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Estates, Gifts & Trusts Tax Law Suite

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- **Practice Tools** — There are many practice tools that allow researchers to quickly locate and compare Transfer Tax, Estate Planning as well as Trust Administration across many jurisdictions in one convenient chart format. Other practice tools include FinEstCalcs and award winning IntelliForms.
- **Governmental Content** — Full text of authoritative content dating back to 1913 including the Internal Revenue Code, Treasury Regulations, IRS Rulings, Internal Revenue Manual, IRS Publications, Tax Court and United States Tax Cases, see the complete list on next page.
- **Current Awareness** — Stay on top of the latest developments in taxation with Tax Tracker News, the daily email news that is completely customizable by practitioners so they only receive the news they need. Other popular titles are: Estate Tax Review Journal, Financial & Estate Planning Practitioner's Strategies and Financial & Estate Planning Ideas & Trends.

HIGHLIGHTS OF TITLES AVAILABLE

GUIDANCE:

- **Federal Estate & Gift Tax Reporter**
- **Financial & Estate Planning Reporter**
- **State Inheritance, Estate & Gift Tax Reporter**
- **U.S. Master Estate & Gift Tax Guide**
- **Tax Act Analysis of Major Tax Acts and Reports**
- **Capital Changes**

GOVERNMENTAL CONTENT:

- **Internal Revenue Code and Tax Legislation**
- **Major Tax Acts and Reports**
- **Federal Regulations, Treasury Decisions, NPRs, Treasury Department News Releases**
- **U.S Supreme Court Cases, BTA, U.S. Tax Cases, Tax Court Regulars and Memoranda**
- **Revenue Rulings, Revenue Procedures, IRS Letter Rulings & TAMs**

See complete list on next page

EXPERT ANALYSIS:

- **Estate Planning** *by Casner and Pennell*
- **Price on Contemporary Estate Planning** *by Price and Donaldson*
- **The Complete Estate Planning Sourcebook** *by David A. Handler and Deborah V. Dunn*
- **Multistate and Multinational Estate Planning** *by Jeffrey A. Schoenblum*
- **Multistate Guide to Estate Planning** *by Jeffrey A. Schoenblum*
- **Outright Charitable Gifts** *by Conrad Teitell*
- **Deferred Giving** *by Conrad Teitell*
- **Charitable Lead Trusts** *by Conrad Teitell*
- **Planned Giving** *by Conrad Teitell*
- **Portable Planned Giving Manual** *by Conrad Teitell*
- **Income Taxation of Fiduciaries and Beneficiaries** *by Byrle M. Abbin*
- **Federal Income Taxation of Estates, Trusts, & Beneficiaries** *by M. Carr Ferguson, the late James J. Freeland, and Mark L. Ascher*
- **Loring and Rounds: A Trustee's Handbook** *by Charles E. Rounds, Jr., and Charles E. Rounds, III.*
- **ElderLaw Forms Manual** *by Harry S. Margolis*
- **ElderLaw Portfolio Series** *by Harry S. Margolis*

PRACTICE TOOLS:

- **FinEstCalcs**
- **Financial and Tax Calculators**
- **Multistate Transfer Tax Laws Smart Charts**
- **Estate Planning Rates, Exclusions and Inflation Adjustments Smart Charts**
- **Multistate Trusts and Trust Administration Smart Charts**
- **IntelliForms Forms & Instructions**

CURRENT AWARENESS:

- **Tax Tracker News Daily**
- **Estate Planning Review—The Journal**
- **Financial and Estate Planning Practitioners Strategies**

CURRENT AWARENESS

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.

Estate Planning Review — The Journal
Monthly publication that includes columns and articles on strategies and trends affecting financial and estate planning. Each issue covers a wide range of topics to keep you in touch with current planning techniques and key financial and estate planning developments. Includes archival issues back to 2001.

Financial and Estate Planning Practitioners Strategies
A collection of articles written by noted estate planning practitioners on hot topics and emerging trends. Includes archival issues back to 2004.

