

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

Learning Objectives/Table of Contents

Chapter

1 Individual Tax Provisions

- 1-A** Apply certain inflation-adjusted limits for 2025.
- 1-B** Recognize the status of tax provisions expiring in 2025.
- 1-C** Identify qualifying contributions to state family and medical leave programs eligible for itemized deductions.
- 1-D** Recognize new Form 1099-DA, Digital Asset Proceeds From Broker Transactions.
- 1-E** Determine disaster relief tax provisions of qualified disaster areas.

2 Business Tax Provisions

- 2-A** Determine rules for beneficial ownership reporting.
- 2-B** Identify 2025 vehicle depreciation limits.
- 2-C** Apply rules for claiming business mileage.
- 2-D** Recognize when Form 7217 is required for partnership distributions.
- 2-E** Determine Form 1099-K reporting rules.

3 SECURE Act 2.0 Provisions for Individuals

- 3-A** Recognize increased retirement plan catch-up contribution limits for individuals age 60 to age 63.
- 3-B** Identify long-term part-time workers eligible for employer retirement plans.
- 3-C** Determine automatic enrollment requirements for certain employer retirement plans.
- 3-D** Identify catch-up contributions required to be Roth for certain higher wage earners.
- 3-E** Recognize increased limits for SIMPLE elective deferral and employer matching contributions.