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CCH, a Wolters Kluwer business

CCH and Aspen Publishers' products have been recognized for their authoritative and comprehensive content for over 90 years. With CCH and Aspen, you're sure to get more primary source material, more explanations and more cases.

Organized for Ease of Use

Products/publications are divided into various tabs/libraries with sections breaking out different content. Choose from the following tabs/libraries:

- Accounting and Audit
- Capital Changes
- ClientRelate
- Federal Tax
- Financial & Estate Planning
- International Tax
- Pension & Payroll
- perform plus III Forms
- Sales/Property Tax
- State Business Income Tax
- State Tax
- Tax Practice Areas
- Tax Tools
- Wealth Management

Built-in Productivity Tools

Each publication is organized into expandable/collapsible menus, similar to the CCH hardcopy version. Find your information by browsing through the menu topics, retrieving a citation, or searching for key words or phrases. Additional features such as Search Tools, Preferences, Research Folders, Research History, CCH Link Express, Smart Relate, Citator, Training & Support, and CCH@Hand help you customize your access, find what you need and return to your findings in the future.

Your subscription can be customized to include complete libraries or specific publications.

CCH TAX TRACKER NEWS – Complimentary with any library subscription

Customizable daily tax news service. Choose from over 80 federal and state tax topics, including legislative developments and rate changes. Stories are integrated with primary source materials and expert CCH editorial analysis. Only CCH provides daily, customizable tax news for *all* the latest tax news developments and legislative events with optional e-mail delivery.

ACCOUNTING AND AUDIT

News and Developments

CPA Practice Management Forum

Public Accounting Report

Accounting Research Manager®

Accounting Research Manager (ARM) is the comprehensive online database, providing easy access to accounting, auditing, governmental, internal controls and SEC authoritative literature, plus expert interpretive guidance. ARM helps you understand and comply with rapidly changing standards by explaining often-complex U.S. and international authoritative and proposal stage literature. And it's the only service in the industry that pulls together the literature and analysis, all in one place. Users can access **FASB, AICPA, SEC, EITF, IASB, PCAOB, IIA, COSO, GASB, GAO, and OMB** all in this product.

GAAP Library

The **GAAP Library** is the most concise, up-to-date accounting library that focuses on the analysis of generally accepted accounting principles. The Library is comprised of three expert references that include authoritative content and expert insights, combined with reliable, comprehensive guidance. The Library also includes an update service to keep you current with all the latest accounting issues.

GAAP Guide: Level A

GAAP Guide: Levels B, C and D

GAAP Financial Statement Disclosures Manual

GAAP Update Service

Governmental GAAP Library

The **Governmental GAAP Library** provides guidance and interpretations of governmental and not-for-profit accounting requirements. The Library is comprised of three valuable references that include authoritative content and expert insights combined with reliable, comprehensive guidance. The Library also includes an update service to keep you current with recently issued pronouncements.

Governmental GAAP Guide

Governmental GAAP Update Service

Not-for-Profit Reporting

GAAS Library

This library includes two publications and a twice-monthly update service. The Library provides guidance and interpretations of current effective pronouncements of Statement on Auditing Standards (SAS), Statement on Standards for Attestation Engagements (SSAE), and Statement on Standards for Accounting and Review Services (SSARS).

GAAS Guide

GAAS Update Service

GAAS Practice Manual

Engagement Library

The **Engagement Library** provides CPAs with all the guidance you need to effectively manage three types of audits — audits, compilations and reviews. The Library is comprised of three expert references that include authoritative content and expert insights, combined with reliable, comprehensive guidance.

Audit Procedures

Compilations and Reviews

CPA's Guide to Effective Engagement Letters

Governmental and Not-For-Profit Audit Library

The **Governmental & Not-for-Profit Library Online** is a series of three publications that provide guidance and reference material for CPAs who are conducting audits of governmental or not-for-profit organizations.

Local Government Audits and Single Audits

Not-for-Profit Organization Audits with Single Audits

International Accounting Library

The **International Accounting Library Online** is a series of 2 publications that provide guidance for CPAs and financial reporting professionals who must comply by the IASB rules and standards. This specifically applies to international companies that are affected by the convergence of the European Union.

European Accounting Guide

International Accounting Standards Guide

CAPITAL CHANGES

ADR/Global Capital Changes (Historical)
CCH provides the same level of detailed information about corporate actions of non-U.S. companies (ADRs and Global Stocks) which have federal income tax consequences necessitating specialized reporting of facts, figures and tax treatment as found in our domestic subscription service Capital Changes Reporter. (Coverage from November 1999.) *(Biweekly updates; Report Summary)*

Capital Changes Reporter
Complete capital changes histories for over 58,000 U.S. domestic corporations, with opinions on taxability and how capital changes affect the cost basis. Also includes CCH Explanations and detailed listing of worthless securities. *(Biweekly updates; Report Summary)*

NOTE: Separate subscription is required for Capital Changes Daily U.S. and Capital Changes ADR/Global

ClientRelate

Client Relate

FEDERAL TAX

Current Features and Journals

Advance Release Documents
Full text of a wide variety of late-breaking documents, such as cases and revenue rulings. Provides the latest interpretations of federal and state tax laws.

CCH Federal Tax Weekly - Current Issue & Archives back to January 1999
Each week's significant federal tax developments are digested for easy review, incorporating paragraph references to the full text development in the electronic service. Includes commentary and analysis and other features that summarize and comments on new federal tax developments.

Corporate Business Taxation Monthly
Corporate Business Taxation Monthly keeps you up-to-date and provides in-depth analysis of a wide range of business tax issues — legislation, judicial opinions and regulations as well as IRS rulings. Each issue brings first-hand reports from practicing experts working on the front lines in all areas of corporate business taxation.

CPA Practice Management Forum
CPA Practice Management Forum features the best practices, tips and advice from the nation's leading practice management experts, as well as comprehensive, in-depth columns and articles and the latest changes affecting the accounting industry. Coverage includes practice development, marketing, staffing, technology and other key concerns for managing partners.

Federal Estate and Gift Tax Report Letter
Highlights current developments relating to federal estate, gift and generation-skipping tax laws.

Federal Excise Tax Report Letter
Highlights current developments relating to excise tax.

Federal Tax Day
Daily updates of developing federal income taxes, estate and gift taxes, excise tax issues, trends and legislation. *Tax Day* provides direct links to the full text of federal tax source documents.

Federal Tax Guide Tax Week
Weekly newsletter highlights trends and reports federal tax news. *(Weekly updates)*

Journal of Practical Estate Planning
This journal goes beyond the technical and legal aspects of estate planning to also discuss the philosophical, emotional and psychological factors that influence the planning process. It's packed with valuable planning strategies planning into an existing practice, mixing philanthropic estate planning strategies with the traditional.

Journal of Retirement Planning
This journal is dedicated entirely to the complex and evolving issues surrounding retirement planning. You'll find valuable analysis of financial and estate planning techniques, new technologies and best practices for building a successful retirement planning practice. Written by successful practitioners who meet with clients face-to-face and offer advice every day.

Journal of Tax Practice and Procedure
This journal is devoted entirely to the complex area of tax practice and procedure. Offers practical, timely analysis of current issues and trends in the representation of taxpayers before the IRS, from initial contact through litigation.

Journal of Taxation of Financial Products
This journal is devoted exclusively to the analysis of the tax ramifications of financial products. It includes complete tax coverage, along with cutting-edge strategies and industry-specific insights into regulatory developments, state and local tax, and international tax issues.

Tax Shelter Alert
Covers the ins and outs of what is happening with tax shelters and innovative tax planning structures, transactions and strategies. Includes the latest news from the IRS, advise who is winning and losing in battles with the IRS, expert opinions, real-world answers, tips and tactics, and Sarbanes-Oxley and how this monumental legislation affects you. *(Monthly updates)*

Tax Treaties Report Letters
Highlights current developments relating to U.S.tax treaties.