GUIDANCE

Federal Estate and Gift Tax Reporter
This comprehensive reporter includes full text of the code, regulations, court decisions, and rulings on federal estate, gift, and generation-skipping transfer taxes, and related income tax and procedural provisions, as well as explanations.

Financial and Estate Planning
This comprehensive publication covers all stages of financial and estate planning from development to administration. Includes detailed explanations, strategies, and planning aids that targets income, estate and gift tax planning, pension and retirement planning, general investment and insurance planning, and estate administration.

U.S. Master Estate and Gift Tax Guide
Comprehensive explanations of the law relating to federal estate, gift, and generation skipping transfer taxes with filled-in forms.

Tax Act Analysis 1986-Current
Tax Acts and Reports include the text of all significant enacted tax legislation, as well as the accompanying committee report text and links to related reports.

State Inheritance Estate and Gift Tax Reporter
Full-text coverage of the state inheritance, estate, and gift laws of the 50 states, the District of Columbia, and Puerto Rico. Includes charts, checklists, and all-state compendiums summarizing state laws.

Capital Changes
Delivers rich and comprehensive corporate actions tax content covering daily and historical U.S. and international corporate events-including analysis, commentary and taxability determinations.

GOVERNMENTAL CONTENT

Internal Revenue Code
Internal Revenue Code and history notes as well as links to related regulations, legislative history, explanations, annotations, and current developments applicable to a particular Code Section.

Tax Legislation 1954-Current
Provides the industry's leading coverage of tax legislation and access to the latest legislative briefings.

Treasury Regulations
All current, final, temporary, and proposed IRS regulations are included in our Federal Tax Regulations primary source material. Each regulation reflects any amendments made to the regulation and is accompanied by a history line.

Cases and Rulings
We provide the most extensive collection of tax law cases from 1913 to the present. Letter Rulings and IRS Positions includes the full text of IRS responses to inquiries concerning the application of the tax rules to specific situations. IRS Letter Rulings includes: Private Letter Rulings, Technical Advice Memoranda, Field Service Advice, and Chief Counsel Advice. IRS Positions includes: General Counsel Memoranda and Actions on Decisions.

IRS Administrative Rulings
Includes Treasury Decisions, Notices of Proposed Rulemaking, Revenue Rulings, Revenue Procedures, IRS Notices, IRS Announcements, IRS News Releases, Executive Orders, Requests for Comments, Treasury Dept. News Releases, White House and Congressional News Releases, National Taxpayer Advocate Reports, and other miscellaneous documents.

Agency Materials
Includes current IRS publications which interpret tax laws, regulations, and court decisions that are topically arranged with references to applicable tax forms.

EXPERT ANALYSIS

Estate Planning
by Casner and Pennell
Encyclopedic, practical coverage of all aspects of estate planning practice from wills and trusts to complex transfer tax laws. Content is updated regularly to keep the practitioner aware of ongoing developments in the ever-changing areas of law and practice. Topics include intestacy, wills and trusts as estate planning instruments, wealth transfer taxation and charitable deduction planning.

Price on Contemporary Estate Planning
by Price and Donaldson
This comprehensive single-volume estate planning resource is a mine of information and expertise packed with valuable practice tips. Providing theoretical grounding and a practice-oriented approach, the authors show how to handle the full range of estate planning problems and techniques.

The Complete Estate Planning Sourcebook
by David A. Handler and Deborah V. Dunn
This title does not merely compile the transfer tax and trust laws, it explains how to use or work with and apply those laws to meet client needs. This resource points out the pitfalls and opportunities created by each law, rule and case discussed and explains not only how to implement strategies, but also why and when to use them. The Complete Estate Planning Sourcebook was formerly entitled Drafting the Estate Plan: Law and Forms.

Multistate and Multinational Estate Planning
by Jeffrey A. Schoenblum
Analyzes the legal aspects of individual wealth transfers across state and international boundaries. With an emphasis on planning, this title helps practitioners develop workable strategies for their multi-jurisdictional clients. Professional issues such as ethical issues involved in dealing with estates across state and national lines are addressed. Includes recent case law, statutes, treaties and codes, and updated tax material and references to relevant regulations.

