

***The Tax Review* Seniors and Taxpayers With Disabilities**

Learning Objectives / Table of Contents

Chapter

1 Tax Issues for Senior Citizens

- 1-A** Determine whether Social Security benefits are taxable.
- 1-B** Apply rules for deducting long-term care expenses.
- 1-C** Comply with rules for required minimum distributions from IRAs.
- 1-D** Determine the benefits of reverse mortgages.
- 1-E** Apply proper reporting methods relating to household employees.

2 Tax issues for Individuals with Disabilities

- 2-A** Determine whether an individual meets the definition of “disabled” for tax purposes.
- 2-B** Determine taxation of disability benefits.
- 2-C** Recognize the effect on taxpayers of provisions set forth in the Americans with Disabilities Act.
- 2-D** Identify tax provisions that apply to taxpayers with disabilities.
- 2-E** Identify the provisions of the Achieving a Better Life Experience (ABLE) Act.