

Gleim CPA Review
Updates to Taxation and Regulation
2026 Edition, 1st Printing
February 2026

NOTE: Sections with changes are indicated by a vertical bar in the left margin. Text that should be deleted is displayed with a line through it. New text is shown with blue underlined font.

Study Unit 10 – Adjustments and Deductions from AGI

Page 339, Subunit 10.2: This update removes in-patient hospital care from the list of items not allowed for medical expense deductions.

- Examples include participation in a health club, a stop-smoking clinic, or a weight-loss institute, ~~or inpatient hospital care (including meals and lodging).~~

Study Unit 13 – Flow-Through Entities and Book-to-Tax Differences

Page 441, Subunit 13.2, under Carryovers: This update corrects a corporation type.

CS corporation **capital loss carryovers** will flow through to the shareholders, who may use them to offset any of their own capital gains.