

***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** Comply with rules 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** Comply with rules for required minimum distributions from IRAs.
- 2-B** Determine taxable portion of pension and annuity income.
- 2-C** Compute taxable Railroad Retirement Benefits.
- 2-D** Compute taxable Social Security benefits.
- 2-E** Determine taxable portion of life insurance proceeds.