

CCH®
**LegalPoint
Tax Library**
for Legal Professionals

*Unrestricted firm-wide
access to the tax resources
you need the most*

 **Wolters Kluwer**
Law & Business

Designed especially for the tax practice of smaller law firms, the CCH *LegalPoint Tax Library* brings together federal and state tax resources on the CCH Tax Research NetWork

The core library includes publications, practice tools and workflow tools such as:

- CCH Tax Research Consultant
- Standard Federal Tax Reporter
- Federal Estate & Gift Tax Reporter
- CCH State Tax Reporter (choice of state)

- U.S. Tax Cases
- Letter Rulings & IRS Positions
- CCH Citator
- CCH Tax Tracker News
- *perform plus III* Interactive Forms



The following optional add-on publications allow you to create a custom library to suit your specific needs:

- Business Entity Planning
- Planning for Nonprofits
- Estate Planning & Drafting
- Tax Practice & Procedure Commentaries
- Real Estate Tax Commentaries

FEDERAL TAX RESOURCES

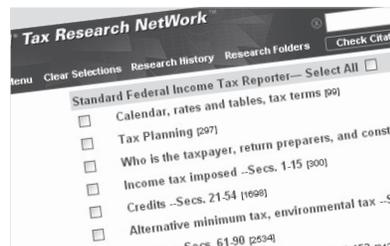
EXPLANATIONS & ANALYSIS

CCH Tax Research Consultant™

Provides a practical real-world focus on tax laws and issues.

Typically-arranged, the Tax Research Consultant is written by CCH editorial staff and leading tax practitioners. It's loaded with innovative interactive research aids, practical examples, sample calculations, compliance pointers, comments, planning notes and other features that show exactly how critical tax principles apply.

The Consultant covers more than 30 topics, from Net Operating Losses to Social Security Taxes. Fundamental concept chapters also offer clearly written overviews.



Standard Federal Tax Reporter

The cornerstone of federal income tax research since 1913, this Reporter gives a complete picture of federal income tax law, including extensive coverage of international transactions. Organized by Internal Revenue Code section, the Reporter also offers CCH explanations, regulations, court decisions, opinions and other tax documents.

Federal Estate & Gift Tax Reporter

In-depth analysis related to federal estate, gift and generation-skipping tax law. Essential for planning federal transfer tax consequences. Code-based, it integrates the text of the Code, regulations and court decisions with CCH explanations and other related tax documents.

CCH Citator

Tracks the history of cases and rulings through the legal process. Use the CCH Citator to determine whether a case or ruling is still current, whether there are any other cases on the same point of law to be considered, and whether the ruling in the case is still good.

PRIMARY SOURCE MATERIALS

Internal Revenue Code

The full text of the current Internal Revenue Code—in addition to CCH's comprehensive Code-amendment notes to allow tracking of changes over time.

Federal Tax Regulations

The full official text of the Treasury Department interpretations of the Internal Revenue Code, including final, temporary and proposed regulations.

Rulings and Other Documents

Full text of federal administrative rulings and documents—including Revenue Rulings, Revenue Procedures, Treasury Decisions, IRS Announcements and much more.

Letter Rulings & IRS Positions

Insights on the IRS interpretation of tax laws on a myriad of previous taxpayer situations. These documents give insight into how the IRS might respond in similar situations, as well as their approach to specific industries. Includes full text of every ISP and MSSP, as well as Field Service Advice.

U.S. Tax Cases

Full text of federal tax cases decided by the U.S. Supreme Court, U.S. Appellate Courts, U.S. Claims Court and U.S. District Courts, including bankruptcy courts from 1913 to current. Also includes U.S. Tax Court cases (Regulations, Memoranda, and Summary) and Board of Tax Appeals (Regular and Memoranda). CCH headnotes help you scan for relevant cases.

CURRENT FEATURES, JOURNALS & NEWSLETTERS

CCH Tax Tracker News

Each day you'll get late-breaking tax news and primary source material integrated with federal and state tax materials in the *LegalPoint Tax Library*. You can customize the news to fit your needs and automatically run standing searches of particular interest to your clients.

