
TABLE OF CONTENTS

Chapter 1: General Rule for Pensions and Annuities	1
I. What's New/Reminder	1
II. Introduction	1
III. General Information	2
IV. Taxation of Periodic Payments	4
Appendices	21
Chapter 1: Test Your Knowledge	91
Chapter 1: Solutions and Suggested Responses	93
Chapter 2: Pension and Annuity Income	95
I. What's New/Reminders	95
II. Introduction	97
III. General Information	98
IV. Cost (Investment in the Contract)	109
V. Taxation of Periodic Payments	111
VI. Taxation of Nonperiodic Payments	119
VII. Rollovers	139
VIII. Special Additional Taxes	149
IX. Survivors and Beneficiaries	160
X. Disaster-Related Relief	162
Chapter 2: Test Your Knowledge	173
Chapter 2: Solutions and Suggested Responses	177
Chapter 3: U.S. Civil Service Retirement Benefits	183
I. What's New/Reminders	183
II. Introduction	185
III. Part I: General Information	185
IV. Part II: Rules for Retirees	188
V. Part III: Rules for Disability Retirement and Credit for the Elderly or the Disabled	211
VI. Part IV: Rules for Survivors of Federal Employees	214
VII. Part V: Rules for Survivors of Federal Retirees	223
Chapter 3: Test Your Knowledge	231
Chapter 3: Solutions and Suggested Responses	233
Appendix A: Form 5329	237
Appendix B: Form 4972	250
Glossary	256
Index	257
Final Exam Copy	258