

TABLE OF CONTENTS

List of Questions	Page ix
Part I: Introduction.....	Q 1 – Q 14
Part II: Health Care Reform’s Impact on Health Savings Accounts	Q 15 – Q 32
Part III: Eligibility	Q 33 – Q 156
Part IV: Establishment	Q 157 – Q 224
Part V: Contributions	Q 225 – Q 302
Part VI: Transfers and Rollovers.....	Q 303 – Q 365
Part VII: Testing Periods	Q 366 – Q 399
Part VIII: Distributions	Q 400 – Q 518
Part IX: Tax Issues	Q 519 – Q 575
Part X: Employer Issues	Q 576 – Q 676
Part XI: Comparability	Q 677 – Q 772
Part XII: Custodial Issues	Q 773 – Q 819

APPENDICES

Appendix A: Forms	Page 367
Appendix B: Worksheets	Page 379
Appendix C: References to Laws, Regulations and Other Government Guidance.....	Page 393
Index.....	Page 397

