

***TTB Online CPE* — California Tax Review for CRTPs**

Learning Objectives/Table of Contents

Chapter

1 Residency Requirements

- 1-A** Determine residency status for California individuals.
- 1-B** Determine residency of a taxpayer present in California for temporary or transitory purposes.
- 1-C** Identify exceptions to the general residency rules for specific professions.
- 1-D** Calculate California tax for nonresidents and part-year residents.
- 1-E** Classify categories of income as taxable or nontaxable by the state of California.

2 Filing Requirements

- 2-A** Compare certain filing statuses.
- 2-B** Determine eligibility for Head of Household filing status.
- 2-C** Determine 2021 filing requirements for California tax returns.
- 2-D** Determine filing requirements for residents of or individuals in foreign countries.
- 2-E** Identify California filing issues for military personnel.

3 Community Property and Married/RDP Filing Separately.

- 3-A** Identify community property rules for California.
- 3-B** Distinguish community or separate property and income.
- 3-C** Determine the division of income, deductions, and credits for California individuals filing separate returns.
- 3-D** Compute the division of income for California taxpayers filing separate returns.
- 3-E** Identify differences between California tax law and federal tax law for individuals filing Married/RDP Filing Separately.

4 Deductions, Exemption Credits, and Adjustments

- 4-A** Determine the California standard deduction.
- 4-B** Calculate California itemized deductions.
- 4-C** Determine California itemized deductions limitation.
- 4-D** Calculate total California exemption credits available per taxpayer.
- 4-E** Identify California differences for adjustments to federal income.

5 Credits, AMT, and Health Care Penalty.

- 5-A** Identify California tax credits available for personal income tax purposes.
- 5-B** Determine eligibility for the California Child and Dependent Care Credit.
- 5-C** Determine eligibility for California credits available for low-income taxpayers.
- 5-D** Recognize when California alternative minimum tax (AMT) applies to certain taxpayers.
- 5-E** Determine the California individual shared responsibility penalty for not having minimum essential health care coverage.