PPC® & RIA®'S TAX PLANNING & COMPLIANCE ON CHECKPOINT®

TOP 5 REASONS TO TRY PPC & RIA'S TAX PLANNING & COMPLIANCE ON CHECKPOINT®

1. Quick access to the answers you need anytime, anywhere you have an Internet connection.
2. Save hours of work with easy-to-use searching, even saving searches to monitor current developments.
3. Link directly to IRS materials and court cases.
4. Access to all your practice needs on Checkpoint's powerful online platform.
5. Identify and implement valuable planning services for existing and new clients.

TAX PLANNING & RETURN PREPARATION GUIDANCE **FOR INDIVIDUALS**

PPC'S INDIVIDUAL TAX PLANNING LIBRARY (IPLQ)

Provides the practical solutions necessary to address diverse tax planning needs of your individual clients. This library includes:

COMPLETE PLANNING AND RETURN PREPARATION SOLUTIONS ARE JUST A CLICK AWAY!

The combination of PPC® and RIA® tax planning and compliance on Checkpoint® provides the quickest access to the most trusted tax guidance in the profession.

With the Checkpoint platform, you can retrieve information quicker and analyze information better. You can use a keyword search, table of contents, or topical index to find your answer. You can even save your search for future reference or schedule a search to monitor current developments, saving you hours of research time. And all you need is Internet access!

PPC's and RIA's planning libraries enable you and your staff to respond to client questions, or proactively identify and implement the best tax planning strategies for your clients. The key issues in PPC's compliance libraries go beyond ordinary analysis, providing the practical insights and preparation pointers you need to answer the tough, confusing, or unexplained issues that crop up during return preparation time.

Practitioners can now experience significant productivity gains by using one platform – Checkpoint – for all their research, guidance and workflow needs.

Biebl-Ranweiler: Guide to Charitable Giving Strategies
Provides step-by-step guidance on how your clients can use charitable trusts, private foundations, pooled income funds, and other strategies to accomplish their charitable giving goals and provide significant tax savings.

Biebl-Ranweiler: Guide to Divorce Taxation
Contains in-depth coverage on how to apply the special tax rules appropriate to divorcing couples. Learn how to structure agreements and property settlements that yield the desired tax results. Increase your professional expertise to include the unique approaches available under Collaborative Law. Includes coverage of issues important in divorce taxation, including:

- Structuring alimony and child support payments
- Transferring property in divorce
- Splitting retirement plans

Biebl-Ranweiler: Guide to Self-Employed Individuals
Covers critical issues related to starting, operating, and selling a sole proprietorship. This portfolio includes in-depth coverage of services you can offer to the growing number of self-employed and home-based workers. Includes coverage of issues important for self-employeds, including the following:

- Compensation and benefits for the self-employed individual and family members
- Claiming home office and vehicle deductions
- Retirement plans for the self-employed

Planning for College Costs: 529 Plans and Other Strategies
Includes all aspects of saving and paying for college, from 529 plans and other tax incentives to the college financial aid system. Covers strategies to deal with the recent changes to the Kiddie tax, financial aid calculations, and education credits.

Guide to Practical Estate Planning
Provides comprehensive guidance on all phases of estate planning, including: lifetime gifting; creating family partnerships and avoiding Section 2036 gross estate inclusion; retirement plan distributions; short-term GRATs; life insurance trusts; generation-skipping, marital, and charitable transfers.

Guide to Retirement Planning
Includes practical approaches, expert guidance, informative examples and checklists which will enable you and your staff to identify, market, and profitably complete retirement planning engagements. Covers every aspect of retirement planning from cash flow and investments to social security and asset protection.

Guide to Tax Planning for High Income Individuals
Provides in-depth guidance on a number of topics including compensation, charitable giving, tax issues involving real estate, and much more. Contains a Roadmap which will enable you to quickly identify potential tax saving opportunities by simply reviewing a client's Form 1040.

TAX PLANNING & RETURN PREPARATION GUIDANCE **FOR INDIVIDUALS**

PPC'S CORE TAX COMPLIANCE LIBRARY (TXCQ)

PPC's Core Tax Compliance Library on Checkpoint! With this package, tax professionals subscribing to Checkpoint can get answers to the troublesome, complex, or unresolved issues that arise when preparing and reviewing Forms 1040, 1065, 1120, or 1120S.

PPC's Core Tax Compliance Library provides easy-to-understand, practice-proven return preparation guidance designed to avoid problems with the IRS. The Library includes real-life examples, filled-in forms, tools, and practice aids that will save time and help ensure that your clients' tax returns are efficiently and accurately prepared.

