

Realities Focus	In Scope 2023
Yes	No
Under 60 Income < \$60,000	Under 60 Income > \$60,000
Over 60 No Income Limits	Complexity of Return
<b>Tax Forms</b>	
1040, Schedule 1, 2, 3	1041, 1120, 1120-S, 1065
	1040NR Without Appointment
Colorado 104, 104CR, 104AD, 104NR	Colorado Enterprise Zone Credits, Specialty Credits
Simple Out of State Returns	Complex Out of State Credits
<b>Income Sources</b>	
W-2, Tip Income, Salary Income, etc.	handwritten, altered, or alternate W-2, Codes R, T,
	Box 12 codes R, T, FF, Z Ministers, Clergy
1099-INT	foreign interest, IRS form 8938
1099-DIV, simple 1099-B	Day Traders, Bit Coin, Calculation of basis
1099-G	
IRA Distribution 1099-R box 7 codes 1,2,3,4,7	1099-R box 7 codes 8, G, L, M form 8606
Pension Income RRB-1099-R, CSA-1099	most foreign pensions
Social Security Benefits SSA-1099	SS-5 (request for a Social Security Number)
Sale of Home 1099-S	calculation of basis, complex issues
Prior Year and Amended Returns Time Permitting	limited by complexity
Small Business, Gig, Sole Proprietor Income	Employees, inventory, partnerships
1099-MISC, 1099-NEC, limited 1099-K	
Gambling Winnings W-2G	professional gamblers, unverifiable losses
Cancellation of Debt 1099-A, 1099-C, form 982	Insolvency, bankruptcy
Health Savings Account 1099-SA	FSA carryovers
Education Credits 1098-T	1099-Q, credits other than AOC, LLC
Earned Income Credit	
Rental Income with depreciation worksheet	Initiation of depreciation, sale of rental property
Trivial Oil and other Royalties	Operating Interest, Expenses
Schedule F USDA payment,	All other Schedule F Income
Taxable Refunds	Refunds other than previous year
<b>Adjustments to Income</b>	
Alimony Paid with date of decree	
Qualified Educator Expenses	
Student Loan Interest paid < \$2,500	
Timely IRA Contributions	Excess IRA Contributions
Timely HSA Contributions	Excess HSA Contributions
Alimony Paid with date of decree	
Military Moving Expenses	All other moving expenses
Self Employment Tax	Self Employed Insurance Deduction

<b>Schedule A</b>	
Out of Pocket Medical Expenses sorted and totaled	shoe boxes
Long Term Care Expenses with Contract	
Medicare and Cobra Expenses	
State Income taxes or calculated sales tax deduction	actual sales tax
State and Local Real Estate Taxes	Jumbo Loans, HELOC not used to improve the property
State and Local Personal Property Taxes	Total Limitation to \$10,000
Cash contributions with receipts	contribution rollovers
Item Contributions < \$500 total	Form 8283
	Casualty and Theft Losses
Gambling Losses < Gambling Winnings	Other Itemized Deductions
<b>Schedule B</b>	
Interest Reported on 1099-INT, simple bank interest	Foreign Trusts and Accounts, FinCEN and FBAR
Dividends Reported on 1099-DIV	Form 3520, Bonds not reported on 1099B
Savings Bonds	Seller Financed Mortgage
<b>Schedule C</b>	
Sole proprietor, LLC	Employees, Partnerships, S-CORPS, C-CORPS
Cash Accounting Method	All other accounting methods
Material Participation	Silent Partners
Cash, 1099-NEC, 1099-MISC income	Irregular or unusual income
	Net Operating Loss, Net Operating Loss Carryforward
	Returns and allowances
Advertising, Insurance, Interest, Mortgage	Commissions, Contract Labor, Depletion, Depreciation
Licensing, Office Expenses, Repairs, Supplies	Employee Benefits, Pension, Wages
Travel, Utilities, Legal Fees	DOT Travel, DOT Meals
Business Miles Simplified Method	Actual Business Miles Expenses
Business Use of Home Simplified Method	Use of home Long Form 8829
<b>Schedule D</b>	
Short Term Gains and Losses Reported on 1099B	Forms 6252, 4684, 6781, 8824
Long Term Gains and Losses Reported on 1099B	Forms 2439, Partnership, S Corps, K-1
Capital Gains Distributions reported on 1099B	
Capital Loss Carryover	Digital Currency not Reported on 1099B
	Bonds Not Reported on 1099B
1099B Code W	1099 Codes B, T, N, D, Q, X, R, L, E, S, C, M, O, Z, Y
Sale Of Home 1099-S, Code H	Sale of Rental, Partial Rental, Bankruptcy, Business
	Researching Basis on uncovered transactions
<b>Schedule E</b>	
Trivial Oil and other Royalties	Operating Interest, Expenses, Complicated K-1
Rental Income with depreciation worksheet	Initiation of depreciation, Carryforwards
	Schedule E Parts, 2, 3, 4, 5
<b>Schedule F</b>	
USDA Payment	Everything else on Schedule F

Fully Taxable 1099-PATR	
<b>Education Credits</b>	
Form 8863 Credits (AOC, LLC) Scholarship Income	Education Credits Listed on Schedule A, C
Limited Form 8615 Kiddie Tax	1099-Q Not Paid Directly to Educational Institution
<b>Child Tax Credit Dependent Care Credit</b>	
Forms 2441, 8612 CO 104CR	All Other States Child Tax Credits
<b>Other Forms</b>	
Forms 8888, 8889, 8880, 8949, 8995, 8962, 5329	Schedule H, Schedule J, Schedule Q, Forms T, 56
Forms 5405, Limited 1116, 5695, 8332, 8379,	Forms, 709, 1040-C, 1045, 1098-C, 1098-MA
Forms 8862, 8915-F,	Forms 1127, 2106, 2210, 4972, 8582, 8815, 8834
	Forms 8839, 8857, 8908, 8915 C & D, 8960
	Many other forms, see coordinator for more info