TAXES – The Tax Magazine
Professional tax journal, written by top tax experts, provides thorough, accurate, and insightful analysis of current tax issues, trends, and legislative developments. Covers hot topics in legal, accounting, and economic aspects of federal and state tax. *(Monthly updates)*

FAS 157 Manager

FAS 157 Questions and Answers
FAS 157 Practice Aids
FAS 157 Best Practices
Statement of Financial Accounting Standards No. 157
Securities Exchange Commission Filings and FAS 157

Tax Legislation

CRS Reports and Other Studies (2003-2008)

JCT Blue Books

Historical Legislative Documents (2003-2006) and (1954-2002)

Hurricane Tax Relief Acts of 2005: Law, Explanation & Analysis (not on main menu screen; available in Historical Law, Explanation and Analysis Books)

Historical Law, Explanation and Analysis Books (1989-2006) (date not specified on menu screen; however, covers 89-2007)

Major Tax Acts and Reports (1986-2008)

Pension Protection Act of 2006: Law, Explanation & Analysis (not on main menu screen; available in Historical Law, Explanation and Analysis Books)

Tax Bills and Reports: 110th Congress (2007-2008)

Tax Increase Prevention and Reconciliation Act of 2005: Law & Explanation (not on main menu screen; available in Historical Law, Explanation and Analysis Books)

Tax Relief Acts of 2007: Law, Explanation and Analysis

CCH Explanations and Analysis

CCH Federal Tax Guide
Concise source explains federal income, estate and gift, payroll, and selected excise taxes. This guide clearly defines the rules relating to tax issues and provides tax saving tips and practical examples — with references to the Code, regulations, court decisions and IRS rulings. *(Topical Index to Explanations)*

CCH's Tax Planning Guide
Provides planning guidance in income, estate and gift tax matters.

Tax Research Consultant
Written by CCH editorial staff and leading tax practitioners, *Tax Research Consultant* offers a practical, real-world focus on tax laws and the important issues customers face every day. It's a comprehensive product with a broad range of practical examples, sample calculations, compliance pointers, comments, planning notes and other features to users exactly how critical tax principles apply. *(Topical Index)*

Employee Benefits Analysis
Includes age and sex discrimination, executive compensation stocks, cost containment-wellness programs, health delivery systems, child care, education, legal services.

Federal Estate and Gift Tax Reporter
This reliable reference guide contains the full text of the Internal Revenue Code and IRS regulations on federal estate, gift, and generation-skipping taxes, allowing informed, accurate decisions. *(Topical Index)*

Federal Excise Tax Reporter
This convenient reference offers complete, timely coverage of federal excise taxes, with the latest developments and tax law changes. Presented in Code section order with related committee reports, followed by final, temporary, and proposed regulations, as well as CCH Explanations. *(Monthly updates, Topical Index)*

Payroll Tax Rates/Summaries
Includes FICA taxation and reporting, FUTA, withholding tables.

Practice Before IRS & Courts
Offers coverage of rules regulating representation of clients before the IRS and the courts.

Social Security Benefits Explained

State Tax Rates/Summaries
Includes income and deductions, federal tie-in, allocation and apportionment, rates and credits, returns and payment, all state tax information charts, multi-state tax agreements.

Standard Federal Income Tax Reporter
Arranged by Code section, this reporter is the cornerstone of federal income tax research since 1913 and provides the most comprehensive and current federal income tax authority in the

industry. CCH Explanations cut through technicalities to provide a clear, complete picture of the law. Annotations of cases and IRS rulings provide further insight. *(Topical Index)*

Tax Practice Guides
Comprehensive guidance for handling controversies with the IRS.

Tax Treaties Reporter
This authoritative reporter reproduces the full text of U.S. bilateral income, estate and gift tax treaties, exchange of information, totalization (social security), shipping/aircraft tax treaties, protocols, and other related documents on taxation agreements. Arranged alphabetically by country. *(Topical Index)*

U.S. Master Tax Guide
Quick answer handbook provides baseline answers for all income, estate and gift tax questions. Includes hot links to the *Standard Federal Tax Reporter* for further research, full text and primary documents if needed. *(Topical Index)*

Federal Tax Treaties

Federal Income Taxation of Corporations Filing Consolidated Returns
Analysis of consolidated return issues.

Federal Income Taxation of Inventories *by Leslie J Schneider*
Practical research tool for the federal income taxation of inventories, which is a complex area involving the interaction of the separate disciplines of law, taxes, financial accounting and managerial accounting.

Business Valuation

Business Valuation Guide — with Business Valuation Alert Newsletter (quarterly) and Topical Index
This comprehensive "how-to" resource covers business valuation methodologies for a wide variety of applications, beginning with an overview of valuation concepts and progressing to coverage of advanced techniques and strategies. Authored by George B. Hawkins, ASA, CFA and Michael A. Paschall, ASA, CFA, J.D. Includes searchable archive of past newsletters since October 1999. *(Annual updates)*

Primary Sources

Cases
Includes all United States Tax Court decisions back to 1913, consisting of federal court decisions (U.S. District Courts, U.S. Courts of Appeals and U.S. Supreme Court) in the federal tax area. Includes all Tax Court Regular and Memorandum decisions back to 1942, and all decisions of the Board of Tax Appeals (the Tax Court's predecessor) back to its inception in 1924.

1939-1 CB Committee Reports

Circular 230

Current Internal Revenue Code
Full text of the current IRC, including CCH Code-amendment notes to allow tracking of changes

over time. *(Topical Index)*

Federal Tax Regulations
Full official text of the Treasury Department interpretations of the IRC, including final, temporary and proposed regulations. *(Topical Index to Final and Temporary Regs and Proposed Regs)*

Last 1954 Code

Last 1939 Code

Letter Rulings & IRS Positions (including TAMs and FSAs)
Official texts of IRS Letter Rulings, General Counsel's Memoranda, and Actions on Decisions providing you with "behind-the-scenes" reasoning of the IRS in an easy-to-use, timely format. Also includes Litigation Guideline Memoranda (LGM), Service Center Advice (SCA), Market Segment Specialization Program (MSSP) audit guides, and Industry Specialization Program (ISP) coordinated issue papers—tax compliance reference material used by IRS examiners.

Internal Revenue Manual
Official text of the IRS publication, including procedural information on examination principals and audits of specific tax issues. Also covers administration, collection, taxpayer service, employee plans and exempt organizations, appeals criminal investigation, inspection and penalties.

IRS Publications
Narrative insight and guidance from the viewpoint of the IRS as stated in over 250 publications.

Rulings & Other Docs
Full text of federal administrative rulings and documents including Revenue Rulings, Revenue Procedures, Treasury Decisions, IRS Announcements and more. (1954-present).

Practice Aids

Business Calculators

Client Letter Toolkit
Allows you to quickly find and adapt appropriate client communications. Contains a wide variety of sample letters regarding issues such as pensions, audits, divorce, charitable giving, etc. Search by topic, type of client or type of letter for maximum flexibility.

Depreciation Toolkit
Interactive Toolkit allows assembly and printing of a customized depreciation schedule.

Depreciation Guide
Depreciation rules regarding a variety of situations. (*Topical Index)*

Election and Compliance Toolkit
This interactive tool guides in creating over 730 elections, with filing requirements and links to relevant authority.

Federal Sales Tax Deduction Toolkit

Interactive Research Aids for Tax Research Consultant

Part of *Tax Research Consultant*, explanations contain links to interactive tools (i.e. decision trees, interactive examples or interactive charts) that assist you in reaching conclusions more quickly.

