

# 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 476  |
| Part V: Long-Term Care Insurance .....   | Q 477 - Q 494  |
| Part VI: Annuities .....   | Q 495 - Q 646  |
| Part VII: Federal Income Taxation.....   | Q 647 - Q 820  |
| Part VIII: Federal Estate Tax, Gift Tax, Generation-Skipping Transfer<br>Tax, and Valuation..... | Q 821 - Q 950  |
| Part IX: International Tax.....  | Q 951 - Q 1022 |

## TAX FACTS ON INSURANCE & EMPLOYEE BENEFITS – VOLUME 2

|  |                 |
|--|-----------------|
| List of Questions.....   | Page xxxiii     |
| Part X: Cafeteria Plans .....  | Q 3501 - Q 3518 |
| Part XI: Compensation .....  | Q 3519 - Q 3531 |
| Part XII: Deferred Compensation .....  | Q 3532 - Q 3539 |
| Part XIII: Unfunded Deferred Compensation.....   | Q 3540 - Q 3624 |
| Part XIV: Non-Traditional Employment Benefits.....   | Q 3625 - Q 3640 |
| Part XV: Individual Retirement Plans .....   | Q 3641 - Q 3713 |
| Part XVI: Pension and Profit Sharing.....  | Q 3714 - Q 3995 |
| Part XVII: Rollover .....  | Q 3996 - Q 4021 |
| Part XVIII: Split Dollar Plan.....   | Q 4022 - Q 4031 |
| Part XIX: Tax Sheltered Annuities for Employees of Section 501(c)(3)<br>Organizations and Public Schools ..... | Q 4032 - Q 4094 |
| Part XX: Welfare Benefit Funds .....   | Q 4095 - Q 4123 |
| Part XXI: Disclosure Requirements.....   | Q 4124 - Q 4162 |

### 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 1817  |
| Table of IRC Sections Cited .....              | Page 1835  |
| Index.....                                     | Page 1867  |

## **TAX FACTS ON INVESTMENTS**

|   |                 |
|---|-----------------|
| List of Questions.....  | Page xxxi       |
| 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 7727 |
| Part VII: Limited Partnerships and Master Limited Partnerships..... | Q 7728 - Q 7775 |
| Part VIII: S Corporations.....                                      | Q 7776 - Q 7787 |
| Part IX: Real Estate .....  | Q 7788 - Q 7856 |
| Part X: Oil and Gas.....  | Q 7857 - Q 7887 |
| Part XI: Equipment Leasing.....                                     | Q 7888 - Q 7905 |
| Part XII: Cattle .....  | Q 7906 - Q 7914 |
| Part XIII: Financial Institutions .....                             | Q 7915 - Q 7921 |
| Part XIV: Regulated Investment Companies .....                      | Q 7922 - Q 7935 |
| Part XV: Mutual Funds, Unit Trusts, REITs .....                     | Q 7936 - Q 8002 |
| Part XVI: Limitation on Loss Deductions .....                       | Q 8003 - Q 8026 |
| Part XVII: Deduction of Interest and Expenses.....                  | Q 8027 - Q 8055 |
| Part XVIII: Charitable Gifts.....                                   | Q 8056 - Q 8112 |
| Part XIX: Income from Discharge of Indebtedness.....                | Q 8113 - Q 8138 |
| Part XX: Intellectual Property .....                                | Q 8139 - Q 8170 |
| Part XXI: Captive Insurance.....                                    | Q 8171 - Q 8181 |
| Part XXII: Reverse Mortgages .....                                  | Q 8182 - Q 8199 |

## **APPENDICES AND TABLES**

|                                   |            |
|-----------------------------------|------------|
| Valuation Tables.....             | Appendix A |
| Table of Cases.....               | Page 683   |
| Table of IRC Sections Cited ..... | Page 687   |
| Index.....                        | Page 701   |

## TAX FACTS ON INDIVIDUALS & SMALL BUSINESS

|   |                 |
|---|-----------------|
| List of Questions.....  | Page xxiii      |
| Part I: Federal Income Tax for Individuals and Small Businesses.....  | Q 8501 - Q 8603 |
| Part II: Capital Gains and Losses.....                                | Q 8604 - Q 8634 |
| Part III: Investment Income Tax and Additional Medicare Tax .....     | Q 8635 - Q 8663 |
| Part IV: Nontaxable Exchanges.....                                    | Q 8664 - Q 8686 |
| Part V: Investor Losses .....   | Q 8687 - Q 8708 |
| Part VI: Casualty and Theft Losses.....                               | Q 8709 - Q 8721 |
| Part VII: Employees vs. Independent Contractors.....                  | Q 8722 - Q 8736 |
| Part VIII: Business Expense Deductions.....                           | Q 8737 - Q 8754 |
| Part IX: Bad Debt and Worthless Securities .....                      | Q 8755 - Q 8762 |
| Part X: Business Life Insurance.....                                  | Q 8763 - Q 8786 |
| Part XI: Employer-Sponsored Accident & Health Insurance Benefits..... | Q 8787 - Q 8886 |
| Part XII: Employee Fringe Benefits .....                              | Q 8887 - Q 8924 |
| Part XIII: Choice of Entity and the Small Business .....              | Q 8925 - Q 8991 |
| Part XIV: Business Succession Planning.....                           | Q 8992 - Q 9023 |
| Part XV: Small Business Valuation.....                                | Q 9024 - Q 9035 |
| Part XVI: Accounting.....   | Q 9036 - Q 9058 |
| Part XVII: Charitable Giving .....                                    | Q 9059 - Q 9073 |
| Part XVIII: Asset Protection Trusts.....                              | Q 9074 - Q 9091 |
| Part XIX: Marriage and Divorce.....                                   | Q 9092 - Q 9112 |
| Part XX: Blended Families .....                                       | Q 9113 - Q 9127 |
| Part XXI: Digital Asset Planning.....                                 | Q 9128 - Q 9141 |
| Part XXII: Social Security Planning.....                              | Q 9142 - Q 9151 |
| Part XXIII: Military Retirement.....                                  | Q 9145 - Q 9161 |

### APPENDICES AND TABLES

|                                   |            |
|-----------------------------------|------------|
| Income Tax Tables.....            | Appendix A |
| Transfer Tax Tables .....         | Appendix B |
| Table of Cases.....               | Page 677   |
| Table of IRC Sections Cited ..... | Page 683   |
| Index.....                        | Page 697   |