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# OmniTotal

*Online library of tax resources for legal professionals*

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

## FEDERAL TAX RESOURCES

### EXPLANATIONS & ANALYSIS

**Standard Federal Tax Reporter**
The cornerstone of federal income tax research since 1913, this Reporter provides a complete, up-to-date 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.

**Federal Excise Tax Reporter**
Detailed coverage of the excise tax provisions of the Internal Revenue Code. This Code-based Reporter is a great resource for determining a client's exposure to excise tax. It integrates the text of the Code with related committee reports, regulations, court decisions, and opinions as well as CCH explanations.

**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.

**U.S. Tax Treaties Reporter**
Full text of treaties, protocols and other related documents on taxation agreements between the U.S. and foreign governments —with CCH explanations.

**CCH Tax Research Consultant™**
Provides a practical real-world focus on tax laws and issues.

Topically-arranged, the Tax Research Consultant is written by experienced 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.

### 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 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 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 relevant federal tax cases decided by the U.S. Supreme Court, U.S. Appellate Courts, the U.S. Claims Court and U.S. District Courts, including bankruptcy courts. Also included are all 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.

**Legislative Documents and Treaties**
Guidance on congressional intent in making tax law changes. Also helps in interpreting the changes in the tax law. Includes official text of legislation, tax treaties and conventions, full-text committee reports, proposed changes and more.

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

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

### TAX PLANNING GUIDES

**U.S. Master Tax Guide®**
The best-selling quick-answer handbook in electronic format 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.

## FEDERAL LEGISLATION

**CCH Legislation Newswire**—The latest developments in Congress as well as pending law changes.

**Bills Worth Watching**—Tables show recently proposed bills, bill names, current 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 hot topics such as international tax reforms, estate tax repeal, alternatives to the income tax, compliance issues and more.

**Current Legislative Developments**—Learn of late-breaking developments as they happen, with bill text, committee reports and analysis of legislative events in Congress.

## Comprehensive FEDERAL ARCHIVES

**Standard Federal Tax Reporter**
Complete text as it existed at the end of each year from 1986 through the recent previous year.

**Internal Revenue Code**
Complete text of the Internal Revenue Code at the end of each year from 1978 through the previous year plus 1939 and 1954.

**Other archived publications**
Included are Legislative Developments and Law & Explanation books from 1986 through the current year.

## STATE TAX RESOURCES

**CCH State Tax Reporters**
The most comprehensive, authoritative and up-to-date collection of full-text laws, regulations and court decisions covering the entire field of state and local taxation.

CCH editors tie together explanations, primary source materials and practical guidance to provide definitive answers to your tax questions in every state.

The Reporters contain everything you need to plan tax strategies and resolve tax issues. Includes all U.S. states, as well as New York City and the District of Columbia, plus archives back to 1994.

**State Tax Guide**
This is your encyclopedia of fast facts on the taxes levied in every state. This concise all-explanation guide is organized by state and by tax, so you can quickly find answers to your everyday questions and assess the cost of doing business in each state.

**OmniLegal Tax Library**
If your business does not require all 51 jurisdictions, the *OmniLegal Tax Library* offers your choice of any five jurisdictions (along with all the other publications in the *OmniTotal Library)*.

## ESTATE PLANNING

**ESTATE PLANNING EXPERT LIBRARY**
*This Library is a combination of leading estate planning treatises integrated with CCH's expert analysis and primary source materials—plus practice tools, daily tax news and coverage of current issues and trends.*

***Estate Planning and Drafting . . .***

**Estate Planning**
*by A. J. Casner and J. N. Pennell*
Encyclopedia coverage of estate planning practice.

**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** *by John R. Price*
A core resource and reference tool covering the principal tenets of estate planning.

**Drafting the Estate Plan: Law and Forms** *by David A. Handler and Deborah V. Dunn*
Covers transfer tax and trust laws, examines the pitfalls and planning opportunities presented by the law, and discusses strategies for capitalizing on those legal structures.

**Journal of Practical Estate Planning**
This journal goes beyond the technical and legal aspects of estate planning to include discussion of the philosophical, emotional and psychological factors that influence the planning process.

