BNA®
Tax & Accounting

# Products and Services

Federal Tax · International Tax · State Tax · Estates, Gifts and Trusts · Accounting · Payroll

# 2009 Catalog

Celebrating
50
Years of
Portfolios

www.bnatax.com
800.372.1033

Dear Colleague:

Change is in the air. 2009 will be a significant year for tax and accounting in light of the new Congress and Obama administration, tax changes resulting from historic economic developments, and the move to principles-based accounting. This year is also significant to BNA Tax & Accounting's Portfolios as we celebrate 50 years of bringing you unmatched analysis, insights, and practice tools from leading practitioners.

Since the 1959 publication of the first Tax Management Portfolio, BNA's Portfolios collection has grown to more than 500 in number and our team of leading practitioner authors now surpasses 1,000. Each Portfolio is updated throughout the year to interpret new policies and developments, and illuminate gray areas. While there are still many who cherish their print Portfolios, subscribers can also access Portfolios on DVD and via the Web — on BNA's award-winning Tax and Accounting Center. In addition, the BNA Portfolios are available on other Web platforms — Checkpoint®, CCH® Tax Research NetWork™, LexisNexis®, and Westlaw®— a testament to the Portfolios' unique content and value.

If you or a colleague needs financial accounting information that matches the excellence of BNA's Tax Management Portfolios, check out our new Accounting Policy & Practice Series. With dozens of Accounting Portfolios already published, and more to come in 2009, the Series has in-depth coverage of FAS 109, FIN 48, fair value, IFRS, and other topics facing practitioners today.

Whether you use the Portfolios, Tax Practice Series, Daily Tax Report, or any of the other services featured in this catalog, you can rely on BNA resources with singular confidence. While change can bring uncertainty and greater levels of complexity, you can depend on BNA to bring you the essential information and expert analysis you need for the next 50 years.

Sincerely,

Darren McKewen
*Group Publisher, Tax & Accounting*

Celebrating
50
Years of
Portfolios

# Table of Contents

# About BNA Tax & Accounting

50 years ago, Leonard L. Silverstein, a former attorney in the Office of Chief Counsel for the IRS, realized the need for tax code interpretation and transaction guidance following the wholesale revamping of the Internal Revenue Code during the Eisenhower administration. He partnered with BNA to establish Tax Management Inc. and launch an innovative series of printed Portfolios focusing on specialized tax information and written by leading practitioners. The soon-to-be famous Tax Management Portfolios were unlike anything published before and continue to be recognized as an unparalleled resource to this day. Written *by* practitioners and *for* practitioners, they offer topic-driven, in-depth guidance on transactions designed to help tax professionals achieve new levels of excellence and client service.

Today, BNA Tax & Accounting features more than 500 Portfolios written by over 1,000 leading experts. While there are still many subscribers who cherish their print Portfolios, one can also access Portfolios on DVD and via the Web — on BNA's award-winning Tax and Accounting Center. In addition, the BNA Portfolios are available on other Web platforms — Checkpoint®, CCH® Tax Research NetWork™, LexisNexis®, and Westlaw® — a testament to the Portfolios' unique content and value.

As it has for the past 50 years, BNA will continue its focus on evolving tax and accounting issues to provide practitioners — including corporate tax executives, tax attorneys, and CPAs — the essential information and expert analysis they need.

# BNA Tax & Accounting Portfolios

From research to implementation, we help you get the answers you need. BNA Tax & Accounting offers you a unique professional perspective through volumes of our unrivaled Portfolios, working documents, news and commentary.

Only BNA provides you with practitioner-written expert analysis through more than 500 Portfolios. Over the past 50 years, the world's leading practitioners have shared their experience and expertise with our subscribers on every significant issue in tax planning and financial accounting.

## Portfolios

BNA Tax & Accounting offers Portfolios on U.S. Income, Foreign Income, Estates, Gifts and Trusts, State Taxation, and Accounting Policy and Practice. In each Portfolio, you'll find a comprehensive analysis of the history and alternative ways to approach any given tax or financial accounting issue, a working papers section and an exhaustive bibliography. Each Portfolio is divided into three sections:

### A. The Detailed Analysis

This is where the practitioner-author gets to the heart of the issue, giving you a complete analysis of a tax topic, along with precise citation. The detailed analysis covers:

a. Planning opportunities
b. Alternative approaches
c. Probable IRS positions
d. Pertinent code provisions
e. IRS rulings and procedures
f. Tax cases on point and conflicting cases
g. Pitfalls to avoid

### B. The Working Papers

Here you'll find all of the relevant forms, documents and other background tools you'll need to carry out decisions, including:

a. Procedural checklists
b. IRS forms and documents
c. Suggested resolutions and forms of contract
d. Sample plans and clauses
e. Related IRS information

### C. The Bibliography

The Bibliography provides documents of all sources—official and unofficial—used by practitioners in researching the Portfolio' topic. This comprehensive list includes:

a. Statutes and regulations
b. Congressional committee reports
c. Cases cited in the Detailed Analysis
d. IRS rulings and procedures
e. Tax articles in professional journals
f. Agreements, conventions and treaties

## News, Journals, & Commentary

BNA Tax & Accounting's wide range of notification services allow you to stay informed with concise coverage of news and developments in tax planning, proposed IRS regulations, and relevant court decisions. See page 25 for a complete list of our unrivaled news, journals, & commentary.