Multistate Guide to Estate Planning
by Jeffrey A. Schoenblum
Provides access to the estate planning laws of all 50 states and the District of Columbia in an easy-to-use chart format. The chart format summarizes each state's position on estate tax issues and simplifies comparisons. A must to help practitioners working with multistate estates achieve the desired disposition of property, resolve commonly encountered state law problems and ensure asset protection.

Outright Charitable Gifts
by Conrad Teitell
Comprehensive coverage by noted charitable planning expert Conrad Teitell on outright charitable gifts, including tax and reporting compliance rules for individuals, partnerships, and corporations. Includes sample forms.

Deferred Giving
by Conrad Teitell
Comprehensive coverage of the income, gift, estate, and capital gains tax implications of deferred giving techniques (e.g., pooled income funds, charitable remainder annuity and unitrusts). Includes sample forms.

Charitable Lead Trusts
by Conrad Teitell
Definitive explanation by Conrad Teitell of charitable lead annuity trusts and unitrusts, including sample trust agreements and forms for computing and reporting the deduction. Includes sample forms.

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

Income Taxation of Fiduciaries and Beneficiaries
by Byrle M. Abbin
Provides step-by-step guidance on the taxation of fiduciary income. This comprehensive guide for practitioners advising fiduciaries and beneficiaries in federal and state income tax matters covers the broad range of complex issues from charitable remainder trusts to nexus rules and their effect.

Federal Income Taxation of Estates, Trusts, & Beneficiaries
by M. Carr Ferguson, the late James J. Freeland, and Mark L. Ascher
This title guides practitioners through the complexities of preparing the decedent's final return, characterization of income in respect of a decedent, computation of distributable net income (DNI), the interaction of the system of taxation of trusts and estates and the passive activity rules, grantor trust rules, and split-interest charitable trusts.

Loring and Rounds: A Trustee's Handbook
by Charles E. Rounds, Jr., and Charles E. Rounds, III.
Addresses the rights, duties, and obligations of the parties once the trustee takes title to trust property. It distills the essence of trust law, illuminating the fundamental principles and detailing the duties of the trustee, and the rights of the beneficiary, the settlor, and the third parties involved.

ElderLaw Forms Manual
by Harry S. Margolis
Guidance for managing and drafting forms for the elder law practice, in areas including estate planning, public benefits, health care, guardianship, and probate. Practice-tested forms and documents accompanied by editorial commentary help organize the practice itself, market the attorney's services, enable the attorney to customize estate and Medicaid plans, and provide personalized service.

ElderLaw Portfolio Series
by Harry S. Margolis
Coverage of key areas including estate planning, public benefits, health care, guardianship, and probate. The individual portfolios provide a valuable introduction for those new to the practice of elder law and serve as a resource for those more experienced.

PRACTICE TOOLS

FinEstCalcs
A productivity tool specially designed for financial and estate planners, attorneys, and others who perform estate planning and related activity for their clients. Performs over 20 estate & financial planning calculations and allows for comparing up to three scenarios side-by-side and for graphic display of results.

Financial & Tax Calculators
Helps practitioners to assess their clients financial position and to better manage their money. Over 180 calculators, organized by 11 main topics, allow users to create interactive calculations, dynamic graphs, and fully customizable reports.

Multistate Transfer Tax Laws Smart Charts
Provides information on which states, in addition to the District of Columbia and Puerto Rico, impose inheritance, estate, gift, and generation-skipping transfer taxes and whether or not transfer taxes are tied to IRC Secs. 2011 (estate tax) and 2604 (GST).

Estate Planning Rates, Exclusions and Inflation Adjustments Smart Charts
Provides the federal estate, gift and generation-skipping transfer tax rates, exclusions, exemptions and related inflation-adjusted amounts for each year from 1998 to present. Includes applicable exclusion amount, annual gift tax exclusion, applicable exemption amount and interest on installment payments under IRC 6166, IRC 2032A, medical savings account limits, and more.

Multistate Trusts and Trust Administration Smart Charts
Provides state information on a variety of topics pertaining to trusts, such as a trustees power to adjust, the total return unitrust statutes, and the contacts justifying state income taxation of a trust, and trust accounting principles for all states.