**Journal of Retirement Planning**
Provides a look at the complex, evolving issues surrounding retirement planning.

**Estate Planning Review**
Discusses the latest financial and estate planning trends and techniques.

***Charitable Planning . . .***

*A series of insightful charitable planning publications by charitable planning expert, Conrad Teitell.*

**Taxwise Giving Newsletter**
Conrad Teitell's monthly newsletter covers topics of interest to the philanthropic community as well as tax law changes affecting charitable giving.

**Charitable Lead Trusts**
*by Conrad Teitell*
Explains charitable lead trusts and unitrusts, including sample trust agreements and forms for computing and reporting the deduction.

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

**Planned Giving** *by Conrad Teitell*
Covers the tax rules for outright and deferred giving and how they relate to an overall development program.

**Deferred Giving** *by Conrad Teitell*
Provides coverage of the income, gift, estate and capital gains tax implications of deferred giving techniques.

***Trust and Estate Administration . . .***

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

**Loring: A Trustee's Handbook**
*edited by Charles E. Rounds, Jr.*
An outstanding reference handbook providing convenient and reliable trust advice.

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

***Elder Law Planning . . .***

**ElderLaw Report** *edited by Harry S. Margolis and Kenneth M. Coughlin*
Monthly newsletter discusses trends and issues affecting senior clients, including Social Security and Medicare.

**ElderLaw Portfolio Series**
*edited by Harry S. Margolis and Julie A. Braun*
Discussion of topics such as Medicare, Medicaid, long-term care insurance and retirement benefit distributions.

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

## BUSINESS ENTITY PLANNING

**Limited Liability Company Guide**
*by J. Mark Ward*
Offers guidance on federal income tax planning and compliance issues and covers state tax and business law requirements.

Explanations cover key LLC issues, including forming, operating and terminating LLCs. The Guide also includes full-text federal cases and rulings, plus comprehensive state coverage of LLC Acts for 51 jurisdictions.

**S Corporation Guide**
*by Edward C. Foth and Ted D. Englebrecht*
Comprehensive analysis of the tax laws that apply to S corporations and their shareholders. Includes explanations, full text of IRS rulings and court decisions that impact S corporations, plus summaries of state laws.

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

**Choice of Entity at a Glance**
Get a concise overview that compares the entities, offers explanations of the advantages and disadvantages of each business entity. This feature covers Entities and Differences, Elections and Filings, Capital Structure, Changing Entities, Family Ventures, Termination and more.

## REAL ESTATE TAX COMMENTARIES

**Like-Kind Exchanges under Code Sec. 1031** *by Nancy N. Grekin*
In-depth analysis of Code Sec. 1031 property exchanges.

**Real Estate Investment Trusts**
*by James M. Lowy, Michael G. Frankel, Robert D. Schachat and Robert J. Crnkovich*
Comprehensive explanation of REITs, including the forms of partnership-REIT arrangements.

**Mortgage-Backed Securities**
*by Michael E. Shaff*
Explanation of the common structures for mortgage finance, including the owner trust, REMIC, FASIT and REIT.

**Mortgage Foreclosures, Repossessions, and Debt Modifications**
*by Thomas G. Manolakas*
Analyzes the tax consequences of mortgage foreclosures from both the lender's and borrower's perspectives.

**Tax Consequences of Leases and Improvements**
*by Thomas G. Manolakas*
Analyzes the numerous tax issues faced by both landlord and tenant, including cancellations and leasebacks.

**Personal Residences: Purchase; Sale; Mortgage Financing; Business Use**
*by Thomas G. Manolakas*
Analysis of the tax issues raised by the acquisition, use and sale of a principal residence.

**U. S. Real Property Investments of Nonresidents** *by Richard E. Andersen*
Examines the tax consequences of key investment activities and possible regulatory obligations.

**Purchase and Construction of Real Estate Assets** *by David F. Windish*
Guides you through the real estate cycle—purchase, construction and financing.

**Tax Aspects of Installment Sales**
*by Susan Kalinka*
Analyzes the tax consequences of using the installment method for reporting the sale of real and personal property. Includes an in-depth discussion of the general rules and eligibility requirements for use of the installment method, the transfer of installment obligations in partially tax-free transactions, dispositions of installment obligations, and repossessions of property sold under the installment method.

