
Individual Items to Note (1040)

Items to Note

This list provides details about how Lacerte converts the following 1040 calculated carryovers.

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Date of Birth** - Verify date of birth in Client Information and Dependents, and adjust if necessary.

Note: The installment sale section has a category for State Prior year installment sales - Gross Profit Ratio and Ordinary Income. Enter state amounts only if the state amounts are different than federal.

- **Depreciation** - In the 2010 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2009. State depreciation entries should be reviewed and adjusted as necessary.
- **Vehicles** - Lacerte converts only the first two vehicles entered per entity to Lacerte Screen 30 from ProSystem fx Sheet A-10.

- **Parent's Election to Report Child's Income** - Lacerte converts the child's name and social security number to Lacerte Screen 44 only if they are entered on ProSystem fx Sheet T-11.
- **General Business and Passive Activity Credits** - The Form and Prefix Number cannot be converted. You must adjust detail in "Form" and "Number of Form" (Lacerte Screen 34, codes 1 and 2).

Note: We also recommend that you review and update the following items after your conversion:

- Carryovers, such as credit carryovers and NOLs
- State information, including multi-state depreciation
- Prior year summary (review in 2010 program only)

Note for 2010: Due to a problem in the ProSystem FX program, the amount of Health Insurance Credit cannot be pulled to the 2010 Prior Year Summary. (Form 8885, line 7)

- Any hurricane-related issues that overlap years, such as pension withdrawals
- Foreign tax credit carryovers.

Individual Converted Items: (1040)

The **underlined and bolded** titles in the following list correspond to the titles on the Contents screen of the Lacerte tax program. All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

Resident State as of End of Year
Filing Status
1=Married Filing Separate and Lived with Spouse
1=Married Filing Separate and Must Itemize Deductions
Year Spouse Died, if Qualifying Widow(er)
Taxpayer First Name and Initial
Taxpayer Last Name
Taxpayer Title / Suffix
Taxpayer Social Security Number
Taxpayer Occupation
Taxpayer Age or Date of Birth
Taxpayer Date of Death
Dependency Status
Taxpayer: 1=Blind
Spouse First Name and Initial
Spouse Last Name
Spouse Title / Suffix
Spouse Social Security Number
Spouse Occupation
Spouse Age or Date of Birth
Spouse Date of Death
Spouse: 1=Blind
1=Use Foreign Format
In Care of
Street Address
Apartment Number
City
State
ZIP Code
Foreign Address - Country
Home Phone
Work Phone
Work Extension
Fax Number
E-Mail Address
Dependent Information
First Name
Last Name
Title / Suffix

Age or Date of Birth
Social Security Number
Relationship
Months Lived at Home
Type of Dependent
Earned Income Credit
Child Tax Credit
Claimed by: 1=Taxpayer, 2=Spouse
Miscellaneous Information / Direct Deposit
Pr. Cmp: 1=Self, 2=Spouse, 3=Both, 4=Neither, 5=Blank
Allow Preparer/IRS Discussion: 1=Yes, 2=No, 3=Blank
Designee/IRS Discussion: Designee's Name [O]
Designee/IRS Discussion: Designee's Phone Number [O]
Designee/IRS Discussion: Designee's PIN (5-Digit Numeric) [O]

Text style: 1=mixed case, 2=upper case [O]
Wage/Pension schedule: 3=Suppress [O]
1=Filed pursuant to Section 1.911-7(a)(2)(i)(D)
1=Converted Client (Proforma Use Only)
1=Suppress next year's client organizer
1=Direct Deposit of Refund
1=electronic payment of balance due
International ACH Transaction.
Name of Bank (memo only)
Routing Transit Number
Depositor Account Number
Type of Account: 1=Savings, 2=Checking
Type of Investment

Invoice, Letter, Filing Instructions

Prior Year Preparation Fee (Memo Only)
IRS Center (Ctrl+T) [O]
Credit card instructions : 1=yes, 2=no [O]

