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|  | Client data search cues |

This form is provided for illustration purposes only. Algorithmic elements listed are subject to change and may vary by state.

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| **Product/service** | **Algorithmic elements** |
| SEP IRA | Schedule C earnings or self-employment earnings greater than $50,000 and less than $200,000 with no line 28 |
| Sole K | Schedule C earnings or self-employment earnings greater than $50,000 and less than $200,000 with no line 28 |
| Defined benefit plan | Schedule C earnings or self-employment earnings greater than $200,000 with no line 28 |
| 529 plan | New dependent (social security # of dependent absent in prior year return) |
| Stock option planning | 1040 line 7 greater than $100,000 |
| Buy-sell agreement | All entities with multiple owners |
| R&D tax credits | Client Business Activity Code between 310000-339999 or 510000-519999 and did not file Form 6765 on federal return, or did file Form 6765 but credits were improperly or incorrectly captured |
| Hiring credits | CA New Jobs Tax Credit (varies by state) — filter entities with fewer than 20 employees at the beginning of the year and with employee count at end of year above the beginning total (check for Form 3527)  Federal Work Opportunity Tax Credit — NAICS business codes that do seasonal hiring (i.e. food processing, farming, etc) |
| P&C insurance | Schedule A line 10, 11 and 12 (any amount) |
| Employee benefits review | Schedule C line 14; Form 1065 line 19; Form 1120S line 18; Form 1120 line 24 |
| Disability insurance | 1040 line 7 greater than $100,000; lines 8a, 8b, 9a and 13 less than $1,000 |
| Life insurance | 1040 line 6c; line 7 greater than $100,000 |
| Long-term care insurance | Schedule A line 4 (any amount) |
| Charitable gifting | 1040 line 37 greater than $200,000; Schedule A line 16, 17 = zero |
| Debt refinancing | Schedule A lines 10, 11 and 12 greater than $80,000 in aggregate |
| Business valuation | Taxpayer is nearing retirement and owns a business (taxpayer has an amount on line 12, line 27 or line 29 and age is greater than 55) |
| High impact tax vehicles (restricted property trusts, Section 79, captives and defined benefit plans, etc.) | Any 1040 with Schedule C and over $100,000 in income tax, or any individual with a pass-through entity on their Schedule E with over $100,000 in income tax, or any C-Corp owner |
| Domestic production activities deduction | Any NAICS in manufacturing, production, engineering, architecture and construction |
| Tenant improvements credit | Any business with more than $35,000 on Form 4562, Part III, lines 19e, 19h and 19i (more than $35,000 on one line or in total across all three lines) |
| Accounting help | Payroll tax or wages and salaries greater than 12% of revenue; any entries on an entity return Schedule M-2 lines 3 or 6; any items in the depreciation Form 4562 schedule with a life of five or seven years and a cost between $5,000 and $20,000 that can be deducted as repairs/maintenance if they are separately stated on the bill |