TTB Online CPE — Hot Topics
Learning Objectives/Table of Contents

Chapter

1 Additional Deductions (Schedule 1-A)

- **1-A** Compute modified adjusted gross income for Schedule 1-A deductions.
- **1-B** Determine the no tax on tips deduction.
- **1-C** Determine the no tax on overtime deduction.
- **1-D** Identify the no tax on car loan interest deduction.
- **1-E** Recognize the enhanced deduction for seniors.

2 Clients With Unpaid Taxes

- **2-A** Determine penalties for missing tax payment deadlines.
- **2-B** Recognize if a taxpayer qualifies for an online payment agreement (OPA).
- **2-C** Identify situations where a taxpayer is eligible for a guaranteed installment agreement to pay tax owed.
- **2-D** Recognize ways a federal tax lien can be removed.
- **2-E** Identify requirements for submitting an offer in compromise to settle a tax debt for less than the full amount owed.

3 Married Taxpayer Issues

- **3-A** Recognize innocent spouses eligible for relief from joint and several liability.
- **3-B** Identify injured spouses eligible for a share of a joint refund.
- **3-C** Apply community property rules to a Married Filing Separate return.
- **3-D** Recognize the tax implications of a Married Filing Separate return.
- **3-E** Determine the filing status when a U.S. taxpayer is married to a nonresident alien.