Current Year Estimated Tax Payments

OVERPAYMENT APPLIED FROM PRIOR YEAR - FEDERAL
1st Quarter Voucher Amount (Memo Only)
2nd Quarter Voucher Amount (Memo Only)
3rd Quarter Voucher Amount (Memo Only)
4th Quarter Voucher Amount (Memo Only)

Next Year Estimated Tax (1040 ES)

Apply Overpayment to Next Year
Estimate Options [O]
1st Quarter [O]
2nd Quarter [O]
3rd Quarter [O]
4th Quarter [O]

Penalties & Interest

PRIOR YEAR ADJUSTED GROSS INCOME
PRIOR YEAR TAX LIABILITY (-1 IF NONE)
1=Form 2210F
1=Qualifying farmer/fisherman
2=Exclude penalty from Form 1040/1040A

Wages, Salaries, Tips

List of Converted Items: ProSystem fx to Lacerte

1=Spouse	State Withholding
Employer Identification Number (B)	Foreign Country Code
Name of Employer (B)	Foreign Income Code
Employer Address (C)	<u>Pensions, IRA Distributions</u>
Employer City (C)	Name of payer
Employer State (C)	Street Address
Employer ZIP Code (C)	City
1=Foreign Address	State
Wages, Salaries, Tips and Other Compensation	Zip Code
Box 12a Code	1=foreign address
Box 12b Code	Country
Box 12c Code	Federal Identification Number
Box 12d Code	State ID Number
1=Statutory Employee	Form 5329 code
Schedule C Name or Number, if Statutory Employee	1=Spouse
1=Retirement Plan	1=IRA/SEP/SIMPLE
1=Ministers Wages Subject to SE Tax	Distribution Code #1
Employee Social Security Number	Early distribution tax: 1=10%, 2=25% (SIMPLE), 3=suppress [O]
Employee Name	1=Suppress Form 5329 (Filing Not Required)
Employee Address	Traditional/SEP/SIMPLE IRA: 1=report on Form 8606, 2=exclude
Employee City	Investment in Contract (Plus Death Benefit Exclusion)
Employee State	Expected Return
Employee ZIP Code	Exclusion Percentage (.xxx) [O]
State #1: State Name	General Rule: Exclusion Amount [O]
State #1: State ID Number	Cost in Plan at Annuity Starting Date (Plus Death Benefit Exclusion)
State #1: Locality Name	Annuity Starting Date (m/d/y) (Simplified method)
State #2: State Name	Age at Annuity Starting Date
State #2: State ID Number	Simplified Method: Exclusion Amount [O]
State #2: Locality Name	Amount Recovered Tax Free After 1986
<u>Interest Income</u>	Total distributions from traditional and SIMPLE IRAs
Name of Payer	Total amount of any repayments made before filing
Seller-Financed Mortgage - Social Security Number	1= Filed Form 8930 Separately
Seller-Financed Mortgage - Street Address	1= Elect not to spread taxable amount over 3 years
Seller-Financed Mortgage - City, State, ZIP Code	1=Rollover of any part of the distribution
Banks, Savings and Loans	Current year ordinary income element
U.S. Bonds, T-Bills	Form 4972 Current Year Ordinary Income
Name of Foreign Country	Form 4972 Current Year Capital Gains
Category of income	<i>Additional Electronic Filing Information</i>
1=foreign taxes accrued	Recipient Name
<u>Dividend Income</u>	Recipient Street Address
1=taxpayer, 2=spouse	Recipient City
Name of Payer	Recipient State
Total ordinary dividends	Recipient ZIP Code
Qualified dividends	1=foreign address
Total capital gain distributions	Account Number
Total municipal bonds	Form 1099-R: Primary State Name
1=delete this year, 2=delete next year	Form 1099-R: Primary State ID Number
Name of foreign country	Form 1099-R: Primary Locality Name
Category of income	Form 1099-R: Secondary State Name
1=foreign taxes accrued	Form 1099-R: Secondary State ID Number
Data source: Financial Institution	Form 1099-R: Secondary Locality Name
Data source: Account number	
State Nontaxable	
State Taxable	

