## Checkpoint - Estate Planning Sources

### All Estate Planning Sources

- Accounting and Reporting for Estates and Trusts
- Actions on Decisions (1967 - Present)
- Advance Notices of Proposed Rulemaking & Treasury Decisions
- Advising the Elderly or Disabled Client (Frolik & Brown)
- American Federal Tax Reports (Current Year)
- American Federal Tax Reports (Prior Years)
- Analysis of IRS Restructuring and Reform Act of 1998
- Analysis of the Small Business, Health Insurance and Welfare Reform Acts of 1996
- Analysis of Tax and Trade Relief Extension Act of 1998
- Analysis of Taxpayer Relief Act of 1997
- Annotations (Code Arranged - Estate Planning)
- Asset Protection: Legal Planning, Strategies and Forms (Spero)
- Business Entities (WG&L) (Archives)
- Charitable Gifts (Colliton)
- Charitable Giving Strategies (PPC)
- Charitable Giving: Taxation, Planning, and Strategies (Fox)
- Checklists (Planning & Administration)
- Code
- Code History
- Committee Reports (Code Arranged - USTR)
- Complete Analysis of the American Taxpayer Relief Act of 2012 and Earlier Acts of the 112th Congress
- Complete Analysis of the AMT Patch, Mortgage Relief, Energy, Technical Corrections, and Other Late 2007 Tax Acts
- Complete Analysis of the Community Renewal Tax Act of 2000, the Installment Tax Correction Act of 2000, and the FSC Repeal Act of 2000
- Complete Analysis of the Economic Growth and Tax Relief Reconciliation Act of 2001
- Complete Analysis of the Economic Stimulus Act of 2008
- Complete Analysis of the Heartland, Habitat, Harvest, and Horticulture Act of 2008
- Complete Analysis of the Heroes Earnings Assistance and Relief Tax Act of 2008
- Complete Analysis of the Job Creation and Worker Assistance Act of 2002
- Complete Analysis of the Protecting Americans From Tax Hikes Act of 2015, Other Tax Provisions of the Consolidated Appropriations Act, 2016, and Earlier 2015 Tax and Pension Acts
- Complete Analysis of the Tax and ERISA Provisions of the Tax Increase Prevention Act of 2014, the Achieving a Better Life Experience Act of

2014, the 2015 Continuing Appropriations Act, and other Acts of the 113th Congress
- Complete Analysis of the Tax Cuts and Jobs Act
- Complete Analysis of the Tax Provisions of the Medicare Act of 2003
- Complete Analysis of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, RIC Modernization, and Other Late 2010 Tax Provisions
- Complete Analysis of the Victims of Terrorism Tax Relief Act of 2001
- Delegation Orders (1956 - Present)
- Disclosure Litigation Bulletins & Other IRS Documents
- Estate Planning Analysis
- Estate Planning and Wealth Preservation: Strategies and Solutions (Henkel)
- Estate Planning for Farms and Other Family-Owned Businesses (Bellatti)
- Estate Planning Journal (WG&L)
- Estate Planning Law and Taxation (Westfall & Mair)
- Estate Planning Updates
- Estate Tax Treaties
- Executive Orders
- Explanations (Code Arranged - Estate Planning)
- Family Partnerships (PPC)
- Federal Estate and Gift Taxation (Stephens, Maxfield, Lind & Calfee)
- Federal Income Taxation of Estates and Trusts (Zaritsky, Lane & Danforth)
- Federal Taxation of Trusts, Grantors and Beneficiaries (Peschel & Spurgeon)
- Federal Tax Valuation (Bogdanski)
- Field Service Advice
- Filled-In IRS Forms
- Final & Temporary Regulations
- General Counsel Memoranda (1962 - Present)
- General Explanation of Tax Legislation Enacted in 1997 (Blue Book)
- General Explanation of Tax Legislation Enacted in 1998 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 104th Congress '96 (Blue Book)
- Generation-Skipping Transfer Tax (Harrington, Plaine & Zaritsky)
- Howard Zaritsky's Estate Planning Update
- Instructions for IRS Forms
- Internal Revenue Bulletins
- IR News Releases
- Irrevocable Trusts: Analysis With Forms (Esperti, Peterson & Keebler)
- IRS Announcements (1959 - Present)
- IRS Notices (1980 - Present)
- IRS Publications

