1. Preliminary Work and Taxpayer Data – 1743 Questions

1.1. Preliminary work to prepare tax returns
- Use of prior years' returns for comparison, accuracy, and carryovers for current year's return
- Taxpayer biographical information (e.g., date of birth, marital status, dependents, identity protection PIN)
- Residency status and/or citizenship (e.g., citizen, visas, green cards, resident alien or non-resident alien)
- Filing requirements and due date
- Sources of all worldwide taxable and non-taxable income (e.g., interest, wages, business, sales of property, dividends, rental income, flow-through entities, alimony received)
- Sources of applicable exclusions and adjustments to gross income (e.g., foreign earned income exclusion, retirement plans, HSAs, alimony paid, health insurance, moving expenses, self-employment tax)
- Sources of applicable deductions (e.g., itemized, standard)
- Personal and dependency exemptions
- Sources of applicable credits (e.g., education, foreign tax, retirement, energy, dependent care)
- Previous IRS correspondence with taxpayer
- Additional required returns filed and taxes paid (e.g., withholding, estimated payments, earned income tax credit)
- Special filing requirements (e.g., foreign income, presidentially declared disaster areas, Form 1040-NR)
- Foreign account and asset reporting (e.g., FBAR, Form 8938)

1.2. Taxpayer data
- Filing requirements for tax returns and extensions (e.g., dates)
- Personal exemptions including dependents
- Minor children's unearned income (Kiddie tax)
- ACA requirements (e.g., health insurance coverage, total household income, advanced premium tax credit, exemptions)
- Taxability of wages, salaries and other earnings (e.g., earned income, statutory employee, tips)

2. Income and Assets – Preliminary Work and Taxpayer Data – 21 Questions

2.1. Income
- Taxability of wages, salaries and other earnings (e.g., earned income, statutory employee, tips)
- Interest Income (e.g., taxable and non-taxable)
- Dividends and other distributions from mutual funds, corporations, and other entities (e.g., qualified dividends)
- Rental income and expenses including depreciation (e.g., vacation homes, not-for-profit rentals, personal property calculation of depreciation)
- Gambling income and allowable deductions (e.g., Form W-2G, documentation)
2.1. Other income (e.g., scholarships, fellowships, Social Security benefits, barter income, independent contractor income, hobby income, alimony, non-taxable combat pay, unearned income, taxable recoveries, NOL, virtual currency)
- Constructive receipt of income (e.g., cash vs. accrual)
- Constructive dividends (e.g., payments of personal expenses from a business entity)
- Passive income and loss (e.g., loss limitations)
- Pass-through entities (e.g., Schedule K-1, income, deductions, basis)
- Royalties and related expenses
- State/local income tax refund and other itemized deduction recoveries
- 1099 MISC reporting, irregularities, and corrections

2.2. Retirement income
- Basis in a traditional IRA (Form 8606)
- Comparison of and distributions from traditional and Roth IRAs
- Distributions from qualified and non-qualified plans (e.g., pre-tax, after-tax, rollovers, Form 1099R)
- Excess contributions and tax treatment (e.g., penalties)
- Prohibited transactions and tax effects
- IRA conversions and recharacterizations (Form 8606)
- Required minimum distributions and excess accumulations
- Loans from IRC section 401(k) plans and other qualified plans
- Taxability of Social Security and Railroad Retirement benefits
- Taxability of net unrealized appreciation (NUA)
- Tax implications for inherited retirement accounts
- Foreign pensions and retirement income

2.3. Property, real and personal
- Sale or disposition of property including depreciation recapture rules and 1099A
- Capital gains and losses (e.g., netting effect, short-term, long-term, mark-to-market)
- Basis of assets (e.g., purchased, gifted or inherited)
- Basis of stock after stock splits and/or stock dividends (e.g., research, schedules, brokerage records)
- Sale or disposition of property
- Publicly traded partnerships (PTP) (e.g., sales, dispositions, losses)

