CHECKPOINT® CORE PACKAGES AND CONTENT

TOP 4 REASONS TO TRY ESTATE PLANNING ON CHECKPOINT®

1. Exceptional content
2. Easy navigation
3. Superior functionality
4. Complete Integration

CORE PACKAGES AND CONTENT

CHECKPOINT GENERAL FEATURES

RIA DAILY UPDATES (NEWS)
A comprehensive news service that gives you instant access to the most up-to-date developments in the areas of tax and accounting. You can choose to receive RIA Daily Updates by e-mail and/or view them on the Newsstand tab on Checkpoint.

SPEEDLINK
A desktop menu that enables you to efficiently link to Checkpoint and your answer straight from your desktop.

CUSTOM DATABASES
Checkpoint subscribers can create, name and save custom databases for specific projects or clients.

OUTLINE TAB
The Outline Tab in the left pane provides an overview of the code and regulations text with links to move from subsection to subsection.

TABLE OF CONTENTS VIEW AND SEARCH
Set the left pane to Table of Contents view to navigate Checkpoint content in the traditional book format. Switch to Table of Contents mode to search specific areas of Checkpoint content for pinpoint accuracy.

RESULTS VIEW AND SEARCH
Your search results come back with databases highlighted and linked. The number of documents in each database is listed, so you know exactly how many hits are in each database. And the search results bar on the right lets you modify a search, search within your results, or save results.

It couldn't be more straightforward, and that's what saves valuable time. Your search results are also delineated by primary source and editorial material, as well as other source types, so it's faster for experienced searchers to get to their information, and easier for novice users to locate what they need.

DOCUMENT LIST
This feature stops you from getting lost while you're searching by highlighting the document you're currently viewing, and also highlighting your search terms. One click brings you back to the initial search results and the Document List is always visible.

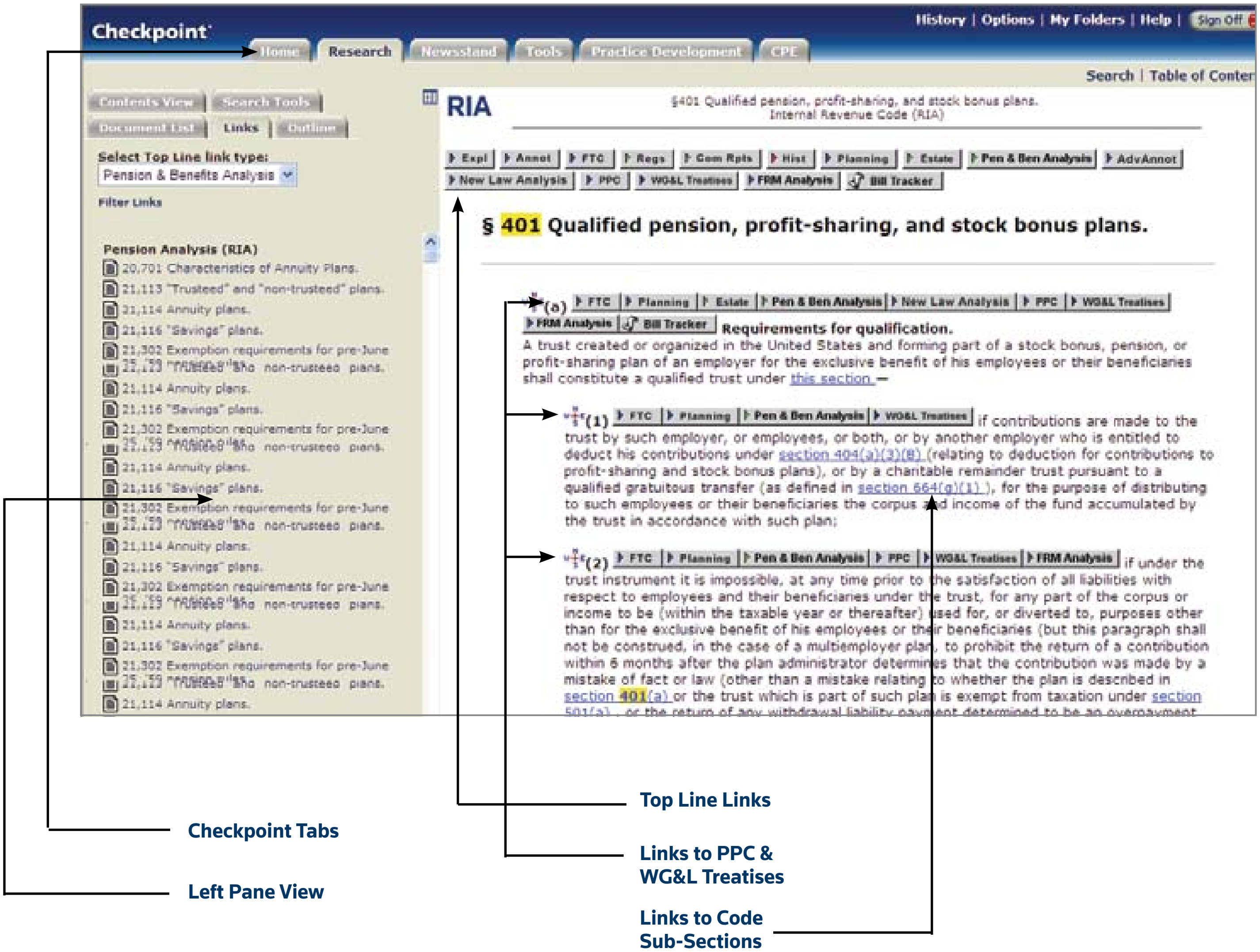
LINK PREVIEW PANE
The Link Preview Pane on Checkpoint is a pop-up window that allows you to preview a document without leaving your main document. Simply choose a link, click "Close" when you're done viewing, or click "Maximize" to advance to the new document.

SCHEDULED SEARCHES
This feature allows researchers to always be aware of the latest information. Schedule searches to run weekly or monthly and receive the latest information via email.

LINKS TO TAX COMPLIANCE SOFTWARE
Link directly from leading compliance software GoSystem RS or CSI's Ultratax, for a fully integrated research/compliance system.

