

# *TheTaxReview* Death of a Taxpayer Learning Objectives/Table of Contents

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## Learning Objective

### **A Learning Objective A**

Classify a decedent's probate and nonprobate assets.

### **B Learning Objective B**

Recognize duties of the personal representative.

### **C Learning Objective C**

Determine how to report income in the year of death.

### **D Learning Objective D**

Identify final filing requirements for decedents.

### **E Learning Objective E**

Identify Form 706 filing requirements for large estates and those electing portability of the deceased spousal unused exclusion (DSUE).