

IntelliConnect[®] *Faster Answers, Better Results™* Business Entity Planning Library

Practical Guidance and Tax Planning for S Corporations,
Partnerships and Limited Liability Companies

CCH is Advancing Business with Best in Process™ Solutions, Delivering Faster Answers and Better Results.

The Business Entity Planning Library puts accurate, comprehensive business entity information at your fingertips for faster, more efficient tax planning.

Components

- Partnership Tax Planning and Practice with a monthly newsletter
- S Corporations Guide with a monthly newsletter
- Limited Liability Company Guide with a monthly newsletter
- Choice of Entity at-a-Glance
- Primary Source material including:
 - Internal Revenue Code
 - Federal Tax Regulations
 - IRS Rulings
 - Federal court decisions
 - State LLC laws

Newsletters

- *Partnership Tax Watch* — discusses significant new federal and state developments and includes "Partner's Perspective," a regular feature providing insights on structuring transactions by Charles R. Levun*
- *S Corporations Guide* — provides news of the latest federal and state developments affecting S Corporations
- *LLC Advisor* — includes expert commentaries regarding Limited Liability Companies, with frequent analysis

* Charles R. Levun, JD, CPA, is a partner in the Chicago-area law firm of Levun, Goodman & Cohen, LLP, and an adjunct professor of law at the Illinois Institute of Technology Chicago-Kent Graduate Tax Program.

Practice Aids

- Sample Partnership Agreements
- Sample Operating Agreements
- Compliance Guidance by Topic
- Summaries of state laws that impact LLCs, partnerships and S Corporations for all 50 states and the District of Columbia
- Checklists
- State filing requirements and fees for all 51 jurisdictions
- Filled-in forms
- Client letters

Business Entity Planning Smart Charts™

- Choice of Entity — quick answers comparing state law issues or federal tax treatment
- Partnership Taxation Questions and Answers — select from six major topics with over 100 specific questions, and receive a brief answer with links to main primary sources and the in-depth analysis of Partnership Tax Planning and Practice
- Comparison of State LLC Acts — quick answers with links to state laws and explanations
- State Business Filing Websites — links to forms for business entity filings

Features

- Hot links on all citations and cross-references — takes users directly to primary sources and in-depth Library analysis, putting the underlying source data right at their fingertips
- Numerous examples, planning notes, practical analysis, cautions, audit guidelines and checklists
- IntelliConnect® Search Express — allows users to search multiple publications from one convenient location

S Corporation Topics

- Introduction to S Corporations
- Choice of Entity
- Eligibility Requirements
- Making the S Election
- Accounting Periods and Methods
- Distributions to Shareholders
- Termination of Status
- Shareholder-Level Taxation
- Corporate-Level Taxation
- Basis in Stock and Debt
- Reorganizations
- Stock Sales, Liquidations and Redemptions
- Estate Planning
- Executive Compensation
- State Law Summaries

Limited Liability Company Topics

- Forming LLCs/Choice of Entity
- Tax Classification of LLCs
- Capital Structure and Contributions
- Allocations and Distributions
- Management and Control Issues
- Transfer of LLC Interests
- Taxation of LLCs and LLC Members
- Members' Limited Liability
- Mergers and Conversions
- Dissolution and Winding Up

- Estate Planning
- Special Uses of LLCs
- Interstate Operations
- State Law Summaries
- Uniform Limited Liability Company Act of 1996
- Uniform Limited Partnership Act of 2001
- Uniform Partnership Act of 1997
- Full Text of State LLC laws

Partnership Topics

- Entity Classification
- Formation/Contributions/Basis for Partnership Interest
- Accounting Methods and Periods
- Partnership Income/Allocations/Separately Stated Items
- At-Risk Rules
- Passive Activity Losses
- Transactions Between Partners and Partnerships
- Model Partnership Agreements
- Distribution and Liquidations
- Transfers of Partnership Interests
- Special Partners and Partnerships
- Examinations/Audit/Litigation
- Limited Liability Companies
- Tax Planning and Entity Structuring Guidance
- Tax Practice and Return Preparation Guidance
- Checklists
- State Law Summaries

Training and Consulting Options to Fit Your Needs

CCH also offers valuable training, consulting and CPE to keep you ahead of the curve. From live training and consulting, to on-demand online learning, CCH provides the tools that everyone, from new hires to seasoned pros, needs to strengthen their abilities. Visit CCHGroup.com/Learning to learn more.

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