

***TheTaxReview* Crowdfunding**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Analyze transactions resulting from crowdfunding campaigns.

B Learning Objective B

Identify donations to a crowdfunding campaign that are gifts.

C Learning Objective C

Determine the tax deductibility of contributions to crowdfunded causes.

D Learning Objective D

Apply provisions of the JOBS Act of 2012 and related Securities and Exchange Commission (SEC) rules to investments in crowdfunded businesses.

E Learning Objective E

Recognize when Form 1099-K, *Payment Card and Third Party Network Transactions*, is required to be issued to recipients of crowdfunding contributions.