

TheTaxReview Death of a Taxpayer Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Classify a decedent's probate and nonprobate assets.

B Learning Objective B

Recognize duties of the personal representative.

C Learning Objective C

Determine how to report income in the year of death.

D Learning Objective D

Identify final filing requirements for decedents.

E Learning Objective E

Identify Form 706 filing requirements for large estates and those electing portability of the deceased spousal unused exclusion (DSUE).