



**Introducing a new point-in-time solution for tax attorneys from Wolters Kluwer**

## Legal & Regulatory U.S. *Standard Fed Plus*

The Tax Code is highly complex and constantly changing. It's difficult to determine what regulations and guidance were in place at a particular point-in-time and keep on top of future changes. Now there is a new online point-in-time solution for legal tax professionals from Wolters Kluwer, *Standard Fed Plus*.

Leveraging the extensive, industry-leading content of the Standard Federal Tax Reporter, *Standard Fed Plus* provides a centralized location for tax professionals to efficiently monitor and understand U.S. federal tax statutory and regulatory changes with point-in-time analysis, redlining of changes, and calendar features to help advisors research more quickly and better advise their clients.

### Point-in-Time Analysis

**Standard Fed Plus** instantly presents changes in laws, guidance, and related cases in point-in-time, which enables faster, more accurate research. Annotations and explanations for each point-in-time help reduce the complexity of regulatory change so you can accurately assess the impacts.

### Redlining Comparison Tool

**Standard Fed Plus** clearly redlines law changes to show the differences between federal tax laws, regulations, and commentary from one period to another, dating back to 1986 and on a continual basis going forward, which helps professionals research more efficiently.

### Calendar Features

**Standard Fed Plus** allows professionals to see the particular version of the Tax Code in place at a specific point-in-time as well as related material, including exact cases and guidance issued by regulators, relevant to that specific point-in-time.

**Point-In-Time Navigation:** The Tax Code is subject to constant change and increasingly complex regulations. The speed of change increases the risk on exactly when a change took place. *Standard Fed Plus* features an exclusive Point-in-Time Navigation to help professionals find the right information in the right context so they avoid misinterpretation of a rule.

By selecting the date within the system, the tax professional can see the particular version in place at that point-in-time.

The screenshot shows the Cheetah™ Standard Fed Plus software interface. At the top, there's a navigation bar with tabs for 'Jan 1, 2007', 'Jan 1, 2008', 'Jan 1, 2009', 'Jan 1, 2010', 'Jan 1, 2011', 'Jan 1, 2012', 'Jan 1, 2013', and 'Jan 1, 2015'. An orange button labeled 'Active date: Dec 15, 2016' is visible. Below the navigation bar, the main content area displays the 'RESIDENTIAL ENERGY EFFICIENT PROPERTY' section of the tax code. The page includes several paragraphs of text, some with hyperlinks, and a sidebar with a 'Copy link' button.

**Redlining To Compare Versions of Regulations and Guidance:** Due to the volume of changes in the Tax Code, it is difficult to determine what regulations and guidance were in place at any point-in-time, and this makes comparing them to assess the changes challenging. *Standard Fed Plus* exclusively offers practitioners the ability to identify and compare versions of regulations and guidance by redlining the specific changes at a given date or over time.

Identify when changes in regulations occurred over time, and understand the specific changes in regulations with redlining so you can visually see the differences in regulations and guidance between any two points-in-time or over time.

The screenshot shows the Cheetah™ Standard Fed Plus software interface. A blue callout box highlights a comparison feature. The main content area shows the 'NET INVESTMENT INCOME TAX—Sec. 1411' section of the tax code. A red box highlights a specific line of text: '(N) With respect to the discretionary distribution to B, Trust's remaining undistributable net investment income is \$60,000...'. Above this redlined text, a blue box contains the text 'Comparing version at Jan 1, 2015 with version at Jan 1, 2012: clear'. The bottom of the screen shows a status bar with 'Active date: Dec 14, 2016'.

**Calendar:** Standard Fed Plus exclusively offers a calendar that allows professionals to navigate related material at a point-in-time with the assurance that they are viewing the exact material for the date under review.

Being able to select dates using a calendar allows you to see changes, and compare changes over time, or even across various document types, which further increases accuracy.

**CHEETAH™**

**Standard Fed Plus**

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**3847 Residential Alternative Energy Credit - Explanations**

**Residential Alternative Energy Credit - Announcements**

**Copy link →**

**[CCH Annotations] [CCH Explanations] [Committee Reports] [Related Topics (for online/internet users)] [IRC History]**

**Sec.25D. RESIDENTIAL ENERGY EFFICIENT PROP.—§25D [¶3844]**

**RESIDENTIAL ENERGY EFFICIENT PROPERTY**

**[IRC History]**  
25D(a) Allowance of Credit  
In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of—  
25D(a)(1) 30 percent of the qualified solar electric property expenditures made by the taxpayer during such year,  
25D(a)(2) 30 percent of the qualified solar water heating property expenditures made by the taxpayer during such year, and  
25D(a)(3) 30 percent of the qualified fuel cell property expenditures made by the taxpayer during such year.  
25D(a)(4) 30 percent of the qualified small wind energy property expenditures made by the taxpayer during such year, and  
25D(a)(5) 30 percent of the qualified geothermal heat pump property expenditures made by the taxpayer during such year.

**[IRC History]**  
25D(b) Limitations—  
25D(b)(1) Maximum credit for fuel cells  
In the case of any qualified fuel cell property expenditure, the credit allowed under subsection (a) (determined without regard to subsection (c)) for any taxable year shall not exceed \$500 with respect to each half kilowatt of capacity of the qualified fuel cell property (as defined in section 48(q)(1)) to which such expenditure relates.

