

# 1040 STUART CASE STUDY FACTS (CASSTM)

In 2024, Jerry and Shirley Stuart moved from Benicia, California, to Barstow, California, where Jerry started a new job as a salesman. He purchased a luxury automobile. His new employer does not reimburse Jerry for business expenses. Jerry keeps written records of his expenses.

The Stuarts sold their Benicia home and bought one in Barstow. Jerry received a distribution from his former employer's pension plan which he rolled over into an IRA.

In Benicia, the Stuarts' daughter, Stephanie, attended a day care center while her parents were at work.

## TARGETED AREAS

- Taxpayer Information
- Wages
- Interest
- Schedule C
- Employee Business Expenses
- Schedule F
- Capital Gain/Loss
- Sale of Home
- Child Care Expenses
- Mortgage Interest, Taxes, Points
- Dependents
- Excess FICA
- State Income Tax Refund
- Depreciation with §179

- Luxury Automobile
- Pension Distribution with Rollover
- Capital Loss Carryover

## RETURN INFORMATION

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# RETURN INFORMATION

Some data is already entered for you. Use the [Return Information \(page 5\)](#) section for instructions and hints on entering any data you are unsure how to enter. You should verify all the information when it has changed or is missing based on the information in these facts.

## TAXPAYER INFORMATION

	TAXPAYER	SPOUSE
NAME	<i>Jerry C. Stuart</i>	<i>Shirley A. Stuart</i>
ADDRESS	<i>39 First Street Barstow, CA 94555</i>	
SSN	<i>739-54-6239</i>	<i>739-54-9085</i>
DOB	<i>01/01/1988</i>	<i>03/01/1987</i>
EMPLOYMENT	<i>Salesman/Farmer</i>	<i>Office Manager</i>
PRESIDENTIAL ELECTION CAMPAIGN FUND?	<i>No</i>	<i>Yes</i>
FILING STATUS	<i>Married, filing jointly</i>	

## DEPENDENT INFORMATION

NAME	SSN	DATE OF BIRTH
<i>Stephanie Stuart (Daughter)</i>	<i>642-15-2357</i>	<i>06/01/2018</i>

## CHILD CARE EXPENSES

CHILD CARE DEPENDENT	CHILD CARE PROVIDER	CHILD CARE PROVIDER ID	AMOUNT PAID FOR CHILD CARE
Stephanie Stuart	KiddieCare 1234 Wonder Way Benicia, CA 98765	94-9999999	\$1,450

## W-2 INFORMATION

	JERRY STUART		SHIRLEY STUART
EMPLOYER	COMPUTER SALESLAND	COMCO, INC.	JAN'S BOOKBINDERS
WAGES	\$16,250	\$72,327	\$ 8,750
FEDERAL TAX WITHHELD	\$ 2,250	\$ 8,712	\$ 650
SOCIAL SECURITY TAX WITHHELD	\$ 1,008	\$ 4,484	\$ 543
MEDICARE TAX WITHHELD	\$ 236	\$ 1,049	\$ 127
CALIFORNIA STATE TAX WITHHELD	\$ 975	\$ 3,349	\$ 131



The wages are the same for Social Security and Medicare Wages. You must enter because Jerry's Social Security and other income causes him to be over the limit. This will make the system calculate based on the long form SE.

## INTEREST INCOME

The Stuarts received a 1099-INT for interest earned from **Farmers Banks** for **\$150**.

# PROFIT/LOSS FROM BUSINESS

The Stuarts have a retail flower shop in a building on their land called **Corner Florist**.

## BUSINESS INFORMATION

BUSINESS NAME	<b>Corner Florist</b>
BUSINESS ADDRESS	<b>39 First Street Barstow, CA 94555</b>
BUSINESS CODE	<b>453110</b>
ACCOUNTING METHOD	<b>Cash</b>
INVENTORY VALUATION	<b>Cost</b>
BUSINESS PARTICIPATION	<b><i>They materially participate in the business. All is at-risk.</i></b>

## INCOME AND EXPENSES

	INCOME	EXPENSE
<b>GROSS RECEIPTS FROM PLANT SALES</b>	<b>\$20,000</b>	
<b>ADVERTISING</b>		<b>\$ 1,500</b>
<b>INSURANCE</b>		<b>\$ 350</b>
<b>MORTGAGE INTEREST PAID</b>		<b>\$ 1,250</b>
<b>OFFICE EXPENSES</b>		<b>\$ 250</b>

	INCOME	EXPENSE
SUPPLIES		\$ 125
UTILITIES		\$ 475

## Depreciation - Schedule C

The business has several assets that were purchased in 2022, 2023, and 2024.