PREMIER NEWSLETTERS VIA E-MAIL
You won't be able to find this expertise and depth of coverage anywhere else, and you can choose to have every issue emailed directly to your in-box.

JOURNAL TABLE OF CONTENTS E-MAIL
As soon as a new WG&L Journal is released, you can receive the Table of Contents for that journal in email.



INTERACTIVE FINANCIAL CALCULATORS

Over 100 financial calculators provide quick answers individualized to your client's specific financial situation. This great enhancement enables more flexibility in decision-making and scenario building, all while you remain within your tax research environment. You'll be able to determine if a particular set of facts pertain to a client, and cover everything that your practice throws your way. There are nine different types of calculators: auto, business, credit card, investment, loan, mortgage, personal, retirement, savings, and tax.

CLIENT LETTERS

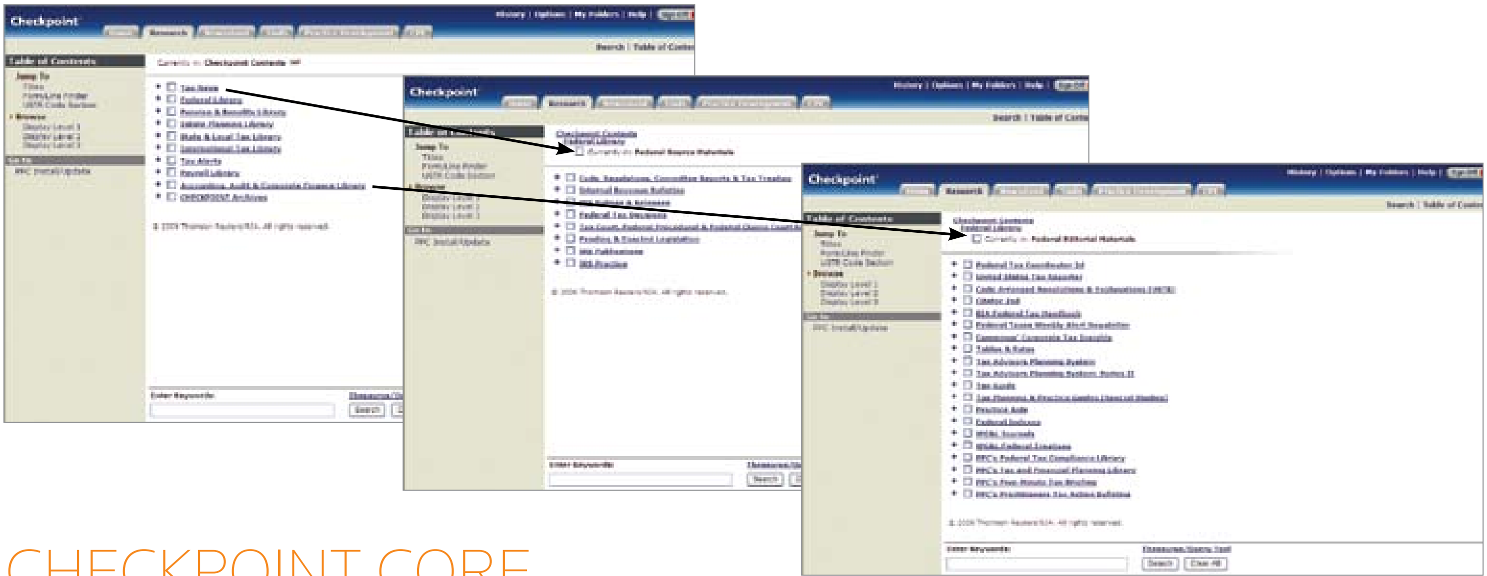
Integrated throughout Checkpoint are sample letters a practitioner can send to their clients to explain how they are affected by a change in the law or to generate new business. These client letters are continually updated to reflect changes in the law and new letters are added throughout the year.

NEW LAW ALERTS

A New Law Alert screen displays at log in to notify you that there is a New Law Complete Analysis or Highlights available on Checkpoint. Hundreds of custom search templates for primary law and analytical products - Checkpoint includes search templates for specific primary source documents and analytical databases which allow you to search by tax citation, keyword, paragraph number, date range, PL number, etc.

WG&L JOURNAL PREVIEWS

Previews of journal articles are available as they are written to keep you current on topics of interest.



CHECKPOINT CORE PACKAGES

The packages below are the highest level groupings of products with special pricing. Products not listed in these packages can be purchased as add-ons.

COMPLETE TAX LIBRARY (WTAXC)

- Complete Transfer Pricing Suite (WCTP)
- Core Tax Library (WTAX)
- Estate Planning Complete (WESPC)
- Pension & Benefits Expert on Checkpoint (WPENC)
- Puerto Rico Taxes (WPRTX)
- Tax Advisors Planning System (WTAPS)
- U.S. Bilateral Tax Treaties Database (WTTW)
- WG&L Treatises: Federal, State & Local, International, Estate, Pension

CORE TAX LIBRARY (WTAX)

- Business Entity Treatises Library (WTRE)
- Core Federal Research Library For Corporate Practitioners (WEB5K)
- International Tax Library (WITL)
- IRS Practice (WIRS)
- State & Local Tax Library (WSLC)
- WG&L Journals (Corporate Taxation, Journal of International Taxation, Journal of Multistate Taxation & Incentives, Journal of Taxation, Practical Tax Strategies)

CORE TAX LIBRARY W/ COMPLETE TRANSFER PRICING (WTAXI)

- Core Tax Library (WTAX)
- Complete Transfer Pricing Suite (WCTP)

CORE TAX LIBRARY W/ PENSION (WTAXP)

- Core Tax Library (WTAX)
- Pension & Benefits Expert Complete (WPENC)

CORE TAX LIBRARY W/PENSION W/E-FORM ON CD (WTXPZ)

- Core Tax Library w/Estate (WTAXE)
- Core Tax Library (WTAX)
- Estate Planning Complete (WESPC)

CORE TAX LIBRARY W/ESTATE W/E-FORM ON CD (WTXEZ)

FINANCIAL REPORTING AND MANAGEMENT GOLD SUITE (WCSFN)

- SEC Compliance (WSECE)
- GAAP Compliance (WGAAP)
- Financial Management (WFIN2)
- Internal Auditing (WINA)
- SECPlus (WSECP)