*BNA Tax & Accounting products and services are available in print and online via the BNA Tax and Accounting Center and other Web platforms.*

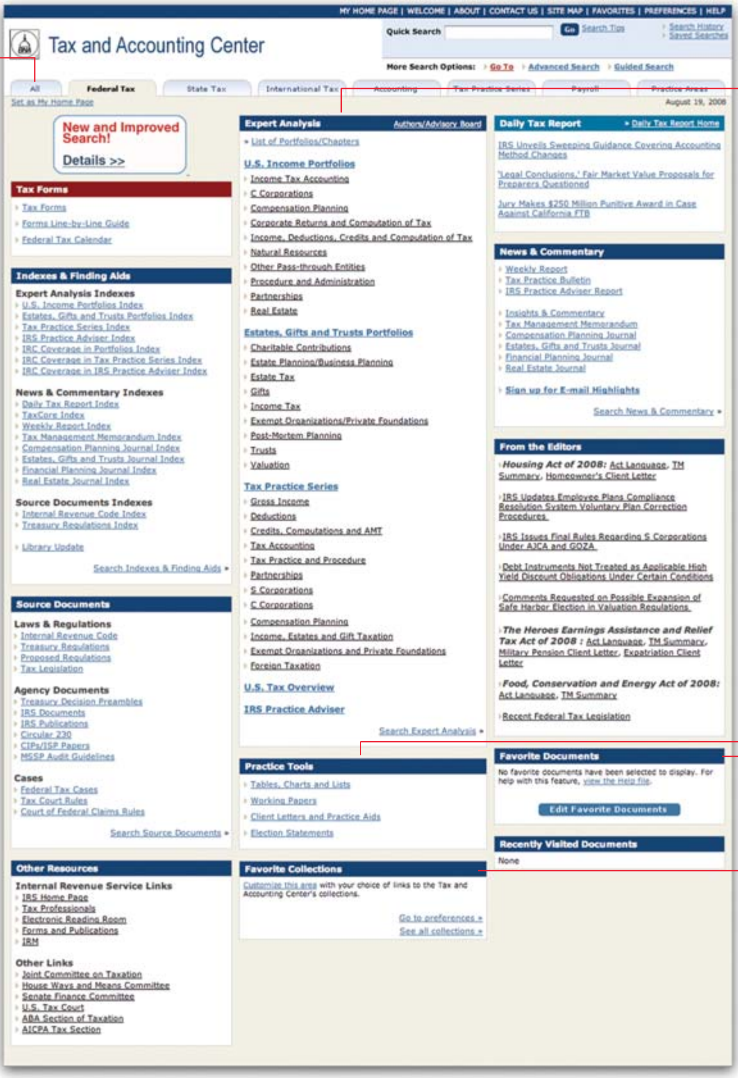
# BNA Tax and Accounting Center

Imagine having BNA's Portfolios, the Daily Tax Report, practice tools, source documents and unrivaled commentary all at your fingertips.

That's what you get in the BNA Tax and Accounting Center, which integrates BNA's peerless content and delivers it straight to your workplace via an advanced new platform.

It's fast, flexible and easy to use, with a highly intuitive interface to speed your research.

- Integration of news and analysis gives you fast access to seamless, comprehensive information
- Clear, well-designed displays for major areas of tax expertise help speed you to relevant information
- Advanced searching provides refined results and allows you to edit, save and search within your results
- Preference customization features give you instant access to news, documents and collections relevant to your practice




Tabbed display allows easy access to content areas

Set a personalized Home Page

Indexes & Finding Aids allow you to quickly get in by topic or code section

All relevant primary sources

Helpful links to other websites

Search from any screen

Browse content relevant to all analytical tax and accounting areas

Daily Tax Report fully integrated into the Center

Quickly access news and commentary

Managing editors alert you to key content

Practice Tools, such as interactive self-calculating forms, are readily accessible

Save favorite documents

# U.S. Income Portfolios Library

*In-depth guidance for handling virtually every issue and scenario involving federal income taxation.*

Written by the nation's leading federal tax authorities, the ***U.S. Income Portfolios*** provide a single solution for researching, planning and implementing the most effective federal tax strategies.

## Expert Analysis

More than 190 Portfolios provide practical analysis for developing and implementing complex federal tax strategies and working through problems that arise.
Portfolios are organized as follows:

- Compensation Planning
- Corporate Returns and Computation of Tax
- Income, Deductions, Credits and Computation of Tax
- Income Tax Accounting
- Natural Resources
- Other Pass-Through Entities
- Partnerships
- Procedure and Administration
- Real Estate
- U.S. Tax Overview

## Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- Federal Tax Calendar
- Federal Tax Forms
- Tables, Charts and Lists
- Working Papers (sample plans, documents, and more)
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- State Tax Statutes*
- State Tax Regulations*

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules
- State Supreme Court Cases*

## News and Commentary

Stay alert to how developments in federal taxation create new issues for you and your clients. This Library includes these timely reports:

- Daily Tax Report Highlights
- Weekly Report
- Tax Management Memorandum
- Insights & Commentary
- Compensation Planning Journal*
- Financial Planning Journal*
- International Journal*
- Estates, Gifts and Trusts Journal*
- Real Estate Journal*
- Weekly State Tax Report*
- IRS Practice Adviser Report*
- Accounting Policy & Practice Report*
- Transfer Pricing Report*

* Optional

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# Tax Practice Series

*Practical guidance for handling everyday tax research and compliance.*

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Written by leading federal tax authorities, the ***Tax Practice Series*** covers virtually every taxation topic from gross income and deductions to S Corporations and exempt organizations to foreign taxation.

## Expert Analysis

Over 275 chapters cover the full spectrum of taxation and are organized as follows:

- Compensation Planning
- Credits, Computations and AMT
- Deductions
- Estates, Gifts and Trusts – Income, Estate and Gift Taxation
- Exempt Organizations and Private Foundations
- Foreign Taxation
- Gross Income
- Partnerships
- C Corporations
- S Corporations
- Tax Accounting
- Tax Practice and Procedure

## Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- Client Letters
- Forms line-by-line guide
- Tables, Charts and Lists
- Federal Tax Forms*
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- State Tax Statutes and Regulations*

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases***

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules
- State Supreme Court Cases

## News and Commentary

- Tax Practice Series Bulletin
- Weekly State Tax Report*
- IRS Practice Adviser Report*

* Optional

FORMAT

WEB

# IRS Practice Adviser

*Practical guidance covering everything tax practitioners need to know to effectively handle clients' post-return problems with the IRS.*

The most practical and comprehensive guide available, ***IRS Practice Adviser*** clearly explains IRS procedure and offers guidance on what to do at every step of an audit, appeal, collection, or litigation.