\* The Laptop has a prior year §179 of **\$300**. Take §179 on the new Cloud Storage.

	DATE PLACED IN SERVICE	COST	METHOD	ACCUMULATED DEPRECIATION
REFRIGERATORS	02/01/2022	\$ 4,500	Macrs 7Yr	\$2,797
LAPTOP COMPUTER	07/03/2023	\$ 700	Macrs 5Yr	\$283
BUILDING	01/01/2024	\$45,000	Macrs 39Yr	
CLOUD DOCUMENT STORAGE	06/07/2024	\$ 600	Macrs 7Yr	

## RETIREMENT DISTRIBUTIONS

Jerry received a 1099-R for his pension plan distribution from **Computer Salesland**. He received **\$18,958**.

- **1099-R Box 2b:** Taxable amount not determined was checked.
- **1099-R Box 7:** Code 1.
- He rolled over the entire amount into an IRA.

## FARM INFORMATION

NAME	<i>Stuart Farm</i>
AGRICULTURAL ACTIVITY CODE	<i>111400</i>
PRINCIPAL PRODUCT	<i>Plants</i>
ACCOUNTING METHOD	<i>Cash</i>

## Farm Income and Expenses

	INCOME	EXPENSE
SALES	<i>\$10,000</i>	
CHEMICALS		<i>\$ 100</i>
FERTILIZER		<i>\$ 250</i>
INSURANCE		<i>\$ 1,150</i>
LABOR HIRED		<i>\$ 750</i>
SEEDS AND PLANTS		<i>\$ 2,000</i>
SUPPLIES		<i>\$ 150</i>
UTILITIES		<i>\$ 475</i>

## Depreciation Assets

	(A) FARM EQUIPMENT	(B) SPRINKLERS	(C) GREENHOUSES
PURCHASE DATE	01/01/2022	09/08/2024	06/01/2024
PURCHASE PRICE	\$5,000	\$1,500	\$7,000
METHOD	MACRS 7-year property	MACRS 7-year property	MACRS 7-year property
ACCUMULATED DEPRECIATION AT 01/01/2024	\$2,814		
SALE DATE	07/01/2024		
SALE PRICE	\$4,100		
SPECIAL INSTRUCTIONS	<i>Take 6 months depreciation and record this as §1245 gain on Form 4797.</i>	<i>Do not take §179. Enter the cost at full value but show only 45% business use.</i>	<i>Do not take §179. This is 100% business use property.</i>

## MISCELLANEOUS INCOME

STATE TAX REFUND	\$ 790
ALLOCATE TO 2023 PAID	\$ 340
ALLOCATE TO 2024 PAID	\$ 450
ITEMIZED DEDUCTIONS FOR 2023 (NOT LIMITED)	\$22,410

## CAPITAL GAINS AND LOSSES - CARRYOVERS

The Capital Loss Carryover is **Long Term (8,000)**.

## SALE OF HOME

The old home was jointly owned.

DATE ACQUIRED	06/13/2017
BASIS	\$ 152,000
DATE SOLD	07/02/2024
SALE PRICE	\$ 175,000
SELLING EXPENSES	\$ 14,000

## ITEMIZED DEDUCTIONS - INTEREST EXPENSE

The Stuarts received a 1098 from their mortgage company for mortgage interest.

1098 ISSUER	First Mortgage Corporation
MORTGAGE INTEREST AMOUNT	\$ 12,800
POINTS ON NEW HOME (FULLY DEDUCTIBLE)	\$ 1,500
REAL ESTATE TAX	\$ 2,500

## CREDITS - CHILD CARE

You may have already entered this when you were verifying dependent information. If not, enter it now.

CHILD CARE DEPENDENT	CHILD CARE PROVIDER	CHILD CARE PROVIDER ID	AMOUNT PAID FOR CHILD CARE
<i>Stephanie Stuart</i>	<i>KiddieCare 1234 Wonder Way Benicia, CA 98765</i>	<i>94-9999999</i>	<i>\$1,450</i>

You must enter the amount paid in the **Credit** Organizer even if you entered it in the **Dependent** Organizer.

## ESTIMATES AND PENALTIES

### Estimated Taxes

1. Override estimated taxes to be equal to **\$30,000**.
2. Refund any overpayment.

### Underpayments

Verify that the 2023 tax liability is **\$1,000**.