2.3.1. Sale of a personal residence (e.g., IRC sec 121 exclusions)
- Installment sales (e.g., related parties, original cost, date of acquisition, possible recalculation and recharacterization)
- Options (e.g., stock, commodity, ISO, ESPP)
- Like-kind exchange
- Non-business bad debts (e.g., documentation required)
- Investor versus trader
2.4. Self-employment tax
   - Adjustments to income
     - Self-employment tax
     - Retirement contribution limits and deductibility (e.g., earned compensation requirements)
     - Health savings accounts
     - Other adjustments to income (e.g., student loan interest, alimony, moving expenses, write-in adjustments)
   - Self-Employed Health Insurance

3. Deductions and Credits – 21 Questions
   3.1. Itemized deductions
     - Medical and dental expenses
     - Various taxes (e.g., state income, personal property, real estate)
     - Interest expense (e.g., mortgage interest, investment interest, tracing rules, points, indebtedness limitations)
     - Charitable contributions (e.g., cash, non-cash, 50% vs. 30%, documentation required)
     - Nonbusiness casualty and theft losses
       3.1.1. Miscellaneous itemized deductions
         - Employee travel, transportation and entertainment expenses
         - Other employee expenses (e.g., education, reimbursement, eligibility, home office)
       - Allowed miscellaneous itemized deductions
         - AGI limitations
         - Allowed itemized deductions for Form 1040-NR
   3.2. Credits
     - Child and dependent care credit
     - Child tax credits
     - Education credits
     - Foreign tax credit
     - Earned income tax credit (e.g., paid preparer's earned income credit checklist, eligibility and disallowance)
     - Retirement contribution credit
     - Adoption credits (e.g., carryovers, limitations, special needs)
     - ACA net premium tax credit
     - Other credits (refundable and non-refundable) (e.g., health coverage tax credit, general business credits)

4. Taxation and Advice – 14-47 Questions
   4.1. Taxation
     - Alternative minimum tax
     - Credit for prior year minimum tax
     - Penalties and exceptions on premature distributions from qualified retirement plans and IRAs
- Household employees
- Underpayment penalties and interest
- Conditions for filing a claim for refund (e.g., amended returns)
- Self-employment tax
- Excess Social Security withholding
- Tax provisions for members of the clergy
- Income in respect of decedent (e.g., allocations)
- Healthcare individual responsibility payment and exceptions
- Net investment income tax
- Additional Medicare tax
- Uncollected Social Security and Medicare tax
- Other taxes (e.g., first time homebuyer credit repayment)

4.2. Advising the individual taxpayer
- Reporting obligations for individuals
- Property sales (e.g., homes, stock, businesses)
- Education planning (e.g., lifetime learning credit, IRC section 529 plans)
- Estate planning (e.g., gift versus inheritance, trusts, family partnerships, charitable giving, LTC, life insurance)
- Retirement planning (e.g., annuities, IRAs, employer plans, early retirement rules, required minimum distribution, beneficiary ownership)
- Marriage and divorce (e.g., divorce settlement, common-law, community property)
- Items that will affect future/past returns (e.g., carryovers, net operating loss, Schedule D, Form 8801)
- Injured spouse
- Innocent spouse
- Estimated tax and penalty avoidance
- Adjustments, deductions, and credits for tax planning (e.g., timing of income and expenses)
- Character of transaction (e.g., use of capital gain rates versus ordinary income rates)
- Advantages and disadvantages of MFJ/MFS/HOH filing statuses in various scenarios.

5. Specialized Returns for Individuals – 12-13 Questions
5.1. Estate
- Gross estate
- Taxable estate: calculations and payments
- Unified credit
- Jointly-held property
- Life insurance and taxable estate
- Marital deduction and other marital issues (e.g., portability election)
- IRAs and retirement plans
- Filing requirements

5.2. Gift
- Gift-splitting
- Annual per donee exclusion
- Unified credit
- Effect on estate tax (e.g., Generation skipping transfer tax)
- Filing requirements

5.3. FBAR
- Filing requirements and due dates
- Covered accounts
- Potential penalties
- Distinctions between FBAR and Form 8938 requirements