

***TTB Online CPE* — Married Taxpayer Topics**

Learning Objectives/Table of Contents

Chapter

A Learning Objective A

Recognize taxpayers that qualify for innocent spouse relief.

B Learning Objective B

Identify when a taxpayer might file as an injured spouse.

C Learning Objective C

Apply the basic concepts of community property to a Married Filing Separate return.

D Learning Objective D

Recognize the pitfalls to married filing separate return.

E Learning Objective E

Determine the filing status when a U.S. taxpayer is married to a nonresident alien.