Select from more than 80 customization topics ranging from emerging state business incentives to the most recent IRS rulings on tax compliance matters and tax legislative activity. Includes links to explanations, analysis and tax laws. You may also choose to receive tax headlines each day via email.

IRS Publications

Narrative insight and guidance from the viewpoint of the IRS—as stated in more than 150 publications.

FEDERAL LEGISLATION

Comprehensive guidance on congressional intent regarding tax law changes. Includes text of legislation, full-text committee reports and proposed changes.

CCH Legislation Newswire—Latest developments in Congress and pending law changes.

Bills Worth Watching—Tables show proposed bills, bill names, bill status, and the date of any reports issued.

CCH Tax Briefings—Five years of analysis of key provisions in tax bills.

Law, Explanations and Analysis—CCH analysis, background and primary sources for all acts since 1989.

JCT Blue Books—Joint Committee on Taxation reports since 1976.

Committee Reports—Tax Acts since 1986, Conference Committee Reports, House Committee Reports, Senate Committee Reports and a finding list of all PLs and related committee report numbers since 1986.

Congressional Research Service Reports—More than 400 specialty government publications covering topics such as international tax reforms, estate tax repeal and income tax alternatives.

Current Legislative Developments—Late-breaking developments with bill text, committee reports and analysis of legislative events in Congress.

TAX & ACCOUNTING GUIDES

U.S. Master Tax Guide®

This quick-answer handbook provides baseline answers to income, estate and gift tax questions. Includes links to the *CCH Standard Federal Tax Reporter*.

U.S. Master Estate and Gift Tax Guide

Explanations of the law relating to federal estate, gift and generation-skipping transfer taxes, along with discussions of recent law and regulation changes, court decisions and IRS rulings.

U.S. Master GAAP Guide

Technical analysis, practical explanations and new insights into accounting principles.

STATE TAX

CCH State Tax Reporter

The Library includes one reporter covering the state of your choice. The *CCH State Tax Reporter* is the most comprehensive and up-to-date collection of full-text law, regulations and court decisions covering state and local taxation. Includes archives back to 1994.

TAXES—The Tax Magazine®

You get the current issue and two-year archive of this monthly journal written by noted tax practitioners. It provides comprehensive and insightful analysis of current tax issues, trends and legislative developments.



Journal of Retirement Planning

The previous issue and two-year archive of this bimonthly journal offers analysis of current issues in retirement planning by noted practitioners. Covers topics such as insurance planning, asset allocation and estate planning.

CCH Federal Tax Weekly Newsletter

A newsletter that offers timely insights on current federal tax development along with commentary and analysis.

PRACTICE AIDS

CCH Business and Tax Preparation Calculators

Eight calculators provide quick access to common business and tax computations: Loan Amortization, Savings Bond, Mortgage Comparison, Auto Lease/Buy, Tax Rate/Phase-Out, Federal Withholding, Employee Auto Inclusion and IRA Comparison.

CCH® Client Letter Toolkit™

Allows you to quickly find and adapt the appropriate client communication. Search by topic, type of client or type of letter for maximum flexibility.

IRS Actuarial Factors Finding Tool

Instantly finds or calculates the exact actuarial factor that you need.

Interactive Research Aids

Suite of Web applications cover a broad range of topics. Interactive Decision Trees guide you through complex or intertwined tax rules, Interactive Examples apply tax laws to real-life situations, and Interactive Charts compare tax information on a given topic.

OPTIONAL ADD-ONS

BUSINESS ENTITY PLANNING

LLC Advisor Newsletter

S Corporations Guide

by Edward C. Foth and Ted D. Englebrecht

Journal of Passthrough Entities

Limited Liability Company Guide

by J. Mark Ward

Partnership Tax Planning & Practice

by CCH tax law editors in collaboration with consultant Charles R. Levun

PLANNING FOR NONPROFITS

Exempt Organizations Library

The *Exempt Organizations Library* sets forth the IRS view of exempt-related matters, including the Exempt Organizations Determinations Manual, the Private Foundations Manual and the Exempt Organizations Tax Manual.

Includes the *CCH Exempt Organizations Reporter*, *Conrad Teitell's Portable Planned Giving Manual* and more.