## ADJUSTMENTS TO INCOME

### Unreimbursed Employee Business Expenses

AFFECTED FILER	<i>Jerry Stuart</i>
SPECIAL TREATMENT	<i>Handicapped Employees</i>
DUES	<b>\$ 875</b>
POSTAGE	<b>\$ 135</b>
MEALS AND ENTERTAINMENT	<b>\$ 1,800</b>

## Vehicle Information

CAR	<b>2024 Cadillac</b>
DATE PURCHASED	<b>04/15/2024</b>
COST	<b>\$ 30,500</b>
METHOD	<b>MACRS 5yr</b>
TOTAL MILES FOR YEAR	<b>21,750</b>
BUSINESS MILES	<b>19,575</b>
GAS, OIL, AND INSURANCE	<b>\$ 3,385</b>

Answer all vehicle questions **Yes** except *If employer provided you a vehicle, personal use during off hours is permitted.* Answer this question **No**.

## TRANSMITTAL LETTER AND FILING INSTRUCTIONS

You wish to generate a combined transmittal letter and filing instructions for this return. The return will be filed with the appropriate IRS Center for Northern California residents. Make sure the return is fully computed before checking the filing center.

# DATA ENTRY

This page is used to provide help when you are not sure where to enter data. You do not need this page if you know where all the information belongs.

Forms are accessed from the **Forms List** window at the left of the screen. Make sure **Organizer** is selected.

## TAXPAYER INFORMATION

1. Select **Quick Track > Basic Return Data**.
2. Verify all the taxpayer information. Since the Stuarts moved this year, you need to change the address to the new address.
3. Enter **39 First Street Barstow, CA 94555**.
4. Scroll down to answer the Presidential Election Campaign Fund Question.
5. Answer **No** for Jerry and **Yes** for Shirley.

## DEPENDENT INFORMATION

1. Select **Quick Track > Dependent Information**.
2. Verify all the dependent information.
3. Enter the Qualified expenses paid in 2024 of **\$1,450**.
4. Enter the Child Care Information:

CHILD CARE DEPENDENT	CHILD CARE PROVIDER	CHILD CARE PROVIDER ID	AMOUNT PAID FOR CHILD CARE
<b>Stephanie Stuart</b>	<b>KiddieCare 1234 Wonder Way Benicia, CA 98765</b>	<b>94-9999999</b>	<b>\$1,450</b>

## WAGES AND SALARIES

1. Select Quick Track > W-2 Wages & Salaries.
2. Enter the wage information. The wages are the same for Social Security and Medicare Wages. **YOU MUST ENTER THESE.**

	JERRY STUART	SHIRLEY STUART
EMPLOYER	COMPUTER SALESLAND	JAN'S BOOKBINDERS
WAGES	\$16,250	\$ 8,750
FEDERAL TAX WITHHELD	\$ 2,250	\$ 650
SOCIAL SECURITY TAX WITHHELD	\$ 1,008	\$ 543
MEDICARE TAX WITHHELD	\$ 236	\$ 127
CALIFORNIA STATE TAX WITHHELD	\$ 975	\$ 131

3. Select **Quick Track > W-2 Wages & Salaries > Add new Employer Name.**

	<b>JERRY STUART</b>
<b>EMPLOYER</b>	<i>Comco, Inc.</i>
<b>WAGES</b>	<b>\$72,327</b>
<b>FEDERAL TAX WITHHELD</b>	<b>\$ 8,712</b>
<b>SOCIAL SECURITY TAX WITHHELD</b>	<b>\$ 4,484</b>
<b>MEDICARE TAX WITHHELD</b>	<b>\$ 1,049</b>
<b>CALIFORNIA STATE TAX WITHHELD</b>	<b>\$ 3,349</b>

## INTEREST INCOME

1. Select **Quick Track > 1099-INT Interest.**
2. Enter the 1099-INT Payer, *Farmers Bank*, and click **OK**.
3. Enter **\$150** in box 1 (Interest income not included in Box 3).

## BUSINESS INCOME (SCHEDULE C)

The Stuarts have a retail flower shop in a building on their land called Corner Florist.