List of Converted Items: ProSystem fx to Lacerte

Foreign Employer Pension: Country code

Foreign Employer Pension: Foreign employer's tax EIN

Current Year Repayments

Repayments made before filing current year tax return (other than IRA's)

Repayments made before filing current tax return (IRA's)

Hurricane Deferrals and Repayments

2008 repayments plus excess repayments from 2007 (Other Than IRA's)

2008 repayments plus excess repayments from 2007 (IRA's)

Distributions subject to tax in 2008 before repayments (IRA's)

Gambling Winnings

Name of payer

Street address

City

State

Zip Code

Federal identification number

Telephone number

State name

Payer's state identification number

Recipient Name

Recipient Street Address

Recipient City

Recipient State

Recipient ZIP Code

Gross Winnings

State ID Number

Miscellaneous Income

Other Income

Other Income subject to self-employment tax

Social Security Benefits (SSA 1099, box 5) Taxpayer

Social Security Benefits (SSA 1099, box 5) Spouse

Social security received

Social security paid

Nature and Source

State / Local Tax Refunds / Unemployment Compensation (1099-G)

Name of Payer

1=Spouse

Total unemployment compensation received

Tier 1 railroad retirement received.

Agricultural Payments

Payer's Name

General Sales tax deduction available on Sch A

X= General sales tax deduction available for Sch A

City

Education Distributions (1099-Q)

Name of Payer

1=Spouse

Basis in This ESA as of 12/31/10

Administering State

Total distributions from education program

Basis in education program account as of 12/31/10

Value of Coverdell ESA account as of 12/31/2010

Net Operating Loss Deduction

YEAR OF LOSS (E.G., 2007)

INITIAL LOSS - REGULAR TAX

Amount Available for Carryover/Carryback

AMT Amount Available for Carryover/Carryback

Business Income (Schedule C)

Principal Business or Profession

Number of Form (e.g., Enter 2 for Sch. No. 2)

Principal Business Code

Business Name, if Different from Form 1040

Business Address, if Different from Form 1040

City, State, ZIP, if Different from Form 1040

Foreign Country Code

Employer ID Number

If Accounting Method Not Cash/Accrual, Specify

Accounting Method: 1=Cash, 2=Accrual

Inventory Method: 1=Cost, 2=Lower C/M, 3=Other

1=Spouse, 2=Joint

1=W-2 Earnings as Statutory Employee [O]

1=Not Subject to Self-Employment Tax

1=Did Not Materially Participate

1=Minister's Schedule C

Other inventory valuation method

1= accrual method

Other accounting method

Gross receipts

Returns and allowances

Other Income

Inventory at Beginning of Year

Purchases

Cost of labor

Materials and supplies

Costs of Goods Sold / Other Costs

Inventory at End of Year

Expenses

Other Expenses

Allocation method (MANDATORY) (Ctrl+T)

Foreign Income Information: category of income

Name of foreign country

PRIOR YEAR UNALLOWED PASSIVE LOSSES - OPERATING (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES - OPERATING (AMT)

Disposition (Schedule D, 4797, Etc.)

Description of Property

Date Acquired (m/d/y or -m/d/y)

Date Sold (m/d/y or -m/d/y)

1=Taxpayer, 2=Spouse

GROSS PROFIT RATIO (.XXXX OR 1=100%) (FORM 6252)

AMT GROSS PROFIT RATIO

Prior years' payments [O]

ORDINARY INCOME (-1 IF NONE, TRIGGERS 4797)

List of Converted Items: ProSystem fx to Lacerte

Unrecaptured Section 1250 Gain - Remaining Unrecaptured
Section 1250 Gain from year of sale

Installment Worksheet: Year

Installment Worksheet: Principal Payments

Installment Worksheet: Total Gain

Installment Worksheet: Ordinary Income

Installment Worksheet: Unrecaptured Section 1250 Gain

Like-Kind Property Received: Description

Like-Kind Property Received: Date Property Identified
(m/d/y)