- IRS Revenue Procedures (1955 - Present)
- IRS Revenue Rulings (1954 - Present)
- Life Insurance Strategies (PPC)
- New Law Special Study
- Personal Financial Planning Handbook: With Forms & Checklists (Pond)
- Planning Articles
- Post Mortem Tax Planning (Kasner, Strauss & Strauss)
- PPC's 706/709 Deskbook (with Interactive Practice Aids)
- PPC's 1041 Deskbook (with Interactive Practice Aids)
- Practical Estate Planning (PPC)
- Practical Estate Planning in 2011 and 2012
- Practical Estate Planning Under Circular 230
- Preambles to Final and Temporary Regulations (Treasury Decisions)
- Preview: Business Entities (WG&L)
- Preview: Estate Planning Journal (WG&L)
- Preview: Valuation Strategies (WG&L)
- Private Letter Rulings & Technical Advice Memoranda (1953 - Present)
- Proposed Regulations & Preambles
- Quick Tax Amounts
- Real Estate Taxation
- Representing the Elderly or Disabled Client: Forms and Checklists with Commentary (Begley, Jr. & Hook)
- Retirement Planning: Tax and Financial Strategies (Streng & Davis)
- RIA Tax Watch
- Sample Client Letters
- Sample IRS Correspondence
- Sample Will & Trust Forms & Clauses
- Service Center Advice
- State Summaries (Estate Gift & Inheritance Taxes)
- Structuring Buy-Sell Agreements: Analysis With Forms (Zaritsky, Aghdami & Mancini)
- Structuring Estate Freezes: Analysis With Forms (Zaritsky & Aucutt)
- Tax Court & Board of Tax Appeals Memorandum Decisions (Prior Years)
- Tax Court & Board of Tax Appeals Reported Decisions (Prior Years)
- Tax Court Memorandum Decisions (Current Year)
- Tax Court Reported Decisions (Current Year)
- Tax Planning and Practice Guides (Special Studies)
- Tax Planning for Family Wealth Transfers At Death: Analysis with Forms (Zaritsky)
- Tax Planning for Family Wealth Transfers During Life: Analysis With Forms (Zaritsky)
- Tax Planning for Highly Compensated Individuals (Madden)
- Tax Planning with Life Insurance: Analysis With Forms (Zaritsky & Leimberg)

- Uniform Probate Code
- U.S. International Estate Planning (Michaels)
- Uses and Taxation of Trusts (PPC)
- Valuation Strategies (WG&L) (Archives)

**Analysis, Annotations, Explanations, and Planning Articles**

- Estate Planning Analysis
- Estate Planning Annotations (Code Arranged)
- Estate Planning Explanations (Code Arranged)
- State Summaries (Estate, Gift & Inheritance Taxes)

**Code, Committee Reports, Regulations**

- Advance Notices of Proposed Rulemaking & Treasury Decisions
- Code
- Code History
- Committee Reports (Code Arranged - USTR)
- Final & Temporary Regulations
- Preambles to Final and Temporary Regulations (Treasury Decisions)
- Proposed Regulations & Preambles

**Complete Analysis of New Law**

- Analysis of IRS Restructuring and Reform Act of 1998
- Analysis of the Small Business, Health Insurance and Welfare Reform Acts of 1996
- Analysis of Tax and Trade Relief Extension Act of 1998
- Analysis of Taxpayer Relief Act of 1997
- Complete Analysis of the American Taxpayer Relief Act of 2012 and Earlier Acts of the 112th Congress
- Complete Analysis of the AMT Patch, Mortgage Relief, Energy, Technical Corrections, and Other Late 2007 Tax Acts
- Complete Analysis of the Community Renewal Tax Act of 2000, the Installment Tax Correction Act of 2000, and the FSC Repeal Act of 2000
- Complete Analysis of the Economic Growth and Tax Relief Reconciliation Act of 2001
- Complete Analysis of the Economic Stimulus Act of 2008
- Complete Analysis of the Heartland, Habitat, Harvest, and Horticulture Act of 2008
- Complete Analysis of the Heroes Earnings Assistance and Relief Tax Act of 2008