1. Select **Quick Track > Business Income**.
2. Verify the following information:

<b>BUSINESS NAME</b>	<i>Corner Florist</i>
<b>BUSINESS ADDRESS</b>	<i>39 First Street Barstow, CA 94555</i>
<b>BUSINESS CODE</b>	<i>453110</i>
<b>PRINCIPAL BUSINESS</b>	<i>Florist</i>

3. Scroll down and verify that **Taxpayer materially participates** is selected in the **Income Type** box and the activity is considered **All at Risk**.
4. Click the **Sch C Inc/Exp** tab.
5. Enter income and expenses:

	<b>INCOME</b>	<b>EXPENSE</b>
<b>GROSS RECEIPTS FROM PLANT SALES</b>	<b>\$20,000</b>	
<b>ADVERTISING</b>		<b>\$ 1,500</b>
<b>INSURANCE</b>		<b>\$ 350</b>
<b>MORTGAGE INTEREST PAID</b>		<b>\$ 1,250</b>
<b>OFFICE EXPENSES</b>		<b>\$ 250</b>
<b>SUPPLIES</b>		<b>\$ 125</b>
<b>UTILITIES</b>		<b>\$ 475</b>

## Property and Equipment

The business has several assets that were purchased in 2022, 2023, and 2024.

1. Under the **Corner Florist** folder, select **Depreciation and Amortization > Asset Detail**.
2. Verify the information for the Refrigerators and Laptop Computer:

	DATE PLACED IN SERVICE	COST	METHOD	ACCUMULATED DEPRECIATION
REFRIGERATORS	02/01/2022	\$ 4,500	Macrs 7Yr	\$2,797
LAPTOP COMPUTER	07/03/2023	\$ 700	Macrs 5Yr	\$283

3. For the laptop, scroll down and verify that **Prior Year Section 179 Expense** appears in the list box and **\$300** is entered in the **Current Yr/Prior Year override** field.

## New Assets

1. Under the **Corner Florist** folder, select **Depreciation and Amortization > Asset Detail > Add new Asset**.
2. Enter the asset information:

	BUILDING	CLOUD DOCUMENT STORAGE
PURCHASED	01/01/2024	06/07/2024
COST	\$45,000	\$600
METHOD	39 Year MACRS	7 Year MACRS

3. For the Cloud Storage, to enter the current year §179 amount, scroll down and select **Elect Section 179 and limit to \$1,040,000** from the list box.

## PENSION PLAN DISTRIBUTION

1. Select **Income > Retirement Distributions > 1099-R > Add New 1099-R Payer Name**.
2. Enter **Computer Salesland** and click **OK**.
3. Enter the full amount received in the **Box 1 Gross distributions received in 2024**.
4. Check the box **2B Taxable amount not determined**.
5. Select **Distribution Code 1** for Box 7.
6. Scroll to **Rollovers/Conversions**.
7. Check the box for **Entire distribution was rolled over**.

## FARM INCOME (SCHEDULE F)

1. Select **Income > Farm Income > Stuart Farms > Farm Information**.
2. Verify the following information:

NAME	<i>Stuart Farm</i>
AGRICULTURAL ACTIVITY CODE	<i>111400</i>
PRINCIPAL PRODUCT	<i>Plants</i>
ACCOUNTING METHOD	<i>Cash</i>

3. Scroll down and verify that **Taxpayer materially participates** is selected in the **Activity Type** box and the activity is considered **All at Risk**.
4. Click the **Income and Expense** tab. In the **Farm Income - Cash Method > Other Farm Income** section,

enter the income: **\$10,000**.

5. In the **Farm Expenses-Cash and Accrual > Other Expenses** section, enter expenses:

CHEMICALS	\$ 100
FERTILIZER	\$ 250
INSURANCE	\$ 1,150
LABOR HIRED	\$ 750
SEEDS AND PLANTS	\$ 2,000
SUPPLIES	\$ 150
UTILITIES	\$ 475

## Property and Equipment

1. Under the **Stuart Farms** folder, select **Depreciation and Amortization > Asset Detail > Equipment**.
2. Verify the information for the existing equipment:

	DATE PLACED IN SERVICE	COST	METHOD	ACCUMULATED DEPRECIATION
EQUIPMENT	01/01/2022	\$5,000	Macrs 7yr	\$2,814

3. This equipment was sold on **07/01/2024** for **\$4,100**. Select the **Retirement/Disposal** tab (top of the screen).
4. Select the check box **Retire asset**.
5. Enter **6 months** in the **Depreciation (Override)** field.

6. Select the **Bulk sale identifier** box. This takes you to the **Gains** form.
7. Enter the sale date of **07/01/2024**.
8. Enter the sale price of **\$4,100**.
9. Select **1245 Property** for the **Type of Sale**.

