

# 1) Workflow Overview (End-to-End)

## 1.1 Your responsibilities (data entry)

1. **Organize source documents** (W-2, 1099s, K-1s, receipts summaries, prior-year return).
2. **Verify identity fields** (names, SSNs/ITINs, DOBs, addresses).
3. **Enter forms exactly as shown** (payer EIN, amounts by box, withholding, etc.).
4. **Attach/flag supporting statements** (broker statements, K-1 attachments, depreciation lists).
5. **Run software diagnostics** (missing SSNs, mismatched EIN format, negative amounts, etc.).
6. **Leave decision items to preparer** with notes (e.g., “Client says home office—needs eligibility review”).

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## 2) “Big Picture” Map: Return Types and Their Core Forms

Return type	Core form	Common attachments (examples)
Individual	<b>Form 1040</b>	Schedules 1–3, A/B/C/D/E/F/SE, 8812, 8863, 8889, 8962, 8949, 4562
Partnership	<b>Form 1065</b>	Schedules B, K, K-1, L, M-1, M-2; 4562, 4797, 8825
S corporation	<b>Form 1120-S</b>	Schedules K, K-1; L, M-1, M-2; 4562, 4797
C corporation	<b>Form 1120</b>	L, M-1, M-2; 4562, 4797
Trust/Estate	<b>Form 1041</b>	Schedule K-1 (Form 1041), income/deduction statements
Payroll/Info returns	(varies)	Often not in the same workflow as 1040 prep

This manual focuses mainly on **1040**, plus a quick “which schedule goes with which” for business returns.

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## 3) Individual Return Core: Form 1040 + Schedules 1–3

### 3.1 Form 1040 (U.S. Individual Income Tax Return)

**What it is:** The main individual return summarizing income, deductions, tax, credits, payments, and refund/balance due.

### You enter from:

- Taxpayer info (name, SSN/ITIN, address)
- Dependents (names/SSNs/DOBs)
- W-2s, 1099s, K-1s, etc.
- Bank info for direct deposit (if provided)

### Common errors to avoid

- Wrong SSN/DOB spelling mismatch
  - Incorrect bank routing/account digits
  - W-2 locality/state fields misplaced
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## 3.2 Schedule 1 (Additional Income & Adjustments)

Use when the taxpayer has certain income types **not directly on 1040** or “above-the-line” adjustments.

### Common triggers & source documents

- **Unemployment** → Form **1099-G**
- **Alimony (older divorces)** → decree + amounts (preparer confirms rules)
- **Business income/loss** → Schedule **C** totals flow here (software handles)
- **Rental/royalty income** → Schedule **E**
- **Farm income** → Schedule **F**
- **Student loan interest deduction** → Form **1098-E**
- **Educator expenses** → client worksheet
- **HSA deduction** → Form **8889** (with Form 5498-SA / 1099-SA)

Data entry rule: If you see a dedicated form (1099-G, 1098-E, 1099-SA), **enter that form first**; software will populate Schedule 1 lines.

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## 3.3 Schedule 2 (Additional Taxes)

Common when there are “extra” taxes beyond regular income tax.

### Common triggers

- **Self-employment tax** → Schedule **SE**
- **Additional retirement taxes** (early distributions) → Form **1099-R** (software calculates; sometimes Form 5329)
- **Net investment income tax** (preparer-driven)

- **AMT** → Form **6251** (usually preparer-driven, but software computes from entries)
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### 3.4 Schedule 3 (Additional Credits & Payments)

Used for certain credits not directly shown on 1040.

#### Common triggers

- **Foreign tax credit** → Form **1116** (often preparer-driven)
  - **Education credits** → Form **8863** (with 1098-T)
  - **Residential energy credits** → Form 5695 (with receipts/certifications)
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## 4) The “Core Schedules” Cheat Sheet (1040)

### Schedule A — Itemized Deductions

**Use when:** Itemizing instead of standard deduction (preparer decides; you enter the data).

#### Enter from

- **Medical expenses** (client summary)
- **State/local taxes:** W-2 state withholding + estimates paid + property tax
- **Mortgage interest:** Form **1098**
- **Charitable contributions:** receipts/summaries (cash and noncash)
- **Casualty/theft losses:** uncommon; preparer-driven

#### Common data entry pitfalls

- Putting escrow amounts as deductible taxes (confirm actually paid/allowed)
  - Missing mortgage insurance info if applicable (year-specific rules)
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### Schedule B — Interest & Ordinary Dividends

**Use when:** The taxpayer has interest/dividends (or certain foreign account questions).

#### Enter from

- **1099-INT**
- **1099-DIV**

- Substitute statements from brokers/banks

### Notes

- If there are many entries, software may allow a consolidated statement entry; follow firm policy.

