

State and Local Tax Law Suite

Now Available on Cheetah™

Wolters Kluwer provides accurate and timely information to support your tax law practice so you can confidently advise clients with authoritative and expert guidance. Our State and Local Tax Law Suite on **Cheetah™ for Tax Law** includes:

- **Expert Analysis** — Our editors and leading practitioners provide practical guidance on the impact of the law. Major works by leading experts include: Multistate Corporate Tax Guide by Healy & Schadewald, State Taxation of Income, and Other Business Taxes by Kathleen K. Wright, Ben Miller, and Chris Whitney, Related Party Transactions by Gillis and Amitay and State Sales & Use Taxation by Joseph C. Moffa, JD, CPA, Lloyd J. Lorum, CPA, James H. Sutton, Jr., JD, CPA, Gerald J. Donnini II, JD.
- **Practice Tools** — There are hundreds of state practice tools to choose from including State Tax Smart Charts, which allows researchers to quickly locate and compare tax topics across multiple jurisdictions. Other state tax practice tools include State Tax Nexus Expert Smart Charts, Multistate Quick Answer Charts, and our award winning IntelliForms.
- **Governmental Content** — In each individual state tax reporter, we offer the most complete resource for finding fast, accurate answers to all of your state tax questions and include full text of statutes, cases, and rulings and regulations. We also offer topical reporters for Corporate Income, Personal Tax, Property Tax, Business Incentives, and more.
- **Current Awareness** — Stay on top of the latest developments in taxation with Tax Tracker News, the daily email news that practitioners can customize to see only the news they need. Other popular titles are: State Tax Day, State Tax Review, and Journal of State Taxation.

HIGHLIGHTS OF TITLES AVAILABLE

GUIDANCE:

- All Individual State Tax Reporters
- All Individual State Business Incentives Guides
- All Individual State Corporate Income Tax Guides
- All Individual State Personal Income Tax Guides
- All Individual State Property Tax Guides
- All Individual State Sales Tax Guides
- All Individual State Liquor Control Law Guides

GOVERNMENTAL CONTENT:

- State Reporters Official Law Hierarchy
- State Archives back to 1994

EXPERT ANALYSIS:

- **Multistate Corporate Tax Guide**
by John C. Healy and Michael S. Schadewald
- **Related Party Transactions**
by Timothy H. Gillis and Sharlene E. Amitay

- **State Taxation of Income and Other Business Taxes**
by Kathleen K. Wright, Ben Miller, and Chris Whitney
- **State Sales & Use Taxation**
by Joseph C. Moffa, JD, CPA, Lloyd J. Lorum, CPA,
James H. Sutton, Jr., JD, CPA, Gerald J. Donnini II, JD

PRACTICE TOOLS:

- State Tax Smart Charts
- State Nexus Expert Smart Charts
- Multistate Quick Answer Charts
- IntelliForms State Forms & Instructions

CURRENT AWARENESS:

- Tax Tracker Daily News
- State Tax Review
- Journal of State Taxation

CURRENT AWARENESS

Current awareness includes daily news services, newsletters, and authoritative journals covering issues related to federal, estate and gift, state, and international taxation, including many well-known titles. Highlights include:

Tax Tracker Daily News

Tax Tracker Daily News automatically searches the news every day and locates articles related to topics that researchers can customize to help keep them up to date on news most important to them. Tax Tracker Daily News gathers, then delivers, the news daily to your email, which enables you to see your customized news articles.

State Tax Review

State Tax Review is a weekly newsletter that provides coverage of current legislation, cases, rulings, and guidelines from all 50 states and the District of Columbia. In addition, there are charts and featured articles periodically included on topics of special interest.

Journal of State Taxation

Journal of State Taxation offers workable solutions from leading tax specialists on how to reduce your client's state and local tax liability. Includes timely coverage of important cases, along with expert assessments of their impact on your client. Also find regular legislative alerts to remain up-to-date on state tax incentives, sales tax exemptions, refund opportunities, and proposed, pending or recently enacted legislation. John C. Healy serves as Editor-in-Chief of the Journal of State Taxation.

