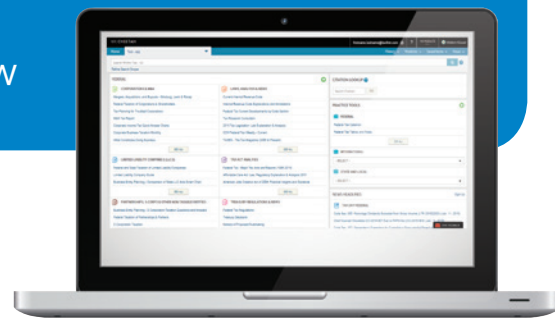


# Federal Tax Law Suite

Now available on Cheetah™ for Tax Law



Wolters Kluwer provides accurate and timely information to support your tax law practice so you can confidently advise clients with authoritative and expert guidance. Our Federal Tax Law Suite on **Cheetah for Tax Law** includes:

- **Expert Analysis** — Our editors and leading practitioners provide practical guidance on the impact of the law. Major works by leading experts include: Mergers, Acquisitions, and Buyouts by Ginsburg, Levin and Rocap and Federal Income Taxation of Debt Instruments by Garlock.
- **Practice Tools** — There are many practice tools to choose from, including Federal Tax Current Developments by Code Section SmartChart, which allows researchers to quickly locate and chart current developments. Other practice tools include Tax Prep Partner and IntelliForms.
- **Governmental Content** — Full text of authoritative content dates back to 1913 and includes 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 practitioners can customize to see only the news they need. Other popular titles are: Federal Tax Weekly, TAXES The Tax Magazine, and CCH Tax Briefings.

## HIGHLIGHTS OF TITLES AVAILABLE

### GUIDANCE:

- Standard Federal Tax Reporter
- Tax Research Consultant
- U.S. Master Tax Guide
- Federal Excise Tax Reporter
- Primary Source 1913 to Current
- Tax Act Analysis of Major Tax Acts and Reports 1986-Current

### GOVERNMENTAL CONTENT:

- Internal Revenue Code and Tax Legislation
- Major Tax Acts and Reports (1986-Current)
- Federal Regulations, Treasury Decisions, NPRs, Treasury Department News Releases.
- U.S Supreme Court Cases, BTA, U.S Tax Cases (1913-Current), Tax Court Regulars and Memoranda.
- Revenue Rulings, Revenue Procedures, IRS Letter Rulings & TAMs (1954-Current)  
*See complete list on next page*

### EXPERT ANALYSIS:

- **Mergers, Acquisitions, and Buyouts**  
*by Martin D. Ginsburg (late),  
Jack S. Levin and David E. Rocap*
- **Federal and State Taxation of Limited Liability Companies**  
*by David J. Cartano, JD.*
- **Federal Taxation of Partnerships & Partners** *Patricia Hughes-Mills, JD, LLM; Thomas A. Humphreys, JD, LLM; James M. Kehl, CPA, MS Taxation; and Stuart L. Rosow, JD.*
- **Federal Income Taxation of Debt Instruments** *by David Garlock*
- **Like-Kind Exchanges under Code Sec. 1031** *by Nancy N. Grekin*
- **Oil and Gas Tax Reporter**  
*by Patrick A. Hennessee, Ph.D., and Sean Hennessee*
- **Executive Compensation**  
*by Michael S. Melbinger*

### Corporations Filing

**Consolidated Returns**  
*Mark Banks-Golub, JD, LLM,  
Anthony J. Nitti, CPA, MST,  
Joshua T. Brady, JD. and  
Michael Kosnitzky, JD, CPA.*

### PRACTICE TOOLS:

- **Federal Tax Current Developments by Code Section**
- **Tax Prep Partner: 1040, 1041, 1065, 1120, 1120S, 990, 5500, Payroll, Practice & Procedure and Information Returns.**
- **IntelliForms Federal Forms & Instructions**

### CURRENT AWARENESS:

- Tax Tracker News Daily
- Federal Tax Weekly
- TAXES The Tax Magazine

## CURRENT AWARENESS

*Current awareness includes daily news services, newsletters, and authoritative journals covering issues related to Federal Tax, International Tax, State & Local Tax, and Estates, Gifts & Trusts Tax, including many well-known titles. Highlights include:*

### 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.

### Federal Tax Weekly

CCH Federal Tax Weekly is the flagship weekly tax newsletter, reporting, prioritizing, and analyzing the week's tax developments. This publication is written by our editorial staff of tax lawyers and enhanced by a broad-based group of legal practitioners. It covers IRS and Department tax guidance, tax litigation and Congressional developments, as well as practitioners' reaction to tax planning news and trends.