## New Assets

1. Under the **Stuart Farms** folder, select **Depreciation and Amortization > Asset Detail > Add new Asset**.
2. Enter the asset information:

	GREENHOUSE	SPRINKLERS
PURCHASED	06/01/2024	09/08/2024
COST	\$7,000	\$1,500
METHOD	7 Year MACRS	7 Year MACRS

3. The sprinklers were only used 45% for business. Scroll to **Business Percent and Salvage Value**, and enter **.45** in the **Business use percentage** box.

## MISCELLANEOUS INCOME

1. Select **Miscellaneous Income > Miscellaneous Income > Miscellaneous Income**.
2. Enter **\$790** for State Income Tax refunds received by the Stuarts in 2024. Allocate this between 2023 and 2024 as follows:
3. 2023 paid: **\$340**
4. 2024 paid: **\$450**
5. Select **Miscellaneous Income > Sch A Info State and Local**.
6. Select **MFJ** as the **Filing Status**.
7. Verify that **\$340** appears in 2023.

8. Enter **\$450** in the **2024 Taxes Paid** field.
9. Enter the last year's itemized deductions in the before and after limitation fields.



If you do not want the amount prorated, do not enter an amount in the 2023 and 2024 **Tax Paid** fields. Only enter an amount on the **State Income Tax refund** field under **Miscellaneous Income**.

## CAPITAL GAINS AND LOSSES - CARRYOVERS

The Stuarts have a long-term capital loss carryover of **\$8,000**.

1. Select **Gains and Losses > Capital Gains and Losses > Carryovers, Print, Form 2439, & misc.**
2. In the **Carryover** box, verify long term carryovers. For AMT and State purposes, the amounts were the same.
3. Enter **\$8,000** for the **Long-Term Capital Loss Carryover**.



On screens where only losses are entered, such as capital loss carryovers or suspended passive loss carryovers, enter the loss amount as a positive number.

## SALE OF HOME

1. Select **Gains and Losses > Sale of Home > Add New Date Home Sold**.
2. Enter **07/02/2024** and click **OK**.
3. Enter **\$175,000** for the **Selling Price**.
4. Enter information on the old home:

<b>PURCHASE OF OLD HOME</b>	<b>\$ 152,000</b>
<b>PURCHASE DATE</b>	<b>06/13/2017</b>
<b>SELLING EXPENSES</b>	<b>\$ 14,000</b>



Taxpayers meet use test requirements. Click the **Yes** radio button.

## ADJUSTMENTS TO INCOME

### Form 2106 - Employee Business Expenses

Jerry Stuart qualified as a handicapped employee, so he is able to claim unreimbursed business expenses, including those related to his business automobile, are entered by going through the Forms List window:

1. Select **Adjustments to Income > Employee Business Expense > Add new Occupation**.
2. Verify that the occupation of **Salesman** is entered.
3. Verify that the **TAXPAYER** radio button is selected in the **Ownership** box.



Leading zeros will not display in the screen field.

4. Verify that the **Handicapped Employee** radio button is selected in the **Special Treatment** box.
5. To enter the amounts for meals and entertainment, click the **Business Expenses** tab.
6. Enter the full amounts of meals and entertainment. The system will apply the limitation.
7. Enter amounts for dues and postage.

## ITEMIZED DEDUCTIONS

1. Select **QuickTrack > 1098-Mortgage Interest**.
2. Enter **First Mortgage Corp**, and click **OK**.
3. Enter the following:
  - Interest: **\$12,800**
  - Deductible Points Paid: **\$ 1,500**
  - Real Estate Taxes: **\$ 2,500**

## DEPRECIATION DETAIL

1. Select **Depreciation and Amortization > Asset Detail > Add New Asset**.
2. Enter **2024 Cadillac**, and click **OK**.
3. Enter the date, cost, and method (**5 Yr MACRS**).
4. Two additional codes are necessary. Scroll down to the **Property Type** box.
5. Click the **AUTOMOBILES** radio button because the automobile meets the luxury automobile definition. This is critical for the system to treat automobile depreciation correctly.
6. Click **VEHICLE 1 DEPRECIATION DETAIL** from the **Vehicle and Home Depreciation** drop-down list box.

This will indicate the first vehicle on Form 2106. Vehicle 1, 2, 3, 4, 5, and 6 depreciation is taken to the automobile details. Six vehicles may be entered on each Form 2106. This is the area to designate vehicle 1, vehicle 2, vehicle 3, vehicle 4, vehicle 5, or vehicle 6.