MICROMASH CPE & TRAINING (WMCPE)

PPC'S ACCOUNTING & AUDITING LIBRARY

- Accounting & Financial Statement Library (WAFSQ)
- Audit & Attest Library (WAALQ)
- Business Valuation & Consulting Library (WBVCQ)
- Compilation, Review & Bookkeeping Services Library (WCRBQ)
- Government Library (WGOVQ)
- Non-profit Library (WNPLQ)
- Public Company Audit Library (WPUBQ)
- Specialized Industries

CHECKPOINT TABLE OF CONTENTS

TAX NEWS

BNA Daily Tax Report & TaxCore
- BNA Daily Tax Report & TaxCore
- BNA Daily Tax Report & TaxCore Archives

Journal Preview (WG&L)
- Corporate Taxation (WG&L)
- Journal of Taxation
- Journal of Multistate Taxation and Incentives
- Journal of International Taxation
- Business Entities (WG&L)
- Practical Tax Strategies
- Valuation Strategies (WG&L)
- Taxation of Exempts (WG&L)
- Estate Planning Journal
- Real Estate Taxation [formerly Journal of Real Estate Taxation] (WG&L)

FEDERAL TAX LIBRARY

Tax Legislation
- RIA Tax Watch
- New Law Special Study
- Complete Analysis of the Tax Provisions of the Tax Relief and Health Care Act of 2006
- Complete Analysis of the Pension Protection Act of 2006
- Complete Analysis of the Tax Increase Prevention and Reconciliation Act of 2005
- Complete Analysis of the Gulf Opportunity Zone and Katrina Emergency Tax Relief Acts of 2005
- Complete Analysis of the Tax Provisions of the Energy and Transportation Acts of 2005
- Complete Analysis of the American Jobs Creation Act of 2004
- Complete Analysis of the Working Families Tax Relief Act of 2004
- Complete Analysis of the Pension Funding Equity Act of 2004
- Complete Analysis of the Tax Provisions of the Medicare Act of 2003
- Complete Analysis of the Military Family Tax Relief Act of 2003
- Complete Analysis of the Jobs and Growth Tax Relief Reconciliation Act of 2003
- Complete Analysis of the Job Creation and Worker Assistance Act of 2002
- Complete Analysis of the Victims of Terrorism Tax Relief Act of 2001
- Complete Analysis of the Economic Growth and Tax Relief Reconciliation Act of 2001
- Complete Analysis of the Community Renewal Tax Act of 2000, the Installment Tax Correction Act of 2000, and the FSC Repeal Act of 2000
- Analysis of Tax and Trade Relief Extension Act of 1998
- Analysis of IRS Restructuring and Reform Act of 1998
- Analysis of Taxpayer Relief Act of 1997
- Analysis of the Small Business, Health Insurance and Welfare Reform Acts of 1996

Federal Editorial Materials
- Federal Tax Coordinator 2d
- United States Tax Reporter
- Code Arranged Annotations & Explanations (USTR)
- Citator 2nd
- RIA Federal Tax Handbook
- Federal Taxes Weekly Alert Newsletter
- Cummings' Corporate Tax Insights
- Tables & Rates
- Tax Advisors Planning System
- Tax Advisors Planning System: Series II
- Tax Desk
- Tax Guide
- Tax Planning & Practice Guides (Special Studies)
- 2007
  - What's New for the 2006 Return and the 2007 Tax Year
- 2006
  - Guide to Social Security for 2006
  - Highlights of the Tax Increase Prevention and Reconciliation Act
  - Planning for Individuals Nearing Retirement Age
  - Highlights of the Pension Protection Act of 2006
  - Tax Saving Moves for the Rest of 2006
  - Accounting for Uncertain Income Tax Positions under FIN 48
  - Highlights of the Tax Relief and Health Care Act of 2006
- 2005
  - Guide to Social Security for 2005
  - Making the Most of the Homesale Exclusion
  - Highlights of the Energy Tax Act of 2005
  - Highlights of the Katrina Emergency Tax Relief Act of 2005
  - Tax Saving Moves for the Rest of 2005
  - How to Benefit from the Sec. 199 U.S. Production Activities Deduction under the Latest Guidance
  - Highlights of the Gulf Opportunity Zone Act of 2005
- 2004
  - Guide to Social Security for 2004
  - Making the Most of Enhanced Sec. 179 Expensing
  - RIA's Analysis of the Pension Funding Equity Act of 2004
  - Incentive Stock Options and Nonstatutory Stock Options
  - Tax Saving Moves for the Rest of 2004
  - Highlights of the Working Families Tax Relief Act of 2004
  - RIA's Highlights of the American Jobs Creation Act of 2004
- Practice Aids
- Federal Indexes
- WG&L Journals
  - Corporate Taxation/Journal of Corporate Taxation (WG&L)
  - Business Entities (WG&L)
  - Practical Tax Strategies/Taxation for Accountants (WG&L)
  - Journal of Taxation (WG&L)
  - Taxation of Exempts/Journal of Taxation of Exempt Organizations (WG&L)
  - Real Estate Taxation [formerly Journal of Real Estate Taxation] (WG&L)
  - Valuation Strategies (WG&L)
- WG&L Federal Treatises
- Corporate Taxation
  - Bittker & Eustice: Federal Income Taxation of Corporations & Shareholders
  - Bittker, Streng & Emory: Federal Income Taxation of Corporations & Shareholders: Forms
  - Hennessey, Yates, Banks & Pellervo: The Consolidated Tax Return
  - Eustice & Kuntz: Federal Income Taxation of S Corporations
  - Christian & Grant: Subchapter S Taxation
  - Creamer & McMahon: Tax Planning for Transfers of Business Interests
  - Postlewaite, Cameron & Kittle-Kamp: Federal Income Taxation of Intellectual Properties & - Intangible Assets
- Partnership & Limited Liability Entity Taxation
  - McKee, Nelson & Whitmire: Federal Taxation of Partnerships and Partners
  - Whitmire, Nelson, McKee, Kuller, Hallmark & Garcia: Structuring & Drafting Partnership
  - Agreements: Including LLC Agreements
  - Bishop & Kleinberger: Limited Liability Companies: Tax and Business Law
  - Willis, Pennell & Postlewaite: Partnership Taxation
  - Carnevale, Harrington & Sutton: Federal Income Taxation of Passive Activities
- Tax Practice and Procedure
  - Saltzman: IRS Practice & Procedure
  - Saltzman & Saltzman: IRS Procedural Forms and Analysis
  - Comisky, Feld & Harris: Tax Fraud & Evasion Vol. 1, Offenses, Trials, Civil Penalties
  - Comisky, Feld & Harris: Money Laundering,
  - Asset Forfeiture and Related Topics (Tax Fraud & Evasion Vol. 2)
  - Kafka & Cavanagh: Litigation of Federal Civil Tax Controversies
  - Elliott: Federal Tax Collections, Liens & Levies
  - Individual and General Federal Taxation
  - Bittker & Lokken: Federal Taxation of Income, Estates, and Gifts
  - Bittker, McMahon & Zelenak: Federal Income Taxation of Individuals
- Tax Accounting
  - Gertzman: Federal Tax Accounting
  - Lathrope: The Alternative Minimum Tax