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## Schedule C — Profit or Loss From Business (Sole Proprietor)

**Use when:** The taxpayer has self-employment/independent contractor business activity.

### Enter from

- **1099-NEC, 1099-MISC** (nonemployee/other income)
- Client income/expense summary (P&L)
- Vehicle mileage log, home office info (preparer may decide method)

### Common expense categories to map

- Advertising, supplies, contract labor, insurance, legal/professional, office, rent, repairs, utilities, wages
- Meals (often limited; preparer decides) — you still enter amounts with labeling

### Often paired with

- **Schedule SE** (self-employment tax)
- **Form 4562** (depreciation/Section 179)
- **Form 8829** (home office—only if firm allows you to enter; otherwise flag)

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## Schedule D + Form 8949 — Capital Gains/Losses

**Use when:** Stocks/crypto sales, sale of investments, capital gain distributions.

### Enter from

- **1099-B** brokerage statement
- Consolidated 1099 packet (B/INT/DIV)
- Crypto transaction reports

### How it typically works

- **Form 8949** lists individual sales (or summary by category if allowed)
- **Schedule D** summarizes totals

#### Key data entry fields

- Proceeds, cost basis, holding period category, wash sale adjustments, federal withholding (if any)
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## Schedule E — Supplemental Income (Rentals, Royalties, K-1s)

**Use when:** Rental property, royalties, or pass-through income from K-1s.

#### Enter from

- Rental income/expense summary
- **K-1 (Form 1065/1120-S/1041)** statements

#### Rental data entry essentials

- Property address/type, days rented/personal use (if provided)
  - Income, taxes, insurance, repairs, management fees, HOA, utilities, mortgage interest (if paid by owner)
  - Depreciation assets → **Form 4562** (or software fixed asset module)
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## Schedule F — Farm Income

**Use when:** Farming activity (often self-employment).

#### Enter from

- Farm income and expense summary, 1099s
  - May also require depreciation entries
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## Schedule SE — Self-Employment Tax

**Use when:** Net earnings from Schedule C/F (and some partnership SE income).

**Mostly:** Auto-calculated from Schedule C/F entries and certain K-1 codes.

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## 5) Common “Supporting Forms” You’ll See Often (1040)

### W-2 (not an IRS “form you file,” but core input)

**Enter exactly by boxes:** wages, federal withholding, SS wages/withholding, Medicare wages/withholding, state wages/withholding, local, codes in Box 12, retirement plan checkboxes.

#### Common issues

- Multiple W-2s per person
  - Box 12 codes (D, DD, W, etc.) must be entered accurately
  - State and locality lines must match the W-2 layout
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### 1099-R (Retirement distributions)

**Used for:** IRA/pension/401(k) distributions, rollovers, conversions.

#### Key fields

- Gross distribution, taxable amount (if shown), federal/state withholding
- Distribution code(s), IRA/SEP/SIMPLE checkbox

#### Often triggers

- Early distribution penalty considerations (flag for preparer)
  - Rollover notation
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### SSA-1099 (Social Security benefits)

**Enter:** Total benefits, Medicare premiums withheld (if shown), any withholding.

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### 1099-G

**Commonly:** Unemployment compensation; sometimes state tax refunds (preparer determines taxability).

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## **Form 1098 (Mortgage Interest Statement)**

**Enter:** Mortgage interest, points, property taxes (if shown), mortgage insurance (if applicable), lender info.

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## **Form 1098-T + Form 8863 (Education credits)**

**Enter from:** 1098-T (box amounts), scholarships, and any required school info per firm checklist.

**Flag for preparer:** eligibility, qualified expenses vs. billed, etc.

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## **HSA: 1099-SA / 5498-SA + Form 8889**

**Enter:** Contributions, distributions, and coverage months (if provided).

**Flag:** unclear coverage or missing documents.

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## **ACA: Form 1095-A + Form 8962 (Premium Tax Credit)**

**Enter from:** 1095-A monthly premiums, SLCSF, and advance credit payment.

**High error risk:** monthly columns; double-check.

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## **Child/dependent credit & payments: Form 8812**

Used for child tax credit/additional child tax credit. Software populates from dependents and income.