GUIDANCE

Our editors provide clear and practical guidance on the impact of the law, strategies on how best to apply the law, and explain law changes and how they may affect your clients. Highlights include:

State Tax Reporters

The series consists of separate reporters for each of the 50 states plus the District of Columbia. The Reporters are arranged topically by tax type, and contain explanatory materials written and maintained by expert CCH editors, as well as primary source materials such as statutes, cases, and rulings and regulations.

State Business Incentives Guides

Provides coverage of business tax credits and non-tax incentives through explanations and the full text of applicable state laws and regulations. Credits and exemptions for corporate income, sales and use, and property tax are included. Non-tax incentives, such as grants, loans, and bond financing are also covered.

State Corporate Income Tax Guides

Covers corporate income taxes and franchise taxes for all states that impose them. Editorial content includes explanations, annotations, and head notes for most cases and rulings, as well as several Quick Answer Charts addressing various topics, including (but not limited to) state corporate income tax rates, IRC conformity, combined reporting requirements, apportionment formulas, alternative minimum taxes, various addition and subtraction modifications, sourcing, withholding, practice and procedure, and return due dates. The comprehensive editorial explanations are also supported by and linked to the full text of state tax statutes, regulations, cases, rulings, forms and instructions, and other state releases. In addition, commentary from recognized tax experts at firms such as Ernst & Young LLP, KPMG LLP, Grant Thornton LLP, and PricewaterhouseCoopers LLP is included.

State Personal Income Tax Guides

Covers personal income taxes for all the states that impose them and the District of Columbia. Editorial content includes explanations, annotations, and head notes for most cases and rulings, addressing various topics, including (but not limited to) state personal income tax rates, IRC conformity, reporting requirements, alternative minimum taxes, various addition and subtraction modifications, sourcing, withholding, practice and procedure, and return due dates. The comprehensive editorial explanations are also supported by and linked to the full text of state tax statutes, regulations, cases, rulings, forms and instructions, and other state releases. In addition, commentary from recognized tax experts is included.

State Property Tax Guides

There is a separate Guide for each jurisdiction, containing explanations of property tax issues written and maintained by expert CCH editors, as well as the text of all state tax laws and regulations, relevant court cases, and administrative rulings. The explanations contain annotations of recent rulings and decisions. Also included in the explanations are links to other resources relevant to the topic.

Multistate Sales Tax Guides

Covers sales and use taxes for all states that impose them and for the District of Columbia. Editorial content includes explanations, annotations, and head notes for cases and rulings, as well as several Quick Answer Charts addressing various topics. The Guide also includes the full text of sales-tax related state tax statutes, regulations, cases, rulings, and other state releases.

Liquor Control Law Reports

Provides complete coverage of issues impacting the regulation of the consumption, sale, transportation, storage and use of alcoholic beverages at both the federal and state level. Each state includes explanations, full text of state laws and regulations, and summaries of relevant court cases and rulings pertaining to liquor control law.



GOVERNMENTAL CONTENT

Our State Primary Source Library is the most comprehensive in the industry with full text current reporting and archives dating from 1994 to current year:

State Reporters Official Law Hierarchy

The official law hierarchy for each state includes full text for all state tax statutes, regulations, relevant court cases, and administrative rulings.

State Tax Archives (1994 - Current)

This title includes archived versions of all state tax laws and regulations dating from 1994 through the year prior to the current calendar year. Each year's archive contains the final version of every tax-related statutory and regulatory provision as it existed at the end of that year.

EXPERT ANALYSIS

Leading practitioners provide expert guidance and insights on some of the most important topics for legal tax research. Highlights include:

Multistate Corporate Tax Guide

by John C. Healy and Michael S. Schadewald

This comprehensive reference provides reliable, state tax research across multiple tax topics in an easy-to-use chart format. Save hours of research time with quick access to each state's position on key issues in corporate and sales and use tax. The treatise includes nexus, franchise and income taxes, sales and use taxes, and administration.