- Taxation of Special Industries
  - Langbein: The Bank Income Tax Return Manual
  - Langbein: Federal Income Taxation of Banks & Financial Institutions
  - Robinson: Federal Income Taxation of Real Estate
  - Real Estate Accounting and Reporting Manual
  - Robinson: Real Estate Forms: Tax Analysis & Checklists
  - Johnston & Brown: Taxation of Regulated Investment Companies and Their Shareholders
  - Conlon & Aquilino: Principles of Financial Derivatives: U.S. and International Taxation
  - Keyes: Federal Taxation of Financial Instruments & Transactions
- Electronic Commerce
  - Hardesty: Electronic Commerce: Taxation and Planning
- Taxation of Charitable Giving and Exempt Organizations
  - Hill & Mancino: Taxation of Exempt Organizations
  - Wealth & Tax Advisory Services: Tax Economics of Charitable Giving
- Tax Legislation
  - Cummings & Hanson: American Jobs Creation Act of 2004: A Selective Analysis
- Tax Dictionary
  - Westin: WG&L Tax Dictionary
- PLI Federal Tax Publications
  - Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures and Other Strategic Alliances 2003
  - Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings,Reorganizations and Restructurings 2003
- PPC's Federal Tax Compliance Library
  - 1040 Deskbook
  - 1041 Deskbook
  - 1065 Deskbook
  - 1120 Deskbook
  - 1120S Deskbook
  - 5500 Deskbook
  - 706/709 Deskbook
  - 990 Deskbook
  - Payroll Tax Deskbook
  - Tax Elections Deskbook
- PPC's Tax and Financial Planning Library
  - Business Succession Planning
  - Buy/Sell Agreements
  - Buying or Selling a Business
  - Cafeteria Plans
  - Charitable Giving Strategies
  - Choice of Business Entity
  - Choosing Retirement Plans for Small Businesses
  - Compensation and Benefits
  - Compensation Planning for Small Businesses
  - Construction Contractor Taxation
  - Dealing with the IRS
  - Divorce Taxation
  - Family Partnerships
  - Homeowners' Association Tax Library
  - Individual Retirement Accounts
  - Life Insurance Strategies
  - Limited Liability Companies
  - Personal Financial Planning
  - Planning for College Costs: 529 Plans and Other Strategies
  - Practical Estate Planning
  - Real Estate Taxation
  - Retirement Planning
  - SelfEmployed Individuals
  - Small Business Tax Guide
  - Small Employer Retirement Plans
  - Specialized Industry Tax Guide
  - Tax Planning for Closely Held Corporations
  - Tax Planning for High Income Individuals
  - Tax Planning for Partnerships
  - Tax Planning for S Corporations
  - Uses and Taxation of Trusts
- PPC's Five-Minute Tax Briefing
- PPC's Practitioners Tax Action Bulletins
- Quick Reference and Preparation Tools
- World Trade Executive Publications
- BNA Federal Tax Library

Federal Source Materials

- Code, Regulations, Committee Reports & Tax Treaties
  - Internal Revenue Code
  - Final, Temporary, Proposed Regulations & Preambles
  - Code Arranged Committee Reports U.S. Tax Treaties in Force
- Internal Revenue Bulletins (1996Current)
- IRS Rulings & Releases
  - Revenue Rulings & Procedures, Notices, Announcements, Executive & Delegation Orders, News Releases & Other IRS Documents
  - Private Letter Rulings & TAMs, FSAs, SCAs, CCAs, GCMs, AODs & Other FOIA Documents

Federal Tax Decisions

- American Federal Tax Reports
- Tax Court Reported Decisions
- Tax Court Memorandum Decisions
- Tax Court Summary Opinions

Tax Court, Federal Procedural & Federal Claims Court Rules

- Tax Court Rules
- Federal Rules of Appellate Procedure
- Federal Claims Court Rules

Pending & Enacted Legislation

IRS Publications

IRS Practice

- Internal Revenue Manual
- How to Use the Internal Revenue Manual
- IRS Telephone Directory
- Ethics Materials
- MSSP Training Guide
- ISP Materials
- Market Segment Understandings Guidelines
- Internal Revenue Manual Index

STATE & LOCAL TAX LIBRARY

State Net Legislation®

- Current Enacted Legislation (Full Text)
- Proposed Legislation (Full Text)
- Current Legislation Status
- Current Calendars
- Prior Legislative Sessions (updated through 12/31/2006)

State Net Regulations®

- Adopted Regulations (Full Text)
- Proposed Regulations (Full Text)
- Current Regulations Status
- Regulations Archive (updated through 12/31/06)

List of Approved Laws (1997–Present)

Legislative Highlights (1998–Present)

State & Local Taxes Weekly Newsletter

- Top Stories for the week of 04/09/2007–Volume 18, No. 15 (1995–Present)

Advance State & Local Documents

- Federal Court Cases on State Issues

State & Local Taxes

WG&L State Tax Treatises

- Hellerstein & Hellerstein: State Taxation
- Fenwick, McLoughlin, Salmon, Smith, Tilley, Wood: State Taxation of PassThrough Entities and Their Owners

