**Annuities- four questions**

**554. What is a Medicaid compliant annuity?  How can Medicaid compliant annuities be used in an individual's planning?**

**542. How can an annuity be used by an individual as an estate planning tool?**

**487. What are the new rules that allow 401(k) plan sponsors to include deferred annuities in target date funds?**

**481. What is a private placement variable annuity (PPVA)??**

**IRA’s (7 questions)**

**3644.01 What rules does an individual need to be aware of when inheriting an inherited IRA??**

**8582.01 Can conversions from a traditional IRA to a Roth IRA cause an individual to become subject to the net investment income tax?**

**3634.01 What steps can be taken by an individual before the IRA required beginning date in order to minimize required minimum distributions?**

**3617.01 What are the issues that an individual should consider when choosing whether to convert retirement funds to a Roth IRA or to a Roth 401(k)?**

**3640.1 What are some of the potential benefits and consequences of holding a fixed income annuity within an IRA?**

**3643.01 How can an IRA be used to stretch the tax benefits of funds held within an inherited 401(k) over a beneficiary's lifetime?**

**3880.01 What considerations should a taxpayer be aware of when deciding whether to roll funds from an employer-sponsored 401(k) into an IRA?**

**Pension Questions**

* 1. **Under the Multiemployer Pension Reform Act of 2014, can a plan reduce participant’s benefit levels?**
	2. **Are there any limitations on a pension plan’s ability to reduce participant benefit levels under the Multiemployer Pension Reform Act of 2014?**
	3. **What procedures and notices are required in order for a pension plan to reduce participant benefit levels under the Multiemployer Pension Reform Act of 2014?**

**Short-Term Care Questions**

* 1. **What is short-term care insurance?**
	2. **When can short-term care insurance be beneficial to taxpayers?**
	3. **Will short-term care insurance satisfy the ACA requirement that individuals purchase health insurance coverage or pay a penalty?**
	4. **Is short-term care insurance subject to the ACA market reform requirements?**

**Able Act Questions**

* 1. **What is the ABLE Act? Who is eligible for an ABLE account?**
	2. **What are the contribution rules that apply to ABLE accounts?**
	3. **What distribution requirements apply to ABLE accounts?**