

Fringe Benefits



- In general, items of value from employer to employee are wages
- Certain benefits may be taxable, non-taxable or tax deferred
- Failure to follow statutory obligations can result in a non-taxable item being deemed taxable (generally FMV)
- If an item is re-characterized, employer tax obligations arise
- Cash and cash equivalents are wages



Failure To Report Estate Taxable Items

CCH State Tax Law Editors



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Estate and Gift Tax Problems Arising from the Tax Reform Act of 1976 United States. Congress. Senate. Committee on Finance. Subcommittee on Taxation and Debt Management Generally,1977 *Tax Information for Survivors, Executors, and Administrators* United States. Internal Revenue Service,1980 **Reports of the United States Tax Court** United States. Tax Court,1971* **Reports of the U.S. Board of Tax Appeals** United States. Board of Tax Appeals,1927 *Reports of the Tax Court of the United States* United States. Tax Court,1929 **Reproducible Copies of Federal Tax Forms and Instructions** United States. Internal Revenue Service,2005 *Tax Court Digest* United States. Tax Court,1952 A *Selection of ... Internal Revenue Service Tax Information Publications* United States. Internal Revenue Service,1995 New York State Tax Law (As of January 1, 2008) CCH State Tax Law Editors,2008-03 This authoritative title is a great resource for anyone working with New York State tax issues It s also a perfect companion to CCH s Guidebook to New York Taxes This comprehensive reference provides full text of the statute affecting New York personal income corporate franchise income estate excise sales and use franchise and other NY taxes as amended by legislative action through January 1 2008 Also included is the full text of the New York State tax laws relating to city personal income tax income tax surcharge and city earnings tax on nonresidents **United States Code** United States,1994 *Package X* United States. Internal Revenue Service,2003 **The Massachusetts register** ,1989 **Reports of the United States Board of Tax Appeals** United States. Board of Tax Appeals,1927 Standard Federal Tax Reporter Commerce Clearing House,1929 Includes legislation court decisions Tax Court cases rulings and current comments Explanation of the Tax Reform Act of 1986 for Individuals United States. Internal Revenue Service,1987 U S Dept of the Treasury Internal Revenue Service **Internal Revenue Bulletin** United States. Internal Revenue Service,1998 **Reports of the United States Board of Tax Appeals** ,1927 "Code of Massachusetts regulations, 2004" ,2004 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 *"Code of Massachusetts regulations, 1990"* ,1990 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **Survivors, Executors, and Administrators** ,1998

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