ESTATE PLANNING ON CHECKPOINT®

TOP 5 REASONS TO TRY ESTATE PLANNING ON CHECKPOINT®

1. Complete primary source material – Codes, Regulations, revenue rulings and procedures, cases, treatises, PLRs, TAMs, GCMs and more.
2. Over 20 exclusive WG&L treatises – covers the most authoritative analysis available and provides estate planning techniques to use for your client's best advantage.
3. Practice aids – such as sample will and trust forms and clauses, checklists, client letters and IRS correspondences to streamline your business.
4. In-depth comprehensive analysis – with citations and links to all controlling and relevant authorities.
5. Updates on new developments – with Estate Planners Alert newsletter, Howard Zaritsky's Estate Planning Update eNewsletter and the Estate Planning journal.

WG&L®, PPC® and RIA® experts provide the most in-depth commentary and analysis to guide estate planning professionals from plan development to drafting and administration of the final estate. The Warren, Gorham and Lamont (WG&L) treatises and journals are the definitive resource for strategies and insights written by some of the nation's leading experts in estate planning, such as renowned author Howard M. Zaritsky.

These products are good for professionals who:
Plan, draft or administer estate plans or provide estate planning advice.

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CHECKPOINT FEATURES

Estate Planning Topic Index – Alphabetically indexed to Estate Planning analysis on Checkpoint. Search by Index, by Keyword, by Code, Cases, Rulings, Primary Source and so much more.

Top Line and Side Line Links – Top Line Links take you directly to source materials and analysis in your subscription related to your search. Pinpoint your search results even further with targeted Side Line Links.

TIMELY ALERTS AND UPDATES

RIA Estate Planner's Alert (WEPA) – This monthly newsletter keeps you up-to-date on important developments.

Howard Zaritsky's Estate Planning Update – This eNewsletter gives you an expert review of the latest estate planning developments impacting you and your clients, with links to additional sources for further reading.

Estate State Summaries – See if a certain state imposes an estate or gift tax and how it may differ from federal law.

PRACTICE AIDS

Estate Forms and Legal Agreement and Clauses – Combines the expertise of RIA editors and WG&L authors, to create the best collection of Estate Forms and Legal Agreements. Provides the actual language needed in order to draft wills and trust agreements.

IRS Forms – Provides line by line explanations, prepared by RIA expert editors, on how to fill in forms 706 Federal Estate Tax Return, 709 Federal Gift Tax Return and 1041 Income Tax Return for Trusts or Estates.

Estate Planning Checklists – An estate planning questionnaire, plus checklists for implementing the plan and administration of the estate. Avoid missing any essential steps in the planning and administration process.

Estate Client Letters – Fully prepared letters to clients explaining how you can help the client utilize various tax savings and planning strategies. These practice building tools allow you to present an option to a client, with full supporting information. Both Estate & Gift related client letters, and Lifetime/ Financial Planning related letters are easily accessible.

Estate Sample IRS Correspondence – Includes templates for correspondence with the IRS regarding various recurring estate planning situations.

Form/Line Finder – This innovative tool takes you from a Form line right to the analysis you need to complete your compliance task quickly and accurately. Available for 706, 709 and 1041.

EXPERTISE AND GUIDANCE

The WG&L treatises provide in-depth authoritative analysis. The guidance from PPC provides practical solutions and the expertise from RIA offers insightful commentary and advice.

MAJOR PACKAGES IN THE ESTATE PLANNING PRODUCT LINE:

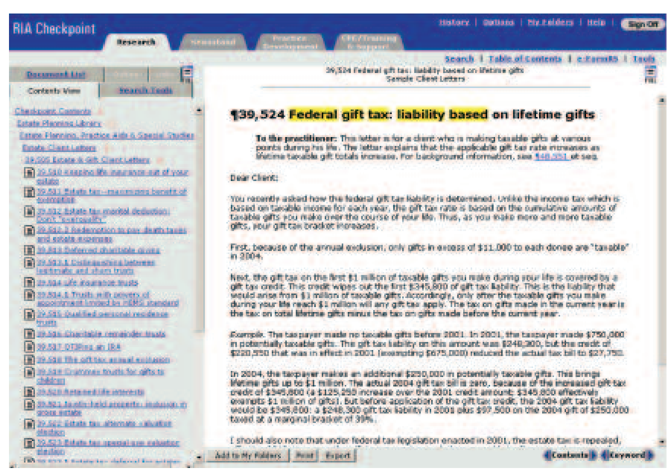
ESTATE PLANNING COMPLETE (WESPC)

