TTB Online CPE — Death of a Taxpayer
Learning Objectives/Table of Contents

Learning Objective

A **Learning Objective A**
Classify a decedent's probate and nonprobate assets.

B **Learning Objective B**
Recognize duties of the personal representative.

C **Learning Objective C**
Determine how to report income in the year of death.

D **Learning Objective D**
Identify final filing requirements for decedents.

E **Learning Objective E**
Identify Form 706 filing requirements for large estates and those electing portability of the deceased spousal unused exclusion (DSUE).