- Complete Analysis of the Job Creation and Worker Assistance Act of 2002
- Complete Analysis of the Protecting Americans From Tax Hikes Act of 2015, Other Tax Provisions of the Consolidated Appropriations Act, 2016, and Earlier 2015 Tax and Pension Acts
- Complete Analysis of the Tax and ERISA Provisions of the Tax Increase Prevention Act of 2014, the Achieving a Better Life Experience Act of 2014, the 2015 Continuing Appropriations Act, and other Acts of the 113th Congress
- Complete Analysis of the Tax Cuts and Jobs Act
- Complete Analysis of the Tax Provisions of the Medicare Act of 2003
- Complete Analysis of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, RIC Modernization, and Other Late 2010 Tax Provisions
- Complete Analysis of the Victims of Terrorism Tax Relief Act of 2001

**Estate Tax Treaties**

- Estate Tax Treaties

**Federal Tax Cases**

- American Federal Tax Reports (Current Year)
- American Federal Tax Reports (Prior Years)
- Tax Court Memorandum Decisions (Current Year)
- Tax Court & Board of Tax Appeals Memorandum Decisions (Prior Years)
- Tax Court Reported Decisions (Current Year)
- Tax Court & Board of Tax Appeals Reported Decisions (Prior Years)
- Tax Court Summary Opinions

**Indexes**

- Current Code Topic Index
- Estate Planning Analysis Topic Index
- Final & Temporary Regulations Topic Index
- Proposed Regulations Topic Index

**IRS Publications, Rulings, Releases**

- Actions on Decisions (1967 - Present)
- Announcements (1959 - Present)
- Chief Counsel Advice

- Delegation Orders (1956 - Present)
- Disclosure Litigation Bulletins & Other IRS Documents
- Executive Orders
- Field Service Advice
- General Counsel Memoranda (1962 - Present)
- Information Letters
- Internal Revenue Bulletins
- IR News Releases
- IRS Business Operating Divisions
- IRS Exemption Letters
- IRS Technical Assistance
- Legal Advice Issued by Field Attorneys
- Litigation Guideline Memoranda
- Non-Docketed Significant Advice Review
- Notices (1980 - Present)
- Other FOIA (Freedom of Information Act) Documents
- Other IRS Documents (Fact Sheets, Treasury Fact Sheets, Treasury Press Releases, Treasury FAQs, IRS FAQs, and more)
- Private Letter Rulings & Technical Advice Memoranda (1953 - Present)
- Revenue Procedures (1955 - Present)
- Revenue Rulings (1954 - Present)
- Service Center Advice
- Strategic Advice Memoranda
- Tax Court & Federal Procedural Rules

**Newsletters & Journals**

- Business Entities (WG&L) (Archives)
- Corporate Taxation (WG&L)
- Estate Planning Journal (WG&L)
- Estate Planning Updates
- Howard Zaritsky's Estate Planning Update
- Practical Tax Strategies (WG&L)
- Preview: Corporate Taxation (WG&L)
- Preview: Estate Planning Journal (WG&L)
- Preview: Practical Tax Strategies (WG&L)
- Real Estate Taxation
- Valuation Strategies (WG&L) (Archives)

**PPC's Estate & Trust Library**

- 706/709 Deskbook (with Interactive Practice Aids)
- 1041 Deskbook (with Interactive Practice Aids)
- Accounting and Reporting for Estates and Trusts
- Charitable Giving Strategies
- Family Partnerships
- Life Insurance Strategies
- Practical Estate Planning
- Uses and Taxation of Trusts

**Practice Aids & Special Studies**

- Checklists (Planning & Administration)
- Estate and Gift Tax Handbook (Archive)
- Filled-in IRS Forms
- Form/Line Finders
- Instructions for IRS Forms
- Sample Client Letters
- Sample IRS Correspondence
- Sample Will & Trust Forms & Clauses
- Tax Planning and Practice Guides (Special Studies)
- Uniform Probate Code

