

# RTRP Test Flashcard Study System: RTRP Exam Practice Questions & Review for the Registered Tax Return Preparer Test (Cards)

RTRP Exam Secrets Test Prep Team



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- Gross income
- Filing status
- Dependency exemptions

# The Treatment of Income and Assets section covers:

- Income of military members
- Dividends
- Schedule C
- Calculation of property basis

# The Deductions and Credits section covers:

- Deduction of medical and dental expenses
- Loss
- Work expenses
- Educational credits

# The Other Taxes section covers:

- Calculation of regular tax liability
- Alternative minimum tax
- Kiddie tax

# The Completion of the Filing Process section covers:

- Paying the tax balance
- Compromise offer to the IRS
- Signing the tax return

# The Practices and Procedures section covers:

• Penalties for improper e-filing

- Client confidentiality
- Section 6695 penalties

# The Ethics section covers:

- Circular 230
- Eligibility requirements for registered tax return preparers

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