IRS Actuarial Factors
Instantly finds or calculates the exact actuarial factor needed.

Tax Calendar
This calendar lists significant federal tax dates occurring during the period beginning January through December of current year.

Tax Preparation Calculators

Tax Rates and Tables

Tax Tables, Charts & Checklists

Topic Navigator
Organized by topic, rather than by publication, the *Topic Navigator* gathers CCH content from a variety of sources into a topically-organized "map" that you can use to locate a particular topic and then link directly to resources.

U.S. Master GAAP Guide

Federal Tax Archives

Federal Tax Archives - 2006 – 1978, 1954, 1939
Complete text of CCH's *Standard Federal Income Tax Reporter* as it existed at the end of each year from 1986 through last year. Complete text of the Internal Revenue Code at the end of each year from 1978 through 1985, 1954, and 1939.

FINANCIAL & ESTATE PLANNING

News and Developing Issues

Estate Planning Review
Newsletter covers financial and estate planning trends and techniques to comply with the law. *(Monthly updates)*

Federal Estate and Gift Tax Report Letter

Financial & Estate Planning Ideas & Trends

Journal of Practical Estate Planning

Journal of Retirement Planning

Practitioner's Strategies
Columns written by noted estate planning practitioners on hot topics, emerging trends, and more.

State Inheritance, Estate and Gift Tax Report Letter

Estate Planning and Drafting

Drafting the Estate Plan: Law and Forms *by D.A. Handler and D.V. Dunn, Kirkland and Ellis, LLP*
Covers transfer tax and trust laws and examines the pitfalls and planning opportunities presented by the law and the implementation of strategies to capitalize on those legal structures.

Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) (P.L. 107-16): Law, Explanation and Analysis (and Topical Index)

Estate Planning *by A.J. Casner and J.N. Pennell*
Encyclopedic coverage of estate planning practice, from complex transfer laws and essential strategy to *inter vivos* gifts and post-mortem activities. The treatise in the estate planning area.

Federal Estate and Gift Tax Reporter
In-depth analysis related to federal estate, gift, and generation-skipping tax law. Includes Federal Estate & Gift Laws & Explanations, Cases, Rulings, Comments, Internal Revenue Code, Final, Temporary and Proposed Regulations. *(Weekly updates, Report letter, Topical Index)*

Financial & Estate Planning
Covers all stages of the estate plan, from development to administration. *(Monthly updates, Topical Index, and CCH FinEst Calcs)*

Multistate and Multinational Estate Planning *by Jeffrey A. Schoenblum*
Explores the legal aspects of individual wealth transfers across state and national boundaries.

Price on Contemporary Estate Planning
A core resource and reference tool covering all aspects of estate planning.

State Inheritance, Estate and Gift Tax Reporter
Full text of relevant state laws and annotations to court decisions, Attorney General's opinions, and administrative releases are included in identical format — for individual or all 50 states, the District of Columbia, and Puerto Rico. All-state compendiums summarize each state's law and tax rates*. (Monthly updates, Report Letter)*

Charitable Planning

Charitable Lead Trusts: Explanation, Specimen Agreements, Forms *by Conrad Teitell*
Definitive explanation of charitable lead trusts and unitrusts, including sample trust agreements and forms for computing and reporting the charitable deduction.

Deferred Giving: Explanation, Specimen Agreements, Forms *by Conrad Teitell*
Comprehensive coverage of the income, gift, estate, and capital gains tax implications of deferred giving techniques.

Outright Charitable Gifts: Explanation, Substantiating, Forms *by Conrad Teitell*
Comprehensive coverage of outright charitable gifts, including tax and reporting compliance rules for individuals, partnerships, and corporations.

Planned Giving: Starting, Marketing, Administering *by Conrad Teitell*
Comprehensive, practice oriented explanation of the tax rules for outright and deferred giving and how they relate to an overall development program.

Taxwise Giving
A monthly newsletter presenting topics of interest to the philanthropic community as well as tax law changes affecting charitable giving, including planning techniques and tips.

Trust and Estate Administration

Federal Income Taxation of Estates, Trusts, & Beneficiaries *by M.C. Ferguson, J.J. Freeland and M.L. Ascher*
Step-by step guidance for preparing the decedent's final return, characterization of income, in respect of a decedent and computation of distributable net income (DNI).

Income Taxation of Fiduciaries & Beneficiaries *by Byrle M. Abbin*
Practice-focused discussion of the state law trust accounting rules, as well as Subchapter J of the Internal Revenue Code, regarding the income taxation of trusts and estates.

Loring: A Trustee's Handbook *by Charles E. Rounds, Jr.*
Handy desk reference on the intricacies of trust law.

Elder Law Planning

ElderLaw Forms Manual *by Harry S. Margolis*
Practice-tested forms to assist in the representation of older clients. The forms cover such areas as managing the elder law practice, estate and long-term care planning advice, powers of attorney, medical directives, wills, trusts, Social Security, and Medicare.

ElderLaw Portfolio Series *(Editors: H.S. Margolis and G. Thomas Bickford)*
Practice-focused discussions on the issues relating to the evolving elder law practice. It covers

all facets of the elder law practice, including managing a practice, Medicare, Medicaid, long-term care insurance, retirement benefit distributions, and Veterans' benefits.

ElderLaw Report
This monthly newsletter keeps elder law professionals current on the trends and issues affecting clients, including Social Security, Medicare, special needs trusts, and estate planning issues.

Primary Sources

Cases

Federal Tax Regulations

Internal Revenue Code

IRS Estate Planning and Valuation Publications

IRS Publications

Letter Rulings & IRS Positions (including TAMs and FSAs)

Rulings & Other Docs

Practice Tools, Aids & Quick Answers

CCH FinEst Calcs
This electronic productivity tool automates and consolidates financial and estate planning calculations and provides graphical representation for more than 20 separate calculations covering Split-Interest Trusts, Retirement, Financial and Tax.

Conrad Teitell's Portable Planned Giving Manual
Handy reference manual covering all aspects of charitable giving, including sample documents and practice aids, such as questionnaires.

Estate Planning Client Letter Toolkit
Letters and correspondence on estate planning topics and other issues related to transfer taxes, making communications with clients quick and easy.

Estate Planning Election & Compliance Toolkit
This tool prepares ready-to-file election and compliance statements on estate planning and related topics. Statements are easily customized for practitioner use.

IRS Actuarial Factors
An interactive look-up tool that instantly locates actuarial information.

Key Tax Rate Data
Includes federal tables, rates and credits, and all-state compendiums for all 50 states plus District of Columbia and Puerto Rico.

Multistate Asset Protection Smart Charts
Provide state information on a variety of asset protection topics, such as life insurance, annuities, joint property and trusts for all 50 states and the District of Columbia.

Multistate Guide to Estate Planning *by Jeffrey A. Schoenblum*
A comprehensive, practical reference examining the complex state rules that govern various estate planning issues in easy-to-use chart format.

U.S. Master Estate and Gift Tax Guide
The estate tax version of U.S. Master Tax Guide, this publication explains the laws relating to federal, estate, gift, and generation-skipping transfer taxes. It includes sample filled-in Forms 706 and 709. *(Topical Index)*

INTERNATIONAL TAX

Tax Notes International

Tax Notes International *by Tax Analysts, Inc.*
Weekly news and in-depth analysis of all legislative, judicial and administrative tax developments worldwide. Contributions from international tax professionals provide background information on the mechanics of tax systems in different countries and update you on new statutes, regulations, rulings and court offers world-wide. *(Weekly updates; Daily Tax News)*

News and Journals

CCH News and Developments
Postings from *Federal* and *State Tax Day*. *(Daily updates)*

International Tax Journal
Practical articles written by outside authors that will enhance your business decisions in the current competitive global economy. (Quarterly issues)

Value Added Tax (VAT)

A Guide to VAT in the EU of 25 countries

PwC GlobalVATOnline
Provides comprehensive guidance on global VAT information in over 70 countries worldwide.