## Expert Analysis

Coverage includes:

- Overview of the IRS
- Audits
- Appeals
- Partnership Audits
- Assessment
- Interest
- Refunds
- Penalties
- Collection
- Tax Litigation

## Practice Tools

Time-saving practice aids include:

- Interest Rates
- IRM Excerpts
- Sample Forms
- Sample Settlement Agreements
- Federal Tax Calendar

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- IRM (link to the IRS Website)

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers
- MSSP Audit Guidelines

**Cases**

- Tax Court Rules
- Court of Federal Claims Rules

## News and Commentary

- IRS Practice Adviser Report

FORMAT

WEB

# Compensation Planning Portfolios Library

*Expert guidance and other resources for effective pension, benefits, and deferred compensation planning.*

Written by leading experts in this constantly evolving practice area, the ***Compensation Planning Portfolios*** provide everything tax practitioners need to develop strategic plans and research and answer day-to-day compliance questions.

## Expert Analysis

Topics include:

- Age, Sex and Disability Discrimination
- Cafeteria Plans
- Cash or Deferred Arrangements
- Compensating Employees with Insurance
- Employee Benefits for the Contingent Workforce
- Employee Fringe Benefits
- Employee v. Independent Contractor
- ERISA Reporting, Disclosure, Fiduciary Requirements
- ESOPs
- Estate and Gift Tax Issues
- Golden Parachutes
- IRAs, SEPs and SIMPLEs
- Multiemployer Plans
- Nondiscrimination/Permitted Disparity
- Pension Planning and Accounting
- Plan Selection and Qualification
- Reductions in Force
- Restricted Property
- Specialized Qualification Plans
- Stock Options
- VEBAs and Other Self-Insured Arrangements
- Withholding, Social Security, and Unemployment Taxes

## Practice Tools

- Tables, Charts and Lists
- Working Papers (sample plans, documents, and more)
- Client Letters
- Federal Tax Forms*
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

## News and Commentary

- Compensation Planning Journal
- Weekly Report
- Insights & Commentary
- Tax Management Memorandum

* Optional

FORMATS

WEB PRINT

# Real Estate Portfolios Library

*Expert guidance and other resources in every key area of real estate tax planning and investment plans.*

Written by leading experts in this constantly evolving practice area, the ***Real Estate Portfolios*** make sure you do not overlook key considerations as you research and work through every aspect of tax-related real estate issues.

## Expert Analysis

Portfolios include:

- Capital Assets
- Cooperative and Condominium Apartments
- Depreciation: MACRS and ACRS
- Depreciation Recapture
- Home Office, Vacation Home, and Home Rental Deductions
- Installment Sales
- Involuntary Conversions
- Passive Loss Rules
- Real Estate Investment Trusts
- Real Estate Leases
- Real Estate Mortgages
- Real Estate Transactions by Tax-Exempt Entities
- Rehabilitation Tax Credit and Low-Income Housing Tax Credit
- REMICs, FASITs and Other Mortgage-Backed Securities
- Taxation of Real Estate Transactions
- Taxfree Exchanges Under Section 1031
- Tax Implications of Home Ownership

## Practice Tools

- Tables, Charts and Lists
- Working Papers (sample plans, documents, and more)
- Federal Tax Forms*
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

## News and Commentary

- Real Estate Journal
- Weekly Report
- Insights & Commentary
- Tax Management Memorandum

* Optional

FORMATS

WEB PRINT

# Foreign Income Portfolios Library

*Expertise for guiding multinational business through U.S. taxation of inbound and outbound transactions, international business expansion, and transfer pricing.*

Written by leading practitioners in the field, the ***Foreign Income Portfolios*** provide everything necessary to research, plan, and implement strategies to streamline compliance while minimizing clients' exposure to taxes.

## Expert Analysis

Nearly 100 Portfolios provide practical analysis in virtually any scenario involving U.S. taxation of cross-border transactions—from foreign tax credits and branch profits tax to foreign partners and partnerships and Subpart F Corporations. In addition to topic-specific guidance, you have specific technical information necessary to manage business expansion and operations in 40 countries.

Portfolios are organized as follows:

- **U.S. Taxation of International Transactions**
  "Outbound" (U.S. Business Investing Overseas); "Inbound" (Foreign Business Investing in the U.S.); Rules That Apply to Both Types of Transactions
- **Transfer Pricing**
  U.S. Transfer Pricing Rules and Economic Principles Transfer Pricing Rules of 14 Major Foreign Countries
- **Business Operations Abroad**
  40 country-specific Portfolios covering the basic business and tax requirements involved in operating a business in a particular country.
- **U.S. Tax Overview**
  This introduces the researcher to the U.S. federal tax system, including procedural aspects. The major focus is on income taxation, including the rules covering individuals, corporations, partnerships, estates, and trusts, plus alternative minimum tax.

## Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- Federal Tax Calendar
- Federal Tax Forms
- Tables, Charts and Lists
- Working Papers
  (sample plans, documents, and more)

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- Tax Treaties

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

## News and Commentary

Stay alert on how new developments in the U.S. and abroad create new issues for you and your clients. This Library includes these timely reports:

- Daily Tax Report Highlights
- Tax Management Memorandum
- Weekly Report
- Insights & Commentary
- International Journal
- Transfer Pricing Report*

* Optional

FORMATS

WEB PRINT

# North American Tax Handbook

Joint Publication of BNA and IBFD

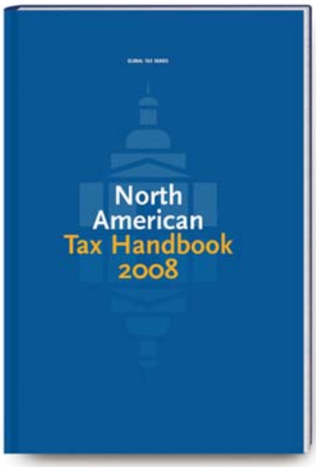
*Get fast and accurate answers to your North American tax queries in one easy-to-use resource.*

A vital tool for tax and accounting professionals inside and outside of the United States, the ***North American Tax Handbook*** provides a comprehensive survey of North American tax systems in this ready-to-use desktop and online reference.