IntelliForms Forms & Instructions
IntelliForms 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.

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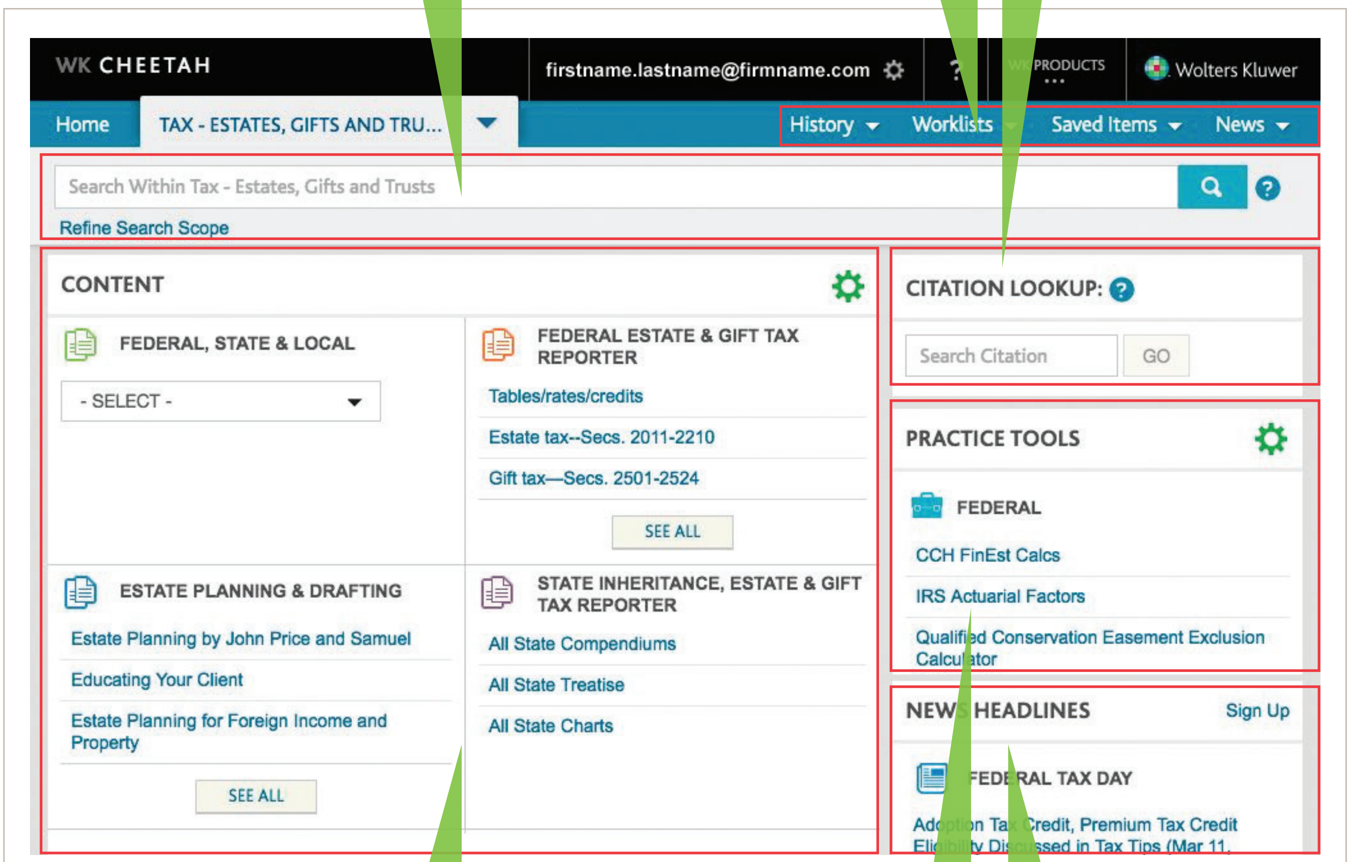

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NEWS HEADLINES—News highlights and top stories from Tax Tracker News Daily.

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.

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