

Quickfinder Content Guide: Comparing the 1040, Small Business, & Premium Handbooks

	1040	Small Business	Premium
Tax Table, EIC Table: Federal Individual Income Tax Table • Earned Income Credit (EIC) Table.	Tab 1		Tab 1
State: Quick reference information for all 50 states and the DC. Includes Quickfinder's own Quick Tax Method tax rate schedules, websites, phone numbers, filing requirements for residents and nonresidents and much more.	Tab 2		Tab 2
Quick Facts, Worksheets, Where to File: Quick Facts Data Sheet • Where to File Forms 1040, 1040ES and 4868 • Worksheets for the EIC, Taxable Social Security Benefits, Child Tax Credit, Charitable Donations, State Sales Tax, Business Use of Home, NOLs, and more.	Tab 3		Tab 3
Form 1040 Line-by-Line: Line-by-Line Quick Reference to Form 1040 • Taxable and Nontaxable Income • Who Must File • Who Qualifies as a Dependent • Determining Filing Status • Form W-2, Box 12 Codes • Income • Adjustments to Income • Taxes and Credits • Other Taxes • Payments • Refund/Amount Owed • Signatures and Designees • Assembling the Return • Tax Computation Worksheet • IRS Publications and Forms—Individual Tax	Tab 4		Tab 4
Schedules A and B: Medical Deductions • Taxes • Interest Expense • Interest Tracing • Investment Interest Expense • Interest—Mortgages • Points—Mortgages • Other Mortgage Interest Deduction Rules • Charitable Contributions • Casualty and Theft Losses • Miscellaneous Itemized Deductions • Job Costs • Education Costs • Investment Expenses • Legal Fees • Interest Income • Dividends • Imputed Interest Rules • U.S. Government Bonds • Other Bonds.	Tab 5		Tab 5
Schedules C, F, and SE: Entity Comparisons • Business Activity Codes • Schedule C—Line-by-Line • Business Use Of Home • Day-Care Providers • Hobby Losses • Independent Contractors • Purchasing a Business • NOLs • Schedule SE—Self-Employment Tax • Schedule F—Profit/Loss From Farming • Domestic Producer Deduction.	Tab 6		Tab 6
Schedule D and Form 4797: Real Estate Comparison Chart • Real Estate Settlement Costs • Schedule D—General Rules • Stocks/Investments • Bad Debts • Sales Of Business Property • Involuntary Conversions • Installment Sales • Mutual Funds • Employee Stock Options • Home Ownership • Sale of Residence • Foreclosures • Like-Kind Exchanges.	Tab 7		Tab 7
Schedule E, Passive Activities, At-Risk: Rents And Royalties • Renting Out a Home • Partners and S Corporation Shareholders • Passive Activities • Special Rules for Rental Activities • At-Risk Rules • Comprehensive Example—At Risk • Schedule K-1 Codes.	Tab 8		Tab 8
Form 2106, Travel, Meals, and Entertainment: Employee Business Expenses • Meals and Entertainment • Business Gifts • Travel • Substantiation Requirements • Above-the-Line Deduction for Certain Employees • Per Diem Rates • High-Cost Localities/High-Low Method • Meals and Incidental Expenses Per Diem Rates.	Tab 9		Tab 9
Form 4562, Depreciation, Section 179: Recovery Periods Table • Depreciation Tables • Depreciation Rules • AMT Adjustments • Alternative Depreciation System • Section 179 Deduction • Section 179 Recapture Rules • Change of Use of MACRS Property • Dispositions—MACRS Property • Depreciation Recapture • Like-Kind Exchanges—Depreciation Rules • Computer Software • Leasehold Improvements • Correcting Depreciation Errors • Intangible Assets—Amortization Rules.	Tab 10		Tab 10
Autos & Listed Property: Business Vehicles—Quick Facts • Business Automobile Expenses • Depreciating Autos • Maximizing Vehicle Section 179 Expense • Depreciation After Recovery Ends • Depreciation Recapture • Basis—Autos • Auto Trade-in Rules • Selling a Business Auto • Hybrid Vehicle Tax Credit • Commuting Expenses • Autos—Documenting Business Use • Employer-Provided Vehicles • Listed Property • Leased Autos.	Tab 11		Tab 11