## The North American Tax Handbook:

- Reviews Tax Systems in Canada, Mexico and the United States on the Federal, Provincial, Territorial, and State levels
- Covers Corporate Taxation Topics such as:
  - Corporate Income Tax
  - Groups of Companies
  - Taxes on Payroll
  - Taxes on Capital
  - International Aspects
  - Anti-avoidance
  - VAT/Sales Taxes
- Covers Individual Taxation Topics such as:
  - Personal Income Tax
  - Other Taxes on Income
  - Social Security Contributions
  - Taxes on Capital
  - Estate, Inheritance and Gift Taxes
  - International Aspects
- Provides Guidance on Principle International Tax Rules
- Includes Tax Treaty Charts for the United States, Canada and Mexico
- Allows you to make direct comparisons at federal and state/provincial levels

With its straightforward layout, the *North American Tax Handbook* is designed for rapid and accurate access to precise tax system information for tax queries and research purposes. It is an essential resource for any international tax planner with an interest in the United States, Canada, and Mexico.




FORMATS

WEB PRINT

# Business Operations Abroad Portfolios

*Expert guidance and other resources on tax aspects of expanding and operating businesses abroad.*

Written by leading experts in this constantly evolving practice area, the ***Business Operations Abroad Portfolios*** provide vital tax and technical information on running operations in foreign countries from Argentina to Vietnam.

## Expert Analysis

Written with the U.S. practitioner in mind, these concise Portfolios offer in-depth guidance you can rely on with confidence to facilitate expansion abroad. Portfolios cover:

- Argentina
- Australia
- Austria
- Belgium
- Brazil
- Canada
- Colombia
- Chile
- China (People's Republic)
- Denmark
- Finland
- France
- Germany
- Hong Kong
- Republic of Ireland
- India
- Israel
- Italy
- Japan
- Republic of Korea
- Luxembourg
- Mexico
- The Netherlands
- The Netherlands Antilles
- New Zealand
- Philippines
- Poland
- Puerto Rico
- Russia
- South Africa
- Singapore
- Spain
- Sweden
- Switzerland
- Taiwan (Republic of China)
- United Kingdom
- Venezuela
- Vietnam
- US Territories and Possessions
- European Union

**U.S. Tax Overview**

This publication, *Structure of the Federal Tax System of the United States*, provides an overview of the U.S. federal tax system, including procedural aspects.

## Practice Tools

Working Papers including:

- Model Articles of Incorporation
- Sample plans, documents and more

## Source Documents

- Text of tax treaties between U.S. and foreign countries

FORMAT

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# Transfer Pricing Portfolios Library

*Expert guidance and other resources for helping multinational corporations manage transfer pricing tax compliance.*

Written by leading practitioners in this highly complex and constantly evolving practice area, the ***Transfer Pricing Portfolios*** provide everything necessary to manage intercompany prices to avoid penalties as they exchange goods or services between related companies located in different countries.

## Expert Analysis

Portfolio topics include:

- Introduction to Transfer Pricing
- Section 482 Regulations and Rulings
- Judicial Decisions, Strategy and Outcomes
- Economic, Managerial and Accounting Principles
- Transfer Pricing Records and Information
- Alternative Practical Strategies in Transfer Pricing
- Section 6662 Transfer Pricing Penalties
- Advance Pricing Agreements
- Cost-sharing Arrangements
- Transfer Pricing Rules of France, United Kingdom, Germany, Denmark, Belgium, Italy, Sweden, Switzerland, Canada, Mexico, Japan, Korea, Australia, and Brazil
- OECD Transfer Pricing Rules and Guidelines

## Practice Tools

- Federal Tax Calendar
- Working Papers (sample plans, documents, and more)
- Tables, Charts and Lists

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- Tax Treaties

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

## News and Commentary

Stay alert to how developments in the U.S. and abroad create new issues for you and your clients. This Library includes these timely reports:

- Transfer Pricing Report
- Transfer Pricing Special Reports
- International Journal
- International Insights and Commentary
- International Tax Monitor*
- Tax Planning International Transfer Pricing*

* Optional

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# BNA International
# Tax Planning International Library

*Transform your ability to find information and high-level technical analysis to help your international tax planning.*

## In one resource:

- ***Tax Planning International Review and Forum***
- ***European Tax Service***
- ***Asia Pacific Focus***
- ***Corporate Restructuring***
- ***Transfer Pricing***
- ***Indirect Taxes***

The BNA International Tax Planning International Library brings into one place all BNA International's tax information. It transforms your ability to find information and guidance on all the core areas of cross-border tax planning. Use the Library to access news and details of the latest cross-border tax developments and draw upon a network of international tax expertise to make your global tax planning more effective.

## Component Services:

### Tax Planning International (Review & Forum)

**Review:** One of the leading sources in its field, *Tax Planning International* offers quality, in-depth, practical analysis and focused news reports to help make your cross-border corporate tax planning more effective. *Tax Planning International* combines the monthly *Review* with the quarterly *Forum*.

**Forum:** The *Forum* is highly valued by tax professionals for providing detailed, country-by-country approaches to solving specific tax planning questions. Each issue of the quarterly Forum focuses on a single tax issue in the form of a case study.

### European Tax Service

European Tax Service brings into one resource news, analysis and data to help you operate in and across Europe.

### Asia-Pacific Focus

Refer to in-depth analysis of tax developments, legislative updates, and tax planning issues in Asia-Pacific countries, as well as essential tax briefings on the region, with this informative, online service.

### Indirect Taxes

If you are an indirect tax specialist, this is your essential service for news and analysis of developments in indirect taxes worldwide including all new legislation. Use its analysis to improve your understanding of new laws and regulations. Major areas covered include EU VAT (including analysis of ECJ cases), GST in Australia, New Zealand and Asia, key state taxes in the USA, customs duties and excise, stamp duties, real estate and property taxes and taxes on intangibles and telecommunications.

### Corporate Restructuring

If you are responsible for, or advising on, restructuring transactions such as mergers and acquisitions, capital raising, securitisation, debt and foreign investment, refer to Corporate Restructuring.

### Transfer Pricing

Transfer Pricing provides you with authoritative technical information on transfer pricing rules around the world — as well as helping you with the taxation and economic issues involved in preparing a successful transfer pricing strategy.

FORMAT

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# State Tax Portfolios Library

*From leading state and local tax authorities: topic-specific insights and practical guidance on state tax issues.*

Written by leading practitioners in the field, the ***State Tax Portfolios*** provide everything necessary for a comprehensive overview on topics involving multistate taxation, state income, sales and use, gray areas, and property tax issues.