Federal Court Cases on State Issues

Miscellaneous Multistate Materials

- Multistate Tax Commission Regulations
- Multistate Tax Commission Forms And Guidelines
- Multistate Tax Compact
- Multistate Tax Commission Agreement on Exchange of Information
- Federation of Tax Administrators - States' Uniform Exchange of Information Agreement
- Federation of Tax Administrators - States' Memorandum of Agreement Pertaining to Abusive Tax Avoidance Transactions
- Multistate Statements of Information
- Great Lakes Interstate Sales Compact
- Northeastern States Domicile Agreement
- Recommended Formula for The Apportionment and Allocation of Net Income of Financial Institutions
- Streamlined Sales and Use Tax Agreement (As Amended Through December 14, 2006)
- Uniform Sales and Use Tax Administration Act
- Simplified Sales and Use Tax Administration Act as Amended and Adopted On January 27, 2001 by the National Conference of State Legislatures
- Federal Laws on State Taxation

Journal of Multistate Taxation and Incentives (WG&L)

All States Tax Guide
- Charts and Calendars
- Multistate Taxation (Interstate Activities)
- Income Taxes
- Sales, Use, Receipts, and Similar Taxes
- Property Taxes

Puerto Rico Taxes
- Tax Articles and Developments
- Explanations
- Annotations
- Forms
- Statutes
- Regulations
- Cases
- Rulings and Other Official Materials
- Index

Multistate Guides
- Multistate Corporate Income Taxes
- Multistate Sales & Use Taxes

Sales & Use Tax Rate Lookup

BNA State Tax Library

BNA State Indexes

PENSION & BENEFITS LIBRARY

Pension & Benefits Editorial Materials
- Pension Analysis
- Benefits Analysis
- Code Arranged Pension & Benefits Annotations & Explanations
- ERISA Arranged Annotations & Explanations
- Pension & Benefits Newsletters
- Journal of Taxation of Employee Benefits (Archive) (WG&L)
- PPC's Compensation and Benefits Library

Pension & Benefits Planning, Sample Clauses & Practice Aids
- Pension Planning
- Benefits Planning
- Pension & Benefits Week Practitioner Planning Articles
- Practitioners Plan Documents & Clauses
- RIA Benefits Plan Documents & Clauses
- Pension Practice Aids
- Benefits Practice Aids
- Reporting and Disclosure Explanations
- Form/Line Finders and Return Guides

PLI Executive Compensation and Pension Publications
- Hot Issues in Executive Compensation 2004
- Archive: Hot Issues in Executive Compensation
- Pension Plan Investments 2005: Confronting Today's Issues
- Understanding ERISA 2005: An Introduction to Basic Employee Retirement Benefits

WG&L Pension & Benefits Treatises
- Perdue: Qualified Pension and Profit Sharing Plans
- Bennett, Bradley, Kaiser, Northwood & Sharpe: Taxation of Distributions From Qualified Plans
- Golub, Rand & Roark: Guide to Taxation of Benefits
- Bittker & Lokken: Federal Taxation of Employee Compensation

Executive Compensation
- RIA's Executive Compensation Analysis
- Executive Compensation Surveys
- Towers Perrin Executive Compensation Materials

ERISA, DOL & PBGC Regulations & Committee Reports
- ERISA
- ERISA Arranged Committee Reports
- ERISA History
- Advance Notices of Proposed, Interim & Final DOL Rules
- DOL Final Regulations and Interim Rules
- Preambles to DOL Final Regulations and Interim Rules
- DOL Proposed Regulations & Preambles
- Advance Notices of Proposed, Interim & Final PBGC Rules
- PBGC Final Regulations and Interim Rules
- Preambles to PBGC Final Regulations and Interim Rules
- PBGC Proposed Regulations & Preambles

West Employee Benefits Cases
- Advance Cases (1822–Present)

Miscellaneous Nontax Statutes and Regulations
- Miscellaneous Nontax Statutes
- Miscellaneous Nontax Statutes History
- Final Miscellaneous Nontax Regulations
- Preambles to Miscellaneous Nontax Regulations
- Proposed Miscellaneous Nontax Regulations & Preambles

Special IRS Pension Rulings & Releases
- List of Required Modifications
- IRS Alert Guidelines

DOL, PBGC & Other Rulings and Releases
- ERISA Opinion Letters
- Prohibited Transaction Exemptions
- DOL Rulings & Releases
- PBGC Opinion Letters
- PBGC Rulings & Releases
- SEC No Action Letters
- Other Miscellaneous Nontax Releases

Other Miscellaneous Tax Releases
- Treasury Tax Correspondence
- Treasury Releases

Pension & Benefits Analysis Topic Index

ESTATE PLANNING LIBRARY

Practical Estate Planning Under Circular 230

Waiting Out EGTRRA's Sunset Period: Practical Planning While Congress Debates Estate Tax Repeal

Estate Planning Newsletters
- Howard Zaritsky's Estate Planning Update
- Estate Planners Alert Newsletter

Estate Planning Analysis, Annotations & Explanations
- Estate Planning Analysis
- Code Arranged Estate Planning Annotations & Explanations
- Estate State Summaries

Estate Planning, Practice Aids & Special Studies
- Estate Planning
- Will & Trust Forms & Clauses
- Estate Checklists
- Estate Client Letters
- Estate IRS Sample Correspondence
- Uniform Probate Code
- Estate Filled-In Forms
- IRS Instructions for Forms
- Form/Line Finders and Return Guides

Estate Planning Indexes
- Estate Planning Topic Index
- BNA Estate Planning Indexes

Estate Planning Journals
- Estate Planning Journal (WG&L)
- Valuation Strategies (WG&L)
- Business Entities (WG&L)
- Real Estate Taxation [formerly Journal of Real Estate Taxation] (WG&L)