Like-Kind Property Received: Date Property Received
(m/d/y)

FORM NUMBER OF RELATED ACTIVITY

Activity Name or Number

Name of Related Party

Address

City

State

ZIP Code

Taxpayer ID Number

Relationship to Taxpayer

1=Marketable Security

Disposition (Miscellaneous)

SHORT-TERM CAPITAL LOSS CARRYOVER (REGULAR
TAX)

LONG-TERM CAPITAL LOSS CARRYOVER (REGULAR
TAX)

NET SECTION 1231 LOSSES (5 PRECEDING YEARS)
(REGULAR TAX)

NET SECTION 1231 LOSSES: (5 PRECEDING YEARS)
(AMT)

Rental & Royalty Income (Schedule E)

Kind of Property

Location of Property: Street Address

Location of Property: City

Location of Property: State

Location of Property: ZIP code

Location of Property: Region

Location of Property: Postal code

Location of Property: Country

Percentage of Ownership if Not 100% (.xxxx)

1=Spouse, 2=Joint

1=Nonpassive Activity, 2=Passive Royalty

1=Real Estate Professional

1=Rental other than real estate

1=Investment

X =Owner Occupied

Rents received

Royalties received

Direct expenses

Indirect expenses

Rental of Vacation Home

Number of days vacation home used for personal purposes

Number of days vacation home rented

Number of days vacation home owned during year

Other Expenses

Federal Basis

State basis if different

CARRYOVER - VACATION HOME EXPENSES

CARRYOVER - VACATION HOME DEPRECIATION

CARRYOVER - AMT VACATION HOME EXPENSES

CARRYOVER - AMT VACATION HOME DEPRECIATION

PRIOR YEAR UNALLOWED PASSIVE LOSSES -
OPERATING (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES -
OPERATING (AMT)

Carryover – Depletion

Farm Income (Schedule F / Form 4835)

Principal Product

Employer ID Number

Agricultural Activity Code

Accounting Method: 1=Cash, 2=Accrual

1=Spouse, 2=Joint

1=Farm Rental (Form 4835)

1=Did Not Materially Participate (Schedule F Only)

1=Did Not Actively Participate (4835 Only)

1=Real Estate Professional (4835 Only)

Sales of livestock, produce, etc. bought for resale (Cash
method)

Cost or basis of livestock, produce, etc. bought for resale
(Cash method)

Sales of livestock, produce, etc. you raised (Cash method)

Sales of livestock, produce, etc. (Accrual method)

Beginning Inventory of Livestock, Etc. (Accrual Method)

Cost of livestock, etc. (Accrual method)

Total cooperative distributions

Taxable cooperative distributions

Total agricultural program payments (other than CRP) [O]

Taxable agricultural program payments (other than CRP) [O]

Total conservation reserve program payments [O]

Commodity credit loans reported under election

Total commodity credit loans forfeited or repaid

Taxable commodity credit loans forfeited or repaid

Total crop insurance proceeds received in current year

Taxable crop insurance proceeds received in current year

Taxable crop insurance proceeds deferred from prior year

Custom hire (machine work) income

Federal gasoline tax credit

State gasoline tax credit

Other Income

Other Expenses

2= 100% Disposition

Foreign Country Code

Foreign Income Code

Amount Received

Cost or Other Basis

SECTION 179 CARRYOVER

Allocation method (MANDATORY) (Ctrl+T)

List of Converted Items: ProSystem fx to Lacerte

PRIOR YEAR UNALLOWED PASSIVE LOSSES - OPERATING (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES - OPERATING (AMT)

Partnership Information

Name of Partnership

Employer Id Number

IRS Center where partnership filed return

Tax Shelter Registration Number

Classification Code

100% Disposition

1=Spouse, 2=Joint

1=Publicly Traded Partnership

1=Foreign Partnership

1=Not a Passive Activity

1=Actively Participated in Real Estate

1=Real Estate Professional

1=Delete this Year, 2=Delete Next Year

1= apply small business simplified overall method, 2=simplified deduction method

Foreign Country Code

Foreign Income Code

Foreign transactions: name of country

Category of foreign income (Table 1)