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Tax Credits, AMT and Special Taxpayers: Personal Tax Credit Summary Table • Child Tax Credits • Child and Dependent Care Credit • Earned Income Credit • Adoption Expense Credit Or Exclusion • Education Tax Credits • Residential Energy Tax Credits • Foreign Tax Credit • Retirement Saver's Credit • Health Coverage Tax Credit • Alternative Minimum Tax (AMT) • Minimum Tax Credit • Household Employers • Ministers/Clergy • Military Personnel • Community Property • U.S. Taxpayers Working Abroad • Non-U.S. Citizens • Oil And Gas Working Interest Owners.	Tab 12		Tab 12
Children, Education and Divorce: Kiddie Tax • Foster Parents • Family Income Shifting • Family Loans • Custodial Accounts • Education Savings Accounts • Student Loan Interest • Qualified Tuition Programs • Scholarships and Fellowships • Savings Bonds for College Tuition • Tuition and Fees Deduction • Divorce • Alimony.	Tab 13		Tab 13
Retirement & Social Security: IRA Chart • Employer and Self-Employed Retirement Plan Chart • Exceptions to the 10% Early Withdrawal Penalty • Traditional IRAs • Deducting IRA Contributions • Roth IRAs • Roth IRA Conversions • Rollovers and Transfers • Withdrawals and Distributions • Required Minimum Distribution (RMDs) • Penalty Taxes • IRAs at Death • SEPs • Contribution Limits for the Self-Employed • SIMPLE-IRA Plans • Qualified Retirement Plans • One-Person 401(k) Plans • Losses from IRAs, Pensions, and Annuities • Qualified Annuities • Lump-Sum Distributions • Railroad Retirement • Social Security Highlights • Social Security Quick Reference Charts • Retirement, Family, Survivor And Disability Benefits • Medicare • Medigap • Medicaid • SSI.	Tab 14		Tab 14
Estate & Financial Planning: Quick Facts on Estate Planning • Filing Income Tax Returns for a Decedent (Form 1040) • Estate Distributions and Schedule K-1 (Form 1041) • Probate • Basis of Inherited Property • Co-Ownership • Wills • Planning For Illness/Disability • Estate and Gift Tax • Gifts and Gift Tax Returns • Charitable Gifts and Bequests • Life Insurance • Trusts • Minor Heirs and Beneficiaries • Basics of Financial Planning • Investment Planning • Mutual Funds • Tax Saving Techniques • Home Mortgages • Retirement Planning • Various Financial Tables • Tax-Free Investments • Insurance • Annuities • Long-Term Care Insurance.	Tab 15		
IRS, Penalties, Audits: Statute of Limitations • Taxpayer and Tax Preparer Penalties • Underpayment/ Estimated Tax Penalty • Electronic Filing • Extensions • Amended Returns • Injured Spouse Claim • Audits • Collections • Offers in Compromise • Innocent Spouse Relief • IRS Statistics.	Tab 16		
Reference Materials and Worksheets: Where to File Business Returns • Principal Business Activity Codes • Business Quick Facts Data Sheet • Guide to Information Returns • Transferor's Section 351 Statement • Partner's and S Corporation Shareholder's Adjusted Basis Worksheets • Business Valuation Worksheet • Estate Inventory Worksheet • Plus much more.		Tab A	Tab 15
Partnerships (1065): Basics of Partnerships • Partnership Income and Expenses • Basis • Built-In Gain or Loss • Partnership Distributions • Nonrecourse Loans • Partnership Example • Partner Schedule K-1 Codes.		Tab B	Tab 16
C Corporations (1120): Basics of Corporations • Capital Contributions • Stock • Section 1244 Stock Losses • Small Business Stock • Distributions • Earnings and Profits (E&P) • Accumulated Earnings Tax • Corporate Income and Expenses • Corporate AMT • C Corporation Example.		Tab C	Tab 17
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Exempt Organizations (990): Basics of Tax-Exempt Organizations • Form 990 or 990-EZ • Contributions to Tax-Exempt Organizations • Unrelated Business Income Tax (Form 990-T) • Private Foundations • Becoming an Exempt Organization • Comprehensive Example • Form 990 Instructions.		Tab E	Tab 19

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	1040	Small Business	Premium