REAL ESTATE TAX COMMENTARIES

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

Mortgage-Backed Securities

by Michael E. Shaff

Tax Aspects of Installment Sales

by Susan Kalinka

Mortgage Foreclosures, Repossessions, and Debt Modifications

by Thomas G. Manolakas

Tax Consequences of Leases and Improvements

by Thomas G. Manolakas

Personal Residences: Purchase; Sale; Mortgage Financing; Business Use

by Thomas G. Manolakas

U.S. Real Property Investments of Non-residents

by Richard E. Andersen

Purchase and Construction of Real Estate Assets

by David F. Windish

ESTATE PLANNING & DRAFTING

Estate Planning *by A. J. Casner and J. N. Pennell*

Multistate and Multinational Estate Planning *by Jeffrey A. Schoenblum*

Price on Contemporary Estate Planning *by John R. Price*

Drafting the Estate Plan: Law and Forms *by David A. Handler and Deborah V. Dunn*

TAX PRACTICE & PROCEDURE COMMENTARIES

Civil Tax Litigation *by Richard J. Sideman and Steven Katz*

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

Collections: Installment Agreements and Offers in Compromise *by Paul W. Raymond*

Practitioner's Guide to IRS Tax Penalties *by Robert J. Collins*

Resolving Your Client's Tax Liabilities: Tax Code and Bankruptcy Code Remedies *by Kenneth C. Weil*

Code Remedies *by Kenneth C. Weil*

Examination and Appeals Practice *by Greta P. Hicks*

Income Tax Audit Strategies *by Charles P. Rettig*

Innocent Spouse Relief *by Theodore D. Peysner*

IRS National Office Practice *by Joni D. Larson*

Forming the Exempt Organization *by Marshall A. Glick*

Federal Tax Practice Standards *by Arthur J. (Kip) Dellinger, Jr.*

Journal of Tax Practice and Procedure

Understanding IRS Communications *by CCH editorial staff*

Classification of Workers: Employee v. Independent Contractor *by CCH editorial staff*

PRODUCTIVITY TOOLS & FEATURES

perform plus III[™]

Interactive Forms

Perform plus III is a comprehensive government-approved tax forms library that allows you to locate, view, complete and print WYSIWYG forms, schedules and instructions for virtually every type of return.

You have access to more than 15,000 federal, state and city tax forms and instructions, plus more than 230 IRS publications and filing guides for every state.

Perform plus III offers:

- Linking to and from source documents in your Tax Research NetWork publications
- Saving of completed forms as PDF files
- Automatic font sizing to fit text within a field
- Calculator accessed from numeric fields
- Calendar accessed from date fields

NOTE: *perform plus III* **federal** forms are included with the LegalPoint Tax Library. **State** forms are purchased separately.

CCH® SmartRelate™ Links

Links lead you to relevant material, including new tax developments that might otherwise be overlooked. Smart-Relate automatically links similar documents to your current research findings so you can get more information about your research topic.

When available, SmartRelate links will appear at the top of your document and also within the text of the document. Available Smart-Relate links include IRC, Committee Reports, Regulations, CCH Annotations, CCH Explanations, Current Developments, Related Topics, and Federal/State Comparison.

New Development Links

A click of the mouse will take you to the latest information on a specific topic .

CCH Tax Thesaurus

Ensures that you locate all relevant documents without having to enter all possible tax terms separately. Searches can be made by word, phrase, or citation and can be narrowed with options such as date restrictions or document types.

CCH@Hand™

This powerful productivity tool simplifies your research and seamlessly integrates it into your workflow.

CCH@Hand gives you one-click access to research answers in the CCH Tax Research NetWork from Microsoft® Office 2003 programs.

Now you can conduct all of your research directly within an Office application. CCH@Hand also allows you to research faster by simultaneously searching Google™, your desktop, your full CCH subscription—and major industry Web sites.

In addition, Microsoft Office compatibility allows you to search, view and retrieve results from any Microsoft® Office application without leaving your document, email, or browser.

You can also link from any recognized citation within a Word, Excel, PowerPoint or Outlook document to the full text, history and/or related explanations.