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## **QBI: Form 8995 / 8995-A**

Often triggered by Schedule C/E pass-through income. Usually software-driven; ensure business activity is entered correctly.

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## Depreciation: Form 4562

Used to claim depreciation/Section 179 on business/rental assets.

### Enter from

- Fixed asset list (purchase date, cost, business-use %, method/life if provided)
- Prior-year depreciation schedule (to continue assets properly)

**Data entry rule:** If no prior-year schedule is provided, **flag it**—do not guess prior depreciation.

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## Sale of business property: Form 4797

Used when selling depreciable business/rental assets. Usually needs asset details and sale info (date sold, proceeds, basis).

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## IRA basis / nondeductible contributions: Form 8606

Used for nondeductible IRAs and Roth conversions. High judgment—**enter facts** (contributions, prior basis if provided) and flag missing basis.

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# 6) “Which Form Do I Use?” — Quick Decision Guide (1040)

## Income documents

- **W-2** → Wages section (flows to Form 1040)
- **1099-INT** → Schedule B (interest)
- **1099-DIV** → Schedule B (dividends) and possibly Schedule D (capital gain distributions)
- **1099-B / broker statement** → Form 8949 + Schedule D
- **1099-NEC** → Schedule C (business income)
- **1099-MISC**
  - Rents/royalties/other income: often Schedule E or Schedule 1 (depends; flag if unclear)
- **1099-R** → retirement income section; may trigger additional taxes
- **SSA-1099** → Social Security benefits
- **K-1 (1065/1120-S/1041)** → Schedule E (K-1 inputs)
- **1099-G** → unemployment (Schedule 1) or state refund (preparer-reviewed)



## Common life events

- **Bought/sold home** → mortgage 1098 (Schedule A), possible sale reporting (Form 8949/Schedule D or Form 4797 if business use; preparer decides)
  - **Had a baby/added dependent** → dependents section + Form 8812
  - **Paid childcare** → Form 2441 (you'll need provider EIN/SSN and amounts)
  - **Paid estimated taxes** → estimated tax payments input (quarterly)
  - **Student in college** → 1098-T + Form 8863 (education credits) and/or 1098-E (student loan interest)
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## 7) Business Returns (High-Level “Which Schedule?”)

### 7.1 Form 1065 (Partnership)

#### Core components

- **Schedule K / K-1s**: allocation items to partners
- **Schedule L**: balance sheet (book)
- **Schedule M-1**: book-to-tax reconciliation
- **Schedule M-2**: capital accounts

#### Common supporting forms

- **4562** depreciation
- **8825** rental real estate (partnership-level rentals)
- **4797** asset sales

#### Data entry sources

- Trial balance/financials, partner list, K-1 allocation schedule, fixed asset schedule, prior-year return
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### 7.2 Form 1120-S (S Corporation)

Similar structure: K, K-1, L, M-1, M-2 + depreciation (4562) + asset sales (4797).

**Extra caution:** officer compensation and shareholder basis are preparer-driven.

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### 7.3 Form 1120 (C Corporation)

Income/deductions plus balance sheet and reconciliation schedules.  
Data entry typically relies on trial balance and workpapers.

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## 7.4 Form 1041 (Trust/Estate)

Income, deductions, beneficiary distributions; outputs **K-1s** to beneficiaries.

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# 8) Data Entry Standards (Quality and Consistency)

## 8.1 “Enter it as printed” rules

- Match **payer EIN** formatting and payer name
- Use **exact box numbers** from forms
- If a box is blank, leave it blank (don’t enter zero unless firm policy says otherwise)

## 8.2 Negative numbers

- Only enter negatives if the source explicitly indicates a negative (or it’s clearly a correction statement).
- Otherwise, flag it.

## 8.3 Names and SSNs

- Compare spelling to prior-year return and source documents.
- If spouse name differs (marriage), flag.

