



CCH® OmniTotal

*The tax library for legal
professionals on the CCH
Tax Research NetWork*

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

FEDERAL TAX RESOURCES

EXPLANATIONS & ANALYSIS

Standard Federal Tax Reporter

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. 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. 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.

U.S. Tax Treaties Reporter

Full text of treaties, protocols and other related documents on taxation agreements between the U.S. and foreign governments.

CCH Tax Research Consultant™

Typically-arranged, the Tax Research Consultant is written by experienced CCH editorial staff and leading tax practitioners. It's loaded with interactive research aids, practical examples, sample calculations, compliance pointers, comments, planning notes and more.

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.

Letter Rulings & IRS Positions

Insights on the IRS interpretation of tax laws on a myriad of previous taxpayer situations. 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 includes all U.S. Tax Court cases and Board of Tax Appeals.

Legislative Documents and Treaties

Guidance on congressional intent in making tax law changes. 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.

TAX PLANNING GUIDES

U.S. Master Tax Guide®

The quick-answer handbook in electronic format gives 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, plus discussion of law and regulation changes, court decisions and IRS rulings.

U.S. Master GAAP Guide

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

Continued . . .

FEDERAL TAX RESOURCES contd.

FEDERAL LEGISLATION

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

Bills Worth Watching—Tables show 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.

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

STATE TAX RESOURCES

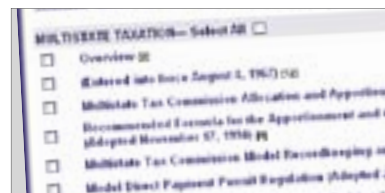
CCH State Tax Reporters

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. Includes all U.S. states, as well as New York City and the District of Columbia, plus archives back to 1994.

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

State Tax Guide

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.



BUSINESS ENTITY PLANNING

Limited Liability Company Guide

by J. Mark Ward

Guidance on federal income tax planning and compliance issues and covers state tax and business law requirements.

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.

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 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.

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

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 Nonresidents

by Richard E. Andersen

Purchase and Construction of Real Estate Assets

by David F. Windish

Tax Aspects of Installment Sales

by Susan Kalinka



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

Full 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.



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

by Kenneth C. Weil

Understanding IRS Communications

CCH authored

Examination and Appeals Practice

by Greta P. Hicks

Income Tax Audit Strategies

by Charles P. Rettig

Innocent Spouse Relief

by Theodore D. Peyser

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.

Classification of Workers: Employee v. Independent Contractor

CCH authored



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 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.

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
- Charitable Lead Trusts
- Outright Charitable Gifts
- Planned Giving
- Deferred Giving

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 that provides convenient, reliable trust advice.

Federal Income Taxation of Estates, Trusts & Beneficiaries

by M. Carr Ferguson, James J. Freeland and Mark L. Ascher

Guidance for preparing the decedent's final return, characterization of income, in respect of a decedent and computation of distributable net income (DNI).

Elder Law Planning

ElderLaw Report

edited by Harry S. Margolis and Julie A. Braun

Monthly newsletter discusses trends and issues affecting senior clients.

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

Practice-tested forms to assist in the representation of older clients.



EXECUTIVE COMPENSATION

Executive Compensation
by Michael S. Melbinger

Nonqualified Deferred Compensation Answer Book
by Henry A. Smith, III and Michael P. Connors

Executive Compensation Answer Book by Bruce Overton and Susan E. Stoffer

Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation
edited by Bruce J. McNeil

CURRENT FEATURES, JOURNALS & NEWSLETTERS

CCH® Tax Tracker News
Automatic e-mails of late-breaking tax news and primary source material daily, integrated with the federal and state tax materials in *OmniTotal*.

JOURNALS & NEWSLETTERS

- CCH Federal Tax Weekly Newsletter
- TAXES—The Tax Magazine
- Journal of Retirement Planning
- Journal of Taxation of Financial Products
- Journal of Practical Estate Planning
- Journal of Tax Practice and Procedure
- Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation
- Journal of State Taxation
- Estate Planning Review
- Corporate Business Taxation Monthly
- LLC Advisor Newsletter
- Partnership Tax Watch
- S Corporations Guide Newsletter
- Journal of Passthrough Entities

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™
Create a depreciation schedule for any business asset.

CCH® Client Letter Toolkit™
Allows you to quickly find and adapt appropriate client communications.

CCH® Election and Compliance Toolkit™
Coverage of more than 730 tax elections with filing requirements.

IRS Actuarial Factors Finding Tool—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.

Interactive Tax Calendar—Create a customized calendar of federal and state tax due dates.

Interactive Research Aids—Suite of interactive Web applications cover a broad range of topics.

PRODUCTIVITY TOOLS & FEATURES

perform plus III™ Interactive Federal and State Forms
A comprehensive government-approved tax forms library that allows you to locate, view, complete and print WYSIWYG forms, schedules and instructions.

CCH® SmartRelate™ Links
SmartRelate automatically links similar documents to your current research findings so you can get more information about your research topic.

New Development Links—A click of the mouse takes you to the latest information on a specific topic.

CCH Tax Thesaurus—Locate all relevant documents without having to enter all possible tax terms separately.

CCH@Hand™ —One-click access to answers in the CCH® Tax Research NetWork™ from Microsoft® Office 2003 programs.



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 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. 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.