



BNA[®]
Tax & Accounting

The BNA Tax and Accounting Center



Advance your expertise with exclusive content and real-world guidance from top practitioners in the field.

Expert Analysis

Practice Tools

News and Commentary

Source Documents

All the expertise you need in one place – the BNA Tax and Accounting Center.

STRATEGIC

- World-class experts guide you through tax and accounting situations
- Real-world analyses let you explore scenarios and options
- Comprehensive content empowers you to reach beyond “silo” solutions

PRACTICAL

- Ready-to-use forms, client letters and model documents raise productivity and reduce risk
- Instant access to relevant sections of Code, court cases, tax treaties or IRS documents saves time and prevents oversights
- One-click access to favorite documents and collections speeds research

PROACTIVE

- Early-warning insights help you anticipate problems
- Top practitioners’ commentaries answer your toughest questions
- BNA’s seasoned editors alert you to important articles, documents and resources as they become available

Only BNA Tax & Accounting gives you...

RENOWNED EXPERTS

Former government officials, practitioners and partners with top law and accounting firms, and educators provide valuable insights and proven guidance for handling the tax and accounting issues that arise in your practice.

EVOLVING PERSPECTIVE

News and commentary from BNA’s worldwide network of more than 1,000 seasoned tax and accounting specialists bring you insights on the latest news, trend and issues. Plus, BNA tax and accounting editors alert you to relevant articles, documents and resources as they emerge.

U.S. Income

The U.S. Income Portfolios Library provides practical analysis for developing and implementing complex federal tax strategies on more than 190 topics.

Expert Analysis covers topics including:

Portfolios

- 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

Practice Tools

- Client Letters*
- Federal Tax Calendar
- Federal Tax Forms
- State Tax Forms*
- Tables, Charts and Lists
- Working Papers (sample elections, filled-in forms, sample plans and documents, and more)

Source Documents

Laws & Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- State Tax Statutes*
- State Tax Regulations*
- Tax Legislation

Agency Documents

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

Cases

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

News and Commentary

- Daily Tax Report Highlights
- Weekly Report
- Tax Management Memorandum
- Insights and Commentary
- Compensation Planning Journal*
- Financial Planning Journal*
- International Journal*
- Estates, Gifts and Trusts Journal*
- Real Estate Journal*
- Weekly State Tax Report*
- IRS Practice Adviser Report*
- Accounting Policy & Practice Report*
- Transfer Pricing Report*

Foreign Income

Nearly 100 topics are covered in the Foreign Income Portfolios Library, providing practical analysis in virtually any scenario involving U.S. taxation of cross-border transactions—from foreign tax credits and branch profits tax, to foreign partners and partnerships and Subpart F Corporations. In addition to topic-specific guidance, you'll have specific technical information necessary to manage business expansion and operations in 40 countries.

Expert Analysis covers topics including:

Portfolios

- Branch Profits Tax
- Business Operations in Italy
- Business Operations in Puerto Rico
- Foreign Partnerships and Partners
- Foreign Tax Credit
- Source of Income Rules
- Subpart F (Controlled Foreign Corporations)
- Transfer Pricing

Guides

- North American Tax Handbook

Practice Tools

- Federal Tax Calendar
- Federal Tax Forms
- Tables, Charts and Lists
- Working Papers (sample elections, filled-in forms, sample plans and documents, etc.)

Source Documents

Laws & Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- Tax Treaties

Agency Documents

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

Cases

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claim Rules

News and Commentary

- Daily Tax Highlights
- Tax Management Memorandum
- Weekly Report
- Insights and Commentary
- International Journal
- Transfer Pricing Report*

Tax Practice

Clearly written by leading tax authorities, more than 275 chapters offer analyses and examples to clarify tax practice issues.

Expert Analysis covers topics including:

Chapters

- Compensation Planning
- Credits, Computations and AMT
- Deductions
- Estates, Gifts and Trusts – Income, Estate and Gift Taxation
- Exempt Organizations and Private Foundations
- Foreign Taxation
- Gross Income
- Partnerships
- C Corporations
- S Corporations
- Tax Accounting
- Tax Practice and Procedure

IRS Practice Adviser

State Guides

- State Tax Research Digest
- State Tax Department Survey

Practice Tools

- Client Letters
- Federal Tax Forms*
- State Tax Forms*
- IRS Practice Adviser Practice Aids*
- Forms line-by-line guide
- Tables, Charts and Lists
- Federal Tax Calendar

Source Documents

Laws & Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- State Code and Regulations*

Agency Documents

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers
- MSSP Audit Guidelines*

Cases*

- State Supreme Court Cases
- Federal Tax Cases (back to 1913)
- Tax Court Rules
- Court of Federal Claims Rules

News and Commentary

- Tax Practice Series Bulletin
- Weekly State Tax Report*

Estates, Gifts & Trusts

This Library covers more than 80 topics, offering clear, in-depth guidance you can follow with confidence as you address issues of estate and wealth management.