## 8.4 Duplicate documents

- Watch for “corrected” 1099s/W-2Cs. Enter corrected version per firm procedure and flag the replacement.
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# 9) Preparer Notes: What to Flag (Common High-Risk Items)

Add a short note inside Oltro Pro (or your firm’s notes system) when you see:

- Missing or conflicting SSNs/DOBs
- K-1 with missing statements or multiple state pages
- No prior-year depreciation schedule but depreciation is needed
- Possible rollover, Roth conversion, backdoor IRA (1099-R codes)

- Home office claims, large meals/travel, vehicle deductions without mileage log
- 1095-A present (must reconcile) but missing months or household info
- Crypto activity with incomplete basis

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## 10) Practical Checklists (What to Enter, in Order)

### 10.1 Recommended input order (1040)

1. Taxpayer/spouse info + dependents
2. W-2s
3. 1099-INT / 1099-DIV
4. 1099-R + SSA-1099
5. 1099-G
6. Schedule C (1099-NEC + P&L)
7. Rentals (Schedule E) + K-1s
8. Brokerage (1099-B) → 8949/D
9. Deductions: 1098 (mortgage), charity summary, taxes paid
10. Credits: 1098-T, childcare, 1095-A/HSA
11. Estimated payments + extension payment
12. Bank info + e-file authorizations (per firm process)

### 10.2 Final QA before handing to preparer

- Diagnostics cleared (or explained)
- All withholding entered (W-2, 1099-R, 1099-INT/DIV/B)
- State entries consistent (W-2 state wages/withholding)
- All “Corrected” forms handled properly
- Notes added for any ambiguity

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## 11) “Basic Forms & Schedules” Reference Table (1040-Focused)

Form/Schedule	Definition (what it’s for)	Typical trigger
1040	Main individual return	Every individual filing
Sch 1	Additional income/adjustments	Unemployment, business, rental, student loan interest, etc.
Sch 2	Additional taxes	SE tax, retirement penalties, AMT-related
Sch 3	Additional credits	Education credit, foreign tax credit, energy credits

<b>Form/Schedule</b>	<b>Definition (what it's for)</b>	<b>Typical trigger</b>
Sch A	Itemized deductions	Mortgage interest, taxes, charity, medical
Sch B	Interest/dividends detail	1099-INT/DIV or foreign account questions
Sch C	Sole proprietor business	1099-NEC, business P&L
Sch D	Capital gains/loss summary	Sales of securities/crypto, cap gain dist.
Form 8949	Detail of asset sales	1099-B transactions
Sch E	Rentals/royalties/K-1s	Rental property or K-1 income
Sch F	Farming	Farm P&L
Sch SE	Self-employment tax	Net SE income
4562	Depreciation/179	Business/rental assets
4797	Sale of business property	Sold depreciable assets
2441	Child/dependent care	Daycare expenses + provider info
8863	Education credits	1098-T + qualified expenses
8889	HSA	1099-SA/5498-SA
8962	Premium tax credit recon	1095-A
8606	IRA basis/conversions	Nondeductible IRA/Roth conversion
8812	Child tax credit	Dependents + income

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# Oltro Pro Data Entry Training Manual (TY 2025)

**For:** CPA firm data-entry staff

**Returns covered:** Form 1040, Form 1120-S, Form 1065 (Federal only; **no state**)

**Brokerage reporting:** Summary entry (not line-by-line)

**Depreciation/assets:** Do NOT enter (no 4562/fixed asset input—flag for preparer)

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## 1) Role, Standards, and “Do/Don’t” Rules

### 1.1 Your job (data entry)

- Enter taxpayer/entity information and tax documents **exactly as provided**
- Map documents to the correct **forms/schedules** in the software
- Attach/retain support (PDFs, statements) per firm procedure
- Run diagnostics and **flag issues** for the CPA/preparer

## 1.2 You do *not* decide (must be preparer-approved)

- Filing status, dependent eligibility disputes
- Any elections, basis calculations, passive activity determinations
- Tax depreciation / Section 179 / bonus (fixed asset treatment)
- Complex credit eligibility (unless firm gives you explicit rules)

## 1.3 Documentation rule

If you can't enter something confidently from a source document, **don't guess**. Enter what you have and add a **clear note** (example: "1099-B has wash sales but no detail file—needs review").

