U.S. Income Portfolios Library

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

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

Expert Analysis

More than 180 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

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 new developments in federal taxation create new issues for you and your clients. Your Library includes these timely reports:

- **Daily Tax Report Highlights** — Daily highlights from each issue of the *Daily Tax Report*, covering key legislative, regulatory, and legal tax developments.
- **Weekly Report** — Timely notification and concise reports on legislative, regulatory and judicial developments from the Treasury Department, Internal Revenue Service, the courts, and Congress.
- **Tax Management Memorandum** — An authoritative outlook, including commentary from BNA's Advisory Boards, on new issues, developments, trends, and strategies.
- **Insights & Commentary** — Commentary by leading authorities on a variety of current and emerging tax issues.
- **Compensation Planning Journal***—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.
- **Financial Planning Journal***—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***—Monthly resource on tax developments affecting international corporate and

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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.

- **Estates, Gifts and Trusts Journal***—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.
- **Real Estate Journal***—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.
- **Weekly State Tax Report***—This weekly report provides state-by-state analysis of state code and regulations, state administrative and court 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.
- **IRS Practice Adviser Report***—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.
- **Accounting Policy & Practice Report***—Biweekly report provides corporate accounting policymakers and their advisors with experts' insights and guidance on emerging, evolving, and complex issues relating to accounting rules and principles, financial statements and disclosures, management control and analysis, auditing principles and standards, and accounting practice and responsibility.
- **Transfer Pricing Report***—Practical service providing 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.

* Optional

BNA Tax & Accounting

BNA Tax & Accounting is the premier provider of guidance from top practitioners plus all the tools, resources, and news to answer – and anticipate – any tax or financial accounting challenge. That's because BNA connects you with more relevance, depth and thought leadership than any other source. See how the BNA difference protects your interests and advances your expertise.

RENOWNED EXPERTS

Former government officials, practitioners and partners with top law and accounting firms, and educators provide valuable insights and proven guidance for handling the tax and accounting issues that arise in your practice.

PRODUCTIVITY ENHANCERS

Ready-to-use sample plans, documents, forms, and other resources created and used by real world practitioners save you time and money and provide practice-building tools.

EVOLVING PERSPECTIVE

News and commentary from BNA's worldwide network of more than 1,000 seasoned tax and accounting specialists bring you insights on the latest news, trend and issues. Plus, BNA tax and accounting editors alert you to relevant articles, documents and resources as they emerge.

SUPPORT

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