1040 Deskbook

PPC's 1040 Deskbook gives you the practical, how-to guidance you and your staff need for preparing Form 1040. It identifies the key issues and covers the complex, unusual topics and provides workable solutions, examples, and practice aids to resolve these issues in a timely, efficient manner for your clients.

1065 Deskbook

PPC's 1065 Deskbook is the best guidance available for answering your difficult Form 1065, Schedule K, and Schedule K-1 preparation questions, including LLC and LLP reporting issues. To avoid matching problems with the IRS, the Deskbook shows you how to complete the revised Form 1065, and Schedules K and K-1. Also provided are over 150 practice aids which include sample filled-in forms, a client organizer, return preparation checklists, engagement letters, election statements (with requirements explained), and more!

1120 Deskbook

PPC's 1120 Deskbook provides practical, expert guidance on the complex, confusing, and unresolved issues that occur when preparing the Form 1120. The Deskbook includes worksheets and filled-in forms for computing the U.S. producer deduction, and guidance for claiming NOLs and refunds and completing new Schedule B, along with a client organizer, return preparation checklists, election statements (with requirements explained), worksheets, and more!

1120S Deskbook

The 1120S Deskbook's unique key issue approach provides comprehensive guidance on preparing and filing Form 1120S; Schedule M-3; and the S and QSub elections on Forms 2553 and 8869. In addition, sample completed Schedules K and K-1 provide the 2008 lines and codes for reporting various pass-through items to the shareholders. With S corporation audits up 25%, the client organizer, return preparation checklists, worksheets, and other practice aids are more valuable than ever!

PPC'S FEDERAL TAX COMPLIANCE LIBRARY (DBPQ)

PPC's Federal Tax Compliance Library contains nine PPC Deskbooks including those in the Core Tax Compliance Library and the Business Tax Compliance Library. These titles cover a step-by-step approach to completing the form and corresponding schedules and include quick reference practice aids such as work programs, checklists, worksheets and roadmaps to tax planning. PPC's Federal Tax Compliance Library contains the following nine Tax Deskbooks.

- 1040 Deskboook (the industry standard)
- 1120 Deskbook
- 1120S Deskbook (for S corporations)
- 1065 Deskbook (for partnerships)
- 1041 Deskbook
- 706/709 Deskbook
- 990 Deskbook (for non-profit organizations)
- 5500 Deskbook
- Payroll Tax Deskbook

COMBINED TAX RESEARCH FOR INDIVIDUALS & BUSINESSES

TAX ADVISORS PLANNING SYSTEM (WTAP2)

Provides planning guidance for general tax attorneys and accountants who represent closely held businesses and their owners.

Written by a national network of expert practitioners and consisting of 20 titles (and growing), TAPS focuses on topics covering every stage of the business cycle: formation; operation; sale or transfer, even estate and compensation planning for the owners. TAPS includes:

- Cutting-edge strategies to help generate value for clients at every stage of the business life cycle.
- Each critical topic is covered in two parts, providing quick and thorough answers to business tax questions plus the materials you need to act on them.
- Linked citations to controlling authorities.
- Top-line and side-line "Planning" buttons in Code & Regulations.
- More than 800 sample documents, agreements, election statements, client letters, charts, checklists, and interoffice memoranda - most of which can be customized for specific client situations using Checkpoint's powerful Document Assembly feature.

- Comprehensive planning guidance, including titles on the following subjects:

Table of Contents:

- Choice of Entity
- Limited Liability Companies
- Personal Service Corporations
- S Corporations
- Partnership Formation
- Partnership Operations & Terminations
- Buy-Sell Agreements
- Purchase or Sale of a Closely-Held Business
- Valuation of a Closely Held Business
- Estate & Gift Planning for the Business Owner
- Corporate Formation
- Corporate Distributions, Redemptions & Liquidations
- Corporate Alternative Minimum Tax
- Depreciation & Amortization
- How to Structure Like-Kind Exchanges
- Tax Accounting
- Divorce: Valuation, Tax and Financial Strategies
- Estate Planning Strategies Using Trusts
- Corporate Divisions
- Taxation of Electronic Commerce

TAX DESK (WTD)

For the practitioner who services small businesses and individuals, Tax Desk® is a complete compliance focused analytical service packaged with federal and state forms, primary source materials, practice aids and a comprehensive weekly newsletter.

It speeds you through your day-to-day operations while enabling you to give your clients more complete service. Tax Desk even directs you to the specific form you need to file in any situation. The wealth of useful recommendations, illustrations, cautions and observations ensures that your time will go where it's needed most–with your clients. Easily adaptable client letters make it simple to communicate with your existing clients as well as generate new business. A complete collection of client letters covers a wide range of topics arranged in two categories.

Explanatory client letters – written in simple language to explain complex tax laws (and tax law changes) and transactions.