Left menu items visible:

- **Dashboard**
- **Clients**
- **Efile**
- **Scheduler**
- **Letters**
- **Reports**
- **Pricing**
- **Tools**

## 2.1 Standard workflow in Oltro Pro (high level)

1. **Clients** → find/create client record
2. Open the **TY 2025 return**
3. Enter in this order (recommended):
  1. Taxpayer/entity profile
  2. Income documents (W-2, 1099s, K-1s)
  3. Deductions/credits documents (1098, 1098-T, 1095-A, etc.)
  4. Estimated payments / extension payment
  5. Bank info (if your firm collects it)

## 3) Form & Schedule “What It’s For” (Cheat Sheets)

### 3.1 Form 1040 package (Individual)

#### Core

- **Form 1040** — Main individual return summary (income, deductions, tax, payments)

#### Common 1040 schedules

- **Schedule 1** — Additional income & adjustments (unemployment, business income, rental income flows, IRA/HSA adjustments, etc.)
- **Schedule 2** — Additional taxes (self-employment tax, other extra taxes)
- **Schedule 3** — Nonrefundable credits and other payments

#### “Most used” schedules

- **Schedule A** — Itemized deductions (mortgage interest, taxes, charitable, medical)
- **Schedule B** — Interest and ordinary dividends (1099-INT/1099-DIV)
- **Schedule C** — Sole proprietor business (1099-NEC, business income/expenses)
- **Schedule D** — Capital gains/losses (summary of investment sales)
- **Schedule E** — Rentals/royalties + K-1 income (1065/1120-S/1041 K-1s)
- **Schedule SE** — Self-employment tax (generally calculated from Sch C / certain K-1 SE amounts)

#### Frequent supporting forms (1040)

- **Form 8949** — Detail/summary support for Schedule D (you will do **summary** entry)
- **Form 1095-A + Form 8962** — ACA marketplace insurance reconciliation
- **Form 1098** — Mortgage interest input (feeds Schedule A)
- **Form 1098-T + Form 8863** — Education credit support
- **Form 2441** — Child/dependent care expenses credit
- **Form 8889** — HSA contributions/distributions (from 1099-SA / 5498-SA)
- **Form 8606** — IRA basis/conversions (often preparer-sensitive—enter facts, flag missing basis)
- **Form 8812** — Child tax credit calculations (driven by dependents + income entries)

**Depreciation notes (1040):** If the client has rentals (Sch E) or business (Sch C) and provides a depreciation schedule, **do not input assets**. Enter income/expenses you can support and **flag** “Depreciation pending preparer.”

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### 3.2 Form 1120-S package (S corporation)

- **Form 1120-S** — S-Corp federal return
- **Schedule K** — S-Corp’s total pass-through items (ordinary income, separately stated items)
- **Schedule K-1 (1120-S)** Each shareholder’s share of K items
- **Schedule L** — Balance sheet (book basis)
- **Schedule M-1** — Book-to-tax reconciliation
- **Schedule M-2** — AAA/other equity tracking

Common attachments you’ll see (often preparer-controlled):

- Depreciation (do not enter assets)
- Officer compensation details (enter from payroll/W-2s if provided, otherwise from books)

### 3.3 Form 1065 package (Partnership)

- **Form 1065** — Partnership federal return
- **Schedule K** — Partnership totals of pass-through items
- **Schedule K-1 (1065)** — Each partner’s share of K items
- **Schedule L** — Balance sheet (book)
- **Schedule M-1** — Book-to-tax reconciliation
- **Schedule M-2** — Capital accounts analysis (if applicable per software/year requirements)

**Depreciation note (1065/1120-S):** You may be entering **book financials** (income statement / balance sheet). Tax depreciation is commonly adjusted by the preparer. Don’t create asset entries.

## 4) “If You See This Document, Enter It Here” (1040 Focus)

### W-2

**Use for:** wages + withholding

**Enter:** all boxes as printed (wages, FIT, SS/Med wages/withholding, Box 12 codes, state fields if any—even though no state returns, the federal still uses some info)

### 1099-INT / 1099-DIV

**Use for:** interest/dividends → Schedule B

**Enter:** payer EIN/name, all boxes, withholding if any

## **1099-B / Brokerage consolidated statement (TY 2025, summary entry)**

**Use for:** Schedule D / Form 8949 summary

**Enter as summary totals** by category (typical categories):

- Short-term (covered)
  - Short-term (noncovered)
  - Long-term (covered)
  - Long-term (noncovered)
- Also enter any totals for:
- Wash sale adjustments (if shown)
  - Federal withholding (if shown)