1256 Loss

OTHER INCOME & DEDUCTIONS - PASSIVE: PRIOR UNALLOWED PASSIVE LOSS (REGULAR)

OTHER INCOME & DEDUCTIONS - PASSIVE: AMT PRIOR UNALLOWED PASSIVE LOSS

S Corporation Information

Name of S Corporation

Employer Identification Number

IRS Center where Scorp filed return

Tax Shelter Registration Number

Class Code

1=Spouse, 2=Joint

1=Not a Passive Activity

1=Actively Participated in Real Estate

1=Real Estate Professional

1=Delete this Year, 2=Delete Next Year

Allocation method (MANDATORY) (Ctrl+T)

PRIOR YEAR UNALLOWED PASSIVE LOSSES - ORDINARY OR RENTAL LOSS (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES - ORDINARY OR RENTAL LOSS (AMT)

Estate and Trust Information

Name of Estate or Trust

Class Code

Employer Identification Number

Tax Shelter Registration Number

1=Spouse, 2=Joint

1=Not a Passive Activity

1=Actively Participated in Real Estate

1=Real Estate Professional

1=Delete this Year, 2=Delete Next Year

2= Final Form 1041

Foreign transactions: Name of country

Category of foreign income (Table 1)

PRIOR YEAR UNALLOWED PASSIVE LOSS

AMT PRIOR YEAR UNALLOWED PASSIVE LOSS

Oil & Gas: Set Information

Set Name

Form

Activity name or number

Overhead allocation method

Overhead expense description

Oil & Gas: Property Information

Description of property

Set name or number to include property

Property number

Date placed in service

1=delete this year, 2=delete next year

Production type

1=Enhanced

Percentage depletion rate (.xxxx) or amount [O]

Cost or basis

Accumulated depletion

Cost depletion rate (.xxxx) or amount [O]

Depletion for AMT Purposes

Depreciation (4562)

Description of Property

Form

Activity Name or Number

Asset Category

Date Placed in Service

Gulf Opportunity Zone Asset: 1=Yes, 2=No [O]

Cost or Basis

Current Section 179 Expense

Method

Life or Class Life

1=Half-Year, 2=Mid-Quarter

Amortization Code Section

Current Special Depreciation Allowance (-1 if None) [O]

Current Depreciation [O]

Prior Section 179 Expense

Prior Special Depreciation Allowance

Prior Depreciation

Salvage Value

Basis Reduction (ITC, Etc.) [O]

State Basis Reduction

State – Cost or Basis

State – Current Section 179 Expense

State – Method

State- Life or Class Life

State- Current Special Depreciation Allowance (-1 if none) [O]

State – Current Depreciation [O]

