

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

## **Learning Objectives/Table of Contents**

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### **Chapter**

#### **1 Tax Issues for Senior Citizens**

- 1-A** Compute taxable Social Security benefits.
- 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** Compute taxable disability benefits.
- 2-C** Recognize the tax effects 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.