**Attach/retain the broker statement** per firm policy (summary entry assumes statement support exists).

## **1099-NEC (Nonemployee compensation)**

**Use for:** Schedule C (business income)

**Enter:** payer info + amounts; then enter expenses from client P&L/worksheet.

## **1099-R**

**Use for:** retirement distributions

**Enter:** gross, taxable (if shown), codes, withholding, IRA/SEP checkbox

**Flag:** rollovers/conversions/early distribution issues if unclear.

## **SSA-1099**

**Use for:** Social Security benefits

**Enter:** benefits, withholding, Medicare premiums (if applicable per form)

## **K-1 (1065 / 1120-S / 1041)**

**Use for:** Schedule E (K-1 input screens)

**Enter:** all boxes/codes exactly + attach statements if provided

**Flag:** if K-1 says “see attached statement” and the attachment is missing.

## **1095-A (Marketplace)**

**Use for:** Form 8962

**Enter:** monthly amounts exactly (this is high-error-risk)

**Flag:** missing months or unclear household allocation.

## **1098 (Mortgage interest)**



**Use for:** Schedule A (itemized) input

**Enter:** interest, points (if shown), taxes (if shown)

## **1098-T (Education)**

**Use for:** Form 8863 support

**Enter:** 1098-T boxes as printed + scholarship amounts provided

**Flag:** missing qualified expense detail if your firm requires it.

## **Childcare statements**

**Use for:** Form 2441

**Must have:** provider name, address, EIN/SSN, amounts paid

**Flag:** missing provider tax ID (cannot e-file cleanly without it in many cases).

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# **5) Summary Entry Standards (Brokerage / 1099-B)**

## **5.1 What “summary entry” means**

You do **not** enter each sale. You enter **totals** that tie to the broker’s 1099-B summary pages.

## **5.2 Minimum totals to capture (per category)**

For each category (ST covered, ST noncovered, LT covered, LT noncovered):

- Total proceeds
- Total cost/basis
- Total adjustment amount (e.g., wash sales) if provided
- Any withholding

## **5.3 Required support**

- The broker statement (PDF) must be saved/attached per firm procedure.
- If the statement shows multiple summarized buckets (e.g., “reported to IRS” vs “not reported”), make sure your categories match.

**Flag for preparer if:**

- The statement mixes **crypto**/non-1099-B detail with missing basis
  - There are large wash sales but unclear totals
  - You only have a transaction detail report with no summarized totals
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## 6) Depreciation / Fixed Assets (Not Your Task)

### 6.1 What you do instead

- Enter what you can from:
    - W-2/1099s
    - Client P&L summaries
    - Book financial statements (1065/1120-S)
  - Add a note:
    - “Depreciation/assets not entered preparer to complete 4562/fixed assets.”
  - If prior-year depreciation schedules are provided, **upload/attach** them (don’t input assets).
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## 7) Return-by-Return Data Entry Checklists

### 7.1 1040 (Federal only) Entry order checklist

1. Taxpayer/spouse info + dependents (names/SSNs/DOB)
2. W-2s (all)
3. Interest/dividends (1099-INT/1099-DIV)
4. Retirement + SSA (1099-R, SSA-1099)
5. Unemployment (1099-G)
6. Business income (1099-NEC → Sch C + expenses)
7. Rentals + K-1s (Schedule E inputs)
8. Brokerage (1099-B summary → Sch D/8949 summary)
9. Itemized docs (1098, charity summary, taxes paid—if itemizing per firm workflow)
10. Credits (2441 childcare, 1098-T, 1095-A, HSA)
11. Estimated payments/extension payment
12. Diagnostics + save for preparer

### 7.2 1120-S / 1065 — Entry order checklist (data-entry view)

1. Entity profile (name, EIN, address, activity codes—per firm template)
  2. Ownership (shareholders/partners list and %)
  3. Book income statement totals (trial balance/P&L)
  4. Separately stated items (if provided in workpapers)
  5. Balance sheet (Schedule L) from books
  6. M-1/M-2 if your firm expects you to enter book figures (otherwise leave for preparer)
  7. Generate/verify K-1 totals tie to workpapers
  8. Diagnostics + flag depreciation/tax adjustments as needed
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## **8) Quality Control: Required “Red Flag” Notes**