

***TTB Online CPE* — Hot Topics**

Learning Objectives/Table of Contents

Chapter

1 Amended Returns

- 1-A** Recognize situations when a taxpayer may need to file an amended return.
- 1-B** Identify the time limit for filing an amended individual income tax return.
- 1-C** Determine when a superseding return may be filed.
- 1-D** Select the correct form to file an amended partnership return.
- 1-E** Recognize special situations which have additional requirements for an amended return.

2 Disaster Losses

- 2-A** Recognize disaster losses and deduction limitations.
- 2-B** Calculate a disaster loss.
- 2-C** Identify qualified disasters and qualified disaster relief payments.
- 2-D** Recognize casualty gains that can be postponed.
- 2-E** Identify which form to file to report casualty gains or losses.

3 Residential Energy Credits

- 3-A** Identify credit limitations for qualified energy efficient home improvements.
- 3-B** Identify credit limitations for residential energy property expenditures.
- 3-C** Determine rules for claiming a credit for a home energy audit.
- 3-D** Determine eligibility for the Residential Clean Energy Credit.
- 3-E** Recognize how to report residential energy credits.