Business tax planning can raise a myriad of tax questions on issues from choosing the right entity to minimizing tax on business operations, structuring compensation and benefit plans, buying or selling a business, succession planning, and more.

Identify and implement the best options for your tax planning with the Thomson Reuters Checkpoint™ Business Tax Planning Package, featuring practical solutions to address business tax planning needs from startup through dissolution and everything in between.

**BUSINESS TAX PLANNING TOPICS**

<table>
<thead>
<tr>
<th>Topic</th>
<th>✓</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closely Held Corporations</td>
<td>✓</td>
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<tr>
<td>S Corporations</td>
<td>✓</td>
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<tr>
<td>Partnerships</td>
<td>✓</td>
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<tr>
<td>Limited Liability Companies</td>
<td>✓</td>
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<tr>
<td>Choice of Business Entity</td>
<td>✓</td>
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<tr>
<td>Compensation and Benefits</td>
<td>✓</td>
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<tr>
<td>Buying or Selling a Business</td>
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<tr>
<td>Real Estate Taxation</td>
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<tr>
<td>Cafeteria Plans</td>
<td>✓</td>
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<tr>
<td>Small Employer Retirement Plans</td>
<td>✓</td>
</tr>
</tbody>
</table>

**NEWS UPDATES**

Federal Tax Update, EY Tax Alerts, Tax Watch, News and Insight, PPC’s Five-Minute Tax Briefing

**PRIMARY SOURCE MATERIAL**

Comprehensive primary source materials include AFTR, Tax Court and Board of Tax Appeals Decisions, Citation Tracker, and more

**PRODUCTIVITY TOOLS AND RESOURCES**

<table>
<thead>
<tr>
<th>Tool</th>
<th>✓</th>
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</thead>
<tbody>
<tr>
<td>Answer Path: Quick Topic Orientation and Quick Tax Amounts</td>
<td>✓</td>
</tr>
<tr>
<td>Form/Line Finder: Individual, Corporation, Partnership, Estate and Trust Income, Gift (and GST), Estate (and GST), Exempt Organization, and Employee Benefit Plan Returns</td>
<td>✓</td>
</tr>
<tr>
<td>Calculators: Auto, Business, Credit Card, Investment, Loan, Mortgage, Personal, Retirement, Savings, Tax</td>
<td>✓</td>
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<tr>
<td>Interactive Decision Tools</td>
<td>✓</td>
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<tr>
<td>Federal Tax Handbook</td>
<td>✓</td>
</tr>
<tr>
<td>Federal Depreciation Handbook and Calculator</td>
<td>✓</td>
</tr>
<tr>
<td>Community: Secure, Online Community Exclusively for Tax and Accounting Customers of Thomson Reuters</td>
<td>✓</td>
</tr>
</tbody>
</table>
This package includes:

**BUSINESS TAX PLANNING TOPICS**

- **Closely Held Corporations**
  - Incorporating a business
  - Capitalizing a corporation
  - Maximizing tax benefits from income and expenses
  - Avoiding penalty and employment taxes
  - Providing fringe benefits, nonqualified compensation plans, and qualified retirement plans
  - Liquidating the corporation

- **Limited Liability Companies**
  - Eligibility, election, termination, taxation
  - Fringe benefits and retirement plans
  - Reorganization and recapitalizations
  - Dispositions of stock and S corporation property
  - Redemption of stock
  - Liquidation

- **Partnerships**
  - Liabilities, terminations, mergers, divisions, and transactions
  - Allocation of income and loss
  - Transfer of partnership interests
  - Retirement or death of a partner
  - Estate planning issues and opportunities
  - Asset protection planning

- **Real Estate Taxation**
  - Acquisition of real estate
  - Subdivision and development, operations and leasing
  - Limitations on real estate losses
  - Dispositions of real estate
  - Tax depreciation and credits

- **S Corporations**
  - Making plan loans
  - Dealing with plan administration
  - Fixing qualification failures
  - Dealing with DOL investigations
  - Terminating a qualified plan
  - Dealing with SEPs, SARSEPs, Simple IRA plans, and payroll deduction IRAs

- **Real Estate Taxation**
  - Closely Held Corporations
  - Incorporating a business
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  - Liquidating the corporation

- **Small Employer Retirement Plans**
  - Eligibility, election, termination, taxation
  - Fringe benefits and retirement plans
  - Reorganization and recapitalizations
  - Dispositions of stock and S corporation property
  - Redemption of stock
  - Liquidation

- **Choice of Business Entity**
  - General considerations in entity selection
  - Proprietorships, partnerships, LLC and LLP, S corporations, C corporations

- **Compensation and Benefits**
  - Employee expense reimbursement, travel and entertainment, per diem travel allowance
  - Dependent care, educational, adoption assistance programs
  - Health, disability income, group long-term care insurance, group-term life insurance, qualified retirement plans

- **Buying or Selling a Business**
  - Due diligence and closing the deal
  - Buying and selling assets
  - Buying a corporate business using stock transactions
  - Installment method reporting and debt-related purchase price adjustments
  - Tax treatment of buyer/seller expenses and payments
  - Tax accounting and reporting issues
  - Buy/sell agreements
  - Assist in developing business plans

- **Cafeteria Plans**
  - Meeting requirements and providing benefits
  - Tax treatment of contributions and benefit payments
  - Reporting and disclosure requirements
  - Administering a cafeteria plan

- **EXCLUSIVE TO CHECKPOINT**
  - Scheduled Searches
  - Superior Linking
  - Superior Code History
  - Prior Regulations
  - Filter Links
  - Bill Tracker
  - Citation Tracker
  - Links to related Checkpoint Learning® courses in context of analysis

**TRAINING COURSES**

Follow your Product Training Learning Path to get to training courses included with your package, including interactive live webinars with CPE credit, short YouTube videos, and self-paced e-Learning.

**NEWS UPDATES**

- **Federal Tax Update**
- **EY Tax Alerts**
- **Tax Watch**
- **News and Insight**
- **PPC’s Five-Minute Tax Briefing**

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