## Expert Analysis

More than 70 Portfolios provide practical analysis of transactional issues, from computing state taxable income and handling consolidated returns to apportionment, mergers and acquisitions, sales tax, credits and incentives, and property taxes. Portfolios include:

- Business Credits and Incentives
- Business Entities and Transactions
- Compensation and Benefits
- Corporate Income Taxes
- Limitations on Authority to Tax
- Personal Income Taxes
- Procedure and Administration
- Registering to Do Business
- Sales and Use Taxes
- Special Industries
- Specific States (including CA, CT, FL, GA, IL, MA, MI, NC, NY, PA, SC, TX)
- State Tax Guides

  **State Tax Research Digest** — Expedites your state tax research by offering quick answers to basic state tax questions and links to state tax statutes, regulations and relevant BNA State Tax Portfolios.

  **State Tax Department Survey** — Annual supplement providing state tax department responses to many questions posed by BNA aimed at clarifying their positions on gray areas of law, specifically with regard to their nexus policies, state tax add-back requirements, treatment of holding companies, bankruptcy issues, and more.

## Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- State Tax Forms
- State Tables, Charts and Lists
- Working Papers
  (sample plans, documents, and more)

## Source Documents

**Laws and Regulations**

- State Tax Statutes
- State Tax Regulations

**Cases**

- State Supreme Court Cases

## News and Commentary

Stay alert to how developments create new issues for you and your clients. This Library includes these timely reports:

- Daily Tax Report Highlights
- Weekly State Tax Report
- Insights & Commentary
- State Tax Legislation Monitor and State Tax Regulation Monitor

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# Sales & Use Tax Portfolios Library

*Expert guidance and other resources for addressing sales and use tax in various jurisdictions and business situations.*

Written by leading practitioners, the ***Sales & Use Tax Portfolios*** provide everything necessary to guide public- and private-sector clients through everything from routine reporting to the complex tax issues involving situations, such as mergers and acquisitions or e-Commerce.

## Expert Analysis

Portfolios include:

- Communications Services & Electronic Commerce
- Drop Shipment Transactions
- General Principles
- Information Services
- Limitations on States' Jurisdiction to Impose Sales & Use Taxes
- Mergers & Acquisitions: Sales and Use Tax Consequences
- Retail Sales Issues
- Services
- Streamlined Sales Tax System
- The Machinery & Equipment Exemption
- California Sales & Use Taxes
- Illinois Sales & Use Taxes
- New York Sales & Use Taxes

## Practice Tools

- Working Papers (sample plans, documents, and more)
- State Tables, Charts and Lists
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- State Tax Statutes
- State Tax Regulations

**Cases**

- State Supreme Court Cases

## News and Commentary

- Insights & Commentary
- State Tax Legislation Monitor
- State Tax Regulation Monitor
- Weekly State Tax Report
- State Tax Special Reports

* Optional

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### You may also be interested in BNA Sales & Use Tax™ Rates and Forms Software

- Instant access to the latest RATES for every U.S. jurisdiction with lookup by ZIP code, city, county or state
- Integration with RATES EXPORTER into financial software to eliminate manual data entry and help ensure the correct rates are applied
- Comprehensive library of current FORMS with automatic calculations–plus official instructions linked to forms

*To learn more, see page 22 of this catalog or visit*
**www.bnasoftware.com**

# Estates, Gifts and Trusts Portfolios Library

*In-depth analysis of key issues necessary for developing and implementing the best estate, gift, and related income tax strategies.*

Written by leading practitioners in the field, the ***Estates, Gifts and Trusts Portfolios*** provide everything necessary to research, plan, and implement strategies for maximizing your clients' control and minimizing taxes and estate management costs.

## Expert Analysis

More than 80 Portfolios offer clear, in-depth guidance you can follow with confidence as you address issues of estate and wealth management. Portfolio topics include:

- Charitable Contributions
- Estate Planning/Business Planning
- Estate Tax
- Gifts
- Income Tax
- Exempt Organizations/Private Foundations
- Post-Mortem Planning
- Trusts
- Valuation

## Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- Federal Tax Calendar
- Federal Tax Forms
- Tables, Charts and Lists
- Working Papers (sample plans, documents, and more)
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- State Tax Statutes and Regulations*

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules
- State Supreme Court Cases*

## News and Commentary

Stay alert to how estate, gift and trust developments create new issues for you and your clients. Your Library includes these timely reports:

- Daily Tax Report Highlights
- Tax Management Memorandum
- Estates, Gifts and Trusts Journal
- Weekly Report
- Insights & Commentary
- Compensation Planning Journal*
- Financial Planning Journal*
- Real Estate Journal*

* Optional

FORMATS

WEB PRINT

# Tax-Exempt Organizations Portfolios Library

*Expert guidance and other resources for advising and representing nonprofits on federal tax and regulatory issues.*

Written by leading experts in this practice area, the ***Tax-Exempt Organizations Portfolios*** provide everything necessary to help organizations maintain their tax-exempt status while minimizing business income and excise taxes.

## Expert Analysis

Topics include:

- Debt-Financed Income (Section 514)
- Definition, Classification, Termination and Special Rules for Private Foundations and Public Charities
- Federal Income Tax Issues for Nonprofit Healthcare Organizations
- Fiduciary Duties of Nonprofit Directors and Officers
- Intermediate Sanctions and Declaratory Judgments
- Organizational and Operational Requirements
- Real Estate Transactions
- Section 4940 and Section 4944 Taxes on Private Foundations
- Self-Dealing, Distributions, Excess Business Holdings, and Taxable Expenditures for Private Foundations
- Supporting Organizations
- Tax Issues of Educational and Religious Organizations
- Unrelated Business Income Tax

## Practice Tools

- Client Letters
- Tables, Charts and Lists
- Working Papers
- Federal Tax Forms*
- State Tax Forms*

## Source Documents

**Laws and Regulations**

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation

**Agency Documents**

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

**Cases**

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

## News and Commentary

- Estates, Gifts and Trusts Journal
- Weekly Report
- Insights & Commentary
- Tax Management Memorandum

* Optional

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# Accounting Policy & Practice Series

*Expert guidance that helps accounting policymakers and practitioners keep abreast of ongoing and emerging issues and assists them in analyzing pronouncements and other actions by major accounting and auditing standard setters.*

Drawing together a wide array of experts to provide multiple viewpoints on key areas, the ***Accounting Policy & Practice Series*** empowers financial accountants to identify, track, understand, interpret, and apply a broad range of accounting rules and principles.

