Speaker Outline with References

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
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
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)

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