

# ***TTB Online CPE* — High Income Taxpayers**

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

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### **Chapter**

#### **1 Taxes and Deferrals**

- 1-A** Identify the tax rates for regular and alternative minimum taxes.
- 1-B** Determine the additional Medicare tax and the net investment income tax (NIIT).
- 1-C** Recognize the tax benefits of employee stock options.
- 1-D** Determine tax deferrals for retirement plan contributions.
- 1-E** Recognize a backdoor Roth IRA contribution.

#### **2 Deductions, Credits, and Exclusions**

- 2-A** Identify the limitations for itemized deductions and adjustments to income.
- 2-B** Recognize the limitations for certain credits.
- 2-C** Determine the potential tax benefits and limitations of certain charitable contributions.
- 2-D** Apply the potential benefits and limitations of gifting.
- 2-E** Recognize the benefit of making the deceased spousal unused exclusion (DSUE) election.