## Vehicle Information

1. Under the **Salesman** folder, select **Vehicle Expense Information > Vehicle**.
2. Enter vehicle expenses.
3. Enter mileage:
  - Total miles driven all year: **21,750 miles**
  - Business miles **19,575**
4. Enter auto expenses:
  - Gas, oil and insurance **\$3,385**
5. To answer the vehicle expense questions, select **Yes** to all applicable questions except the question pertaining to whether the employer provided a vehicle during off hours.

## CHILD AND DEPENDENT CARE CREDIT

The Stuarts used a child care service in 2024.

This information will automatically carry from your **Dependent** Organizer if you entered a Child Care Credit amount on the Organizer. If not, you can enter it here.

1. Select **Credits > Child and Dependent Care Credit > Credit Information**.
2. Enter or verify that the following information is correct:
  - **Stephanie Stuart: 642-15-2357**
  - Born: **06/01/2018**
  - Child Care Amount: **\$1,450**
3. Click the **Care Provider Information** button.
4. Enter or verify the Child Care Provider information:
  - Provider: **KiddieCare**
  - ID#: **94-999999**
  - Address: **1234 Wonder Way, Benicia, CA 98765**

## ESTIMATES AND PENALTIES

### Estimated Tax Payments

The Stuarts want estimated taxes set up with their own amounts and any overpayment to be refunded.

1. Select **Estimates and Penalties > Estimated Tax/Overpayment > Estimated Tax/Overpayment > General Options**.
2. Select the **Overpayment Option**.
3. Select **Refund entire amount of overpayment**.
4. Select the **Estimate Option**.
5. Select **Estimated tax equal to amount entered below**.
6. Enter **30,000**.

## Underpayments

1. Select **Estimates and Penalties > Underpayment > 2210 Penalty**.
2. Verify that the **Prior Year Information** shows **\$1,000** for the prior year tax liability.

## TRANSMITTAL LETTER AND FILING INSTRUCTIONS

The Stuarts should receive a combined transmittal letter and filing instructions with their return. Their return will be filed with the appropriate IRS Center for California residents.

1. Select **Letter and Filing Instructions > General Options**.
2. Select the option to print **Transmittal Letter and Filing Instructions**.
3. Recompute the return. Select **Compute > Full Recompute**.
4. Verify that the Auto-Selected Center for California is **Fresno, CA**. This should be selected automatically.
5. Select **Automatic Generation** under **IRS Service Center (Override)**.



Most of these items will flow automatically in a client's real account and are set up by the Firm Administrator, so no entries in this Organizer are usually required.

Preparers can use the procedure outlined above to override the account defaults on a return-by-return basis.

# REVIEWING THE RETURN

## Compute Before Review

1. Before reviewing the return, make sure your return is completely computed.
2. Select **Compute > Full Recompute** from the menu bar.

## Review

The complete return can be viewed on screen and any changes made before printing. Use Tax Forms to review the return. During your review, access supporting workpapers by selecting any field with blue arrows to the right of the field, and then check for diagnostics and overrides.

The review process consists of:

- Reviewing diagnostics and overrides
- Reviewing through Tax Forms
- Reviewing work papers
- Entering corrections and changes
- Reviewing through Print Preview.

## Print Preview

1. Access Print Preview to see the return as it will print.
2. View all statements by selecting **Print** on the menu bar.

## Diagnostics and Overrides

### DIAGNOSTICS

1. To review the diagnostics, select **View > Diagnostics**.
2. A screen displays a list of the diagnostics by type: *Severe*, *Informational*, or *E-file*.
3. To go to the screen where the diagnostic originates, select a diagnostic from the list.

### OVERIDES

1. Viewing and accessing overrides works like the review of diagnostics explained above. Select the override to go to the screen where you entered the override.
2. Verify your overrides and clear any unnecessary overrides by clicking the overridden amount and selecting **Clear Override** from the right-click menu.



If you have entered data only through the Organizer screens, no overrides should exist.

## Comparison Screens

Once you have completed this case study, you can compare your entries with the master return completed using the same data. To compare the return you prepared to the master, select **Help > Case Study Comparisons** inside the return.

Differences between the amount in your return and the amount in the master return are noted in the **Difference** column. If you entered the data correctly, there should be no amounts in the **Difference** column.

If you have differences, begin by selecting **Compute > Full Recompute**.

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