



BNA[®]
Tax & Accounting

Tax Practice Series Chapter List

The Tax Practice Series covers virtually every taxation topic—from gross income and deductions to S Corporations, exempt organizations and foreign taxation.

You'll get approximately 270 chapters as well as time-saving practice aids such as tables, charts and lists, forms line-by-line guides, over 400 valuable, revenue-generating Client Letters and more!

In this brochure, you'll find all the chapters in the BNA Tax & Accounting Tax Practice Series. They are organized in the following categories:

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

Gross Income

Alimony, Child Support and Property Settlements
Annuities
Assignment of Income
Below Market Loans
Capital Assets
Capital Gains and Losses – General
Certain Dealings in Real Property
Certain Divestitures Compelled by Law
Claim of Right Doctrine
Compensation in General
Computation of Adjusted Basis
Computation of Amount Realized
Computation of Gain and Loss Realized
Deferred Compensation
Depreciation Recapture
Discharge of Indebtedness
Dividends
Exchanges and Sales of Insurance, Endowment, and Annuity Contracts

Federal Income Tax Consequences of Gifts And Inheritances
Gain From Sale of Depreciable Property Between Related Taxpayers
Gross Income—Definition and Overview
Holding Period
Interest Income
Involuntary Conversions
Like-Kind Exchanges
Meals and Lodging Furnished to Employees
Miscellaneous Capital Gain vs. Ordinary Income Issues
Miscellaneous Items of Inclusion and Exclusion
Miscellaneous Nonrecognition Transactions
Nonrecognition Transactions upon Sale of Principal Residence
Payments Made Pursuant to Judgments and Settlements
Prizes and Awards
Property Used in a Trade or Business
Purchase Price Allocation Rules
Real Property Subdivided for Sale
Rental Agreements Subject to Time Value of Money Adjustments

- Rents and Royalties
- Retirement and Death Benefits
- Sale or Exchange Requirement
- Scholarships, Fellowships and Tuition Reductions
- Small Business Stock
- Tax Benefit Rule, The
- Taxation of Debt Instruments
- Transactions in Stock, Securities, and Other Financial Instruments
- Transfers of Patents, Know-How, Franchises, Trademarks and Trade Names

Deductions

- Acquisitions of Corporations to Avoid Tax
- Advertising
- Amortization of Intangibles
- Bad Debts
- Capital Expenditures
- Charitable Contributions
- Charitable Contributions
- Circulation Expenditures
- Deduction of State, Local, and Federal Taxes
- Depletion
- Depreciation of Realty and Tangible Property
- Dividends Received Deduction
- Dues Paid to Associations and Clubs
- Educational and Professional Expenses
- Employee-Related Expenses
- Entertainment Expenses
- Expenses for the Production of Income
- Expenses Relating to Tax-Exempt Income
- Farming Expenses
- Fines and Penalties
- Floor Under Miscellaneous Itemized Deductions
- Hobby Losses
- Illegal Bribes and Kickbacks
- Insurance Premiums
- Intangible Drilling and Development Costs
- Interest Expense
- Legal And Professional Expenses
- Lobbying and Political Expenses
- Losses
- Medical Expenses
- Mineral Exploration and Development Expenditures
- Miscellaneous Business Deductions
- Miscellaneous Deductions and Limitations on Deductions
- Miscellaneous Natural Resource Issues
- Moving Expenses
- Net Operating Losses
- Organizational Expenditures
- Other Business Expenses
- Other Special Corporate Deductions
- Overall Limitation on Itemized Deductions
- Overview of Deductions

- Passive Loss Rules
- Personal Exemptions
- Personal, Living and Family Expenses
- Rents and Royalties
- Repairs Of Tangible Property Used in a Trade or Business
- Research and Experimental Expenditures
- Special Rules Relating to Corporate Preference Items
- Standard Deduction, The
- Start-Up Expenditures
- Taxation of Timber
- Trade or Business Expenses—General Requirements
- Transactions Between Related Taxpayers
- Travel and Transportation Expenses
- Treble Damages
- Vacation Home and Home Office Deductions

Credits, Computations and AMT

- Alternative Minimum Tax on Corporate Taxpayers
- Alternative Minimum Tax on Noncorporate Taxpayers
- Computation of Tax—Corporations
- Computation of Tax—Individuals
- Estimated Tax
- Investment Tax Credit
- Low-Income Housing Credit, The
- Miscellaneous Nonrefundable Credits
- Nonrefundable Personal Credits
- Other General Business Credits
- Refundable Credits
- Research Credit
- Self-Employment Tax (SECA)
- Tax Credits—General

Tax Accounting

- Accounting Periods
- Installment Sales
- Inventories
- Long-Term Contracts
- Methods of Accounting
- Timing of Deductions
- Timing of Inclusion
- Transfer Pricing
- Uniform Capitalization Rules

Tax Practice and Procedure

- Collection of Tax
- Confidentiality and Disclosure of Returns and Return Information
- Examination
- Innocent Spouse Relief
- Interest on Underpayments and Overpayments

- Liability for Trust Fund Taxes
- National Office Guidance and Procedures
- Penalties
- Refund Claims and Litigation
- Tax Returns and Information Returns
- Tax Shelters—Disclosure, Excise Tax, Penalties, and Suspension of Interest
- TEFRA Partnership Audit Procedures

