TTB Online CPE — Clients With Dependents
Learning Objectives/Table of Contents

Chapter

1 Dependency and Filing Requirements

- **1-A** Distinguish between a qualifying child and a qualifying relative for dependency purposes.
- **1-B** Determine eligibility for a taxpayer to claim the Head of Household filing status.
- **1-C** Determine if a dependent is required to file a tax return when he or she has income.
- **1-D** Apply the tiebreaker rules for a dependent claimed by more than one taxpayer.
- **1-E** Identify who may be claimed as a dependent by legal guardians, including foster parents.

2 Credits Based on Dependents

- **2-A** Identify qualifying children for purposes of claiming the Earned Income Credit (EIC).
- **2-B** Determine eligibility for claiming a credit or exclusion for child and dependent care expenses.
- **2-C** Recognize qualifying children for purposes of the Child Tax Credit.
- **2-D** Identify the year in which a taxpayer may claim a credit or exclusion for qualified adoption expenses.
- **2-E** Recognize education credits available for students in college.
- **2-F** Recognize the effect scholarships have on the education benefits.

3 Dependent Tax Issues

- **3-A** Recognize unearned income for purposes of the Kiddie Tax.
- **3-B** Distinguish the amount of a child's income that is subject to the parents' tax rate under the Kiddie Tax rules.
- **3-C** Recognize dependents who are eligible individuals for Trump accounts.
- **3-D** Determine who is responsible for filing a tax return and paying tax owed for a dependent.
- **3-E** Identify rules for providing health care coverage to adult children.

4 Divorce or Separation

- **4-A** Identify requirements for a noncustodial parent to claim a qualifying child.
- **4-B** Identify the custodial parent when a child lives with both parents during the year.
- **4-C** Determine characteristics of child support payments.
- **4-D** Recognize the rules for claiming medical expenses for a child of divorced or separated parents.