

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 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) 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