**25D(b)(2) Certification of solar water heating property**  
No credit shall be allowed under this section for an item of property described in subsection (d)(1) unless such property is certified for performance by the non-profit Solar Rating Certification Corporation or a comparable entity endorsed by the government of the State in which such property is installed.

**[IRC History]**  
25D(c) Carryforward of Unused Credit  
If the credit allowable under subsection (a) exceeds the limitation imposed by section 25(a) for such taxable year reduced by the sum of the credits allowable under this subtitle (other than this section), such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such

**Today**

**February 2012**

Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	1	2	3
4	5	6	7	8	9	10

**Filter Document Types:** Professionals can apply filters for the related information and see the relevant cases or guidance issued by regulators at a specific point-in-time. This exclusive feature ensures professionals are not missing any important information to interpret a rule relative to that time frame.

The user can now filter to research related case laws or interpretations.

**CHEETAH™**  
**Standard Fed Plus**  
Active date:  
Feb 1, 2011  
**FILTER RESULTS**  
 CCH Annotation (13)  
 CCH Explanation (10)  
 Committee Report (3)  
 Internal Revenue Code (2)  
 NPRM Pending Reg Proposal (2)  
 Final Regulation (1)  
 Miscellaneous Document (1)  
 U.S. District Court (1)  

Search results for "Inherited IRA required minimum distributions" as at Feb 1, 2011

Results 1-34 of 34

<a href="#">18930.03 Roth IRAs: Distributions: Minimum distribution rules</a>	CCH Explanation
<a href="#">18922.855 Individual Retirement Accounts: Surviving spouse</a>	CCH Annotation
<a href="#">760.42 Tax Planning: Retirement Planning for Individuals: Required Minimum Distributions</a>	CCH Explanation
<a href="#">18930.032 Roth IRAs: Rollovers and Conversions: Rollovers and conversions, in general</a>	CCH Explanation
<a href="#">18922.745 Individual Retirement Accounts: Rollovers: Nonspouse alternate payee</a>	CCH Annotation
<a href="#">18922.71 Individual Retirement Accounts: Rollovers: Beneficiary</a>	CCH Annotation
<a href="#">para50318 Chilton v. Meser</a>	U.S. District Court
<a href="#">set1.408A-5. Distributions</a>	Final Regulation
<a href="#">18922.041 Individual Retirement Accounts: ROLLOVERS: Rollover from IRA to Employer Plan: IRA to employer plan rollovers</a>	CCH Explanation
<a href="#">18922.036.3 Individual Retirement Accounts: ROLLOVERS: Rollover from Qualified Plan to IRA or Other Qualified Plan: Rollover to IRA of nonspouse beneficiary</a>	CCH Explanation
<a href="#">18207.022 Beneficiaries of Qualified Plans: Rollover of distributions from qualified plans</a>	CCH Explanation
<a href="#">Joint Committee Summary of P.L. 110-458 (Worker, Retiree, and Employer Recovery Act of 2008)</a>	Committee Report
<a href="#">18207.2218 Beneficiaries of Qualified Plans: Pension Protection Act of 2006</a>	CCH Annotation
<a href="#">para49180 Proposed Regulations (REG-130477-00; REG-130481-00)</a>	NPRM Pending Reg Proposal
<a href="#">18218A.23 Required Explanation of Eligible Rollover Distributions: Safe harbor explanation</a>	CCH Annotation
<a href="#">para49047 Promulgated Regulations and Amendments of Regulations (FF-113-R2), published in the Federal Register on</a>	NPRM Pending Reg Proposal

Version: 0.2.1 (rev.15.ac7) - Server: 0.0.1 (rev.32.ac7)

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**Copy Link Button:** The ability to copy a link to the exact point-in-time enables a professional's quick audit trails and point-in-time reporting that supports collaboration, provides complete transparency, and enforces accountability.

Copy a link to the exact point-in-time content, and easily share with colleagues or build audit trails.

The screenshot shows a software interface with a dark header bar. Below it is a navigation bar with several date buttons: Jan 1, 2007, Jan 1, 2008, Jan 1, 2009, Jan 1, 2010, and Jan 1, 2011. A blue callout box points to a 'Copy link' button located on the left side of the screen. The main content area displays a section titled 'Sec.25D. RESIDENTIAL ENERGY EFFICIENT PROP.— §25D [¶3844]' with a sub-section 'RESIDENTIAL ENERGY EFFICIENT PROPERTY'. Below this are links for 'IRC History' and '25D(a) Allowance of Credit', followed by a detailed description of the credit allowance.

[CCH Annotations] [CCH Explanations] [Committee Reports] [Related Topics (for online/internet)]  
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**“Cheetah is faster and more flexible to search, cleaner and more responsive in design, and more intuitive to use and navigate.”**

Robert Ambrogi, ABA Journal

Contact us at 1-800-955-5217 to learn more.  
[wolterskluwerlr.com/Cheetah](http://wolterskluwerlr.com/Cheetah)



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When you have to be right