observations about tax," she said. "It's high-intensity, very detail-oriented, or it's extremely casual, in which case one or two people can do a really good job of sort of covering it."

Caron said that he decided to limit personal opinions in his own posts and that by adhering to a more unbiased mission, he hopes to make his site a permanent fixture.

"Jim Maule has a certain sort of voice, and [New York University tax law professor Daniel N.] Shaviro (<http://danshapiro.blogspot.com/>) has a certain voice . . . but those folks aren't trying to be the tax blog of record, if you will," Caron said. "And that's what we're trying to be."

While most tax bloggers appear to share resources and freely redirect readers from one site to another, their varied audiences and personalities have helped them open doors to different parts of the tax world.

Dropping Knowledge

Fleischer said one of the highlights of his brief blogging career involved helping an unnamed congressman draft his reelection tax themes. Although the exchange wasn't quite an effort to redesign the tax code, Fleischer said he did get a chance to discuss broader reform issues.

Kahn said replies from the public were always appreciated, but he was especially pleased when feedback arrived from Treasury or Capitol Hill.

"It was never like 'You saved the day,' or 'We'll get it fixed.' But comments, at least a few times, of,

you know, 'That's a good thing. I'll mention it to somebody,'" Kahn said. "So I always felt like something was getting done."

Kahn said he was not as fond of messages that came in from the tax protester crowd after he dismissed the movement as a frivolous enterprise. "Most of the e-mails I got were more interested in actual discussion. These were personal attacks," he said.

Kristan said that because of the blog's hometown scope, national attention has been harder to come by. He said that for now he takes comfort in knowing that the local director of revenue and finance tracks the Roth site, because it could provide Kristan with an in at City Hall.

According to Caron, congressional staffers often send breaking news items, including new statutory language and reports from the Joint Committee on Taxation, directly to the site. He suggested that by posting tax-centric articles and studies from the social science research network alongside general-interest blurbs on topics like the income tax consequences of the Oprah Winfrey car giveaway, the site has also helped advance many tax stories that might otherwise go unnoticed by the media.

"I think it has generated discussion and interest elsewhere," Caron said.

The site has also helped advance numerous tax stories that might otherwise go unnoticed by the media, Caron said.

Kerstetter couldn't recall any legislative triumphs his blog might have assisted, but said he had managed to attract the attention of IRS auditors he once worked with. The IRS agents weigh in occasionally, but Kerstetter told Tax Analysts he doubts they would ever let their true opinions be known — something many tax bloggers would like to see.

Rounding Up Recruits

"It would be just tremendous if an IRS agent were to do an anonymous blog and just sort of give an idea of what life looks like from the inside," Kristan said.

Kristan still hopes that former policymakers such as Pamela F. Olson, former Treasury assistant secretary for tax policy, or B. John Williams Jr., former IRS chief counsel, will share their perspectives.

Kerstetter pressed for Treasury to host a comment board or blog allowing practitioners to provide feedback on complicated regulations or difficult tax topics. Kerstetter pointed to the release of the new Schedule M-3 instructions as a good test

case for the forum. "There'll be a lot of discussion and feedback on that," he said. "But you don't really see it unless you request the paperwork."

Potter said that although more congressional tax gossip would be appreciated, she'd prefer to see a tax lobbyist join the blogosphere. She said, however, that the inside-Washington set would be reluctant to broadcast their dealings.

Kerstetter pressed for Treasury to host a comment board or blog allowing practitioners to provide feedback on complicated regulations or difficult tax topics.

"People don't do it [lobbying] just because they love it. They do it to make money," she said. "And all that information . . . that's dollars."

Maule suggested more joint blogs, reasoning that multiple viewpoints help provide more insight and alleviate the time constraints on the blog authors. He also encouraged the tax law community to use blogs to reenergize universities' law reviews.

Maule said he thinks blogs will evolve. "You'll be able to see scholarship evolve in different forms," he said.

Kahn agreed, saying he'd like to see Duke law professor Lawrence A. Zelenak, Yale law professor Michael J. Graetz, and University of Chicago law professor David A. Weisbach add their voices to the growing blogosphere.

"These are just people that I like to read, and I'd be interested to see their daily thoughts," Kahn said. ■

HOW TO OBTAIN FULL TEXT DOCUMENTS FROM TAX ANALYSTS

To obtain any full text document with the Tax Analysts document number listed, use any of the following services:

Customer Service

Copies of any original document are available for purchase. Your order will be sent via fax, e-mail, mail, or an express service. Call Tax Analysts at (800) 955-3444 or (703) 533-4400.

Electronic Retrieval*

Tax Analysts Web Services — Click on *Tax Notes Today*

Click on TNT Search Enter: Doc numbers (for example: 1999-1026) in search template

* IRS Exemption Rulings are available electronically in PDFs.