

TABLE OF CONTENTS

TAX FACTS ON INSURANCE & EMPLOYEE BENEFITS – VOLUME 1

List of Questions.....	Page xxxiii
Part I: Life Insurance.....	Q 1 - Q 238
Part II: Group Term Life Insurance	Q 239 - Q 260
Part III: Business Life Insurance	Q 261 - Q 329
Part IV: Health Insurance	Q 330 - Q 474
Part V: Long-Term Care Insurance	Q 475 - Q 492
Part VI: Annuities	Q 493 - Q 647
Part VII: Federal Income Taxation.....	Q 648 - Q 810
Part VIII: Federal Estate Tax, Gift Tax, Generation-Skipping Transfer Tax, and Valuation.....	Q 811 - Q 940
Part IX: International Tax.....	Q 941 - Q 978

TAX FACTS ON INSURANCE & EMPLOYEE BENEFITS – VOLUME 2

List of Questions.....	Page xxxiii
Part I: Cafeteria Plans.....	Q 3501 - Q 3518
Part II: Compensation.....	Q 3519 - Q 3529
Part III: Deferred Compensation.....	Q 3530 - Q 3537
Part IV: Unfunded Deferred Compensation.....	Q 3538 - Q 3622
Part V: Non-Traditional Employment Benefits.....	Q 3623 - Q 3638
Part VI: Individual Retirement Plans.....	Q 3639 - Q 3711
Part VII: Pension and Profit Sharing	Q 3712 - Q 3985
Part VIII: Rollover	Q 3986 - Q 4011
Part IX: Split Dollar Plan	Q 4012 - Q 4021
Part X: Tax Sheltered Annuities for Employees of Section 501(c)(3) Organizations and Public Schools	Q 4022 - Q 4084
Part XI: Welfare Benefit Funds	Q 4085 - Q 4113
Part XII: Disclosure Requirements	Q 4114 - Q 4151

APPENDICES AND TABLES

Annuity Tables.....	Appendix A
Income Tax Tables.....	Appendix B
Valuation Tables	Appendix C
Static Mortality Tables.....	Appendix C-1
Applicable Mortality Table for Distributions	Appendix C-2

Transfer Tax Tables	Appendix D
Indexed Employee Limits.....	Appendix E
RMD Tables.....	Appendix F
One Year Term Rates.....	Appendix G
Table I (Group Term Life Insurance Cost)	Q 246
Table of Cases.....	Page 809
Table of IRC Sections Cited	Page 823
Index.....	Page 853

TAX FACTS ON INVESTMENTS

List of Questions.....	Page xxxiii
Part I: Stocks.....	Q 7501 - Q 7555
Part II: Options.....	Q 7556 - Q 7585
Part III: Futures	Q 7586 - Q 7592
Part IV: Straddles and Other Transactions.....	Q 7593 - Q 7623
Part V: Bonds.....	Q 7624 - Q 7700
Part VI: Precious Metals, Collectibles, and Bitcoins	Q 7701 - Q 7726
Part VII: Limited Partnerships and Master Limited Partnerships.....	Q 7727 - Q 7774
Part VIII: S Corporations.....	Q 7775 - Q 7785
Part IX: Real Estate	Q 7786 - Q 7853
Part X: Oil and Gas.....	Q 7854 - Q 7884
Part XI: Equipment Leasing.....	Q 7885 - Q 7902
Part XII: Cattle	Q 7903 - Q 7911
Part XIII: Financial Institutions	Q 7912 - Q 7918
Part XIV: Regulated Investment Companies	Q 7919 - Q 7932
Part XV: Mutual Funds, Unit Trusts, REITs	Q 7933 - Q 7999
Part XVI: Limitation on Loss Deductions	Q 8000 - Q 8023
Part XVII: Deduction of Interest and Expenses.....	Q 8024 - Q 8052
Part XVIII: Charitable Gifts.....	Q 8053 - Q 8109
Part XIX: Income from Discharge of Indebtedness.....	Q 8110 - Q 8135
Part XX: Intellectual Property	Q 8136 - Q 8167
Part XXI: Captive Insurance.....	Q 8168 - Q 8178
Part XXII: Reverse Mortgages	Q 8179 - Q 8196

APPENDICES AND TABLES

Valuation Tables.....	Appendix A
Table of Cases.....	Page 669
Table of IRC Sections Cited	Page 675
Index.....	Page 693

TAX FACTS ON INDIVIDUALS & SMALL BUSINESS

List of Questions.....	Page xxi
Part I: Federal Income Tax for Individuals and Small Businesses.....	Q 8501 - Q 8589
Part II: Capital Gains and Losses.....	Q 8590 - Q 8620
Part III: Investment Income Tax and Additional Medicare Tax	Q 8621 - Q 8649
Part IV: Nontaxable Exchanges.....	Q 8650 - Q 8672
Part V: Investor Losses	Q 8673 - Q 8694
Part VI: Casualty and Theft Losses.....	Q 8695 - Q 8707
Part VII: Employees vs. Independent Contractors.....	Q 8708 - Q 8722
Part VIII: Business Expense Deductions.....	Q 8723 - Q 8740
Part IX: Bad Debt and Worthless Securities	Q 8741 - Q 8748
Part X: Business Life Insurance.....	Q 8749 - Q 8772
Part XI: Employer-Sponsored Accident & Health Insurance Benefits.....	Q 8773 - Q 8871
Part XII: Employee Fringe Benefits	Q 8872 - Q 8904
Part XIII: Choice of Entity and the Small Business	Q 8905 - Q 8971
Part XIV: Business Succession Planning.....	Q 8972 - Q 9003
Part XV: Small Business Valuation.....	Q 9004 - Q 9015
Part XVI: Accounting.....	Q 9016 - Q 9038
Part XVII: Charitable Giving	Q 9039 - Q 9053
Part XVIII: Asset Protection Trusts.....	Q 9054 - Q 9071
Part XIX: Marriage and Divorce.....	Q 9072 - Q 9092
Part XX: Blended Families	Q 9093 - Q 9107
Part XXI: Digital Asset Planning.....	Q 9108 - Q 9121
Part XXII: Social Security Planning.....	Q 9122 - Q 9131

APPENDICES AND TABLES

Income Tax Tables.....	Appendix A
Transfer Tax Tables	Appendix B
State-Level Legislation on Digital Assets.....	Appendix C
Table of Cases.....	Page 627
Table of IRC Sections Cited	Page 633
Index.....	Page 647