ESTATES, GIFTS AND TRUSTS PORTFOLIOS LIBRARY

THE MOST PRACTITIONER-FOCUSED ESTATE AND GIFT TAX SERVICE AVAILABLE.

Bloomberg BNA
TAX AND ACCOUNTING CENTER™
In-depth analysis of key issues necessary for developing and implementing the best income tax strategies for estates, gifts, trusts, and related issues.

1. Indexes help you quickly find anything you need by topic or Code section.
2. Access all relevant primary sources.
3. Benefit from the wealth of experience and knowledge offered by Bloomberg BNA’s vast network of expert practitioners for a deeper understanding of key issues.
4. View the latest developments in estate tax with easy access to Bloomberg BNA’s unrivaled news publications, including the Daily Tax Report.
5. Access ongoing news and insights from leading practitioners and our award-winning editors and reporters, who keep you informed of the latest tax rules and regulations, interpretations, and court rulings.
Bloomberg 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

Additional analysis includes:
- Fast Answers: Estates, Gifts and Trusts
- *Tax Practice Series™*

**Practice Tools**
Time-saving practice aids include:
- Client Letters*
- Election Statements*
- Federal Tax Forms
- State Tax Forms*
- Tables, Charts, and Lists
- Tax Calculators*
- Trust Nexus Tool*
- Working Papers (sample plans, documents, and more)

**State Coverage**
- Estates, Gifts and Trusts Navigator* – provides detailed state-by-state coverage of each state’s estates, gifts, and trusts tax law, including computation of tax, treatment of nonresidents, forms and other administrative requirements, and much more.
- Estates, Gifts and Trusts Chart Builder*
- State Tax Cases*
- Statutes*
- Regulations*
- State Tax*
- Nexus Tool*

**Source Documents**

**Laws & Regulations**
- Internal Revenue Code (current)
- Internal Revenue Code (archive)
- Proposed Regulations
- Tax Legislation
- Treasury Regulations

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

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

* Optional

**Michael A. Heimos, Esq.**
Principal, Michael A. Heimos, PC
Author, *Non-Citizens: Estates, Gifts and Generation-Skipping Taxation; Immigration and Expatriation Law for the Estate Planner; Estates, Gifts and Trusts Portfolio*
With estate planning becoming more complex — especially in light of recent tax changes — it has never been more important to provide your clients with the most tax-efficient and effective estate plans. Only Bloomberg BNA’s Estates, Gifts and Trusts Portfolios Library provides practitioners with an authoritative resource for finding solutions and developing strategies to address 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 Bloomberg BNA Estates, Gifts and Trusts Portfolios Library is an essential part of my estate tax practice. The coverage is broader than any other available treatise.”

ROBERT ADAMS
Partner
Adams & Cramer
Shelbyville, IN

CRAIG L. JANES
National Director of Estate, Gift and Trust Services, Deloitte Tax, LLP
Co-Author, Estate, Gift and Generation-Skipping Tax Returns and Audits, Estates, Gifts and Trusts Portfolio
DIRECT LINKS
Links to relevant Code sections.

CLEAR EXAMPLES
Expert practitioner-author-written examples throughout help provide real-life scenarios.

PRIMARY SOURCES
The Estates, Gifts and Trusts Portfolios Library provides full text of Code, regulations, cases, and other primary sources.

“Bloomberg BNA’s Estates, Gifts and Trusts Portfolios Library gives our trust administrators and wealth transfer design professionals a comprehensive source for expert analysis in an easy-to-use format they can access virtually anywhere.”

JACOB W. SCHAFFER
Vice President of Trust Services
Fremont National Bank and Trust Company
Fremont, NE
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.

---

MARC S. BEKERMAN
Adjunct Professor, Law and Former Associate Director Graduate Tax Program, New York Law School
Author, Probate and Administration of Decedent's Estate and Estate Tax Payments and Liabilities, Estate, Gifts and Trusts Portfolio
COMPREHENSIVE COVERAGE

PINPOINT TOPICS
A comprehensive outline of each Portfolio helps you zero in on 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 Bloomberg BNA, Portfolios are written to clarify estate planning issues — not just restate the laws — to save research time and enable you to make more informed decisions.

CELIA ROADY
Partner
Morgan Lewis
Author, Intermediate Sanctions
(Portfolio 884)
START YOUR FREE TRIAL TODAY

97 of the top 100 accounting firms rely on Bloomberg BNA Tax & Accounting
98 of the Fortune 100 corporations rely on Bloomberg BNA Tax & Accounting
99 of the top 100 law firms rely on Bloomberg BNA Tax & Accounting

From research to implementation, we help you get the answers you need. Bloomberg BNA Tax & Accounting offers you a unique professional perspective through our Estates, Gifts and Trusts Portfolios, as well as working papers, news, and commentary.

Each Portfolio is divided into three sections:

**The Detailed Analysis** is where the practitioner-author gets to the heart of the issue, giving you 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, contact your Bloomberg BNA Representative, call 800.372.1033, or visit www.bna.com/egt