International Tax Planning and Compliance

Practice-focused discussion of the hottest topics affecting international taxation — written by practitioners for practitioners. Each publication concentrates on a specific topic and includes helpful overview, straightforward, practical analysis, step-by-step guidance, practical examples, special comments and cautions, source documents, CCH pointers and helpful practice tools.

- **Allocation and Apportionment of Expenses**
- **Code Section 367 Transactions**
- **Controlled Foreign Corporations**
- **Estate Planning for Foreign Income and Property**
- **Foreign Currency Transactions**
- **Foreign Tax Credits**
- **Informational Reporting on Foreign Operations**

- **International Taxation** *by Joseph Isenbergh*
- **Taxation of International Mergers and Acquisitions**
- **Tax Strategies for Exporters**
- **Value-Added Taxes and E-Commerce**
- **U.S. Portfolio Investments**
- **U.S. Real Property Investments of Nonresidents**

International Tax Planning Manual
Provides an overview of the current law in each country and uniquely addresses the tax consequences of common international transactions, allowing. A uniform format across all countries allows you to do quick comparisons between countries of substantive issues, such as tax rates, withholding taxes, investment incentives, residency, etc. *(Quarterly updates)*

International Taxation: Corporate and Individual *by Philip F. Postlewaite*
This clear, comprehensive treatise covers material relating to outbound investments, inbound investments and tax treaties, with thorough footnotes and linked citations for further reference. *(Annual updates)*

Practical Guide to U.S. Taxation of International Transactions *by M.S. Schadewald and R.J. Misey*
A comprehensive look at the concepts and issues surrounding U.S. taxation of international transactions, with an emphasis on practical and compliance issues.

Tax Treaties and Analysis

CCH Amended Treaties
A growing CCH collection of amended and model treaties currently contains over 420 documents covering approximately 80 countries.

Klaus Vogel on Double Taxation Conventions

OECD Model Treaties and Commentaries
Tax Treaty Withholding Rate Decisions Support Tool *(optional monthly email notification)*

The 1996 United States Model Income Tax Convention: Analysis, Commentary and Comparison *by R.L. Doernberg and K. van Raad*

The Compatibility of Anti-Abuse Provisions in Tax Treaties *with EC Law Editors: P.H. Essers, G.J. De Bont, E.C. Kemmeren*

The Impact of Community Law on Tax Treaties *by Pasquale Pistone*

U.S. Model Tax Treaties Commentary

U.S. Tax Withholdings on Payments to Foreign Persons Commentary

U.S. Tax Treaties Reporter

Full-text of treaties, protocols and other related documents on taxation agreements between the U.S. and foreign governments, combined with CCH's superior explanations and annotations

World Tax Treaties
A collection of more than 7,100 English language documents, including tax treaties, relevant diplomatic notes, protocols, and other amending documents, for more than 215 countries

Transfer Pricing

Developing a Transfer Pricing Policy *by Deloris R. Wright*

International Transfer Pricing Laws *by Baker and McKenzie*

Transfer Pricing *by Marc M. Levey and Steven C. Wrappe*

U.S. Transfer Pricing Guide

Worldwide Tax Rates and Answers

This portfolio offers real time, country-specific tax rates, forms and instructions in various regions. Users get a multitude of benefits:

- **Current** — All tax rates are updated on a real-time basis, while legislation, forms and instructions are monitored and updated on at least a monthly basis by expert practitioners from each country to ensure that you are up-to-date with the latest information.
- **Reliable** — Expert in-country tax practitioners/authors are available to answer your questions about any material included. Official citations also provide support, along with links from treaty withholding tax rates to actual treaty articles.
- **Complete** — You'll have access to the most current, comprehensive collection of national and local rates, corporate, withholding and VAT tax forms and instructions in English — plus supporting documentation from BNA, if you choose.
- **Easy-to-Use** — All country data is organized in the same way, and uses *Smart Chart*™ technology, for immediate access to all information and documents, plus simultaneous comparisons between the rates and rules in two or more countries.
- **Authoritative** — Archives of corporate income tax rate information, from the previous three years to date, back up your work and give you the valuable, historical information you need if undergoing an audit.
- **In-Depth** — Coverage of all key tax areas is supported by official citations, with links to appropriate treaties and protocols all in English.

Europe
Worldwide Tax Rates and Answers: Europe is an innovative tax compliance and research tool that allows you to quickly access real-time country-specific national and local tax rates, and forms and instructions in English for all 27 countries in the European Union — plus Switzerland.

Emerging Markets
Worldwide Tax Rates and Answers: Emerging Markets is an innovative tax compliance and research tool that gives you immediate access to real-time, country-specific, national and local corporate, withholding and VAT rates for 12 key emerging countries. You'll also get quick

access to answers to the most important compliance and research questions for each country written by in-country tax experts, plus forms and instructions. Everything is translated into English.

Emerging Markets with BNA Portfolios
Add In-Depth Information and Analysis from BNA
To enhance your research and provide you with key supporting documentation on a specific region, choose the option of adding the robust BNA Tax Management Business Operations Abroad Portfolios to your subscription. Accessing this valuable, in-depth information and analysis from BNA is a snap, because everything is seamlessly integrated right into our easy-to-use Smart Charts™.

Central and Eastern Europe
Worldwide Tax Rates and Answers: Central and Eastern Europe is an innovative tax compliance and research tool that gives you immediate access to real-time country-specific, national and local corporate, withholding and VAT rates for 12 Central and Eastern European countries.

Various bundle options available

U.S. Primary Sources

Cases

Historical Legislative Documents (2003-2004) and (1954-2002)

Internal Revenue Manual

IRS Publications

Tax Bills and Reports: 109th Congress (2005-2006)

Practice Tools and Aids

Quick Reference Practice Aids

Tax Treaty Withholding Tax Rate Smart Chart (US, Canada, Mexico)

Asia

China Laws for Foreign Business-Taxation & Customs

China Tax and Customs Law Guide

Japan - U.S. International Tax Transactions

Tax Planning and Compliance in Asia

Canada

Federal Research materials

Provincial Tax Research Materials Internal Revenue Code

Great Britain

Cases

British Tax Reporter

British Tax Legislation

Inland Revenue Manuals

TAXES - The Weekly Tax News

Latin America

Latin American Tax Library

Mexican Tax and Business Law Library

Puerto Rico

CCH Puerto Rico Tax Reports

Explanation, Analysis and Commentary

Forms & Other Practice Aids

New Developments

Puerto Rico Business Laws Notes *by Adsuar Muniz Goyco & Besosa, P.S.C.*

Regulations

Selected Puerto Rico Tax Issues *by Adsuar Muniz Goyco & Besosa, P.S.C. & Miguel Valdes*

Statutes

Tax Articles

Topical Indexes

PENSION & PAYROLL

News

Employee Benefits Management Daily Document Update

Employee Benefits Newsletter

Payroll Management Daily Document Update

Payroll Management Report Letters

Payroll Manager's Letter

Pension Plan Guide Daily Document Update

Pension Plan Guide Newsletter

Pension Protection Act of 2006: Law, Explanation & Analysis

Plan Administrator's Newsletter

Payroll Management Guide

Employment Tax Forms and Instructions

Payroll Management Guide
Maintain your business's compliance using authoritative CCH reporting. Implement proactive, efficient payroll procedures while ensuring compliance with federal, state and local requirements. Includes Employment Tax Forms and Instructions, as well as Lookup Tables and Calculators. *(Monthly updates, Newsletter, Tracker News, Topical Index)*

