

***TTB Online CPE* — Education Tax Benefits**

Learning Objectives/Table of Contents

Chapter

A Learning Objective A

Differentiate tax-free from taxable scholarship income.

B Learning Objective B

Allocate expenses to compute an education tax credit.

C Learning Objective C

Recognize qualified loans for purposes of claiming student loan interest.

D Learning Objective D

Identify qualified education expenses for purposes of both qualified tuition programs (QTPs) and Coverdell education savings accounts (ESAs).

E Learning Objective E

Distinguish bonds qualifying for the U.S. Savings Bond interest exclusion.