

Part 1 COVID Legislation 2020 to 2021

- COVID-19 Relief and Stimulus Legislation Summary
 - 2021 Timeline for the American Rescue Plan
- American Rescue Plan Act of 2021 – March 2021
 - Key Elements of the American Rescue Plan Act of 2021
- State and Local Aid
 - The Child Tax Credit stimulus changes
- American Rescue Plan Act of 2021 in More Detail

Part 2 Consolidated Appropriations Act – January 2021

- Provisions for Coronavirus relief
- Regular appropriations
- Healthcare
- Tax provisions
- Education
- Foreign and human rights policy
- Energy and environmental provisions

Part 3 CARES Act – March 2020

- Division A – High Level Summary
 - Title I – Keeping American Workers Paid and Employed Act
 - Title 2 - Assistance for American Workers, Families, and Businesses
 - Title 3 - Supporting America’s Health Care System in the Fight Against Coronavirus
 - Title 4 - Economic Stabilization and Relief to Severely Distressed Sectors
 - Title 5 - Coronavirus Relief Funds
 - Title 6 - Miscellaneous Provisions
- Key Knowledge for CPAs

Part 4 Tax Cuts and Jobs Act - INDIVIDUAL TAX REFORM

- Reduction and Simplification of Individual Income Tax Rates
- Tax Bracket Amounts and Rates for 2020
- Tax Bracket Amounts and Rates for 2021
- Treatment of Business Income of Individuals, Trusts, and Estates
- Simplification and Reform of Family and Individual Tax Credits
- Simplification and Reform of Deductions and Exclusions
- Simplification and Reform of Savings, Pensions, Retirement
- Modifications to Estate, Gift, and Generation-Skipping Transfers Taxes
- Alternative Minimum Tax
- Elimination of Shared Responsibility Payment for Individuals Failing to Maintain Minimal Essential Coverage

Part 5 Tax Cuts and Jobs Act - BUSINESS TAX REFORM

- Tax Rates
 - Reduction in corporate tax rate
- Cost Recovery
- Small Business Reforms
- Reform of Business Related Exclusions, Deductions, etc.
- Reform of Business Credits
- Energy Credits
- Bond Reforms
- Insurance
- Compensation