## TAX PRACTICE & PROCEDURE COMMENTARIES

**Civil Tax Litigation**
*by Richard J. Sideman and Steven Katz*
Guides you through all aspects of civil tax litigation.

**Retirement Plan Benefits and QDROs in Divorce** *by Tim Voit*
Covers virtually every aspect of retirement plans in divorce, from the valuation of retirement benefits to drafting of QDROs.

**Collections: Installment Agreements and Offers in Compromise**
*by Paul W. Raymond*
In-depth coverage of installment agreements and offers in compromise.

**Practitioner's Guide to IRS Tax Penalties** *by Robert J. Collins*
Explains penalties and penalty-related issues, with references to authoritative sources.

**Resolving Your Client's Tax Liabilities: Tax Code and Bankruptcy Code Remedies** *by Kenneth C. Weil*
Explanation and analysis of the issues and opportunities at the intersection of tax law and bankruptcy law.

**Understanding IRS Communications**
(CCH authored) Concise and practical guidance on IRS communications and their application to tax compliance and controversy resolution.

**Examination and Appeals Practice**
*by Greta P. Hicks*
Explains the Internal Revenue Service procedures involved in the auditing of returns with an emphasis on taxpayer options at each step in the process.

**Income Tax Audit Strategies**
*by Charles P. Rettig*
Guidance for navigating each stage of an IRS audit.

**Innocent Spouse Relief**
*by Theodore D. Peyser*
Examines the relief options available to "innocent spouses," and includes practice tools, examples and planning notes.

**IRS National Office Practice**
*by Joni D. Larson*
Discusses the IRS National Office structure, outlines the responsibilities of the various divisions and describes in great detail the various IRS communications.

**Forming the Exempt Organization**
*by Marshall A. Glick*
Explains how to accurately complete Forms 1023 and 1024 to gain IRS approval of exempt status.

**Federal Tax Practice Standards**
*by Arthur J. (Kip) Dellinger, Jr.*
Focuses on the rules governing the conduct of attorneys, certified public accountants and enrolled agents in federal tax practice.

**Classification of Workers: Employee v. Independent Contractor**
This CCH-authored analysis provides guidance to practitioners on the classification of a worker as either an employee or independent contractor. It also discusses the guidelines provided by congressional legislation as well as guidance issued by the IRS.

## EXECUTIVE COMPENSATION

**Executive Compensation**
*by Michael S. Melbinger*
An in-depth treatise that examines the law and market factors that impact all forms of executive compensation.

It details the many federal statutes, court decisions, state laws, accounting standards, stock exchange requirements, governmental regulations and market forces that govern the terms and provisions of executive compensation.

**Nonqualified Deferred Compensation Answer Book**
*by Henry A. Smith, III and Michael P. Connors*
This question-and-answer reference is designed for tax professionals who advise, plan, fund, or administer nonqualified deferred compensation plans.

**Executive Compensation Answer Book** *by Bruce Overton and Susan E. Stoffer*
A complete source for proven executive compensation solutions presented in a question-and-answer format—providing the information needed to design, implement and administer executive pay plans.

**Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation**
edited *by Bruce J. McNeil*
This quarterly journal discusses the newest key topics and innovative strategies from practicing professionals in the field of executive compensation.

## CURRENT FEATURES, JOURNALS & NEWSLETTERS

**CCH® Tax Tracker News**
Gives you late-breaking tax news and primary source material daily, integrated with the federal and state tax materials in *OmniTotal*. Customize the news to fit your needs—automatically run standing searches of particular interest to your clients each night.

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

**CCH Federal Tax Weekly Newsletter**
This newsletter offers timely insights on current federal tax developments along with commentary and analysis.

**TAXES—The Tax Magazine**
You get the current issue and two-year archive of this magazine which features analysis of current issues in tax law by noted tax practitioners.

**Journal of Retirement Planning**
Previous issue and two-year archive of this bimonthly journal offers analysis of current issues in retirement planning by noted practitioners.

**Journal of Taxation of Financial Products**
Covers a wide range of tax topics along with discussion of regulatory developments, state and local tax and international tax issues.

**Journal of Practical Estate Planning**
Discusses the philosophical and psychological factors that influence the planning process.

**Journal of Tax Practice and Procedure**
Practical analysis of issues in IRS practice, from initial contact through litigation.

**Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation**
*edited by Bruce J. McNeal*
Quarterly journal helps you navigate through government rules that limit the salary and benefits of top employees and expose employers to additional tax liabilities.

**Journal of State Taxation**
Multistate taxation information in the form of feature articles and multistate charts and tables.

**Estate Planning Review**
A monthly newsletter that covers financial and estate planning trends and techniques for complying with the law.

**Corporate Business Taxation Monthly**
In-depth analysis of the tax issues involved with operating a corporate business. Each issue delivers first-hand reports from practicing experts in areas of corporate business taxation such as tax accounting, taxation of compensation and benefits and multi-state taxation.

**LLC Advisor Newsletter**
Commentaries regarding Limited Liability Companies.

**Partnership Tax Watch**
Discusses new federal and state developments and includes "Partner's Perspective," a regular column by Charles R. Levun that offers insights on structuring transactions.

**S Corporations Guide Newsletter**
Federal and state developments affecting S corporations.

**Journal of Passthrough Entities**
Focuses on issues affecting all forms of passthrough entities—partnerships, LLCs and S corporations.

## PLANNING FOR NONPROFITS

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.

This Library offers the following resources:

- *Exempt Organizations Reporter*
- Practitioner's Analysis of Exempt Organizations
- State Nonprofit Laws & Explanations
- *Multistate Guide to Regulation and Taxation on Nonprofits* by Steven D. Simpson
- *Family Foundation Handbook* by Jerry J. McCoy and Kathryn W. Miree
- *Conrad Teitell's Portable Planned Giving Manual*
- IRS Technical Instruction Program—Exempt Organizations
- Internal Revenue Manual, including the Exempt Organizations Tax Manual, Exempt Organizations Determinations Manual, and the Private Foundations Manual

## INTERNATIONAL TAX

**Journal of Taxation of Global Transactions**
Quarterly journal covers the evolving international tax landscape from the perspective of the U.S. tax laws.

**U.S. Real Property Investments of Nonresidents** *by Richard Andersen*
Examines the tax consequences of key investment activities. Analysis focuses on tax aspects of acquiring the interest, owning and operating the interest and disposing of the interest.

**U.S. Tax Treaties Reporter**
Full text of treaties, protocols and other related documents on taxation agreements between the U.S. and foreign governments—with CCH explanations.

## PRACTICE AIDS

**CCH Topic Navigator**
An exclusive tool from CCH that searches across multiple publications by topic and links you to relevant information.

**CCH® Depreciation Toolkit™**
This interactive resource allows you to quickly create a depreciation schedule for any business asset, and provides information on depreciation options.

**CCH® Client Letter Toolkit™**
Allows you to quickly find and adapt appropriate client communications. Search by topic, type of client or type of letter for maximum flexibility.

**CCH® Election and Compliance Toolkit™**
Provides coverage of more than 730 tax elections and gives filing requirements for each tax election. You may also create and print customized filing-ready plain paper election and compliance statements.

**IRS Actuarial Factors Finding Tool**
Instantly finds or calculates the exact actuarial factor that you need.

**Tax Rates and Tables**
All the tax rates and amounts you'll need in one convenient publication.

**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 (Form W-4), Employee Auto Inclusion and IRA Comparison.

**Interactive Tax Calendar**
Use the Tax Calendar to create a customized calendar of federal and state tax due dates. The program finds the due dates for the tax types and jurisdictions you specify (such as federal and California employment and individual income taxes) and then displays these dates, along with filing instructions, in an easy-to-read format.

You can save the calendar to your CCH Favorites list, or export the list of due dates to a Microsoft Outlook or Palm Desktop calendar program.

**Interactive Research Aids**
An innovative suite of interactive Web applications cover a broad range of topics. Interactive Decision Trees guide you through a set of complex or intertwined tax rules, Interactive Examples apply tax laws to real-life situations, and Interactive Charts create customizable charts that compare tax information on a given topic.

***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* state forms are available for separate purchase when subscribing to the *OmniLegal* version of the Library (choice of any five state reporters instead of all 51).

**CCH® SmartRelate™ Links**
Links lead you to relevant material, including new tax developments that might otherwise be overlooked. SmartRelate 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 SmartRelate 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 takes 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.

Research has never been quicker or easier! 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 websites.

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.