

***TTB Online CPE* — Farmers**

Learning Objectives/Table of Contents

Chapter

A Learning Objective A

Determine the proper method of accounting for farming activities.

B Learning Objective B

Recognize the forms and schedules used to report income and losses from farming activities.

C Learning Objective C

Identify characteristics of certain agricultural program payments.

D Learning Objective D

Calculate deductible farm expenses for prepaid supplies.

E Learning Objective E

Apply income averaging for farmers.