Business-generating client letters – designed to help you generate new business from both existing and prospective clients.

Table of Contents:

- Tax Desk Analysis
- Internal Revenue Code and Code History
- Regulations, Rulings, Procedures, and Releases
- Circular 230
- IRS Publications
- Tables and Rates
- Client Letters
- Checklists
- Table of Tax Form Line Numbers
- Elections & Compliance Statements
- Individual, Partnership, Corporation, and Estate & Gift Tax Form/Line Finders
- Federal & State Forms
- Tax Tables
- Tax Planning and Practice Guides
- RIA Federal Tax Handbook
- Federal Taxes Weekly Alert newsletter
- Daily News Highlights
- Indexes

Experience unprecedented productivity with RIA Reference Guides, Tax Desk, and UltraTax CS Tax Preparation Software from Creative Solutions! With the new RIA Reference Guides and Tax Desk, you can go directly from any input field on any input screen in UltraTax CS Form software to expert explanations of that input field with linked citations to the relevant coverage in Tax Desk - with the click of a button! Ask your Account Representative for details!

COMBINED TAX RESEARCH FOR INDIVIDUALS & BUSINESSES

TAX ALERTS (WTANE)

RIA Tax Alerts helps the practitioner grow their business efficiently by reporting recent tax developments and evaluating their importance by identifying Ultratax, GoSystem Tax RS or InSource Express RS clients affected by a reported tax development. RIA Tax Alerts indicates which form(s) may be affected by the change, providing links to related materials and offering recommended actions on how to address the issue. The practitioner can then use this information to notify clients of tax developments that affect them, as a way to build both client relationships and revenue. Informing affected taxpayers is also made simple with the RIA Tax Alerts database of client letters, prepared to specifically explain the tax event.

Tax Alerts provide the following benefits:

- **One platform** – the convenience of having all of your critical information on one platform, Checkpoint
- **Advisory content** – "Client Services" This feature includes tax saving and planning projects that practitioners can either use to generate revenue from their clients or perform without charge in order to build their relationship with their clients. They help practitioners move beyond the role of return preparer and dispenser of occasional tax advice so that clients feel well-served and much more loyal to their practitioner
- Search by Affected Client: Practitioners can run a client's returns against all Developments and Client Services in a specified date range and generate an automatic list of all the Tax Alerts editorial material that could potentially affect the client
- Expert analysis on each item’s significance and suggestions on how to respond
- Works in conjunction with GoSystem and InSource - Identification of GoSystem Tax RS and InSource Express RS clients affected by a reported tax development
- Optional e-mail delivery
- Keyword searches of Tax Alerts headlines, full text developments and IRS forms
- Revised Search Screen
- Revised Options Screen
- Revised method of Reporting Affected Returns

FEATURES AND BENEFITS

Work the way you want to work. With your individual user login, you can:

- Track your personal research history automatically.
- Store individual documents and searches in customized folders for easy access.
- Save searches for future reference and eliminate repetition.
- Schedule a search to monitor current developments, saving you hours of work.
- Set your individual options for searching, viewing, displaying and more for personalized use.

TAX PLANNING & RETURN PREPARATION GUIDANCE
FOR BUSINESS

PPC'S BUSINESS TAX PLANNING LIBRARY (BTBQ)
Provides practical solutions to address all of a client's business tax planning needs from startup through dissolution and everything in between. This library includes:

Guide to Business Succession Planning
Help business-owners use wealth accumulated in their business to address their family's financial needs and prepare the business for the owner's death, disability, or financially secure retirement.

Guide to Buying or Selling a Business
Explains the many tax considerations for closely held business buyers and sellers including how to value the business,facilitate due diligence, structure taxable and tax-free M&A transactions, evaluate franchise opportunities, prepare a business plan, and close the deal.

Guide to Compensation and Benefits
Help your clients stay competitive by designing compensation and benefit plans, including nonqualified deferred compensation and stock option plans, that are cost-effective and comply with IRS rules.

Guide to Limited Liability Companies
Provides the information you need to identify and address the tax and nontax issues involved in forming, operating, and dissolving LLCs, along with related owner (member) issues. Includes two volumes of state LLC law and selected forms.

Guide to Real Estate Taxation
Provides practical guidance on the complex tax issues that arise with real estate including depreciation, leasing, subdivision and development, abandonment and foreclosure, and more.

Guide to Small Employer Retirement Plans
Feel confident in helping small business clients with their qualified plan needs—from designing the best plan and choosing cost effective plan features to terminating a plan—and everything in between.

Tax Planning for Closely Held Corporations
Uses a topical life-cycle approach to identify and address the issues practitioners face in helping clients or employers achieve the best tax results in today's uncertain economy.