WG&L Estate Planning Treatises
- Frolik & Brown: Advising the Elderly or Disabled Client
- Spero: Asset Protection: Legal Planning, Strategies and Forms
- Colliton: Charitable Gifts
- Henkel: Estate Planning and Wealth Preservation: Strategies and Solutions
- Bellatti: Estate Planning for Farms and Other Family-Owned Businesses
- Westfall & Mair: Estate Planning Law and Taxation
- Stephens, Maxfield, Lind, Calfee & Smith: Federal Estate and Gift Taxation
- Zaritsky & Lane: Federal Income Taxation of Estates and Trusts
- Bogdanski Federal Tax Valuation
- Peschel & Spurgeon: Federal
- Taxation of Trusts, Grantors and Beneficiaries
- Harrington, Plaine & Zaritsky: GenerationSkipping Transfer Tax
- Esperti & Peterson: Irrevocable Trusts: Analysis With Forms
- Pond: Personal Financial Planning Handbook: With Forms & Checklists
- Kasner, Strauss & Strauss: Post Mortem Tax Planning
- Begley, Jr. & Hook: Representing the Elderly or Disabled Client: Forms and Checklists with Commentary
- Streng & Davis: Retirement Planning: Tax and Financial Strategies
- Zaritsky: Structuring Buy-Sell Agreements: Analysis With Forms

- Zaritsky & Aucutt: Structuring Estate Freezes: Analysis With Forms
- Zaritsky: Tax Planning for Family Wealth Transfers: Analysis With Forms
- Madden: Tax Planning for Highly Compensated Individuals
- Zaritsky & Leimberg : Tax Planning With Life Insurance: Analysis With Forms
- Streng: U.S. International Estate Planning

Estate Tax Treaties

PLI International Estate Planning Publications

- International Tax and Estate Planning: A Practical Guide for Multinational Investors
- International Tax and Personal Planning 2004: Issues and Strategies for the Wealthy Multinational Individual
- Archive: International Tax and Estate Planning: Strategies and Techniques for Maximum Advantage

PPC's Estate & Trust Library

- 706/709 Deskbook
- 1041 Deskbook
- Accounting and Reporting for Estates and Trusts
- Charitable Giving Strategies
- Family Partnerships
- Life Insurance Strategies
- Practical Estate Planning
- Uses and Taxation of Trusts

BNA Estates, Gifts and Trusts Library

- TM Estates, Gifts and Trusts Portfolios (BNA)
- TM Estates, Gifts and Trusts Journal (BNA)
- TM Financial Planning Journal (BNA)

INTERNATIONAL TAX LIBRARY

IBFD Materials

- IBFD Daily Tax News Service
- IBFD Daily Tax News Service Archives
- IBFD Regional Analysis
- IBFD Asia-Pacific Taxation Database
- IBFD European Taxation Database (includes Central and Eastern Europe)
- IBFD Latin American Taxation Database
- IBFD Worldwide Tax Treaties (arranged by first country alphabetically)

RIA Worldwide Tax Law

- RIA Worldwide Tax Law Bulletins
- RIA Worldwide Tax Law Regions

International Taxes Weekly Newsletter

International Tax Alert–Archive through March 24, 2000

WG&L Journals

- Corporate Taxation/Journal of Corporate Taxation (WG&L)
- Journal of International Taxation (WG&L)
- Derivatives: Financial Products Report (WG&L)
- Journal of Taxation
- Business Entities (WG&L)
- Inbound Tax Report Newsletter - Archive Through July/August 1998

WG&L International Treatises

- Andersen: Analysis of United States Income Tax Treaties
- Andersen: Foreign Tax Credits
- Cummings & Hanson: American Jobs Creation Act of 2004: A Selective Analysis
- Dolan, Jackman, Dabrowski & Tretiak: U.S. Taxation of International Mergers, Acquisitions and Joint Ventures
- Hammer, Lowell & Levey: International Transfer Pricing: OECD Guidelines
- Kuntz & Peroni: U.S. International Taxation
- Levey: U.S. Taxation of Foreign Controlled Businesses
- Lowell, Donohue, Martin & Wells: U.S. International Taxation: Agreements, Checklists & Commentary
- Lowell, Briger & Martin: U.S. International Transfer Pricing
- Lowell & Martin: U.S. International Taxation: Practice and Procedure
- Michaels: International Taxation: Witholding
- OECD Guidelines
- Tilton: U.S. International Tax Forms Manual: Compliance and Reporting

WG&L Financial Reporting and Management Treatises

- International Accounting, Financial Reporting, and Analysis
- IAS Compared with U.S. GAAP and U.K. GAAP

U.S. Tax Treaties and Explanations

- U.S. Tax Treaties
- U.S. Treaty Explanations

RIA International Portfolios – Tax Advisors Planning System

- U.S. Taxation of Foreign Nationals Employed in the U.S.
- U.S. Corporations Doing Business Abroad
- Foreign Corporations Doing Business in the U.S.
- Structuring International Transfers of Executives
- Tax Advisors Planning System Topic Index

PLI International Tax Publications

- International Tax and Estate Planning: A Practical Guide for Multinational Investors
- International Tax and Personal Planning 2004: Issues and Strategies for the Wealthy Multinational Individual
- Archive: International Tax and Estate Planning: Strategies and Techniques for Maximum Advantage

Non U.S. Analysis and Primary Source Material

- International Tax Systems and Planning Techniques

WorldTrade Executive Publications

- International Securitization & Structured Finance Report
- Latin American Finance Executive Report
- Practical Asian Tax Strategies
- Practical European Tax Strategies
- Practical Latin American Tax Strategies
- Practical Mexican Tax Strategies
- Practical US/International Tax Strategies

BNA International Tax Library

- TM Foreign Income Portfolios (BNA)
- BNA International Tax Monitor
- TM International Journal (BNA)
- TM Transfer Pricing Report (BNA)
- Tax Management International Forum (BNA)
- Tax Planning International Review (BNA)
- Tax Planning International Asia-Pacific Focus (BNA)
- Tax Planning International Indirect Taxes (BNA)
- Tax Planning International European Union Focus (BNA)
- Tax Planning International Transfer Pricing (BNA)

BNA International Indexes

- TM Foreign Income Portfolios Keyword Index (BNA)
- TM IRC Coverage in Portfolios Index (BNA)

PAYROLL LIBRARY

Payroll Guide

- Explanation and Analysis
- Special Studies
- Federal Withholding Tables
- State Withholding Tables
- Index