## Expert Analysis

This comprehensive series of more than 65 Portfolios explains complex financial accounting standards in plain English and offers expert guidance for applying them effectively to internal accounting policies and practices. Portfolios cover:

- Accounting Rules & Disclosures
- Accounting for Income Taxes
- Audit, Practice & Special Topics
  - Special Industries and Entities
  - Management Controls & Analysis
  - Audit Standards & Practices
  - Accounting Practice & Responsibilities

## Practice Tools

Sample documents, examples and other tools developed by real-world practitioners, and ready for your staff to use, including:

- Financial Restatements Chart
- External Links to Authoritative Pronouncements
- Working Papers
- Latest Developments
- Calendar of Accounting Events

## News and Commentary

BNA provides timely notification plus in-depth analysis on developments involving everything from revenue recognition and leasing to accounting methods, financial statements, accounting policy, and the latest actions from the FASB, AICPA, PCAOB, SEC, and IASB. This series includes:

- Accounting Policy & Practice Report
- Special Reports—
  Bimonthly *Special Reports* offer in-depth analysis on hot issues, including *Fair Value, Auditors Reports on Internal Control* and *Revenue Arrangements with Multiple Deliverables.*

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# Accounting for Income Taxes

*Expert guidance and other resources on FIN 48 for both tax and financial accounting practitioners on the principles and objectives of FAS 109.*

Written by leading experts on FIN 48, ***Accounting for Income Taxes,*** a subsection of the Accounting Policy & Practice Series, provides guidance on the scope of FAS 109, accounting for temporary differences, standards for recognizing and measuring tax liabilities, prospective tax refunds, and more.

## Expert Analysis

- Accounting for Income Taxes
  - Scope of FAS 109
  - Objectives and Principles
  - Temporary Differences
  - Recognition and Measurement
  - Valuation Allowance
  - Change in the Valuation Allowance
  - Enacted Change in Tax Laws or Rates
  - Change in the Tax Status of an Enterprise
  - Regulated Enterprises
  - Business Combinations
  - Opinion 23 and U.S. Steamship Enterprise Temporary Differences
  - Intraperiod Tax Allocation
  - Certain Quasi Reorganizations
  - Separate Financial Statements of a Subsidiary
  - Financial Statement Presentation
  - Income Tax Exposures (Contingencies)—Prior to Adoption of FASB's Interpretation No. 48, Accounting for Uncertainty in Income Taxes, (FIN 48)
  - Accounting for Uncertainty in Income Taxes—After Adoption of FIN 48
  - Interim Reporting
  - Income Taxes Attributable to Stock Based Compensation Arrangements—Prior to Adoption of FAS 123R

## Practice Tools

Sample documents, examples and other tools developed by real-world practitioners, and ready for you and your staff to use, including:

- Financial Restatements Chart
- External Links to Authoritative Pronouncements
- Working Papers
  (Includes full text of FAS 109 and FIN 48.)
- Latest Developments
- Calendar of Accounting Events

## News and Commentary

- Accounting for Income Taxes Monitor—
  This periodic update service will keep tax and accounting professionals informed of new developments under FASB Statement 109 and the related FIN 48 interpretation. The monitor will track any new guidance from standards-setters, as well as offer analysis and discussion of requirements under the financial accounting standards governing income tax reporting.
- Special Reports—
  Recent Reports include:
  - *An Early Look at FIN 48 Disclosures*
  - *FASB, IRS Working on FIN 48 Implementation*
  - *Implementing FIN 48: Accounting for Uncertainty in Income Taxes*
  - *Analysis of FIN 48: Accounting for Uncertainty in Income Taxes*

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# BNA Software

*Grow your business and exceed your client's expectations with the industry's highest rated software from BNA Software.*

## Software Solutions for CPAs & Tax Practitioners

### BNA Income Tax™ Planner

The industry's leading tax planning software, **BNA Income Tax Planner** calculates federal individual income taxes from 1987 on. The **BNA Income Tax Planner with Fifty States** calculates federal income taxes **and** state income taxes for all fifty states, NYC, DC, and 31 nonresident states.

### BNA Estate & Gift Tax™ Planner

The gold standard in estate planning, **BNA Estate & Gift Tax Planner** has an easy-to-use interface combined with an unmatched calculation engine to maximize wealth transfer for your clients.

The program links to BNA Tax and Accounting Center's EGT Portfolios Library for subscribers to this service.

#### BNA Estate & Gift Tax™ 706 Preparer

**BNA 706 Preparer** allows you to efficiently and confidently prepare estate tax returns. Smart data entry system, wizards, automatic calculations, and valuation data import capabilities help you complete forms and schedules quickly and confidently.

#### BNA Estate & Gift Tax™ 709 Preparer

Enter the raw data and let the software do the rest. Powerful preparation features help you complete gift tax forms and client letters quickly and easily.

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To order, call your BNA Representative at **800.372.1033**

For more information, visit **www.bnasoftware.com**

# BNA Software

*Increase accuracy, efficiency and productivity with the expert software solutions from BNA Software—used by tax and accounting professionals in every environment, including thousands of corporations nationwide and the IRS.*

## Software Solutions for Corporations

### BNA Fixed Assets™ Solutions

- BNA Fixed Assets
- BNA Asset Inventory
- BNA Fixed Assets Report Writer

**BNA Fixed Assets** allows you to manage your fixed assets from acquisition to disposal, while maximizing your tax advantage. You will gain complete control over every asset throughout its lifecycle. Exclusive features, such as Open Timeline™ and Construction in Progress, allow you to track, manage, and assess changes to your fixed assets. BNA Fixed Assets is available in the following platforms:

- Desktop—Designed for a single user
- Server—For multiple users within the same company
- Web-hosted—No software to install or maintain, always up to date, and accessible anywhere

Additional modules help complete the management of your physical assets:

- **BNA Asset Inventory**—Using barcode technology, streamline and automate the management of your physical fixed assets.
- **BNA Fixed Assets Report Writer**—Complete reporting flexibility, customized with sophistication and ease.