Tax Planning for Partnerships
This Guide offers practical guidance on forming partnerships, contributing services or property, making special allocations, providing fringe benefit and retirement plans, generating basis for loss pass-through purposes, and more.

Tax Planning for S Corporations
Covers tax planning from electing S status, to generating basis for loss pass-through purposes and providing benefits to employees/shareholders, to liquidating the company and estate planning for shareholders.

TAX PLANNING & RETURN PREPARATION GUIDANCE
FOR BUSINESS

PPC'S BUSINESS TAX COMPLIANCE LIBRARY (BCLQ)

PPC's Business Tax Compliance Library on Checkpoint! With this package, tax professionals subscribing to Checkpoint have access to an integrated research tool for preparing and reviewing Forms 1065, 1120, 1120S, 5500, and the various payroll tax returns.

1120 Deskbook

PPC's 1120 Deskbook provides practical, expert guidance on the complex, confusing, and unresolved issues that occur when preparing the Form 1120. The Deskbook includes worksheets and filled-in forms for computing the U.S. producer deduction, and guidance for claiming NOLs and refunds and completing new Schedule B, along with a client organizer, return preparation checklists, election statements (with requirements explained), worksheets, and more!

1120S Deskbook

The 1120S Deskbook's unique key issue approach provides comprehensive guidance on preparing and filing Form 1120S; Schedule M-3; and the S and QSub elections on Forms 2553 and 8869. In addition, sample completed Schedules K and K-1 provide the 2008 lines and codes for reporting various pass-through items to the shareholders. With S corporation audits up 25%, the client organizer, return preparation checklists, worksheets, and other practice aids are more valuable than ever!

1065 Deskbook

PPC's 1065 Deskbook is the best guidance available for answering your difficult Form 1065, Schedule K, and Schedule K-1 preparation questions, including LLC and LLP reporting issues. To avoid matching problems with the IRS, the Deskbook shows you how to complete the revised Form 1065, and Schedules K and K-1. Also provided are over 150 practice aids which include sample filled-in forms, a client organizer, return preparation checklists, engagement letters, election statements (with requirements explained), and more!

5500 Deskbook

PPC's 5500 Deskbook contains specific line-by-line guidance for the Form and all related schedules along with tips on completing them correctly the first time. Explanations of such concepts as coverage and nondiscrimination testing are provided to clarify the questions on the forms. Insights are provided as to what the DOL and IRS are looking for and how that information is used.

Payroll Deskbook

This Deskbook furnishes the guidance needed to comply with all federal withholding, deposit, and reporting requirements. It covers extensively Forms W-2, W-4, W-5, 940, 941, 941-X, 943, 944, 945, 1040 (Schedule H), 1099 series, and 8027. It also includes discussion on worker classification and Section 530 relief, the payroll rules for U.S. residents working abroad and nonresident aliens working in the U.S., and the new COBRA premiums subsidy.

NEW CHECKPOINT TOOLS FOR TAX PROFESSIONALS!

From the most trusted name in tax return preparation guidance comes the next generation of tax efficiency tools: Tax Practice Aids for 1040, 1065, 1120S, and 1041 returns. The practice aids are the same as those in PPC's Tax Deskbooks, but are now in electronic format with built-in functionality and features to save preparation and review time for tax practitioners. Includes business organizers, checklists, engagement letters, worksheets, election statements and return attachments (with requirements explained), and many more practice aids. Speak with your Account Representative today, or visit ppc.thomson.com/epatax for descriptions of all available templates or to view a Quick Tour demo.

ONLINE TRAINING

Checkpoint training and CPE Credits are available for FREE to all subscribers for many training offerings.

To see a list of available Checkpoint training options go to: support.rg.thomsonreuters.com/training

PRODUCT SUPPORT

For system requirements, installation instructions and more go to: support.rg.thomsonreuters.com

AWARD & ACCOLADES:

- 2008: Checkpoint was a finalist in the 2008 SIIA CODiE Awards in the Best Online Government Information Service category
- 2008: Checkpoint received an unequalled 5 out of 5 stars in EVERY category rated: Ease-of-Use/Search Routine, Content, Customization, Integration/Output, and Support & Updates
- 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
- 2006: Checkpoint was a finalist in the 2006 SIIA CODiE Awards in the Best Online Government Information Service and Best Online Newsletter categories.
- 2004: Checkpoint won the 2004 SIIA CODiE Award for Software Excellence
- 2004: Checkpoint Rated Top 5 in 2004 for tax research by CPA Magazine [June/July 2004]
- 2004: RIA won the CPA Wealth Provider's Second Annual Financial Planning Award of Excellence [December 2004]

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