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| <b>Domain 2: Treatment of Income and Assets</b>  |
| <b>A. Income</b>   |
| <ol style="list-style-type: none"> <li>1. Taxability of wages, salaries, tips, and other earnings (e.g., W-2 Wage and Tax Statement, cash).</li> <li>2. Interest Income (taxable and non-taxable) (e.g., Schedule B and 1099-INT).</li> <li>3. Dividend Income (e.g., Schedule B and 1099-DIV).</li> <li>4. Self-employment income and expenses (e.g., Schedule C Profit or Loss From Business and Form 1099-MISC Miscellaneous Income, cash).</li> <li>5. Rental income and expenses (e.g., Schedule E Supplemental Income and Loss).</li> <li>6. Identification of forgiveness of debt as income (including Form 1099-C Cancellation of Debt).</li> <li>7. Other income (e.g., alimony, barter income, hobby income, non taxable combat pay, state income tax refund from prior years, prizes).</li> </ol> |
| <b>B. Retirement Income</b>  |
| <ol style="list-style-type: none"> <li>1. Reporting requirements of Social Security benefits (e.g., Form SSA-1099 Social Security Benefit Statement).</li> <li>2. Taxable distribution from an IRA including basis in an IRA (e.g., Form 8606 Non-deductible IRAs).</li> <li>3. Distributions from qualified plans (e.g., 401k, IRA, Roth IRA).</li> <li>4. Required minimum distributions from retirement plans.</li> </ol>   |
| <b>C. Property, Real and Personal</b>  |
| <ol style="list-style-type: none"> <li>1. Short-term and long-term capital gains and losses (e.g., Schedule D Capital Gains and Losses, Form 1099-B Proceeds From Broker and Barter Exchange Transactions).</li> <li>2. Determination of basis of assets (e.g., purchased, gifted, or inherited).</li> <li>3. Sale of non-business assets (gains or losses).</li> <li>4. Sale of a principal residence (e.g., IRC 121 exclusions, 1099S Proceeds From Real Estate Transactions).</li> </ol>  |
| <b>D. Adjustments to Income</b>  |
| <ol style="list-style-type: none"> <li>1. Self-employment tax (e.g., Schedule SE Self-Employment Tax).</li> <li>2. Tuition and fees – (e.g., Form 8917 Tuition and Fees Deduction, Form 1098T Tuition Statement).</li> <li>3. Eligible Moving expenses – (e.g., Form 3903 Moving Expenses).</li> <li>4. Other adjustments to income (e.g., IRA contribution deduction).</li> </ol>   |