TTB Online CPE — Federal Tax Update
Learning Objectives/Table of Contents

Chapter

1 Individual Tax Provisions

- **1-A** Apply certain inflation-adjusted limits for 2026
- **1-B** Recognize new IRS rules on the postmark date
- **1-C** Determine updates for certain itemized deductions
- **1-D** Identify theft loss deduction for scam victims
- **1-E** Identify catch-up contributions required to be Roth for certain higher wage earners

2 Business Tax Provisions

- **2-A** Apply changes for the qualified business income deduction (QBID)
- **2-B** Determine Form 1099-K reporting rules
- **2-C** Recognize dependent care assistance program changes
- **2-D** Determine new information reporting rules for Forms 1099-MISC or 1099-NEC
- **2-E** Compute the charitable contributions deduction for C corporations

3 OBBBA — 2026 Provisions

- **3-A** Identify eligibility for Trump Accounts
- **3-B** Determine updates for the casualty loss deduction
- **3-C** Apply changes to the Child and Dependent Care Credit
- **3-D** Determine charitable contribution limits for itemizers and nonitemizers
- **3-E** Recognize certain changes for health savings accounts