Related Party Transactions

by Timothy H. Gillis and Sharlene E. Amitay

Offers a concise explanation of the actions put forth by state taxing authorities toward complex business transactions and structures involving related party, or affiliated, entities. It also explains the various challenges that states may face and discusses the limitations, burdens of proof, and application of such challenges. Topics include alternative apportionment, expense disallowance, and nexus issues.

State Taxation of Income and Other Business Taxes

by Kathleen K. Wright, Ben Miller, and Chris Whitney

This treatise is designed to be an authoritative presentation and analysis of selected U.S. state business taxes primarily intended for use by tax practitioners and academics. The treatise includes a thorough discussion of relevant constitutional, statutory, and other governing law, including regulations, cases, and rulings.

State Sales & Use Taxation

by Joseph C. Moffa, JD, CPA, Lloyd J. Loram, CPA, James H. Sutton, Jr., JD, CPA, Gerald J. Donnini II, JD

Covers all the areas of sales and use taxation, including taxable persons, taxable transactions, interstate and extraterritorial transactions, constitutional issues, and the latest updates on streamlined sales tax and state gross receipts taxes. Includes a comprehensive discussion of nexus, issues in internet/electronic commerce, and minimum contact requirements for out-of-state retailers. Contains a full discussion of key court cases.

PRACTICE TOOLS

All Practice Tools and SmartCharts allow users to quickly locate and compare research across multiple topics or jurisdictions, retain links to laws, regulations, and explanations, export to MS Word or display in matrix view with seamless integration into MS Excel. Save charts within a research folder to share with colleagues or email to them directly and have the ability to save charts that auto update when reopened. There are hundreds of charts across many different practice areas. Highlights include:

State Tax Smart Charts

The State Tax Smart Charts provide information on a variety of topics including corporate and pass-through income tax, personal income tax, franchise tax, sales and use taxes, property and other taxes, as well as unclaimed property for all 50 states, plus the District of Columbia.

State Tax Nexus Expert Smart Charts

Provides expert guidance in a quick answer format that helps users gauge whether common business activities are likely to create nexus for corporate income tax and sales and use tax purposes. Nexus-related news and lookup tools for state agency contacts and business entity filing fees are included.

Multistate Quick Answer Charts

Provides easy-to-use, up-to-the-minute answers to basic state tax questions. An "All Taxes by State" chart provides thumbnail answers on tax rates and due dates, and is followed by topically arranged charts for all tax types for each jurisdiction. Each chart includes links to explanations on the topic at issue, so subscribers can access primary source material and other relevant information.

IntelliForms State Forms and Instructions

Provides forms, instructions and publications in a simple interface that allows users to easily access all forms in one convenient location. The modern interface is easy to navigate and allows researchers to quickly open forms and complete tasks. Common client forms and profiles enable multiple users to share client data, save forms, and work collaboratively. All client data is saved to your server for complete client security.