### BNA Corporate Tax™ Analyzer

**BNA Corporate Tax Analyzer** is the industry's only expert software (and the only one used by the IRS) to automate and manage complex, multi-year corporate income tax attributes in a variety of business situations, from planning to compliance and reporting.

- Calculate carrybacks and carryovers of NOLs, credits, capital losses, contributions, and more
- Manage risk for uncertain tax positions with in-depth analytical tools including multi-year what-if scenarios

### BNA Sales & Use Tax™ Rates and Forms

**BNA Sales & Use Tax Rates and Forms** offers a comprehensive lookup and compliance system. Companies large and small rely on BNA's complete solution for:

- Instant access to rates for every U.S. taxing jurisdiction with easy look-up by ZIP code, city, county or state
- Integration with rates exporter into sales and financial software
- Self-calculating forms apply all the correct rates and streamline form preparation with simple, on-screen data entry

BNA Sales & Use Tax Rates and Forms is available in Web and CD versions with continual updates.

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# Payroll Library

*A powerful tool designed exclusively for the payroll practitioner to make decisions with confidence.*

The most complete information resource for payroll professionals provides guidance and regular updates in every area of payroll administration and compliance.

## Expert Analysis

This comprehensive, all-in-one reference tool offers timely information on federal and state regulatory changes that affect your payroll department and program.

Topics covered:

- Achievement Awards and Prizes
- Company Cars and Travel Expenses
- Electronic Filings
- Employee Records Management
- Federal Per Diem Rates
- Federal Tax Coverage Rules
- FICA and FUTA Taxes
- Garnishment and Child Support
- Holidays and Leave
- Liability Issues
- Medical Savings Accounts
- Minimum Wage and Overtime Rules
- Multistate Payroll Functions
- Moving Expense Rules
- Payroll Practices and Procedures
- Reporting and Deposit Requirements
- Social Security Benefits
- State Disability Insurance, Laws, and Taxes
- Taxation of Cafeteria and 401(k) Plans
- Unemployment Insurance, Laws, and Taxes
- Wage-payment and Wage-deduction Laws
- Withholding of Income Taxes
- Workers' Compensation

## Practice Tools

You'll get over 1,200 interactive forms, state quick reference charts, and federal payroll tables all ready for you and your staff to use:

- Exemption Forms & Charts
- Overtime Tables
- Payroll Tax Calendars
- State and Local Forms
- Tax Tables
- Withholding & Exemption Forms

## Source Documents
## Laws, Regulations and Agency Documents

- Circular E, Employer's Tax Guide
- Government Documents and Forms
- Internal Revenue Code
- State Reference Charts
- Treasury Regulations
- Wage Hour Regulations

## News and Commentary

Stay alert with weekly reports on the latest developments affecting payroll departments.

Your *Payroll Library* includes:

- **Payroll Administration Guide Newsletter**
  Weekly e-mail briefing on news and events of importance to payroll professionals, including expanded state coverage.
- **Late Breaking News**
  Updated as often as needed, you'll always be on top of key policy changes, regulatory developments, industry trends, and best practices.
- **E-mail and Web Bulletins**
  Alert you to late breaking federal and state payroll news.
- **More than 300 *Fast Answers*™**
  to hundreds of payroll questions.
- **APA Coverage**
  Live and exclusive coverage of American Payroll Association conferences and events.

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# Daily Tax Report with *TaxCore*® and *Daily Tax Report RealTime*™

*This uniquely detailed notification service helps you thoroughly monitor the full spectrum of issues in taxation, pensions, budget, and accounting on a daily basis — supplemented with full-text documents from Congress, the IRS, and dozens of other sources.*

## Coverage

- All major tax-related federal and state legislative, regulatory, judicial, and policy developments.
- Activities of the Internal Revenue Service, Treasury Department, Pension Benefit Guaranty Corporation, Labor Department's Employee Benefit Security Administration, Financial Accounting Standards Board, Public Company Accounting Oversight Board, and International Accounting Standards Board.
- Pertinent judicial developments at all federal and state courts, with special emphasis on the U.S. Tax Court.
- Significant tax-related legislative and regulatory developments in the 50 states and the District of Columbia.
- Significant tax-related international developments
- Full text of tax-related documents, including additional primary source materials accessible on the Web though *TaxCore*.

## Benefits

- Scrutinize important issues that could influence the way you do business with this complete tax resource, organized into sections on Taxation, Budget, and Accounting; State Taxes; International Taxes; and Tax Rulings and Decisions.
- Improve tax planning with the most up-to-date information on legislation and IRS regulations.
- Minimize your clients' or organization's tax liabilities by keeping up with rule changes and enforcement activities.
- Understand the ramifications of current events and prepare for audits or litigation with expert analysis of key court decisions.
- Glean additional insights and essential data from Analysis & Perspective articles, interviews, special supplements, and the annual Tax and Budget Outlook.

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## Special Features

- Review the full text of hundreds of official tax-related materials issued by public- and private-sector sources, including:
  - Bills and amendments
  - Comment letters
  - Congressional reports
  - Court decisions including U.S. Tax Court Memorandum Opinions
  - Government Accountability Office reports
  - IRS Actions on Decisions, Exemption Rulings, General Counsel's Memorandums, hearing transcripts, Private Letter Rulings, Technical Advice Memorandums, and Service Center Advice Memorandums
  - Statements and testimony
  - Treasury correspondence
- Save time and effort. Many of these items would be difficult to obtain if you could even locate them.
- Avoid miscommunications. Consult the actual language of essential documents to ensure the accuracy of your work product, plan sound strategies, and advise clients effectively.

## Topics

- Capital gains
- Charitable contributions
- Corporate taxes
- Domestic production
- Employee benefits
- Health insurance
- International taxation
- IRS
- Pensions
- R&D tax credits
- Real estate taxes
- State taxes
- Tax accounting
- Tax credits and exclusions
- Tax reform
- Transfer pricing

## Key Laws & Regulations Covered

- All federal tax laws and regulations.
- All major state tax laws and regulations.