### Taxes — The Tax Magazine

Taxes — The Tax Magazine is the leader in tax news and analysis. Critical analyses by top tax experts provide insight and strategy for tax professionals and their clients. It covers all the latest tax law developments in important articles written by leading tax practitioners and features regular columns on crucial tax topics.

## GUIDANCE

*Our editors provide clear and practical guidance on the impact of the law, strategies on how best to apply the law, and explain law changes and how they may affect your clients. Highlights include:*

### U.S. Master Tax Guide

The U.S. Master Tax Guide explains federal income tax for individuals, partnerships, corporations, estates, and trusts, as well as new rules established by key court decisions and the IRS. Significant new tax developments are highlighted and explained to provide quick references and understanding. Also, the Guide links to the Internal Revenue Code, Income Tax Regulations, and other key tax law sources.

### Standard Federal Tax Reporter

Code arranged and the most comprehensive and current federal income tax authority in the industry, the Standard provides a complete and up to date picture of federal income tax law organized by Internal Revenue Code section. Internal Revenue Code sections have brief legislative history notes, relevant committee reports in full text, final, temporary and proposed regulations, and editorially prepared explanations and annotations. Caution lines and notes are used as alerts for special circumstances concerning a Code section, regulation, or annotation.

### Tax Research Consultant

Typically arranged and offers practical real-world guidance on income, estate and gift, payroll, and excise tax laws. Tax Research Consultant is divided into 35 topics. It provides both in-depth and greater breadth of coverage and includes sample calculations and commentary by noted experts. With linking capability to hundreds of interactive research aids, it facilitates decision making to solve even the most complex tax issues.

### Federal Excise Tax Reporter

Code-arranged, it includes all relevant cases, rulings, and other primary sources as well as full analysis by expert authors to ensure complete information to answer any federal excise tax question. In addition, researchers will find the Federal Excise Tax Quick Finders and the Questions & Answers SmartCharts.

### 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.

## GOVERNMENTAL CONTENT

*Our Federal Primary Source Library is the most comprehensive in the industry dating from 1913 to current year and includes:*

### 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 include 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

*Leading practitioners provide expert guidance and insights on some of the most important topics for legal tax research. Highlights include:*

### Mergers, Acquisitions, and Buyouts

by **Martin D. Ginsburg (late), Jack S. Levin and David E. Rocap**

This preeminent work provides guidance on deal-making strategies with proven methods for structuring transactions. Analysis includes: important federal income tax ramifications, state corporate law, securities law, accounting, fraudulent conveyance law, HSR antitrust reporting, as well as the necessary contractual terms successfully used in negotiating, structuring, and effectuating an acquisition. Numerous real-life examples, as well as checklists and flow charts are also provided. Model agreements providing complete documents geared to particular interests, clauses for various individual situations, and specific language for all variations that may be encountered are also included.

### Federal and State Taxation of Limited Liability Companies

by **David J. Cartano, JD.**

Provides in-depth analysis and guidance on the latest tax treatment for limited liability companies (LLCs) and how they impact your clients. It explains how to prepare the most common LLC tax forms and includes checklists, practice tips, tables, and examples.

### Federal Taxation of Partnerships & Partners

**Patricia Hughes-Mills, JD, LL.M.; Thomas A. Humphreys, JD, LL.M.; James M. Kehl, CPA, MS Taxation; and Stuart L. Rosow, JD.**

Complete in-depth analysis of all aspects of partnership taxation from industry experts. Provides easy-to-understand, comprehensive answers to complex partnership tax issues and uses examples to illustrate recommended strategies.

### Federal Income Taxation of Debt Instruments

by **David Garlock**

Written for readers who have limited familiarity with the financial concepts relating to debt instruments, as well as for readers who feel they might benefit from a review or a more precise explanation of the critical concepts.

