

Moving Expenses™ v.3.0- Study Guide & Outline

Credits: 2 CPE Hour | 50-minute hour credit

Required Texts: Course Transcript (Included)

Required Video Lessons: 15 (Included)

Course Format: QAS SS

Subject Classification: Taxes

Exam Questions: Review - 6 | Final - 10

Prerequisites: None

Advance Preparation: None

Course Level: Overview

Course Published: February 2016

Course Updated: March 2018

Learning Objectives:

By the end of this course, you should be able to:

- List the three basic tests that must be met by a taxpayer seeking a deduction for moving expenses
- Cite the factors that make a move “closely related to the start of work”
- Identify the “distance test”
- Identify the “time test”
- Identify special tax rules that apply to retirees, survivors, and members of the Armed Forces
- Discriminate between deductible and nondeductible moving expenses
- Identify the tax impact of employer reimbursement plans
- Compare accountable plans to nonaccountable plans

Instructions to Complete Course:

- Complete the Video Lessons.
- If you would like, print the Course Transcript and Supplemental material to follow along, or use on-screen in PDF
- Open the Review Questions and answer questions on the Review Response Sheet
- Grade and score your Review using the Review Questions Answer Key
- Open the Final Exam and complete your Final Exam using the Response Sheet
- Submit your Final Exam Response Sheet to TeachUcomp, Inc. following the instructions in "Submittal Form & Instructions"

Course Outline:

CHAPTER 1: QUALIFYING FOR THE DEDUCTION

- 1.1 Chapter One Learning Objectives and Key Terms
- 1.2 Three Basic Tests
- 1.3 Move Related to the Start of Work
- 1.4 The Distance Test
- 1.5 The Time Test
- 1.6 Figure B, IRS Publication 521

CHAPTER 2: SPECIAL RULES, EXPENSES, AND REIMBURSEMENTS

- 2.1 Chapter Two Learning Objectives and Key Terms
- 2.2 Special Rules for Retirees and Survivors
- 2.3 Special Rules for Members of the Armed Forces
- 2.4 International Moves
- 2.5 Deductible Expenses
- 2.6 Nondeductible Expenses
- 2.7 Reimbursements
- 2.8 Further Reading and Conclusion

Additional Information about TeachUcomp, Inc.

This Study Guide and Outline provides information about a specific TeachUcomp course. For more information about TeachUcomp, Inc. and specific company policies, please visit our General FAQ (Frequently Asked Questions) Page: <https://www.teachucomp.com/faq/> The FAQ page provides information about all of the following TeachUcomp policies:

- Program Registration Requirements
- TeachUcomp, Inc.'s Refund Policy
- TeachUcomp, Inc.'s Complaint Resolution Policy

TeachUcomp, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

You may also contact us with questions by telephone, toll-free: 877-925-8080

For email questions, please use our online "Contact Us" form:

<https://www.teachucomp.com/contact-us/>