

***TTB Online CPE* — Senior Taxpayers**

Learning Objectives/Table of Contents

Chapter

1 Tax Issues for Senior Citizens

- 1-A** Determine filing requirements for seniors
- 1-B** Apply rules for deducting long-term care expenses
- 1-C** Recognize the requirements for qualified charitable distributions from IRAs
- 1-D** Determine tax benefits of reverse mortgages
- 1-E** Apply rules for exclusion of gain on sale of home

2 Income Taxation for Seniors

- 2-A** Assess when a taxpayer must begin taking required minimum distributions from an IRA
- 2-B** Identify characteristics of qualified pension plans
- 2-C** Identify differences between railroad retirement benefits and Social Security benefits
- 2-D** Compute taxable Social Security benefits
- 2-E** Determine the taxability of life insurance proceeds