### Like-Kind Exchanges under Code Sec. 1031

by **Nancy N. Grekin**

Includes analysis by tax experts, planning notes, comments, cautions, and examples that clarify the practical application of the law. The analysis includes news and links to source materials.

### Oil and Gas Tax Reporter

by **Patrick A. Hennessee, Ph.D., and Sean Hennessee**

Industry experts, Patrick A. Hennessee, Ph.D., CPA, and Sean P. Hennessee, J.D., provide analysis and illustrative examples, tax planning considerations, and citations to controlling authorities. It is topically organized around the industry topics for developing oil and gas properties plus other areas of importance.

## Corporations Filing Consolidated Returns

**Mark Banks-Golub, JD, LL.M., Anthony J. Nitti, CPA, MST, Joshua T. Brady, JD. and Michael Kosnitzky, JD, CPA.**

Industry experts provide complete, in-depth analysis of the complex area of consolidated returns. It provides key guidance and focuses on important federal income tax issues facing consolidated groups and includes many examples.

## Executive Compensation

by **Michael S. Melbinger**

Executive Compensation is a vital tool for employers, executives, boards of directors, human resources departments, legal counsel, and other executive compensation professionals and advisers. This treatise is designed to assist professionals in establishing and maintaining executive compensation programs to attract and keep talent, minimize risk, preserve exist strategies and capital funding while in compliance with all applicable laws and regulations. Executive Compensation considers the impact of the Sarbanes-Oxley Act and other legislation impacting executive compensation.

## PRACTICE TOOLS

*All Practice Tools and SmartCharts allow users to quickly locate and compare research across multiple topics or jurisdictions, retain links to laws, regulations, and explanations, export to MS Word or display in matrix view with seamless integration into MS Excel. Save charts within a research folder to share with colleagues or email to them directly and have the ability to save charts that auto update when reopened. There are hundreds of charts across many different practice areas. Highlights include:*

## Federal Tax Current Developments by Code Section SmartChart

Federal Tax Current Developments by Code Section SmartChart provides access to federal tax current developments organized by Internal Revenue Code section. The SmartChart provides links to the text of the Tax Day story as well as access to related explanations in our tax reporters.

## Tax Prep Partner

Tax Prep Partner Series provides easy-to-understand, how-to guidance for the preparation of federal forms. The series includes real-life examples, filled-in forms, tools, and interactive practice aids that save time and help ensure clients' returns have accurate information. This series is designed to meet the needs of tax professionals that require explanatory material and practical guidance. Tax Prep Partner is integrated with ProSystem fx and IntelliForms.

## IntelliForms Federal 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.

**REFINE SEARCH SCOPE**—Allows you to add additional pre-search filters to refine your results by combining Filters and Search Within.

**HISTORY**—Access documents you viewed and searches you ran for the past two years.

**WORKLISTS**—Saved links to documents

**SAVED ITEMS**—Access saved searches, notes, highlights, and favorites.

**CITATION LOOKUP**—quickly locates a citation and formats are provided using the 

The screenshot shows the WK Cheetah interface for 'TAX - FEDERAL'. At the top, there's a navigation bar with 'Home', 'TAX - FEDERAL', 'History', 'Worklists', 'Saved Items', and 'News'. Below this is a search bar labeled 'Search Within Tax - Federal' and a 'Refine Search Scope' section. The main content area is divided into several sections: 'CONTENT' (with sub-sections for C-CORPS & M&A, STANDARD FEDERAL TAX REPORTER, LIMITED LIABILITY COMPANIES (LLCS), and LAWS, ANALYSIS & NEWS), 'CITATION LOOKUP' (with a search box and 'GO' button), 'PRACTICE TOOLS' (with 'Topic Navigator', 'Federal Tax Calendar', and 'Federal Tax Tables and Rates'), and 'NEWS HEADLINES' (with a 'Sign Up' button and a featured article about 'FEDERAL TAX DAY').

**CONTENT**—Customize your practice area library content for one-click access to your most frequently-used documents, SmartCharts, practice tools, news, forms, and more.

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

**PRACTICE TOOLS**—Access your subscribed Practice Tools and SmartCharts and quickly locate and compare research across multiple topics and also link to related sources and explanations.

**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.