TTB Online CPE — Real Estate and Rental Activities Learning Objectives/Table of Contents

Chapter

1 **Rental Activities—Income and Expenses**

- **1-A** Calculate rental income.
- **1-B** Recognize deductible rental expenses.
- **1-C** Distinguish when depreciation on rental property begins.
- **1-D** Recognize how to report income and expenses from rental property.
- **1-E** Compute net rental income when there is personal use of the property.

2 **Rental Activities—Loss Limitations and Dispositions**

- **2-A** Recognize at-risk rules for rental real estate.
- **2-B** Apply passive activity loss limitation rules for rental real estate.
- **2-C** Recognize material participation rules for real estate activities.
- **2-D** Compute the gain or loss from the disposition of a rental activity.
- **2-E** Apply the rules for determining the gain or loss from a home used partly for business or rental.