

# ***TTB Online CPE* — Federal Tax Update**

## **Learning Objectives/Table of Contents**

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### **Chapter**

#### **1 Individual Tax Provisions**

- 1-A** Apply certain inflation-adjusted limits for 2023.
- 1-B** Identify Premium Tax Credit provisions.
- 1-C** Recognize requirements for the Energy Efficient Home Improvement and Residential Clean Energy Credits.
- 1-D** Determine Clean Vehicle Credit qualifications.
- 1-E** Assess when vacation property rentals are subject to self-employment tax.

#### **2 Business Tax Provisions**

- 2-A** Determine the amount of Research Credit that can be applied against payroll taxes.
- 2-B** Recognize requirements for the energy efficient commercial buildings deduction.
- 2-C** Determine Commercial Clean Vehicle Credit qualifications.
- 2-D** Identify new and modified retirement provisions for small employers.
- 2-E** Recognize certain retirement plan changes.

#### **3 SECURE Act 2.0 Provisions for Individuals**

- 3-A** Identify changes applicable for required minimum distributions (RMDs).
- 3-B** Determine qualifications for a new Military Spouse Retirement Plan Eligibility Credit.
- 3-C** Recognize the use of retirement funds in connection with federally-declared disasters.
- 3-D** Identify new and modified penalty exceptions for early retirement withdrawals.
- 3-E** Apply changes for qualified charitable distributions (QCDs).