Federal & State Tax Forms

Payroll Guide Newsletter

Employer's Guide to Garnishment

Guide to Taxation of Benefits

Payroll Practitioner's Compliance Handbook

Principles of Payroll Administration

State & Federal Wage Hour Compliance Guide

- Cash, Tax, and Other Bases of Accounting
- Compilation and Review Engagements
- Preparing Financial Statements
- QuickBooks Solutions
- Write-Up Services

Audit and Attest

- Audit Risk Assessment
- Auditor's Reports
- Audits of Small Businesses
- Forecasts and Projections
- Fraud Risk Assessment
- GAAS
- Internal Control and Fraud Prevention
- Management Letter Comments: Expense Reduction Recommendations
- Management Letter Comments: Operations and Controls
- Nontraditional Engagements
- PCAOB Audits
- Quality Control
- RiskBased Audits

Budgeting

- Budgeting and Forecasting Manual

Business Valuation and Small Business Consulting

- Business Valuations
- Divorce Engagements
- Fraud Detection
- Litigation Support Services
- Small Business Consulting Engagements
- Troubled Businesses and Bankruptcies

Controllership

- Controller's Business Advisor
- Controller's Policies and Procedures Manual
- Controllership Guide
- Corporate Controller's Manual
- Expense Reduction Guide
- Guide to Taxation of Benefits
- Personnel Compliance Guide

Cost Management

- Cost Management [formerly Journal of Cost Management]
- Cost Management for Service Industries
- Emerging Practices in Cost Management
- Handbook of Cost Management
- Strategic Cost Management–2000

Governance/Sarbanes-Oxley

- Corporate Director's Deskbook
- Guide to the PCAOB Internal Control Standard
- Interactive Checklists
- PCAOB Audits
- Practical Guide to Corporate Governance and Accounting: Implementing the Requirements of the Sarbanes-Oxley Act
- Practical Guide to Internal Control
- Sarbanes-Oxley Reporter
- Parson Consulting SOX 404 Compliance

Government

- Audits of Local Governments
- Government Accounting and Auditing Update
- Government Accounting and Financial Reporting Manual
- Government Documents Library
- Governmental Accounting and Auditing Disclosure Manual
- Governmental Financial Statement Illustrations & Trends
- Preparing Governmental Financial Statements
- RiskBased Audits of Local Governments
- Internal Audit
- Bank Auditing and Accounting Report
- Bank Internal Auditing Manual
- Interactive Checklists
- Internal Auditing
- Internal Auditing Manual
- Internal Auditing Report
- Modern Accounting and Auditing Checklists
- Practical IT Auditing

Nonprofit

- 990 Deskbook
- Audits of Nonprofit Organizations
- Nonprofit Accounting and Auditing Disclosure Manual
- Nonprofit Contributions
- Nonprofit Controller's Manual
- Nonprofit Expenses
- Nonprofit Financial and Accounting Manual
- Nonprofit Financial Statement Illustrations and Trends
- Nonprofit GAAP
- Nonprofit GAAP Practice Manual
- Nonprofit Report
- Preparing Nonprofit Financial Statements
- Religious Organizations
- RiskBased Audits of Nonprofit Organizations
- Single Audits

Practice Management

- Managing an Accounting Practice
- Quality Control

SEC Compliance

- Handbook of SEC Accounting and Disclosure
- Interactive Checklists
- SEC Accounting and Reporting Manual
- SEC Accounting and Reporting Update
- SEC Accounting Report
- SEC Compliance: Financial Reporting and Forms
- SECPlus Filings Highlights

Specialized Industries

- Accounting and Reporting for Estates and Trustees
- Audits of Employee Benefit Plans
- Audits of Financial Institutions
- Construction Accounting and Taxation [formerly Journal of Construction Accounting and Taxation]
- Construction Contractors
- Construction Controller's Manual
- Dealerships
- Health Care Consulting
- Healthcare Controller's Manual
- Homeowners' Associations
- HUD Audits
- Physicians and Other Health Care Professionals
- Real Estate
- Real Estate Accounting and Reporting Manual
- Restaurants and Bars
- Risk-Based Audits of Construction Contractors
- Risk-Based Audits of HUD Projects and Other Affordable Housing Projects

Strategy and Planning

- Corporate Finance Review
- Handbook of Accounting and Auditing
- Handbook of Modern Finance
- Interactive Checklists
- Mergers and Acquisitions Advisor

Treasury

- Corporate Cash Management Handbook
- Credit Management Policies and Procedures

Accounting Policy & Practice Portfolios (BNA)

- New Accounting Policy & Practice Portfolios
- Accounting for Income Taxes
- Accounting Rules & Disclosures
- Special Industries & Entities
- Management Control & Analysis
- Audit Standards & Practices
- Accounting Practice & Responsibility

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- Accounting Policy & Practice Portfolios Standards Index (BNA)
- Accounting Policy & Practice Portfolios Table of Cases (BNA)
- Accounting-Related Tax Management Portfolios Topical Index (BNA)

Governance/Sarbanes-Oxley (PLI)

- Advanced Corporate Compliance Workshop 2004
- Archive: Advanced Corporate Compliance Workshop
- Corporate Counsel Forum 2005: What You Need to Know About Corporate Liability and
- Government Enforcement Post Sarbanes-Oxley
- Archive: Corporate Counsel Forum: What You Need to Know About Corporate Liability and
- Government Enforcement Post Sarbanes-Oxley
- Counseling the Corporate Board and Audit Committee in an Era of Change: SEC Disclosure and the Intersection of Corporate Governance
- Directors' and Officers' Liability
- D&O Liability and Insurance 2004: Directors and Officers Under Fire
- Archive: D&O Liability and Insurance
- Gramm-Leach-Bliley Update 2002: New Regs, New Problems, New Opportunities
- Living with the New Corporate Governance and Disclosure Regime
- Second Annual Director's Institute on Corporate Governance: What Board Members Need to Know to Be Effective Today and Tomorrow
- The Impact of Enron: Regulatory, Ethical and Practice Issues for Counsel to Issuers,
- Underwriters and Financial Intermediaries
- The Sarbanes-Oxley Deskbook
- Understanding the Sarbanes-Oxley Act of 2002: What Every Corporate and Securities Lawyer Needs to Know Now

Legal Liabilities & Aspects of Financial Reporting (PLI)