HOME PAGE

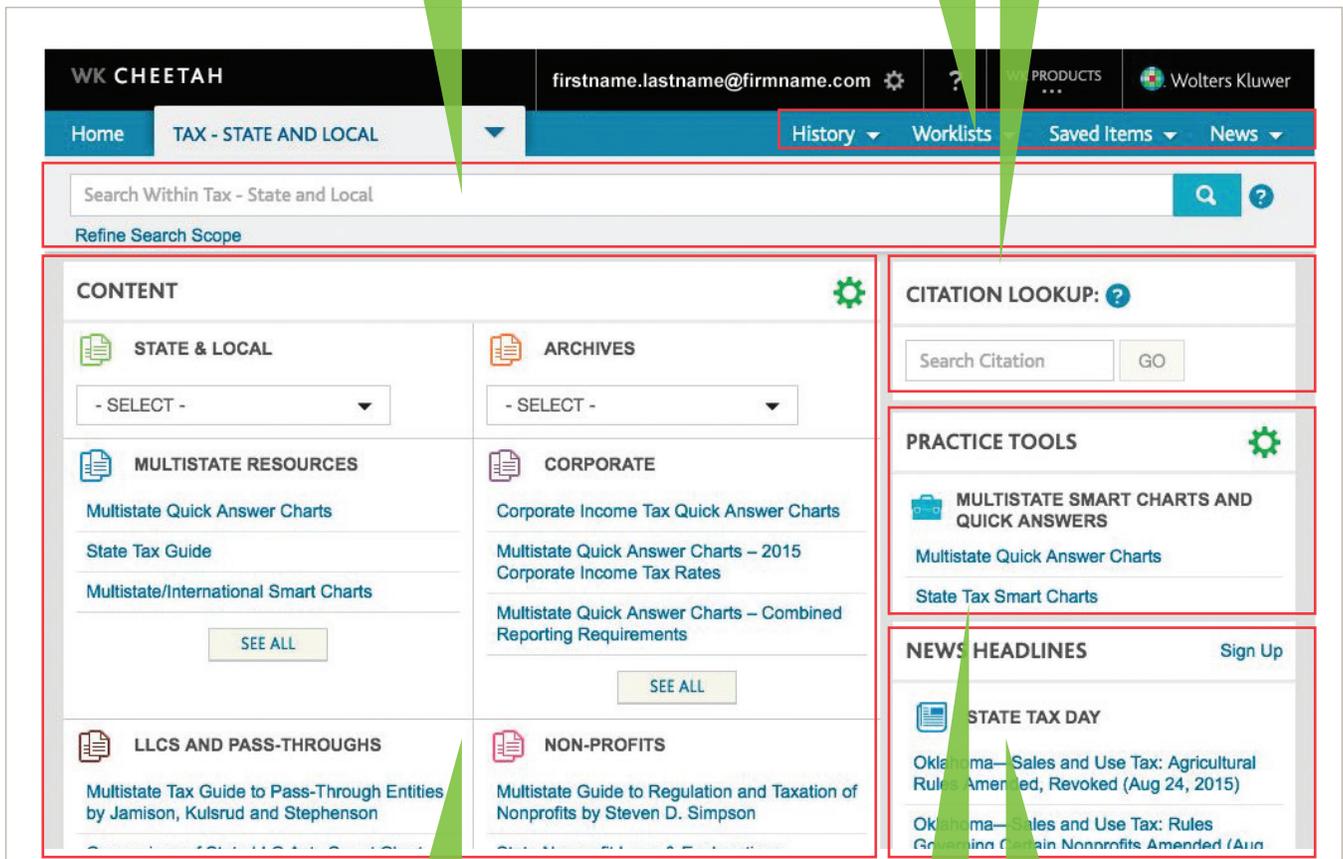
SEARCH—Across all content using natural language, Boolean connectors, and operators.

REFINE SEARCH SCOPE—Allows you to add additional pre-search filters to refine your results by combining Filters and Search Within.

HISTORY—Access documents you viewed and searches you ran for the past two years.

WORKLISTS—Saved links to documents
SAVED ITEMS—Access saved searches, notes, highlights, and favorites.

CITATION LOOKUP—quickly locates a citation and formats are provided using the 



CONTENT—Customize your practice area library content for one-click access to your most frequently-used documents, SmartCharts, practice tools, news, forms, and more.

PRACTICE TOOLS—Access your subscribed Practice Tools and SmartCharts and quickly locate and compare research across multiple topics and also link to related sources and explanations.

NEWS HEADLINES—News highlights and top stories from Tax Tracker News Daily.

Cheetah™ for Tax Law is a new, online legal tax experience combining the resources of the CCH, Aspen Publishers, and Kluwer International product lines from Wolters Kluwer. Offering dynamic workflow, **Cheetah™ for Tax Law** combines authoritative content, expert analysis, practice tools, and current awareness for legal tax professionals to gain insights on today's most challenging tax matters.

Contact us at 1-800-955-5217 to learn more.
wolterskluwerlr.com/cheetah