List of Converted Items: ProSystem fx to Lacerte

State – Prior Section 179 Expense	State and Local General Sales Tax
State- Prior Special Depreciation Allowance	Insurance Reimbursement [A]
State – Prior depreciation	Transportation and Lodging
State – Salvage Value	Number of Medical Miles
AMT - Basis [O]	Other Medical
AMT - Class Life (Post-1986) [O]	Motor Vehicle Sales Price
AMT -1=Real Property, 2=Leased Personal Property (Pre-1987)	Motor Vehicle Sales Taxes Paid
AMT -Current Depreciation [O]	New Motor Vehicle Taxes Paid
AMT -Prior Depreciation (MACRS Only)	Real Estate Taxes, Principal residence [A]
State AMT - Basis [O]	Personal Property Taxes
State AMT - Class Life (Post-1986) [O]	Other Taxes
State AMT -1=Real Property, 2=Leased Personal Property (Pre-1987)	Home Mortgage Interest on Form 1098 [A]
State AMT -Current Depreciation [O]	Home Mortgage Interest Not on Form 1098: Payee's Name
State AMT -Prior Depreciation (MACRS Only)	Home Mortgage Interest Not on Form 1098: Payee's SSN or FEIN
Percentage of Business Use (.xxxx)	Home Mortgage Interest Not on Form 1098: Payee's Street Address
1=General Asset Account Election	Home Mortgage Interest Not on Form 1098: Payee's City, State, ZIP Code
1=Alternative Depreciation System (ADS)	Points Not on Form 1098 [A]
1=150% DB Instead of 200% DB (MACRS Only) [O]	Investment Interest
1=IRS Tables, 2=DB/SL Formula (MACRS) [O]	INVESTMENT INTEREST CARRYOVER (REGULAR AND AMT)
1=Qualified Indian Reservation Property	Cash Contributions
1=Listed Property	Noncash Contributions [O]
1=No Evidence to Support Business Use Claimed	CONTRIBUTION CARRYOVER (50%, 30%, AND 20% LIMITATION)
1=No Written Evidence to Support Business Use Claimed	Miscellaneous Deductions (2%)
1=Sport Utility Vehicle Over 6,000 Pounds	Other Misc. Deductions
1=Vehicle is Available for Off-Duty Personal Use	<u>Noncash Contributions (8283)</u>
1=No Other Vehicle is Available for Personal Use	Name of Charitable Organization (Donee)
1=Vehicle is Used Primarily by a More than 5% Owner	Street Address
1=Provide Vehicles for Employee Use	City, State, ZIP Code
1=Prohibit Employee Personal Use of Vehicles	Foreign Postal Code
1=Prohibit Employee Personal Use, Except Commuting	Foreign Country
1=Treat All Use of Vehicles as Personal Use	Contribution Code
1=Provide More than Five Vehicles & Retain Info.	Date received by charitable organization
1=Meet Qualified Automobile Demo Requirements	Employer Identification Number
Current Year: Commuting Mileage	<u>Business Use of Home</u>
Prior Year: Total Mileage	Business Use Area
Prior Year: Business Mileage	Total Area of Home
Date Sold or Disposed of (m/d/y or -m/d/y)	Total hours facility used
<u>Adjustments to Income</u>	Total hours facility available for use – override
1=Covered by Employer Plan, 2=Not Covered [O]	Business percentage – override
IRA BASIS FOR 2010 & EARLIER YEARS	Tentative profit - override
Basis in Roth IRA Contributions as of prior year end	CARRYOVER OF OPERATING EXPENSES
Basis in Traditional IRA Conversions as of prior year end	INDIRECT EXPENSES - CARRYOVER OF CASUALTY LOSSES AND DEPRECIATION
Other Adjustments	Qualified Mortgage Insurance Premiums (direct and indirect)
Qualified employee retirement plan participant code	Other Indirect Expenses
Domestic Production Activity Method Code	Other Direct Expenses
<u>Itemized Deductions</u>	<u>Vehicle / Employee Business Expense (2106)</u>
Prescription Medicines and Drugs	Occupation, if Different from Form 1040
Doctors, Dentists, and Nurses	1=Spouse (Form 2106)
Hospitals and Nursing Homes	
Insurance Premiums [A]	
Long-Term Care Premiums [A]	
Local General Sales Tax Rate	