Partnerships

- Adjusted Basis of Partnership Interests and Partnership Property
- Classification as a Partnership
- Distributive Shares & Special Allocations
- Family Business Entities
- Formation of a Partnership
- Income Taxation of Partnership Operations
- Limited Liability Companies
- Partnership Distributions
- Partnership Taxation—Overview
- Retirement of a Partner
- Sale of a Partnership Interest
- Termination of a Partnership

S Corporations

- Basis of Stock and Debt
- Below Market Loans, Interest Capitalization and Oil/Gas Provisions
- Comparison of S Corporations to Other Business Entities
- Complete Liquidation of S Corporations
- Distributions and Repayment of Shareholder Debt
- Eligibility Requirements
- Financial and Estate Planning Considerations
- Foreign Operations of S Corporations
- Introduction to S Corporations
- Making an S Election
- Multi-State Taxation of S Corporations
- Pensions, Fringe Benefits and Other Compensation Matters
- Redemption of S Corporation Stock
- Returns, Penalties and Other Administrative Matters
- Sale of Corporate Assets
- Sales of S Corporation Stock
- Tax Credits
- Taxation of S Corporation Shareholders
- Taxation of S Corporations
- Tax-Free Formation Of S Corporations
- Tax-Free Reorganizations of S Corporations
- Terminating an S Election

C Corporations

- Accumulated Earnings Tax
- C Corporations—General Principles
- Capitalization of a Corporation
- Carryover of Tax Attributes in Corporate Reorganizations
- Collapsible Corporations
- Consolidated Returns
- Cooperative Organizations
- Corporate Liquidations
- Corporate Reorganizations
- Corporate Separations
- Distributions of Stock and Stock Rights
- Formation of a Corporation
- Multiple Corporations
- Nonliquidating Distributions
- Personal Holding Companies
- Personal Service Corporations
- Real Estate Investment Trusts (REITs)
- Real Estate Mortgage Investment Conduits (REMICs)
- Regulated Investment Companies (RICs)
- Stapled Entities
- Stock Redemptions

Compensation Planning

- Cafeteria Plans
- COBRA—Health Care Continuation Coverage
- Death Benefits
- Employee Stock Purchase Plans
- Employees and Independent Contractors
- Employment Tax Withholding Requirements
- Fiduciary Duties and Prohibited Transactions
- Health & Disability Plans
- Incentive Stock Options
- IRAs
- Nonqualified Deferred Compensation
- Nonstatutory Stock Options
- Obtaining IRS Approval for Qualified Plans
- Other Laws and Considerations Affecting Employee Benefit Plans
- Other Statutory Fringe Benefits
- Pension Plan Terminations
- Plan Qualification Requirements
- Qualified Retirement Plans—Overview
- Reasonable Compensation
- Reporting and Disclosure Requirements for Benefit Plans
- SEPs
- Specialized Retirement Plans
- Statutory Fringe Benefits
- Tax Aspects of Qualified Retirement Plans
- Tax-Sheltered Annuities

Estates & Trusts— Income, Estate and Gift Taxation

Annuities and Similar Payments
Charitable Deduction—Section 2055
Credits, Deferred Tax Payments, and Tax Liabilities
Decedent's Final Federal Income Tax Return, The
Estate and Trust Income Taxation—General Rules
Estate Planning
Expenses, Debts, Taxes & Losses (Estate Tax Deductions)
Generation-Skipping Tax
Gift Tax Exclusions, Deductions and Tax Computation
Gift Taxation
Gifts, Estates and Related Income Tax Basis Rules
Gross Estate—Section 2033, The
Gross Income Exclusions for Gifts, Bequests and Insurance
 Proceeds
Income in Respect of a Decedent
Introduction—The Estate and Gift Taxation System
Introduction—The Income Taxation System Applicable to Estates,
 Gifts And Trusts
Joint Tenancies—Section 2040
Life Insurance
Marital Deduction—Section 2056, The
Nonresident Alien's Estate, The
Powers of Appointment—Section 2041
Pre-Death Transfers—Sections 2035, 2036, 2037 and 2038
Simple and Complex Trusts
Transfers For Consideration—Section 2043
Valuation—Generally

Exempt Organizations and Private Foundations

Application of Private Foundation Rules to Certain Charitable
 and Split-Interest Trusts
Charitable Organizations
Debt-Financed Income
Deduction of Contributions to Private Foundations
Determination of Private Foundation Status
Disqualified Persons
Other Tax-Exempt Organizations
Procedural Aspects of Obtaining and Maintaining Exemption
Tax on Investment Income
Tax Returns and Compliance
Taxes on Excess Business Holdings
Taxes on Failure to Distribute Income
Taxes on Jeopardizing Investments
Taxes on Self-dealing Transactions
Taxes on Taxable Expenditures
Termination of Private Foundation Status
Unrelated Business Income Tax, The

Foreign Taxation

Foreign Income Taxation—General Principles
Foreign Persons' U.S. Activities
U.S. Income Tax Treaties
U.S. Persons' Foreign Activities
Withholding and Compliance