Payroll Management Guide Tools and Tax Treaties

Calculators: Paycheck, Gross Up, Bonus (Aggregate Method) & Bonus (Percent Method), Hourly Paycheck, Tip Tax Calculator, Manual Check Calculator, Canadian Payroll Calculator

Federal/State Payroll Lookup Tables

Income Tax Treaties – from more than 50 countries

State & Federal Fringe Benefits Tax Guides

State Payroll Law Compare

White Collar Exemption Advisor

Payroll Quick Answer Guides

APA Basic Guide to Payroll

Complete Guide to Federal and State Garnishment

Multistate Payroll Guide

Payroll Answer Book *(Topical Index)*

Quick Reference to Payroll Compliance

Wage and Hour Answer Book *(Topical Index)*

CCH Pension/Benefits Explanations

Benefit Practice Portfolios

Employee Benefits Management
Comprehensive, topically arranged coverage of the full spectrum of employee benefits from pension to health care plans to work/life issues. Includes benefit forms and sample plans, summaries of important court cases, as well as employee benefits policies and practices material. *(Semi-monthly updates, Newsletter, Daily Document Delivery, Topical Index)*

Pension Plan Guide
Provides comprehensive information on the tax, reporting and disclosure, and legal rules affecting most types of employee benefit plans. Includes explanations, official forms and sample plan documents as well as full-text coverage of provisions, regulations, rulings, U.S. Supreme Court decisions and more. *(Weekly updates; Newsletter; Tracker; Topical Indexes to Explanations; New Developments)*

Plan Admin. Compliance Guide
Provides step-by-step and sample guidance for complying with all pension law reporting and disclosure requirements. This helpful resource is designed to lead administrators through the maze of rules affecting plan reporting and disclosure, prohibited transactions, excise taxes and penalties and plan terminations. *(Semi-monthly updates; Newsletters; Topical Index)*

Spencer's Benefits Reports
Comprehensive online benefits information service covering all issues for health and welfare plans, retirement plans including compliance, plan design, surveys, and marketplace information. Plus daily news, source material, Checklists for Consumer-Driven Health, HIPAA, and Benefits Compliance, Archives, Industry and personnel news and benefits calendar, editorials, new and archived benefits questions and answers.

TAG – Retirement Plan Answer Group
TAG – Retirement Plan Answer Group is a technical support service that currently offers answers to pension-related questions. A subscriber to the service can sent an e-mail with a question and the technical representative will respond with an answer (citations included) within a 24-hour period, or less. In addition the product provides subscribers with access to an array of links to primary source materials, database of FAQ's from other subscribers, tools and current news items. Subscribers can also sign up to an e-mail update service, to keep them up-to-date on new developments in the industry.

Pension Treatise/Analytical Materials and Tools (including Topical Indexes)

- Pension Answer Book, Krass *(Topical Index)*
- 401(k) Answer Book, Franz, Richardson ,McDonagh, and Collister *(Topical Index)*
- 403(b) Answer Book, Levy, Seymon-Hirsch, Anderson
- 457 Answer Book, Gulia and Powell
- Coverage and Nondiscrimination Answer Book, Cavanaugh and Poje
- Defined Benefit Answer Book, M^c^Ghie
- Employee Stock Ownership Plan Answer Book, Howitt and Rosen
- ERISA Fiduciary Answer Book, Ferrera
- ERISA Law Answer Book, Buckley
- Individual Retirement Account Answer Book, Fleisher, Lippe, Lockwood, Levy, and Curatola
- Nonqualified Deferred Compensation Answer Book, Smith, Downey and Connors
- Plan Termination Answer Book, Gucciardi and Ferenczy
- Plan Correction Answer Book, Buckley
- QDRO Answer Book, Dundee
- Roth IRA Answer Book, Lesser, Diehl, Keebler, and Kolojeski
- SIMPLE, SEP, & SARSEP Answer Book, Lesser and Diehl
- Pension Distribution Answer Book, Aska Knox and Gucciardi
- Cash Balance Plans Answer Book, Schwallie, Hogg and Forcier
- 5500 Preparer's Manual, Wegesin
- Governmental Plans Answer Book, Calhoun, Moore and Brainard
- Journal of Pension Benefits, Gucciardi and Ferenczy
- Journal of Deferred Compensation, M^c^Neil
- Journal of Pension Planning and Compliance, M^c^Neil
- CCH U.S. Master Pension Guide
- TAG – Retirement Plan Answer Group
- CCH SmartTool: Benefit Facts & Figures

Benefits Quick Answer Guides

- **COBRA Handbook,** *Golub and Chevlowe*
- **Employee Benefits Answer Book,** *DeScherer and Myers*
- **Employee Benefits Plan Review**
- **Employment Law Answer Book,** *Filipp and Castagnera*
- **Flexible Benefits Answer Book,** *Gillihan*
- **Mandated Benefits Compliance Guide,** *RSM McGladrey, Inc.*
- **Multistate Guide to Benefits Law,** *Buckley*
- **Health Insurance Answer Book***, Garner*
- **Health Savings Account Answer Book,** *Lesser, Diehl and Keller*
- **State by State Guide to Human Resource Law,** *Buckley and Green*
- **State by State Guide to Managed Care Law,** *Buckley and Prysby*
- **CCH U.S. Master Employee Benefits Guide**

Primary Sources

- **Committee Reports**
- **DOL Opinion Letters**
- **EBSA Enforcement Manual**
- **Federal Tax Regulations** *(Topical Index)*
- **Employee Benefits Sample Documents**
- **Employee Plans Exam Handbook**
- **ERISA Law** *(Topical Index)*
- **ERISA Regulations** *(Topical Index)*
- **Fair Labor Standards Act and Related Regulations**
- **IRS Publications**
- **Other Federal Pension Laws and Regs**
- **Pension and Welfare Benefit Cases**
- **Pension Internal Revenue Code** *(Topical Index)*
- **PT Exemptions**
- **Rulings and Other Documents**
- **Sample Plans / IRS Language** *(Topical Index)*
- **State Personal Income Tax Laws/Regs**
- **State Wage-Hours Laws**

DOL/IRS/PBGC Forms and Instructions

Forms and Instructions

PERFORM PLUS III TAX FORMS

Perform plus III is the most current, comprehensive and highly functional library of tax forms available. Infinitely faster and more convenient than traditional print products, this innovative electronic resource enables you to locate, view, fill-out and print any of more than 16,000 federal, state and city tax forms and instructions, IRS Publications and Practice Aids. Subscriptions can include the following selections:

- Exempt Organization Forms
- Federal and State Tax Forms
- Federal Tax Forms
- Financial and Estate Tax Forms
- Payroll Tax Forms
- Pension and Welfare Benefits Forms
- Prior Year Federal and State Tax Forms
- State Tax Forms

SALES/PROPERTY TAX

Sales & Use Tax News

Cases and Rulings in the News - States (A-Z)

Property Tax Alert

Sales & Use Tax Alert

State Tax Day

State Tax Review

Property Tax

Multistate Property Tax Guide and Topical Index

Multistate Property Tax Smart Charts

Multistate Property Tax Legislative Developments

Multistate Property Tax Assessor Finder

Multistate Personal Property Tax Depreciation Tables

Property Tax Concepts

Property Tax Alert

Sales & Use Tax Smart Charts and Lookups

Multistate Sales Tax Smart Charts

Multistate Sales Tax Legislative Developments

Healy & Schadewald's Annual Revenue Department Surveys (Sales Tax) Smart Charts

SST State Taxability Matrices Smart Charts

SST Compliance Smart Charts

Yetter's Drop Shipments Survey Smart Charts

Unclaimed Property Smart Charts

ZIPsales Lookup

Sales & Use Tax Answers *by B.M. Nelson, J.T. Collins and J.C. Healy*

Tax Calendar

Sales & Use Tax Research

Annual Revenue Department Surveys (Sales Tax) *by J.C. Healy and M.S. Schadewald*