List of Converted Items: ProSystem fx to Lacerte

1=Performing Artist, 2=Handicapped, 3=Fee-Basis Government Official
1=Department of Transportation
Other Business Expenses
1=Vehicle is Available for Off-Duty Personal Use
1=No Other Vehicle Available for Personal Use
1=No Evidence to Support Your Deduction
1=No Written Evidence to Support Deduction
Date Placed in Service (m/d/y)
Total Mileage
Business Mile prior to July 1, 2008
Business Miles after June 30, 2008
Total Commuting Mileage
Average Daily Round-Trip Commute
Business Income and Expenses
Parking Fees and Tolls
Reimbursements
Listed Property Information
Automobile Expenses
1=Force Actual Expenses, 2=Force Standard Mileage Rate
Gas, Lube and Oil
Personal Property Taxes (Based on Car's Value)
Interest (Car Loan)
Vehicle Rent or Lease Payments
Inclusion Amount
Value of Employer-Provided Vehicle on Form W-2
Foreign Income Exclusion (2555)
1= Spouse
Foreign Address of Taxpayer: Street Address
Foreign Address of Taxpayer: City
Foreign Address of Taxpayer: Region
Foreign Address of Taxpayer: Postal Code
Foreign Address of Taxpayer: Country
Employer's Name
Employer's U.S. Address: Street Address
Employer's U.S. Address: City
Employer's U.S. Address: State
Employer's U.S. Address: ZIP Code
Employer's Foreign Address: Street Address
Employer's Foreign Address: City
Employer's Foreign Address: Region
Employer's Foreign Address: Postal Code
Employer's Foreign Address: Country
Employer Type
Employer Type, if Other
Enter Last Year (After 1981) Form 2555 Was Filed
Type of Exclusion & Tax Year Rev. Was Effective
Country of Citizenship
City and Country of Foreign Residence
Travel Information: Travel Type
Travel Information: Name of Country
Travel Information: Date Arrived
Travel Information: Date Left
Travel Information: Days in U.S. on Business

Travel Information: Income Earned in U.S.
Travel Information: Days in Country
Beginning Date for Bona Fide Residence (m/d/y)
Ending Date for Bona Fide Residence (m/d/y)
X= Statement made to foreign country authorities that the Taxpayer is not a resident of their country
X= Not required to pay income tax in that country
State and contractual terms or other conditions relating to the length of employment abroad
Type of visa used to enter the foreign country
Explain any limitations of the visa as to the length of stay or employment in a foreign country
Living Quarters in Foreign Country
Names of Family Living Abroad
Period Family Lived Abroad
1=Submit Statement to Country of Bona Fide Residence
1=Required to Pay Income Tax to Country of Residence
Contractual Terms Related to Employment Abroad
Type of Visa You Enter Foreign Country Under
Explanation Why Visa Limited Stay or Employment in Country
Address of Home in U.S.
1=U.S. Home Rented
Names of Occupants in U.S. Home
Relationship of Occupants in U.S. Home
Principal Country of Employment
Foreign Country Code
Physical Presence Test- Travel Abroad
Qualified Housing Expense for the tax year
FOREIGN COMPENSATION SECTION:
1=Spouse W-2
Name of Employer
Address of Employer
City of Employer
State of Employer
Zip of Employer
Total Wages, tips, compensation
Federal income tax withheld
Social Security tax withheld
Medicare tax withheld
State income tax withheld
Local income tax withheld
Box 12a code
Total days worked in year
Total days worked before and after assignment
Foreign days worked before and after assignment
Home (Lodging)
Meals
Car
Expatriate Information:
Cost of Living and Overseas Differential
Family
Education
Home Leave