- Accountants' Liability
- Accountants' Liability After Enron
- Acquiring or Selling the Privately Held Company 2004
- Archive: Acquiring or Selling the Privately Held Company
- Advanced Doing Deals 2005: Deal making in the New Transactional Marketplace

- Archive: Advanced Doing Deals
- Advising HighTechnology Companies
- Audit Committee Workshop 2005: What Audit Committee Members and Lawyers Who Advise Them Need to Know Now
- Archive: Audit Committee Workshop: What Audit Committee Members and Lawyers Who Advise Them Need to Know Now
- Basics of Accounting and Finance: Winter 2005: What Every Practicing Lawyer Needs to Know Now
- Basics of Accounting and Finance:
- Summer 2004: What Every Practicing Lawyer Needs to Know Now
- Basics of Accounting and Finance:
- Winter 2004: What Every Practicing Lawyer Needs to Know Now
- Archive: Basics of Accounting and Finance: What Every Practicing Lawyer Needs to Know Now
- How to Draft for Corporate Finance
- How to Prepare an Initial Public Offering 2005
- How to Prepare an Initial Public Offering 2004
- Archive: How to Prepare an Initial Public Offering
- Securities Offerings 2005: What Issuers' and Underwriters' Counsel Need to Know
- Archive: Securities Offerings: What Issuers' and Underwriters' Counsel Need to Know

SEC Publications (PLI)
- 36th Annual Institute on Securities Regulation
- Archive: Annual Institute on Securities Regulation
- 35th Annual Institute on Securities Regulation Pre-Conference Briefing: Counselor or Enforcer? The
- Role of the Corporate Lawyer Post Sarbanes-Oxley
- Archive: Annual Institute on Securities
- Regulation Pre-Conference Briefing
- Advanced Securities Law Workshop 2005
- Archive: Advanced Securities Law Workshop
- Corporate Compliance Institute 2006
- Corporate Compliance Institute 2005
- Corporate Compliance Institute 2004
- Archive: Corporate Compliance Institute
- Disclosure and Other Lessons Learned After Enron: What You Need to Know Now to File Your 10K and Other Forms
- International Securities Markets 2004: Best Practices and Changing Requirements in Global Markets
- Archive: International Securities Markets
- Nuts and Bolts of Securities Laws 2005
- Nuts and Bolts of Securities Laws 2003
- The PCAOB Speaks in 2005
- Archive: The PCAOB Speaks
- Preparation of Annual Disclosure Documents 2005
- Archive: Preparation of Annual Disclosure Documents
- The SEC Speaks in 2006
- The SEC Speaks in 2005
- Archive: The SEC Speaks
- Securities Law and the Internet 2002: Disclosure Practices in Light of Enron and Current SEC
- Disclosure Initiatives
- Securities Laws Update 2004
- Understanding the Securities Laws 2005
- Understanding the Securities Laws 2004
- Archive: Understanding the Securities Laws

News/Current Awareness
- Accounting and Auditing Update (WG&L)
- Corporate Finance Weekly Update (WG&L)
- Derivatives: Financial Products Report (WG&L)
- SEC Accounting and Reporting Update (WG&L)
- Accounting Policy & Practice Report (BNA)
- Hogan & Hartson's SEC Update (WG&L)
- WorldTrade Executive Publications

Standards and Regulations
- AICPA
- AICPA Copyright Notice
- Professional Standards
- Technical Practice Aids
- Audit and Accounting Guides
- Other Alerts

COSO
- COSO Internal Control - Integrated Framework
- COSO Internal Control - Integrated Framework: Evaluation Tools
- COSO Internal Control Issues in Derivatives Usage
- COSO Enterprise Risk ManagementIntegrated Framework
- COSO Enterprise Risk Management - Integrated Framework: Application Techniques
- COSO Internal Control over Financial Reporting Guidance for Smaller Public Companies

FASB
- FASB Copyright Notice
- Original Pronouncements
- Original Pronouncements, as amended, including Implementation Guides and FASB Staff Positions
- Original Pronouncements Appendices
- Current Text
- Emerging Issues Task Force
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- Exposure Drafts
- Business Reporting Research Project
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- Proposal Stage Documents
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- Advance PCAOB
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SEC Reference Library
- Staff Interpretations
- Comment Letters and Responses
- Advance Notices of SEC Activity
- SEC Releases
- Proposed Rulemaking Releases
- SEC Final & Proposed Rules and Regulations
- Prior SEC Rules and Regulations
- EDGAR Filer Manual
- Forms and Schedules
- Statutes and History
- Sarbanes-Oxley Act of 2002 as Enacted (and Amended)

Sarbanes-Oxley Cases
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CHECKPOINT ARCHIVES

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State & Local Archives States
ERISA & Miscellaneous Statutes Archives (1997–2006)

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Basic Audit Risk Assessment Standards: Building a Foundation
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Inter. Audits of State and Local Governmental Units
Inter. Compilation and Review
Basic Computer Fraud: Detection and Deterrence
Inter. Employee Benefit Plans II: Auditing Considerations
Basic Fraud I: Prevention
Basic Fraud II: Detection
Inter. Fraud III: Auditing
Inter. GAO Standards: Revised Yellow Book
Basic Information Technology Auditing
Adv. Internal Controls for Auditors and Managers: Evaluation
Inter. OMB Circular A-133: The Single Audit
Basic PCAOB Auditing Standard No. 2
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Basic SAS 99: Consideration of Fraud in a Financial Statement Audit
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- 2007, 2006, 2005, 2004: Checkpoint receives a 5 STAR rating in The CPA Technology Advisor's review of tax research applications
- •2007, 2006: Checkpoint ranked among Top 100 Products 2007 and Top 100 Products 2006 – Accounting Today/WebCPA Annual Top 100 Products List
- 2004: Checkpoint Rated Top 5 in 2004 for tax research by CPA Magazine [June/ July 2004]
- 2006: Checkpoint won the 2004 SIIA CODiE Award for Software Excellence
- 2004: Checkpoint was a finalist in the 2006 SIIA CODiE Awards in the Best Online Government Information Service and Best Online Newsletter categories.
- 2004: RIA won the CPA Wealth Provider's Second Annual Financial Planning Award of Excellence [December 2004]

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