Multistate Corporate Tax Guide Mid Year Edition by J.C. Healy and M.S. Schadewald

Construction Industry: Sales & Use Taxation Issues *by Daniel M. Davis*

Drop Shipments: Taxation, Compliance and Planning *by Diane L. Yetter*

Multistate Sales Tax Guide and Topical Index

Sales & Use Tax Nexus: Practical Insights & Strategies *by M.B. Gall and L.A. Kulwicki*

Unclaimed Property: Laws, Compliance & Enforcement *by A.L. Andreoli and J.B. Spotswood*

Understanding the Streamlined Sales Tax Project

Understanding & Managing Sales & Use Tax *by Robert C. Fields*

Telecommunications Taxation: COST 2004 State Study and Report

Sales & Use Tax Audits

Multistate Guide to Sales & Use Tax Audits *by Daniel M. Davis*

Surviving a Sales & Use Tax Audit *by John C. Healy*

Statistical Sampling in Sales & Use Tax Audits *by Will Yancey*

Practice Aids

Current Year's Final and Pending Legislation - States (A-Z)

Prior Year's Enacted Legislations - States (A-Z)

Regulatory Activity

Sales & Use Tax Exemption Certificates

Sales & Use Tax Forms & Instructions

This Week's Legislative Activity

Law and Regulation Archives

2007-1994

STATE BUSINESS INCOME TAX

State Business Income Tax News

Cases and Rulings in the News - States (A-Z)

Corporate Business Taxation Monthly

Journal of Passthrough Entities

Journal of State Taxation

State Tax Day

State Tax Review
Notes changes in laws, pertinent court decisions, and administrative rulings and offers expert articles from the CCH State Tax Advisory Board and contributing editors. This newsletter will keep you up-to-date on tax news and developments in every state. (Weekly updates)

State Income Tax Alert
Provides you with everything you need to stay up-to-date and in compliance with the latest developments and trends affecting state income tax law. Concise, insightful analysis of the new and hot topics ensures that you have a clear interpretation of important information. In addition, tax experts answer questions from fellow tax managers dealing with the same issues that you are confronted with regularly. (Semi-monthly updates & access to archives)

Tax Shelter Alert
Covers the ins and outs of what is happening with tax shelters and innovative tax planning structures, transactions and strategies. Includes the latest news from the IRS, advise of who is winning and losing in battles with the IRS, expert opinions, real-world answers, tips and tactics, and Sarbanes-Oxley and how this monumental legislation affects you. (Monthly updates)

State Business Income Tax Smart Charts and Lookups

Apportionment Planner

Healy & Schadewald's Annual Revenue Department Surveys *Business Income Tax) Smart Charts)

Multistate Compliance Developments

Multistate E-Filing Smart Charts

Multistate EFT Smart Charts

Multistate Income Tax Legislative Developments

Multistate Income Tax Smart Charts

Multistate/International Smart Charts

Tax Calendar

State Business Income Tax Research

Annual Revenue Department Surveys (Business Income Tax) *by J.C. Healy and M.S. Schadewald*

Business Incentives Guide

Distinctions Between Unitary and Nonunitary Business *by J.M. Vesely and K.H.O. Matsubara*

Equipment Leasing *by J. Amato and D.M. Fiammetta*

Multistate Corporate Income Tax Guide and Index *by Healy/Schadewald*

Multistate Guide to Pass-Through Entities *by R.M. Kozub and J.T. Collins*

Related Party Transactions *by T.H. Gillis and S.E. Amitay*

Practice Aids

Business Income Tax Forms Instructions

Current Year's Final and Pending Legislation - States (A-Z)

Internal Revenue Code & Federal Regulations

Prior Years' Enacted Legislation - States (A-Z)

Regulatory Activity

This Week's Legislative Activity

State Business Income Tax Law and Regulation Archives

1994 through 2007

STATE TAX

Current Features and Journals

Cases and Rulings in the News - States (A-Z)

Corporate Business Taxation Monthly

E-Commerce Tax Alert - Archive
Concise coverage of rapidly evolving e-commerce tax developments nationwide plus tips for reducing compliance headaches and minimizing your tax expenses. Editors track the latest letter rulings, administrative challenges and court cases in this field. Includes the Practitioner's Briefing section with practitioner's perspectives on the latest e-commerce issues, authored by a panel of top practitioners from throughout the country.

Journal of State Taxation

Property Tax Alert
Focuses on providing proven tips and strategies for reducing property tax bills and staying on to of the latest trends in valuation and assessment. Timely articles and in-depth reporting and return requirements, payment dates, appeals and refund methods, state contacts, statute of limitations, and nationwide updates on new laws, regulations and cases are just a few of the items featured in each issue. (Monthly updates)

Sales & Use Tax Alert
Tracks and reports on laws, regulations and trends relevant to sales and use tax compliance. Articles offer successful tips and tactics used by managers who face the same issues you deal with on a daily basis – dealing with auditors, challenging tax levies, negotiating settlements, winning appeals, avoiding penalties, and more! (Semi-monthly updates & access to archives)

State Income Tax Alert
Provides you with everything you need to stay up-to-date and in compliance with the latest developments and trends affecting state income tax law. Concise, insightful analysis of the new and hot topics ensures that you have a clear interpretation of important information. In addition, tax experts answer questions from fellow tax managers dealing with the same issues that you are confronted with regularly. (Semi-monthly updates & access to archives)

State Tax Day & Archives

State Tax Review
Notes changes in laws, pertinent court decisions, and administrative rulings and offers expert articles from the CCH State Tax Advisory Board and contributing editors. This newsletter will keep you up-to-date on tax news and developments in every state. (Weekly updates)

Tax Shelter Alert
Covers the ins and outs of what is happening with tax shelters and innovative tax planning structures, transactions and strategies. Includes the latest news from the IRS, advise of who is winning and losing in battles with the IRS, expert opinions, real-world answers, tips and tactics, and Sarbanes-Oxley and how this monumental legislation affects you. (Monthly updates)

State Tax Reporters

Individual States and District of Columbia

U.S. Supreme Court Cases

FIN 48 Manager

FIN 48 Questions & Answers
Multistate FIN 48 Smart Charts
FIN 48 Compliance Advisor
FIN 48 Practice Aids
FIN 48 Best Practices
FASB Interpretation No. 48
Commission Filings and FIN 48

California Practice Aids

California/Federal Conformity Code & Previous Years

Guidebook to California Taxes
This time-saving aid is accepted as the premier source for quick reference to all taxes levied by the state, including personal and corporate income, sales and use, and property taxes.