**Tax Legislation (Blue Books)**

- General Explanation of Tax Legislation Enacted in the 113$^{th}$ Congress (2015 Blue Book)
- General Explanation of Tax Legislation Enacted in the 112$^{th}$ Congress (2013 Blue Book)
- General Explanation of Tax Legislation Enacted in the 111$^{th}$ Congress (2011 Blue Book)
- General Explanation of Tax Legislation Enacted in the 110th Congress
- General Explanation of Tax Legislation Enacted in the 109th Congress 2006 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 108th Congress 2005 (Blue Book)
- General Explanation of Tax Legislation Enacted in 108th 2004 (Blue Book)
- General Explanation of Tax Legislation Enacted in 107th Congress (2002 Blue Book)
- General Explanation of Tax Legislation Enacted in 106$^{th}$ Congress 1999 (Blue Book)

- General Explanation of Tax Legislation Enacted in 105th Congress 1998 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 104th Congress '96 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 105th Congress '96 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 106th Congress 2000 (Blue Book)

**WG&L Estate Planning Treatises**

- Advising the Elderly or Disabled Client (Frolik & Brown)
- Asset Protection: Legal Planning, Strategies and Forms (Spero)
- Charitable Gifts (Colliton)
- Charitable Giving: Taxation, Planning, and Strategies (Fox)
- Estate Planning and Wealth Preservation: Strategies and Solutions (Henkel)
- Estate Planning for Farms and Other Family-Owned Businesses (Bellatti)
- Estate Planning Law and Taxation (Westfall & Mair)
- Federal Estate and Gift Taxation (Stephens, Maxfield, Lind & Calfee)
- Federal Income Taxation of Estates and Trusts (Zaritsky, Lane & Danforth)
- Federal Taxation of Trusts, Grantors and Beneficiaries (Peschel & Spurgeon)
- Federal Tax Valuation (Bogdanski)
- Generation-Skipping Transfer Tax (Harrington, Plaine & Zaritsky)
- Irrevocable Trusts: Analysis With Forms (Esperti, Peterson & Keebler)
- Personal Financial Planning Handbook: With Forms & Checklists (Pond)
- Post Mortem Tax Planning (Kasner, Strauss & Strauss)
- Representing the Elderly or Disabled Client: Forms and Checklists with Commentary (Begley, Jr. & Hook)
- Retirement Planning: Tax and Financial Strategies (Streng & Davis)
- Tax Planning With Life Insurance: Analysis With Forms (Zaritsky & Leimberg)
- Structuring Buy-Sell Agreements: Analysis With Forms (Zaritsky, Aghdami & Mancini)
- Structuring Estate Freezes: Analysis With Forms (Zaristky & Aucutt)
- Tax Planning for Family Wealth Transfers During Life: Analysis With Forms (Zaritsky)
- Tax Planning for Family Wealth Transfers At Death: Analysis with Forms (Zaritsky)
- Tax Planning for Highly Compensated Individuals (Madden)
- U.S. International Estate Planning (Michaels)

**2017 Federal Archives**

- Annotations (as of 12/31/2017)
- Code History (as of 12/31/2017)
- Explanations (as of 12/31/2017)
- Internal Revenue Code (as of 12/31/2017)
- Federal Tax Handbook (as of 10/31/2017)
- IRS Publications (as of 12/31/2017)
- PPC's Federal Tax Compliance Library

**2016 Federal Archives**

- Annotations (as of 12/31/2016)
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- Explanations (as of 12/31/2016)
- Internal Revenue Code (as of 12/31/2016)
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**2015 Federal Archives**

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**2014 Federal Archives**

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**2012 Federal Archives**

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**2011 Federal Archives**

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**2010 Federal Archives**

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**2008 Federal Archives**

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**2007 Federal Archives**

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**2006 Federal Archives**

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**2005 Federal Archives**

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**2004 Federal Archives**

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