U.S. INCOME PORTFOLIOS LIBRARY

THE MOST PRACTITIONER-FOCUSED FEDERAL TAX SERVICE AVAILABLE.
EVERYDAY EXCEPTIONAL

Federal tax rules are becoming more complex in today’s ever-changing economy. Your choice of research tools could mean the difference between seizing greater tax opportunities or leaving your company and clients exposed to higher risks.

Bloomberg BNA’s U.S. Income Portfolios Library gives you a comprehensive resource that includes in-depth analysis of federal tax issues in more than 200 Portfolios, daily breaking news and developments with Bloomberg BNA’s Daily Tax Report®, commentary on emerging trends through our unrivaled journals and reports, and ongoing discussions with leading experts on tax issues affecting you.

The U.S. Income Portfolios are the gold standard in federal tax analysis and guidance. The Portfolios are only available on major tax research platforms including the Bloomberg BNA Tax and Accounting Center™, CCH® Intelliconnect™, Thomson RIA Checkpoint®, Westlaw®, and LexisNexis®.
TAX AND ACCOUNTING CENTER
Your single, comprehensive source for federal tax research.


2. Find anything you need quickly by topic or Code section.

3. Access a wide variety of support documents, Tax Calculators, Client Letters, and more.

4. Contains all relevant primary sources.

5. Benefit from the wealth of experience and knowledge of Bloomberg BNA's vast network of expert practitioners.

6. View the latest developments in federal tax with easy access to Bloomberg BNA's unrivaled Daily Tax Report.

7. Access ongoing news and insights from leading practitioners and our award-winning editors and reporters.

8. Editors alert you to key content.
DIRECT LINKS
You’ll always get direct links to cited cases.

PRIMARY SOURCES
The U.S. Income Portfolios Library provides links to full text of primary sources to speed your research.

The U.S. Income Portfolios earn their unrivaled reputation by helping you understand and resolve complex tax issues, offering detailed guidance and authoritative insights from leading practitioners to give you a confident advantage.
SUPPORT DOCUMENTS

Every Portfolio includes supporting worksheets that you can put into practice right away, as well as case studies, computations, sample election statements, and more.

UPDATED EXPLANATIONS

U.S. Income Portfolio editors provide plain-English explanations of the law, with examples, planning points, and frequent updates to allow you to develop tax savings plans and avoid missteps.

INTEGRATION

Buttons provide quick access to related:
- All Bloomberg BNA Analysis and News
- Code History
- Committee Reports
- Fast Answers
- Key Bloomberg BNA Analysis — listing of most relevant content
- New Law Analysis
- News & Commentary
- Portfolios
- Treasury Regulations

The Worksheets include forms, documents, and instructions needed for planning and dealing with all types of federal tax transactions.
PINPOINT TOPICS
A comprehensive outline of each Portfolio helps you identify specific topics and provides a contextual framework.

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

Unique to Bloomberg BNA, Portfolios are written to clarify tax issues — not just restate the laws — to help you save research time and help you make more informed decisions.

ALDEN J. BIANCHI
Member (Partner), Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. Author, Employee Benefits for the Contingent Workforce (Portfolio 399)
The Expert’s Source
Bloomberg BNA’s U.S. Income Portfolios Library is written by expert practitioners and provides a single solution for researching, planning, and implementing the most effective strategies for virtually every federal income tax scenario.

Expert Analysis
More than 200 Portfolios provide practical analysis for developing and implementing complex federal tax strategies.

The U.S. Income Portfolios cover:
- C Corporations
- 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
- S Corporations

Other analysis includes:
- Fast Answers: Federal*
- Federal Excise Tax Navigator
- Green Incentives Navigator*
- Health Care Reform Adviser™
- IRS Practice Adviser
- Taxation of Exchange-Traded Options
- Tax Practice Series*
- U.S. Tax Overview

Practice Tools
- Federal Tax Calendar
- Federal Tax Forms
- Forms Line-by-Line Guide
- Quick Tax Reference
- Tables, Charts, and Lists
- Tax Prep Guides
- Working Papers (sample plans, documents, and more)

News and Commentary
- BNA Insights
- Compensation Planning Journal™*
- Daily Tax Report® Highlights
- Daily Tax Report®*
- Financial Planning Journal*
- IRS Practice Adviser Report™
- Real Estate Journal*
- Tax Management Memorandum™
- Weekly Report™

Source Documents
- Laws and Regulations
  - Alcohol and Tobacco Tax
  - ERISA, Health Care, Labor Laws, and Regulations*
  - Internal Revenue Code
  - Internal Revenue Code (archive)
  - Proposed Regulations
  - State Tax Regulations*
  - State Tax Statutes*
  - Tax Legislation
  - Treasury Regulations
- Agency Documents
  - CIPs/ISP Papers
  - Circular 230
  - IRS Documents
  - IRS Publications
  - MSSP Audit Guidelines
  - State Tax Rulings & Official Material*
  - Treasury Decision Preambles
- Cases
  - Court of Federal Claims Rules
  - Federal Tax Cases
  - State Tax Cases*
  - Tax Court Rules

* Optional

TODD C. SIMMENS
Partner & National Director of Tax Controversy & Procedure,
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Co-Author, Reportable Transactions
(Portfolio 648)
From research to implementation, we help you get the answers you need. Bloomberg BNA Tax & Accounting offers you a unique professional perspective through our U.S. Income Portfolios, working papers, news, and commentary.

Bloomberg BNA provides you with practitioner-written, expert analysis through more than 200 federal tax Portfolios. In each Portfolio, you’ll find a comprehensive analysis of the history and alternative ways to approach any given tax issue.

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 relevant forms, documents, and other background tools you’ll need to carry out decisions, including:

- Procedural checklists
- IRS forms and documents
- Suggested resolutions
- Sample plans and clauses
- Related IRS information

**The Bibliography** provides documents of all sorts — 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
- Agreements, conventions, and treaties

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