Business Incentives Library

Business Incentives Guide

Tax Zone Locator: Business Addresses

Tax Zone Locator: Employee Addresses

Business Incentives Navigator

Tax Zone Locator Batch Services

Multistate Publications

Liquor Control Law Reporter

Multistate Corporate Income Tax Guide
Multistate Corporate Income Tax Review newsletter in print (copies equal to the number of concurrent users at ship-to contact), Unclaimed Property Lookup, w/State Income Tax Alert on Internet. (Topical Index)

Multistate Corporate Tax Guide by J.C. Healy and M.S. Schadewald

Multistate Corporate Tax Guide MidYear Edition by J.C. Healy and M.S. Schadewald

Multistate Property Tax Guide
Unclaimed Property Lookup, Property Tax Alert on Internet. (Topical Index)

Multistate Quick Answer Charts

Multistate Sales Tax Guide
Multistate Sales Tax Review newsletter in print (copies equal number of concurrent users at ship-to contact), Unclaimed Property Lookup, w/Sales & Use Tax Alert on Internet (Topical Index)

Special Focus: Streamlined Sales Tax Project *by J.C. Healy and Michael S. Schadewald*

State Tax Guide
State Tax Review newsletter in print (copies equal to the number of concurrent users at ship-to contact). (Topical Index)

Unclaimed Property Smart Charts

State Tax Commentaries

Distinctions Between Unitary and Nonunitary Businesses *by J.M. Vesely and K.H.O. Matsubara*

Equipment Leasing *by J. Amato and D.M. Fiammetta*

Related Party Transactions *by T.H. Gillis and S.E. Amitay*

Sales & Use Tax Nexus: Practical Insights & Strategies *by M.B. Gall and L.A. Kulwicki*

State Taxation of Electric, Natural Gas and Other Public Utilities

Statistical Sampling in Sales & Use Tax Audits *by Will Yancey*

Surviving a Sales & Use Tax Audit *by John C. Healy*

Unclaimed Property: Laws, Compliance & Enforcement *by A.L. Andreoli and J.B. Spotswood*

Understanding & Managing Sales & Use Tax *by Robert C. Fields*

Practice Aids

Current Year's Final and Pending Legislation - States (A-Z)

Federal Sales Tax Deduction Toolkit

Internal Revenue Code & Federal Regulations

Prior Years' Enacted Legislation - States (A-Z)

Regulatory Activity

Tax Calendar

Tax Laws by State

This Week's Legislative Activity

ZIPsales Lookup

Aspen Publishers Multistate Taxation Library

Multistate Guide to Sales & Use Tax Audits *by Daniel M. Davis*

Multistate Guide to Pass-Through Entities *by R.M. Kozub and J.T. Collins*

State Tax Archives

2007-1994

Topical Indexes

Multistate Corporate Income Tax Guide Index

Multistate Property Tax Guide Index

Multistate Sales Tax Guide Index

State Portfolios Keyword Indexes by State and by Topic

State Tax Guide Index

TAX PRACTICE AREAS

Mergers & Acquisitions Expert Library

M&A Tax Report

Mergers, Acquisitions, and Buyouts *by Martin D. Ginsburg and Jack S. Levin*

Structuring Venture Capital, Private Equity, and Entrepreneurial Transactions *by Jack S. Levin*

Executive Compensation Expert Library

Executive Compensation *by Michael S. Melbinger*

Executive Compensation Answer Book *by B. Overton & S.E. Stoffer*

Executive Compensation Update *by Michael S. Melbinger*

Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation *edited by Bruce J. McNeil*

Nonqualified Deferred Compensation Answer Book *by H.A. Smith, III & M.P. Connors*

Business Entity Planning Library

Choice of Entity at a Glance

Journal of Pass-through Entities

LLC Advisor Newsletter

Partnership Tax Watch Newsletter

Limited Liability Company Guide
Arranged in topical format, this practice-oriented publication offers guidance on federal income tax planning and compliance issues and covers state tax and business law requirements. *(Monthly updates, Newsletter, Topical Index)*

Partnership Tax Planning & Practice
Written by CCH tax law editors in collaboration with consultant Charles R. Levun, Esq., this guide includes explanations, tax planning and choice of entity considerations, sample agreements and compliance forms. *(Monthly updates, Newsletter, Topical Index)*

S Corporations Guide
Supplies comprehensive analysis of the tax laws that apply to S corporations and their shareholders. Includes expert, practical explanations, the full text of IRS rulings and court decisions that impact S corporations, state law summaries, filled-in forms for guidance on compliance issues, and blank IRS forms. *(Monthly Updates, Newsletter, Topical Index)*

S Corporations Guide Newsletter

Topical Indexes

Enhanced Linking: Now with built-in links from Tax Research Consultant and Standard Federal Tax Reporter on Tax Research Network into deeper coverage on business entities in the Business Entity Planning Library.

Nonprofit Organizations Library: Tax Planning

Cases, Rulings – Exempt Organizations

Conrad Teitell's Portable Planned Giving Manual

Exempt Organizations Reporter

Family Foundation Handbook *by Jerry J. McCoy and Kathryn W. Miree*

Internal Revenue Manual – Exempt Organizations

IRS Technical Instruction Program – Exempt Organizations

Multistate Guide to Regulation and Taxation of Nonprofits *by Steven D. Simpson*

Practitioners Analysis – Exempt Organizations

State Nonprofit Laws & Explanations

Tax-Exempt Advisor Newsletter

Nonprofit Organizations Library: Accounting and Audit

GAAP Guide Levels B, C, and D

GAAP Guide Level A

Non-for-Profit Organization Audits with Single Audits

Not-for-Profit Reporting

Nonprofit Organizations Library: Smart Charts and Practice Aids

Nonprofit Organization Forms (perform plus III)

Nonprofit Checklists

Nonprofit Client Letters

Simpson Multistate Nonprofit Smart Charts

Tax Compliance Module

The Tax Compliance for Nonprofits module is the perfect "how to" solution for simplifying your workday, providing you with step-by-step instructions on how to correctly complete Forms 990, along with guidance on completing Forms 1023 and 1024. Plus, helpful advice, charts, practice aids and client letter ensure that your forms are filled out correctly.

- *Practical Guidance to Form 990* by Clark Nuber — provides practical, line-by-line guidance for preparing your annual federal Form 990 and 990-EZ from the experts at Clark Nuber, an award-winning CPA and consulting firm. The guide is organized around the structure of Form 990, and contains a wealth of preparation tips, auditor's notes, examples, practice pointers, comments and cautions to provide answers where Form 990 instructions are unclear. To simplify your work, links to an interactive Form 990 within perform plus III are included.
- *Forming the Exempt Organization – Form 1023 Preparation* by Marshall A. Glick — This is the perfect hands-on practice tool for anyone that wants to form a nonprofit organization for their clients. It clearly explains common types of nonprofit organizations, with step-by-step instructions to guide you through the complex process of conceiving, drafting and assembling applications for federal tax exempt status. Sample forms, schedules and other exhibits are also included.
- *Tax Compliance for Tax-Exempt Organizations* by Steven D. Simpson — offers a detailed analysis of the latest federal tax laws affecting tax exempt organizations and the tax treatment of donors to such organizations. Expert guidance covers the tax compliance issues that tax exempt organizations and their advisors are confronted with on a daily basis, along with tips for preparing various IRS tax forms. It offers unique insight into four key areas: tax law and the rules that govern compliance; reporting requirements; compliance steps, choices and mechanisms; and accounting.
- *perform plus III*™ - Get quick access to the most extensive collection of interactive exempt-related forms in the industry.

Real Estate Tax Commentaries is the only stand-alone electronic real estate tax product that provides expert analytical coverage of various types of real estate transactions, combined with links to source materials and a daily news feature that can be customized to suit a tax practitioner's specific needs.

Key features include:

- Clear analysis of the law, regulations and relevant court and IRS rulings, and links to source materials
- Practice tools to help you understand complex topics, make decisions, comply with statutes and regulations, and communicate with clients
- Expert-authored core content, with insights and guidance in core real estate issues
- Integration of analysis, news and source documents for a powerful, one-stop real

Available Formats / Update Frequency:

Tax Research NetWork, daily tax news

Each title focuses on a specific topic with the experts providing easy-to-follow analysis, planning notes, comments, cautions, and examples that clarify the practical application of the law. Helpful practice tools are also included.