LLC & Other Entities: Limited Liability Company (LLC) • Limited Liability Partnership (LLP) • Limited Partnership • Personal Service Corporation (PSC) • Homeowners' Associations • Personal Holding Company (PHC).		Tab F	Tab 20
Fiduciary (Form 1041): Fiduciary Return Facts • Trust Terminology • Overview of Trust and Estate Taxation • Grantor Trusts • Grantor Trusts—Tax Returns and Reporting Requirements • Simple Trust Example • Complex Trust Example • Form 1041 Schedule K-1 Codes.		Tab G	Tab 21
Estate and Gift (706/709): Income and Expense Chart for a Decedent • Death of a Taxpayer • Taxable Income in the Year of Death • Final Form 1040 • Gift Tax Return (Form 709) • Gift Tax Example • Estate and Gift Tax • Generation-Skipping Transfer Tax • Basis in Property • Valuing Property • Estate-Comprehensive Example.		Tab H	Tab 22
Payroll (940/941): Payroll Tax Deposit Requirements and Calendar • Filing Forms 940 and 941 or 944 • FICA and FIT Withholding Rules for Various Employer Payments and Employee Benefits • Electronic Federal Tax Payment System • Forms W-2 and W-3 • Liability For Unpaid Payroll Taxes • Employee vs. Independent Contractor.		Tab I	Tab 23
Depreciation and Amortization: Table of Class Lives and Recovery Periods • Section 179 Deduction • Recapture—Section 179 and Listed Property • Short Tax Years • Allowed or Allowable Depreciation • General Asset Account (GAA) Depreciation • Expensing Policy • Amortization • Depletion • Oil And Gas • Auto Depreciation • Contributed Property.		Tab J	Tab 10
Employee Benefit Plans: Fringe Benefits Comparison Chart • Nondiscrimination Rules for Employee Benefits • Employer and Self-Employed Retirement Plan Chart • Medical Reimbursement Plan Comparison Chart • Basics of Benefits • Tax-Free Fringe Benefits • Dependent and Child Care • Adoption Assistance Program • Educational Assistance Program • Employee Achievement Awards • Meals and Lodging • Health Insurance Benefits • Group-Term Life Insurance • Cafeteria Plans • Nonqualified Deferred-Compensation Plans • Employer-Provided Autos • Qualified Retirement Plans • Form 5500.		Tab K	
Accounting Methods & Principles: Accounting Methods • Tax Year • Inventories • UNICAP Rules • Bookkeeping Basics • Double-Entry Bookkeeping • Balance Sheet • Accounting Terms.		Tab L	
Starting a New Business: General Startup Considerations • Entity Comparison Chart • Business Plan • Internal Controls • Pre-Incorporation/LLC/Partnership Agreements • Employment Issues • Labor Laws • Selling to U.S. Government • Financing • Buy/Sell Agreements and Succession Planning • Business Valuation Methods.		Tab M	
Acquisitions, Dispositions and Liquidations: Partnership Liquidations • Sales and Exchanges of Interests in Pass-Through Entities • Corporation Liquidations • Stock Redemptions • Corporate Reorganizations • Disposition of Assets • Asset Acquisitions.		Tab N	
Deductions, Credits and Books vs. Tax: Business Tax Deductions • U.S. Production Deduction • Tax Credits • Energy Tax Incentives • Net Income per Books vs. Taxable Income.		Tab O	Tab 24
Tax Planning: Various tax planning ideas for small businesses, with checklists and other helpful information.		Tab P	
What's New: Charts summarizing tax laws enacted during the year.	Tab 17	Tab Q	Tab 25
Tax Practice Survey: Tax practice statistics and data based on results of survey of tax professionals.			Tab 26
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Total Pages (approximate)	356	314	532
Personal Income Tax Organizer and Deduction Finder®	✓		✓
Supplemental Tax Organizers: Set of tax organizers for collecting necessary tax information from taxpayers with certain occupations or situations (for example, direct sellers, transportation workers, divorcing, expatriates, and more).			✓
Note: This content guide is subject to change depending on new tax law and other important tax developments.			