- Estate Planning Library
- RIA's Estate Planning Analysis
- Code-Arranged Estate Planning Annotations and Explanations
- Howard Zaritsky's Estate Planning Update – twice-monthly eNewsletter
- Estate Planner's Alert – a monthly newsletter
- Estate and Gift Tax Treaties
- Estate State Summaries
- Estate Planning journal
- Estate Planning Practice Aids and Special Studies: Estate Planning guidance; Will & Trust Forms & Clauses; Estate filled-in forms and instructions; Estate checklists and client letters; Estate sample IRS correspondence; Uniform Probate Code
- e-Form RS: Complete – IRS Federal and State Forms
- 706, 709 and 1041 Return Guides and Form/Line-finder – unparalleled IRS forms completion guidance
- Primary law
- WG&L Estate Planning Treatises
  - *Waiting out EGTRRA's Sunset Period: Practical Planning While Congress Debates Estate Tax Repeal*, by Howard M. Zaritsky (WHZTL)
  - *Advising the Elderly or Disabled Client, Second Edition*, by Lawrence A. Frolik and Melissa C. Brown (WAED)
  - *Asset Protection: Legal Planning, Strategies & Forms*, by Peter Spero (WAPC)
  - *Charitable Gifts, Third Edition*, by James W. Colliton and Randall Gingiss (WCHGE)
  - *Estate Planning & Wealth Preservation: Strategies and Solutions*, by Kathryn G. Henkel (WHIWE)
  - *Estate Planning for Farms and Other Family-Owned Businesses*, by Robert M. Bellatti and Michael G. Barton (WQFOB)
  - *Estate Planning Law & Taxation*, Fourth Edition, by David Westfall and George P. Mair (WEPLT)
  - *Federal Estate & Gift Taxation, Eighth Edition*, by Richard B. Stephens, Guy B. Maxfield, Stephen A. Lind, Dennis A. Calfee, and Robert B. Smith (WSMEP)
  - *Federal Income Taxation of Estates & Trusts, Third Edition*, by Howard M. Zaritsky, Norman H. Lane and Robert T. Danforth (WFIET)
  - *Federal Tax Valuation*, by John A. Bogdanski (WVALE)
  - *Federal Taxation of Trusts, Grantors & Beneficiaries, Third Edition*, by John L. Peschel and Edward D. Spurgeon (WUTPE)
  - *Generation-Skipping Transfer Tax: Analysis with Forms, Second Edition*, by Carol A. Harrington, Lloyd Leva Plaine and Howard M. Zaritsky (WGSTT)
  - *Irrevocable Trusts: Analysis With Forms*, by Robert A. Esperti, Renno L. Peterson and Robert S. Keebler (WIRTE)
  - *Personal Financial Planning Handbook, Second Edition*, by Jonathan D. Pond (WPFF)
  - *Post Mortem Tax Planning, Third Edition*, by Jerry A. Kasner, Benton C. Strauss and Michael S. Strauss (WPMPE)
  - *Representing the Elderly or Disabled Client: Forms and Checklists with Commentary*, by Thomas D. Begley, Jr., and Andrew H. Hook (WAEDF)
  - *Retirement Planning: Tax & Financial Strategies, Second Edition*, by William P. Streng and Mickey R. Davis (WTPRW)
  - *Structuring Buy-Sell Agreements: Analysis With Forms, Second Edition*, by Howard M. Zaritsky, Farhad Aghdami and Mary Ann Mancini (WSBSA)
  - *Structuring Estate Freezes: Analysis With Forms, Second Edition*, by Howard M. Zaritsky and Ronald D. Aucutt (WSEF3)
  - *Tax Planning for Family Wealth Transfers: Analysis With Forms, Fourth Edition*, by Howard M. Zaritsky (WTPLF)
  - *Tax Planning for Highly Compensated Individuals, Third Edition*, by Robert E. Madden (WTPHE)
  - *Tax Planning with Life Insurance: Analysis With Forms, Second Edition*, by Howard M. Zaritsky and Stephan R. Leimberg (WTPLI)
  - *U.S. International Estate Planning*, by Michael A. Spielman (WUEPE)

ESTATE PLANNING LIBRARY WITHOUT TREATISES (WEPNT)

ALSO AVAILABLE IN ADDITION TO THE ESTATE PLANNING PACKAGES

- PPC's Estate and Trust Consultant
- PPC's Guide to Practical Estate Planning
- PPC's Estate and Gift Calculator



ESTATE CLIENT LETTERS

AWARDS & ACCOLADES:

Checkpoint® is the award-winning, industry-leading online research service for tax and accounting professionals.

Here are some of the many awards Checkpoint has earned over the years:

SIIA CODIE AWARDS FOR SOFTWARE EXCELLENCE

2009: Three Checkpoint products are finalists in the 2009 SIIA CODiE Awards!

- Accounting & Compliance Alert for Best Online Government Information Service
- SEC Filings Navigator: Periodic Forms for Best Online Government Information Service
- PPC's SMART Practice Aids for Best Solution Integrating Content into Workflow

2008: Finalist in the category Best Online Government Information Service

THE CPA TECHNOLOGY ADVISOR

Checkpoint receives a 5 STAR rating in The CPA Technology Advisor's annual review of tax research systems (2007, 2008, 2009)

Plus, in 2008 and 2009, Checkpoint received an unequalled 5 out of 5 stars in EVERY category rated!!

Accounting Today/WebCPA Annual Top 100 Products List

Checkpoint ranked among Top 100 Products (2006, 2007)

"Checkpoint's available resource collections are exhaustively comprehensive, but the program maintains a general ease of use..." **– The CPA Technology Advisor, January 2009**

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