

# ***TheTaxReview* High-Income and Wealth Learning Objectives/Table of Contents**

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## **Learning Objective**

### **A Learning Objective A**

Recognize strategies which can help wealthy taxpayers reduce taxes.

### **B Learning Objective B**

Determine when a taxpayer is liable for the additional Medicare tax.

### **C Learning Objective C**

Identify the factors involved in computing the net investment income tax.

### **D Learning Objective D**

Identify various tax planning strategies from which high-income taxpayers can benefit.

### **E Learning Objective E**

Recognize the benefit of making the deceased spousal unused exclusion (DSUE) election.