Titles Include:

Like-Kind Exchanges Under Code Sec. 1031, by Nancy N. Grekin

Real Estate Investment Trusts, by James M. Lowy, Michael G. Frankel, Robert D. Schachat and Robert J. Crnkovich

Taxation of Capital Gains and Losses, by John H. Birkeland and David L. Cameron

Mortgage Foreclosures, Repossessions and Debt Modifications, by Thomas G. Manolakas

Personal Residences: Purchase; Sale; Mortgage Financing; Business Use, by Thomas G. Manolakas

Tax Consequences of Leases and Improvements, by Thomas G. Manolakas

Mortgage-Backed Securities, by Michael E. Shaff

Purchase and Construction of Real Estate Assets, by David F. Windish

Tax Aspects of Installment Sales, by Susan Kalinka

U.S. Real Property Investments of Nonresidents, by Richard E. Andersen

Taxation of Financial Products

Federal Income Taxation of Debt Instruments *by David Garlock*

Financial Products: Taxation, Regulation and Design *by Andrea Kramer*

Journal of Taxation of Financial Products

Tax Practice and Procedure Commentaries

Provides expert analytical coverage of key tax practice and procedure issues, links to source materials, a dedicated journal, and *CCH Tax Tracker News*. Includes the following titles:

- **Circular 230**
- **Civil Tax Litigation** *by Richard J. Sideman and Steven Katz*
- **Classification of Workers: Employee v. Independent Contractor** *by CCH Editorial Staff*
- **Collections: Installment Agreements and Offers in Compromise** *by Paul W. Raymond*
- **Examination and Appeals Practice** *by Greta Hicks*
- **Federal Tax Practice Standards** *by Kip Dellinger*
- **Forming the Exempt Organization** *by Marshall A. Glick*
- **Income Tax Audit Strategies** *by Charles P. Rettig*
- **Innocent Spouse Relief** *by Theodore D. Peyser*
- **IRS National Office Practice** *by Joni D. Larson*

- **IRS Penalties Handbook**
- **ISPs/MSSPs**
- **Journal of Tax Practice and Procedure**
- **Practitioner's Guide to IRS Tax Penalties** *by Robert J. Collins*
- **Retirement Plan Benefits and QDROs in Divorce** *by Tim Voit*
- **Understanding IRS Communications** *by CCH Editorial Staff*

Primary Sources

Cases

Federal Tax Regulations

Internal Revenue Code - Current

IRS Publications - Exempt Organizations

Letter Rulings & IRS Positions (with FSA)

Rulings and Other Documents

TAX TOOLS

Compilation of Practice Aids, Lookup Tables, Quick Answer Charts, and Calculators found on prior tabs, based on your subscription.

Practice Aids and Lookup Tables

- Interactive Research Aids
- Topic Navigator
- Tax Calendar
- Tax Treaty Withholding Rate Decision Support Tool
- Federal Sales Tax Deduction Toolkit
- Tax Treaty Withholding Tax Rate Smart Chart (U.S., Canada, Mexico)
- Client Letter Toolkit
- Estate Planning Client Letter Toolkit
- Depreciation Toolkit
- Election and Compliance Toolkit
- Estate Planning Election & Compliance Toolkit
- Per Diem Lookup
- Savings Bond Lookup
- IRS Actuarial Factors
- CCH FinEst Calcs
- ZIPsales Lookup
- Federal / State Payroll Lookup Tables
- CCH SmartTool: Benefit Facts & Figures

Quick Answer Charts

- Federal Tax Rates and Tables
- Tax Tables, Charts & Checklists
- Multistate Quick Answer Charts
- State Specific SmartCharts
- Multistate Sales Tax Smart Charts
- Healy & Schadewald's Annual Revenue Department Surveys (Sales Tax) Smart Charts
- Yetter's Drop Shipments Survey Smart Charts
- Unclaimed Property Smart Charts
- Multistate Income Tax Smart Charts
- Healy & Schadewald's Annual Revenue Department Surveys (Business Income Tax) Smart Charts

Calculators

- Tax Rates/Phase-Out Calculator
- Federal Withholding Calculator
- Employee Auto Inclusion Calculator
- IRA Comparison Calculator
- Loan Amortization
- Mortgage Comparison Calculator
- Auto Lease/Buy Calculator
- Paycheck Calculator—Dual Scenario
- Payroll Gross Up Calculator
- Payroll Bonus Calculator (Aggregate Method)
- Payroll Bonus Calculator (Percent Method)

WEALTH MANAGEMENT

News and Developing Issues

Asset Protection Articles

CCH Tax Briefings

Executive Compensation Articles

Individual Tax Planning Articles

Investment Planning Articles

Life Insurance Articles

Pension Protection Act of 2006: Law, Explanation & Analysis

Retirement Planning Articles

Small Business and Work Opportunity Tax Act of 2007: Law & Explanation

Tax Relief and Reconciliation Acts of 2006: Law and Explanation

Transfer Tax and Post-Mortem Planning Articles

Investment Planning

Financial Planning Answer Book *by Jeffrey H. Rattiner*

Investment Planning Articles

Wealth Management: A Concise Guide to Financial Planning and Investment Management *by S. Timothy Kochis*

Individual Tax Planning

Individual Tax Planning Articles

Individuals and Small Business Planning Guide *by S. Kess & B. Weltman*

Tax and Wealth Strategies for Businesses *by Sheryl L. Rowling*

Tax Planning Strategies: Tax Savings Opportunities for Individuals and Families

Executive Compensation

Executive Compensation Answer Book *by B. Overton & S.E. Stoffer*

Executive Compensation Articles

Executive Compensation *by Michael S. Melbinger*

Nonqualified Deferred Compensation Answer Book *by H.A. Smith, III , M.P. Connors*, B.K. Downey, N. Zeman-Bonnett, & S.F. Morgan

Taxation of Compensation and Benefits *by David J. Cartano*

Retirement Planning

Individual Retirement Account Answer Book *by S.G. Lockwood, D.R. Levy & M. Fleisher*

Qualified Domestic Relations Order Answer Book *by Mark W. Dundee*

Retirement Plan Benefits and QDROs in Divorce *by Tim Voit*

Retirement Planning Articles

Roth IRA Answer Book *by G.S. Lesser, S.D. Diehl, R.S. Keebler & G. Koljeski*

Taxation of Individual Retirement Accounts *by David J. Cartano*

Transfer Tax and Post-Mortem Planning

Estate and Gift Tax Handbook *by Susan F. Posner*

Estate and Retirement Planning Answer Book *by William D. Mitchell*

Multistate Guide to Estate Planning *by Jeffrey A. Schoenblum*

Transfer Tax and Post-Mortem Planning Articles

Asset Protection

Asset Protection Articles

Asset Protection Strategies *by Lewis D. Solomon & Lewis J. Saret*

Life Insurance

Evaluating Life Insurance *by Ben G. Baldwin*

Life Insurance Articles

Answer Books

Executive Compensation Answer Book *by B. Overton & S.E. Stoffer*

Estate and Retirement Planning Answer Book *by William D. Mitchell*

Financial Planning Answer Book *by Jeffrey H. Rattiner*

Individual Retirement Account Answer Book *by S. G. Lockwood, D.R. Levy and M. Fleisher*

Nonqualified Deferred Compensation Answer *Book by H.A. Smith, III , M.P. Connors*, B.K. Downey, N. Zeman-Bonnett, & S.F. Morgan

Qualified Domestic Relations Order Answer Book *by Mark W. Dundee*

Roth IRA Answer Book *by G.S. Lesser, S.D. Diehl, R.S. Keebler & G. Kolojeski*

Practice Tools, Aids and Quick Answers

CCH Client Letter Toolkit

CCH FinEst Calcs

Depreciation Toolkit

Election and Compliance Toolkit

Federal Sales Tax Deduction Toolkit

Federal Withholding Calculation

IRA Comparison Calculator

Multistate Asset Protection Smart Charts

Savings Bond Lookup

Primary Sources

Cases

Federal Tax Regulations

Internal Revenue Code

IRS Publications

Letter Rulings and IRS Positions

Ruling & Other Docs

Tax Rates and Tables