



# 2015 Annual Federal Tax Refresher Course

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## **2015 Annual Federal Tax Refresher Course** Fast Forward Academy

This 6-hour course covers the topics outlined for qualification as a 2015 Annual Federal Tax Refresher course, which is part of the required curriculum for unenrolled tax preparers looking to earn the Annual Filing Season Record of Completion. Stay ahead of the curve in a competitive tax preparation environment with this course covering all of the essential developments impacting individual tax returns during the upcoming 2015 filing season. Important tax law updates, including an analysis of the rules governing the new 3.8% net investment income tax and penalties for failure to obtain health insurance coverage are addressed. This course also includes a review of basic individual tax preparation information needed to prepare 2014 returns and tackles some of the most challenging areas for preparers, such as determining entitlement to dependency exemptions for divorced and unmarried parents, reporting tip income on the return, and utilizing valuable education credits. Critical procedural issues are covered to equip the preparer with the information needed to comply with Code and Circular 230 rules regarding tax practice during the filing season. The course content is provided in a lively fashion focusing on real-world solutions to common tax preparation problems and is replete with examples and illustrations demonstrating how to apply the relevant rules.

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