

***TTB Online CPE* — Disaster Losses**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Recognize disaster losses and deduction limitations.

B Learning Objective B

Recognize basis adjustments for property affected by a casualty or theft.

C Learning Objective C

Identify how to claim an increased standard deduction from a qualified disaster loss.

D Learning Objective D

Recognize the replacement period required for postponing a casualty gain.

Identify what is reported in the various sections of Form 4684.