TTB Online CPE — Estates
Learning Objectives/Table of Contents

Chapter

1 **Death of a Taxpayer**

- **1-A** Recognize duties of the personal representative
- **1-B** Determine when an estate begins and ends
- **1-C** Identify inheritance income for beneficiaries
- **1-D** Compute the basis of inherited property
- **1-E** Recognize estate filing requirements

2 **Estate Income Tax Return (Form 1041)**

- **2-A** Classify income reported by an estate
- **2-B** Identify deductions available to an estate
- **2-C** Calculate an estate's distributable net income (DNI)
- **2-D** Recognize the treatment of losses in an estate
- **2-E** Determine Schedule K-1 requirements for beneficiaries of estates