

***The Tax Review* New Tax Law — 2017 Tax Year**

Learning Objectives / Table of Contents

Chapter

1 What's New for Individuals

- 1-A** Identify taxpayers affected by new legislation.
- 1-B** Recognize how proposed regulations affect dependency rules.
- 1-C** Analyze college tax credits available to certain taxpayers.
- 1-D** Determine the self-certification procedure for missed rollover deadlines.
- 1-E** Recognize the limitation for the medical expenses itemized deduction.
- 1-F** Identify renewal requirements for Individual Taxpayer Identification Numbers (ITINs).
- 1-G** Determine tax obligations for non-U.S. citizens working in the United States.

2 What's New for Businesses

- 2-A** Identify rules for employer-provided vehicles.
- 2-B** Identify Section 179 expense limits.
- 2-C** Compute special depreciation.
- 2-D** Identify eligibility requirements to elect the de minimis safe harbor.
- 2-E** Recognize HRA requirements for qualified small employers.

3 What's New for Tax Preparers

- 3-A** Determine a paid preparer's due diligence requirements.
- 3-B** Recognize legitimate private debt collectors contracted with the IRS.
- 3-C** Identify new IRS security safeguards.