# News, Journals, & Commentary

*Stay alert to how developments create new issues for your clients — and new tax and accounting opportunities for you.*

Simply tap into BNA's network of over 1,000 seasoned tax and accounting specialists for the latest news, trends, and issues shaping your field.

**Accounting for Income Taxes Monitor**
This periodic update service will keep tax and accounting professionals informed of new developments under FASB Statement 109 and the related FIN 48 interpretation. The monitor will track any new guidance from standards-setters, as well as offer analysis and discussion of requirements under the financial accounting standards governing income tax reporting.

**Accounting Policy & Practice Report**
Bimonthly *Special Reports* offer in-depth analysis on hot issues, including *Auditors Reports on Internal Control* and *Revenue Arrangements with Multiple Deliverables*.

**Compensation Planning Journal**
A monthly journal that keeps you abreast of such wide-ranging compensation planning issues as qualified plan compliance, employment taxes, health care and other employee benefits, and non-qualified deferred compensation plans, including the impact of section 409A. It includes in-depth articles, practitioners' comments, reviews of benefit plans, and synopses of new developments.

**Estates, Gifts and Trusts Journal**
This bimonthly review gives you an ongoing perspective on today's many estate planning topics, such as marital deduction planning, estate and trust administration, charitable gifts, and valuation. It features articles by leading practitioners, updates on trends and techniques, and a digest of new developments.

**Financial Planning Journal**
This journal provides a monthly review of issues that affect how you advise your clients. It includes coverage of domestic and global economic trends, income tax planning, Social Security and Medicare, investment planning, retirement planning, and insurance planning.

**International Journal**
This monthly resource on tax developments affecting international corporate and individual transactions includes a monthly report on the status of all U.S. tax treaties and a cross-border view of tax issues between the U.S. and Canada.

**International Tax Monitor**
*International Tax Monitor* delivers daily news and analysis from the world's financial and business centers, focused on tax and accounting developments affecting transnational enterprises.

**IRS Practice Adviser Report**
The *IRS Practice Adviser Report* is the definitive monthly report on IRS procedural developments, IRS positions, and new IRS trends and techniques. This report includes coverage of critical issues, court case updates, IRS rulings, changes to the IRM and other IRS pronouncements, plus insights and strategies from practitioners.

**Real Estate Journal**
This monthly journal offers the latest insights in the crucial areas of real estate tax planning, including passive loss rules, tax-free exchanges, workouts, REMICS and REITs. It includes analytical articles, practitioners' comments, and analysis of recent developments.

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# News, Journals, & Commentary

**State Tax Legislation Monitor and State Tax Regulation Monitor**
This collection includes summaries of recent state tax legislation and recent state tax regulations.

**Tax Management Memorandum**
The Memorandum provides a uniquely authoritative outlook, including the biweekly commentary of BNA Tax Management's Advisory Boards, on new issues, developments, trends and strategies. The Memorandum also contains news and issues in business tax planning.

**Tax Practice Bulletin**
Organized to complement *Tax Practice Series*, this bimonthly bulletin keeps you up-to-date with concise coverage of new developments in federal taxation, including proposed legislation, IRS regulations, and important IRS rulings and court decisions.

**Transfer Pricing Report**
This practical service provides news and analysis on U.S. and other governments' tax policies regarding intercompany transfer pricing and helps companies structure their operations to avoid double taxation. It provides analytical news and feature articles to keep you up-to-date on the most recent transfer pricing developments in U.S. courts, at the IRS, in Congress, and around the world. Each issue includes the insights of leading practitioners and detailed information on issues of practical interest such as the latest on advance pricing agreements around the world.

**Weekly Report**
This report is the best weekly source for concise reports on legislative, regulatory, judicial, and policy developments from the Treasury Department, Internal Revenue Service, the courts, and Congress. The Report also provides articles on new and emerging areas of taxation.

**Weekly State Tax Report**
This weekly report provides state-by-state analysis of state code and regulations, state administrative and judicial decisions, and state administrative pronouncements. It covers income and franchise taxes, sales and use taxes, property taxes, miscellaneous taxes (including gross receipts taxes, excise taxes, and others), and other developments.

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# Advisory Board Meetings

BNA Tax & Accounting provides subscribers with an opportunity to discuss taxation issues with authors firsthand. Advisory Board Meetings are held regularly at the Waldorf=Astoria in New York City to discuss key issues in U.S. income, corporate, estate planning, compensation planning, real estate and international taxation. These meetings are complimentary to BNA subscribers and their special guests. Licensed attorneys and accountants may earn continuing education credits by attending.

## 2009 Advisory Board Meetings

| MEETING DATE | LOCATION | AGENDA |
|---|---|---|
| January 22 | NYC | Corporate Taxation |
| February 19 | NYC | Foreign Income & Transfer Pricing |
| March 19 | NYC | Estates, Gifts & Trusts |
| April 23 | NYC | U.S. Income |
| May 21 | NYC | Compensation Planning |
| June 18 | NYC | Real Estate |
| July 16 | NYC | Corporate Taxation |
| August 20 | NYC | Foreign Income & Transfer Pricing |
| September 17 | NYC | Estates, Gifts & Trusts |
| October 15 | NYC | U.S. Income |
| November 19 | NYC | Compensation Planning |
| December 10 | NYC | Real Estate |

To register for an Advisory Board Meeting, or for more information, contact Sandra Mackall at 703.341.5906, or email smackall@bna.com.

## Customer Service

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### How to Contact Us

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E-mail: tm@bna.com

Fax : 1.800.253.0332

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Rockville, MD 20850

## Training and Support

BNA's Training and Product support staff is readily available to assist customers with a variety of product support services from answering content questions, retrieving a document, providing search tips, or scheduling and conducting an instructor-led training session.

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Mon.-Fri., 8:30 a.m.-7:00 p.m. ET, excluding most federal holidays.

Online Support:
E-mail tm@bna.com or visit www.bnatax.com for online training and support materials.

To learn more about BNA Tax & Accounting:

- Contact your BNA Representative
- Visit us at www.bnatax.com
- Or call us at 800.372.1033

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