

# ***TheTaxReview* Sharing Economy — Generating Revenue Online**

## **Learning Objectives/Table of Contents**

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### **Learning Objective**

**A Learning Objective A**

Determine what activities are involved in the sharing economy.

**B Learning Objective B**

Identify taxpayers who are self-employed.

**C Learning Objective C**

Determine when a taxpayer must make estimated tax payments.

**D Learning Objective D**

Classify income and expenses for on-demand drivers.

**E Learning Objective E**

Recognize rules for short-term rentals.