

# Speaker Outline with References

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## **Tax Rates**

Economic Growth and Tax Relief Reconciliation Act of 2001  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **Capital Gains Rates**

Jobs and Growth Tax Relief Reconciliation Act of 2003  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **New Medicare Contribution Tax**

Patient Protection and Affordable Care Act  
Health Care and Education Reconciliation Act of 2010

## **Foreign Earned Income**

IRC § 911  
Rev. Proc. 2011-52

## **Foreign Account Reporting**

Hiring Incentives to Restore Employment Act  
Foreign Account Tax Compliance Act  
Form TD F 90-22.1  
Form 8938

## **Exemptions and Deductions**

Economic Growth and Tax Relief Reconciliation Act of 2001  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
Rev. Proc. 2011-12  
Rev. Proc. 2011-52  
American Taxpayer Relief Act of 2012

## **Medical Expenses**

Patient Protection and Affordable Care Act  
IRC § 2012

## **Flex Spending Account**

Patient Protection and Affordable Care Act  
Health Care and Education Reconciliation Act of 2010  
IRC § 125

## **Health Savings Account**

Patient Protection and Affordable Care Act  
Health Care and Education Reconciliation Act of 2010

## **Payroll Taxes**

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
Temporary Payroll Tax Cut Continuation Act of 2011

## **Debt Forgiveness**

Mortgage Debt Relief Act of 2007  
Emergency Economic Stabilization Act of 2008  
IRC § 108  
American Taxpayer Relief Act of 2012

## **Alternative Minimum Tax**

IRC § 56  
American Taxpayer Relief Act of 2012

## **Education**

Economic Growth and Tax Relief Reconciliation Act of 2001  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
IRC § 222  
American Taxpayer Relief Act of 2012

## **Student Loan Interest**

Economic Growth and Tax Relief Reconciliation Act of 2001  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **American Opportunity Tax Credit**

American Recovery and Reinvestment Act of 2009  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **Child Tax Credit**

Economic Growth and Tax Relief Reconciliation Act of 2001  
American Recovery and Reinvestment Tax Act of 2009  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **Dependent Care Credit**

Economic Growth and Tax Relief Reconciliation Act of 2001  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **Earned Income Tax Credit**

American Recovery and Reinvestment Act of 2009  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **Adoption Tax Credit**

Patient Protection and Affordable Care Act  
Health Care and Education Reconciliation Act of 2010  
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **Retirement Plans**

Small Business Jobs Act of 2010  
American Taxpayer Relief Act of 2012

## **Gift and Estate Tax**

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
American Taxpayer Relief Act of 2012

## **1099K**

Small Business Jobs Act of 2010  
Housing Assistance Tax Act of 2008

## **Standard Mileage Rates**

Notice 2012-1  
Notice 2012-72

## **Depreciation**

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
Small Business Jobs Act of 2010  
Hiring Incentives to Restore Employment Act  
IRC § 179, 168

## **Small Employer Health Insurance Credit**

Patient Protection and Affordable Care Act

## **Expanded Work Opportunity Tax Credit**

VOW to Hire Heroes Act of 2011  
IRC § 51  
American Taxpayer Relief Act of 2012

## **Obama Care**

Patient Protection and Affordable Care Act  
TD 9632  
IR 2013-42

## **Federally Declared Disasters**

IRC Sec 165(i)(3)

## **Scams**

[www.irs.gov](http://www.irs.gov)