
Traditional navigation strategies in printed books can be seen as pre-resolved queries in a topic database.
NAVIGATION STRATEGIES

- Index
- Table of contents
- Table of authorities
- Thesaurus
- Dictionary, Glossary
- Cross-References
- Library Catalogs: Categories and Subcategories
Topics as Aggregates of Meaning

• Topics are an abstract location in a “subject space” that share common meaning.

• Names are not uniquely identifying a topic. For example “New York” can be a name for a big city, or for a US state.

• Topics “occur” within document sources. The location within sources that are relevant to a topic are called occurrences.

• Topics can be associated with other topics.
USER-DEFINED SEMANTICS

• Names can be qualified:
  
  • in scopes: e.g. “New York” in “city scope”, vs. in “state scope”.
  
  
  • main, secondary, etc.

• Occurrences can be differentiated: e.g., mention, biography, definition, etc.

• Relations can be semantically qualified: e.g., “author-of”, “partner”, “located-in”,

THE RESOURCE DESCRIPTION FRAMEWORK (RDF)

• Everything is addressable as a URL

• Typed relationships

• Triples: Subject - Predicate - Object

• Automatic Processing of Complex Data

• Based on domain-wide ontologies

• Core of the Semantic Web
NOW

• Search Technologies
  • Full-text Search
  • Ontology-based Search
  • Natural Language-based Search

• Big Data Technologies
  • Text Mining
  • Data Analysis
BIG AND SMALL DATA

• Big Data: you gather lots of data not knowing what you have.

• Small Data: you know what you have, and you want to show it the best possible way.

• Capturing Complexity and Ambiguity.
• TaxMap: In production since 2002. Connects IRS publications, forms, faqs, etc. by topics.

• NYU Enhanced Networked Monographs Project. Mixes indexes of books to enable navigation.
S Corporation

Web Links

S Corporations
S Corporation Compensation and Medical Insurance Issues
S Corporation Employees, Shareholders and Corporate Officers
S Corporation Stock and Debt Basis
Late Election Relief

Instructions for Schedule E (Form 1040)
Income or Loss From Partnerships and S Corporations

Legal Guidance
TD 9682 - Basis of Indebtedness of S Corporations to Their Shareholders; Final Regulations - 07/23/2014

Publications

Links Inside Publications

Publication 17 - Your Federal Income Tax (For Individuals) - S Corporation Income
S Corporation Income. In most cases, an S corporation does not pay tax on its income. Instead, the income,...

Publication 525 - Taxable and Nontaxable Income - Business and Investment Income
S Corporation Income. In most cases, an S corporation does not pay tax on its income. Instead, the income,...

Publication 538 - Accounting Periods and Methods - Accounting Periods and Methods
S Corporation. All S corporations, regardless of when they became an S corporation, must use a permitted tax

Related Topic Links

Affordable Care Act (ACA)
Assistance Resolving Business Tax Issues
Corporation and S Corporation
Corporations (Other Than S Corporations and Personal Service Corporations)
Employer-sponsored Health Coverage
Fast Track Settlement Program
Filing and Paying Business Taxes
Foreign Taxes from a Partnership or an S Corporation
Partnerships and S Corporations
Partnerships, S Corporations, and Personal Service Corporations
Reasonable Compensation
Research and Experimental Costs
Small Business
Subchapter S Corporations, Income or Loss
fathers" was a barrier to "the progress of the human mind." Paine detested the "vanity" of men who sought to govern from "beyond the grave" and applauded the prospect that "children grow into men" who were free to follow the light of their own reason.36 The founders themselves participated in efforts to improve on the world of their fathers and procreate a better world for their sons. They set precedents by denying filial loyalty to Great Britain and by analogizing an independent America to a "young heir arrived at a mature age who, being freed from the restraints of tutors and governors, takes the management of his own estate into his own hands and makes such laws for the regulation of his domestic affairs as he judges will be most conducive to establish peace, order, and happiness in his family." Federalists rejected the authority of yesterday's state constitution's and the Articles of Confederation to support the U.S. Constitution. Their attitude was captured in James Madison's observation that Americans showed "a decent regard to the opinions of former times" but avoided "a blind veneration for antiquity, for custom, and for names." That enabled them to exhibit a "manly spirit" and produce the "numerous innovations displayed on the American theater."37 Simultaneously, most founders were troubled by the notion that fathers were fated for obsolescence. Madison praised his generation's innovations because they promised to suppress the "mutability" of state laws and support a Constitution designed to "decide forever the fate of republican government" and "last for the ages." He advocated a Bill of Rights that strengthened "the frame" of the Constitution and rendered men's liberties "perpetual." Later, he called on Washington's administration to honor past treaties with the France (though the French government had been revolutionized), claiming that Americans were obliged to keep past promises lest every change or reform constitute a "destruction of the social pact, an annihilation of property, and a complete establishment of the state of nature."38 Like Plato, Madison tended to praise one-time innovations intended to create a stable and relatively unchanged legacy. Most founders shared this tendency. They saw the Revolution and Constitution as one-time affairs that produced enduring institutions. Antifederalists such as "John DeWitt" argued against the Constitution because ratification would not be "temporary but in its nature perpetual," creating "a government ... for ages." Patrick Henry warned, "If a wrong step be now made, the republic may be lost forever." Federalists such as Alexander Hamilton, arguing for the Constitution, agreed that a misstep now meant that republican government "would be ... disgraced and lost to mankind forever." The founders