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### Specialized Expert Libraries

The CCH Expert Treatise Library is currently comprised of 14 titles.

- Federal Taxation of Corporations & Shareholders
- Federal Taxation of Partnerships & Partners
- Tax Practice & Procedure
- Taxation of Compensation & Benefits
- State Sales & Use Taxation
- State Taxation of Income & Other Business Taxes
- International Taxation: Corporate & Individual
- Federal Taxation of Subchapter S Corporations
- Tax Accounting in Mergers and Acquisitions: Transactional Analysis
- Limited Liability Companies: Federal and State Taxation
- Tax Planning for Troubled Corporations: Bankruptcy and Nonbankruptcy Restructurings
- Corporations Filing Consolidated Returns
- Federal Research and Development Tax Incentives
- Estate Planning by John Price and Samuel Donaldson

**Federal Taxation of Corporations & Shareholders** provides full coverage of the rules governing U.S. income taxation of transactions involving corporations and shareholders, and it is logically structured to follow the cycle of corporate activities, including organization, operation and liquidation, consolidation or reorganization. Authors: Andrew M. Eisenberg, JD, LL.M., Daniel M. Schneider, JD, LL.M. and Daniel C. White, JD.

**Federal Taxation of Partnerships & Partners** offers complete, in-depth analysis of all aspects of partnership taxation. The treatise offers numerous examples and expert insights, and allows users to easily access cited cases, regulations, IRS rulings, the Internal Revenue Code and other authoritative sources. Authors: Patricia Hughes-Mills, JD, LLM; Thomas A. Humphreys, JD, LLM; James M. Kehl, CPA, MS Taxation and Stuart L. Rosow, JD.

**Tax Practice & Procedure** is a comprehensive resource for understanding all aspects of tax practice before the Internal Revenue Service and includes up-to-date coverage of the fundamentals required to navigate the current tax system. Authors: Claudia Hill, EA, MBA; Charles P. Rettig, Esq.; and William P. Wiggins, Professor of Law and Taxation at Bentley University.

**Taxation of Compensation & Benefits** brings together all areas of compensation and benefits law, including employee compensation, fringe benefits, family and dependent care assistance, life insurance, golden parachute payments, and more. Authors: David Cartano, JD and Carol A. Cantrell, CPA, JD.

**State Sales & Use Taxation** includes an overview of sales and use tax along with broad coverage on the scope, basis and measurement of sales and use tax and related constitutional issues (including nexus). It also focuses on exemptions, credits and refunds, administration and compliance, and appeals. Covers developments in cloud computing and the "Amazon law." Author: Joseph C. Moffa, JD, CPA, Lloyd J. Loomam, CPA, James H. Sutton, Jr., JD, CPA, Gerald J. Donnini II, JD.

**State Taxation of Income And Other Business Taxes** clarifies complex state tax issues relating to personal income tax and business taxes. Provides broad coverage of corporate income tax, franchise and capital stock tax, gross receipts tax and related constitutional issues. Authors: Kathleen K. Wright, CPA, MBA, JD, LLM and Ben Miller, JD Counsel, Multistate Tax Affairs, California Franchise Tax Board Legal Department.

**International Taxation: Corporate and Individual** covers material relating to outbound and inbound investments and tax treaties. The title discusses in detail the international tax consequences, from a United States perspective, of transactions carried out by individuals, partnerships, and corporations, as well as those occurring between partnerships and corporations and their owners. Authors: Philip Postlewaite, BBA, JD, LLM and Harry Horrow, Professor in International Law at Northwestern School of Law.

**Federal Taxation of Subchapter S Corporations** offers an in-depth and comprehensive analysis of S Corporation taxation, focusing on the Internal Revenue Code rules of Subchapter S and integrating those rules with other portions of the tax law that can have substantial impact on S Corporations and their shareholders. Authors: Robert Jamison, CPA, Ph.D. and Michael Schlesinger, JD.

**Tax Accounting in Mergers and Acquisitions: Transactional Analysis** provides detailed coverage of today's key issues in corporate acquisitions, dispositions, reorganizations, and restructurings from a transactional perspective. Author Glenn R. Carrington of Ernst and Young provides a comprehensive perspective from a CPA, legal and academic point of view to help you accurately advise your clients.

**Limited Liability Companies: Federal & State Taxation** covers all aspects of federal and state tax issues applicable to LLCs and explains how to prepare the most common LLC tax forms and outlines the filing requirements in all 50 states and the District of Columbia. Author: David J. Cartano, JD.

**Tax Planning for Troubled Corporations: Bankruptcy and Nonbankruptcy Restructurings** covers the full spectrum of problems that financially distressed corporations and their creditors and shareholders must face. Authors: Gordon D. Henderson, JD and Stuart J. Goldring, JD.

**Corporations Filing Consolidated Returns** covers affiliated group and consolidated elections, tax liability, tax years and methods of accounting, intercompany transactions, earnings and profits, stock basis, and more. Authors: Mark Banks-Golub, JD, LLM, Anthony J. Nitti, CPA, MST, Joshua T. Brady, JD. and Michael Kosnitzky, JD, CPA.

**Federal Research and Development Tax Incentives** offers detailed guidance on claiming the federal credit for increasing research activities and the deduction for Research and Development expenditures. You'll learn about the elements of qualified research, exclusions, computational rules, basic research payment credits, and more. Author: Michael D. Rashkin, JD, LLM.

**Estate Planning** provides valuable, practical guidance on how to handle the full range of estate planning issues and techniques, including client counseling, durable powers of attorney, living wills, private annuities, charitable remainder trusts, life insurance, and more. Authors: John Price, LLB and Samuel Donaldson, JD, LLM.

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