Expert Analysis covers topics including:

Portfolios

- Charitable Contributions
- Estate Planning/Business Planning
- Estate Tax
- Gifts
- Income Tax
- Exempt Organizations/Private Foundations
- Post-Mortem Planning
- Trusts
- Valuation

Practice Tools

- Client Letters*
- Federal Tax Forms
- Tables, Charts and Lists
- State Tax Forms*
- Working Papers (sample plans, documents, and more)
- Federal Tax Calendar

Source Documents

Laws & Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- State Tax Statutes and Regulations*

Agency Documents

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

Cases

- Federal Tax Cases (back to 1913)
- State Cases*
- Tax Court Rules
- Court of Federal Claim Rules

News and Commentary

- Daily Tax Highlights
- Tax Management Memorandum
- Estate, Gifts and Trusts Journal
- Weekly Report
- Insights and Commentary
- Compensation Planning Journal*
- Financial Planning Journal*
- Real Estate Journal*

State Tax

This Library covers more than 70 topics, providing practical analysis of transactional issues, from computing state taxable income and handling consolidated returns, to apportionment, mergers and acquisitions, and sales tax, credits and incentives, and property taxes.

Expert Analysis

covers topics including:

Portfolios

- Business Credits and Incentives
- Business Entities and Transactions
- Compensation and Benefits
- Corporate Income Taxes
- Limitations on Authority to Tax
- Personal Income Taxes
- Procedure and Administration
- Registering to Do Business
- Sales and Use Taxes
- Special Industries
- Specific States
(including CA, CT, FL, IL, MA, MI, NY, NY, PA, SC, TX)

State Guides

- State Tax Research Digest
- State Tax Department Survey

Practice Tools

- State Tax Forms
- Tables, Lists and Charts
- Working Papers (sample plans, documents, and more)

Source Documents

Laws & Regulations

- State Tax Statutes
- State Tax Regulations

Cases

- State Supreme Court Cases

News and Commentary

- Daily Tax Report Highlights
- Weekly State Tax Report
- Insights and Commentary
- State Tax Legislation Monitor
- State Tax Regulation Monitor

Accounting

Through nearly 60 Portfolios and practice tools, expert practitioners provide clear explanations and guidance on financial accounting policies and practices.

Expert Analysis

covers topics including:

Portfolios

- Accounting Rules & Disclosures
- Accounting for Income Taxes
- Audit, Practice & Special Topics
- Special Industries and Entities
- Management Controls & Analysis
- Audit Standards & Practices
- Accounting Practice & Responsibilities

Practice Tools

- Financial Restatements Chart
- External Links to Authoritative Pronouncements
- Working Papers
- Latest Developments
- Calendar of Accounting Events

News and Commentary

- Accounting Policy & Practice Report
- Special Reports: Bimonthly *Special Reports* offer in-depth analysis on hot issues including *Auditors Reports on Internal Control* and *Revenue Arrangements with Multiple Deliverables*.

Payroll Library

The most complete information resource for payroll professionals provides guidance and regular updates in every area of payroll administration and compliance.

Expert Analysis

Topics covered:

- Company cars and travel expenses
- Electronic Filings
- Employee records management
- Federal tax coverage rules
- FICA and FUTA taxes
- Garnishment and child support
- Holidays and leave
- Medical savings accounts
- Minimum wage and overtime rules
- Multistate payroll functions
- Payroll practices and procedures
- Reporting and deposit requirements
- Social Security benefits
- Wage-payment and wage-deduction laws
- Workers' compensation

Source Documents

Laws, Regulations and Agency

Documents

- Circular E, Employer's Tax Guide
- Government Documents and Forms
- Internal Revenue Code
- State Reference Charts
- Treasury Regulations
- Wage Hour Regulations

Practice Tools

- Exemption Forms & Charts
- Overtime Tables
- Payroll Tax Calendars
- State and Local Forms
- Tax Tables
- Withholding & Exemption Forms

News and Commentary

- Payroll Administration Guide Newsletter
- E-mail and Web
- APA Coverage

*Optional

COMPREHENSIVE

“Other publications . . . are not as complete and detailed. I am not willing to compromise my research by using less reliable resources.”

Paul L. Basile, Jr.
Attorney, Senior Partner
Basile & Associates

RELEVANT INSIGHTS

“BNA’s explanations are always superbly useful. They take you through the history to the current state of the law, and then to cases. Other services just repeat the regs which I could do myself. BNA gives me useful analysis.”

Bill Wilson
Attorney
Sturm Paletti & Wilson

VITAL INVESTMENT

“BNA allows me to prepare myself with confidence [and] often does 75 percent of my legwork. It keeps my legal and professional costs way, way down as a result. I consider BNA a vital investment. It’s always more than paid for itself very quickly.”

Clay Ayers, CPA
Director of Tax
WebMethods, Inc.



SUPPORT

BNA’s Customer Contact Center is available Monday-Friday, 8:30 AM to 7:00 PM ET (excluding most Federal holidays), to provide subscribers with help on anything from research and product questions to technical assistance and account information. In addition, BNA offers a variety of complimentary training options.

To learn more about BNA Tax & Accounting:

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