Estates, Gifts & Trusts
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BNA’s Estates, Gifts and Trusts Portfolios Library is written by the nation’s leading estate and gift tax experts.

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Jeffrey A. Zaluda
Attorney, Horwood Marcus & Berk Chartered,
Co-Author, Estate Planning for the Unmarried Adult (Portfolio 813)
Estate planning is becoming more complex, especially in light of the recent tax changes, and it’s never been more important to provide your clients with the most tax-efficient and effective estate plans. Only BNA’s Estates, Gifts and Trusts Portfolios Library provides practitioners with an authoritative resource for finding solutions and developing strategies for issues such as charitable contributions, valuations, gifts, and estate planning.

You’ll get in-depth analysis on nearly 100 estate planning topics, commentary on emerging estate planning trends, and ongoing discussions with leading experts on estate planning issues that affect you.

The Estates, Gifts and Trusts Portfolios are the gold standard in estate planning analysis and guidance. Only the Portfolios are available on every major tax research platform, including the BNA Tax & Accounting Center, CCH® Intelliconnect™, Thomson Reuters Checkpoint®, Westlaw®, and LexisNexis®.

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Gary Lee
Third Party Advisor Services, Sterling Resources Ltd.
BNA's Estates, Gifts and Trusts Portfolios Library is written by expert practitioners and provides a single solution for researching, planning, and implementing the most effective estate planning strategies.

**Expert Analysis**
Nearly 100 Portfolios provide practical analysis for developing complex estate tax strategies.

The Estates, Gifts and Trusts Portfolios cover:
- Charitable Contributions
- Estate Planning/Business Planning
- Estate Tax
- Exempt Organizations/Private Foundations
- Family Limited Partnerships
- Generation Skipping Tax
- Gifts
- Income Tax
- Life Insurance
- Post-Mortem Planning
- Trusts
- Valuation

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

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

**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 Tax Cases*

* Optional
Quickly find anything you need by topic or Code section.

2. Quickly access all relevant primary sources.

3. Benefit from the wealth of experience and knowledge of BNA’s vast network of practitioners.

4. Access ongoing news and insights from leading practitioners and BNA’s award-winning editors and reporters, who keep you up to date on the latest tax rules and regulations, interpretations, and court rulings.

5. Quickly view the latest developments in estate tax with easy access to BNA’s unrivaled news publications, including the Daily Tax Report.
The Estates, Gifts and Trusts Portfolios provide everything you need to research, plan, and implement strategies for maximizing your clients’ control and minimizing taxes and estate management costs.

**Direct Links**

Links to relevant Code sections.

**Pinpoint Topics**

The Estates, Gifts and Trusts Portfolios Library provides links to full text of primary sources.

**Numerous Examples**

Expert practitioner-author written examples throughout help provide real-life scenarios.
Support Documents

Every Portfolio includes supporting worksheets, such as forms you can put into practice right away, case studies, computations, sample election statements, and more!

Simple Explanations

Only the Estates, Gifts and Trusts Portfolios provide plain-English explanations of the law, allowing you to plan for flexibility with your clients.

The Worksheets show a selection of forms, documents, and instructions needed for planning nearly 100 estate tax transactions.

Lauren Wolven
Attorney, Horwood Marcus & Berk Chartered
Co-Author, Managing Litigation Risks of Fiduciaries (Portfolio 857) and Co-Author, Estate Planning for the Unmarried Adult (Portfolio 813)
Comprehensive Outline

Clearly Written

A comprehensive outline of each Portfolio helps you pinpoint specific topics and provides a contextual framework.

Featured Analysis

The Portfolios’ topical approach covers not only individual Code sections and revenue rulings but also features analysis of the interaction of all relevant Code sections.

Unique to BNA, Portfolios are written to clarify estate planning issues (not just restate the laws) to save research time and help you make more informed decisions.

Celia Roady
Partner, Morgan Lewis
Author, Intermediate Sanctions
(Portfolio 884)
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BNA provides you with the practitioner-written expert analysis through nearly 100 estate tax Portfolios. In each Portfolio, you’ll find a comprehensive analysis of the history and alternative ways to approach any given estate tax issue, a working papers section, and an exhaustive bibliography.

Each Portfolio is divided into three sections:

The Detailed Analysis is where the practitioner-author gets to the heart of the issue, giving you a complete analysis of a tax topic, along with precise citations.

The detailed analysis covers:
- Planning opportunities
- Alternative approaches
- Probable IRS positions
- Pertinent Code citations
- IRS rulings and procedures
- Tax cases on point and conflicting cases
- Pitfalls to avoid

The Working Papers include all of the relevant forms, documents, and other background tools you’ll need to carry out decisions, including:
- Procedural checklists
- IRS forms and documents
- Suggested resolutions and forms of contract
- Sample plans and clauses
- Related IRS information

The Bibliography provides documents of all sources – official and unofficial – used in researching the Portfolio’s topic, including:
- Statutes and regulations
- Congressional committee reports
- Cases cited in the detailed analysis
- IRS rulings and procedures
- Tax articles in professional journals

To learn more about BNA Tax & Accounting, contact your BNA Representative at 800.372.1033.