List of Converted Items: ProSystem fx to Lacerte

Quarters
Other Purposes
Excludable Meals and Lodging Under Sec. 119
Mortgage Interest Credit (8396)
Current Year Mortgage Interest Credit
Address of principal residence if different from Form 1
Carryover of Mortgage Interest Credit
Archer Medical Savings Accounts (8853)
1=Self-Only Coverage, 2=Family Coverage
1=Acquired Interest in MSA After Death of Account Holder
Long-Term Care Insurance Contracts (8853)
Name of Insured (Defaults to Policyholder)
Social Security Number of Insured (Defaults to Policyholder)
1=Spouse is Policyholder
1=Insured is Terminally Ill
Child and Dependent Care Expenses (2441)
1=Spouse, 2=Joint
Persons/Organization Providing Dependent Care - Name
Persons/Organization Providing Dependent Care - Street Address
Persons/Organization Providing Dependent Care - City/State/ZIP
Persons/Organization Providing Dependent Care – Foreign postal code
Persons/Organization Providing Dependent Care – Foreign country
Persons/Organization Providing Dependent Care - SSN or EIN
Foreign Tax Credit (1116)
Name of Foreign Country
Category of Income
Foreign Income Code
Foreign country code
Elect to file Form 1116
Elect not to file form 1116
1=elect simplified AMT limitation
CARRYOVER OF FOREIGN TAXES PAID – passive
CARRYOVER OF FOREIGN TAXES PAID – Lump Sum
CARRYOVER OF FOREIGN TAXES PAID- General income
CARRYOVER OF FOREIGN TAXES PAID – Income Re-sourced by treaty
CARRYOVER OF FOREGN TAXES CLAIMED- passive
CARRYOVER OF FOREGN TAXES CLAIMED- Lump Sum
CARRYOVER OF FOREGN TAXES CLAIMED – General income
CARRYOVER OF FOREGN TAXES CLAIMED – Income Resourced by treaty
CARRYOVER OF FOREGN TAXES –passive
CARRYOVER OF FOREGN TAXES – Lump Sum
CARRYOVER OF FOREGN TAXES – General income
CARRYOVER OF FOREGN TAXES – Income Resourced by treaty
AMT CARRYOVER OF FOREIGN TAXES PAID – passive
AMT CARRYOVER OF FOREIGN TAXES PAID – Lump Sum

AMT CARRYOVER OF FOREIGN TAXES PAID- General income
AMT CARRYOVER OF FOREIGN TAXES PAID – Income Re-sourced by treaty
AMT CARRYOVER OF FOREGN TAXES CLAIMED- passive
AMT CARRYOVER OF FOREGN TAXES CLAIMED- Lump Sum
AMT CARRYOVER OF FOREGN TAXES CLAIMED – General income
AMT CARRYOVER OF FOREGN TAXES CLAIMED – Income Resourced by treaty
AMT CARRYOVER OF FOREGN TAXES –passive
AMT CARRYOVER OF FOREGN TAXES – Lump Sum
AMT CARRYOVER OF FOREGN TAXES – General income
AMT CARRYOVER OF FOREGN TAXES – Income Resourced by treaty
Qualified Adoption Expenses (8839)
QUALIFIED ADOPTION CREDIT CARRYOVER
First Name [O]
Last Name [O]
Identification Number [O]
Date of Birth [O]
1=Born Before 1990 and Was Disabled
1=Special Needs Child
1=Foreign Child
Education Credits (8863)
First Name [O]
Last Name [O]
Social Security Number [O]
1 = Taxpayer
2 = Spouse
Dependent No.
Qualified Expenses Override
Qualified Tuition and Fees (Net of Nontaxable Benefits)
1=Hope Credit, 2=Lifetime Learning Credit
1=Student attended educational institution in Midwestern Disaster area
EIC, Residential Energy, Other Credits
Mortgage Interest Credit: Street Address [O]
Mortgage Interest Credit: City [O]
Mortgage Interest Credit: State [O]
Mortgage Interest Credit: ZIP Code [O]
Certificate Credit Rate
MORTGAGE INTEREST CREDIT CARRYOVER – 3 PRECEDING YEARS
GENERAL BUSINESS CREDIT CARRYOVER
MINIMUM TAX CREDIT CARRYOVER
REFUNDABLE MIN TAX CREDIT COMPUTATION: 2nd Preceding form 8801 lines 18 and 20
REFUNDABLE MIN TAX CREDIT COMPUTATION: Prior Year form 8801 lines 18 and 20
REFUNDABLE MIN TAX CREDIT COMPUTATION: Prior Year form 8801 line 55
TAXABLE INCOME (6251, 1, 6, 10)
EXCLUSION ITEMS (2-5, 7-9, 11, 12)

List of Converted Items: ProSystem fx to Lacerte

FOREIGN INCOME/HOUSING EXCLUSION
LINE 13 OR QUALIFIED DIVIDEND AND CAPITAL GAINS
TAX WORKSHEET, LINE 6
SCHEDULE D, LINE 19
SCHEDULE D WORKSHEET, LINE 10
LINE 14 OR QUALIFIED DIVIDEND AND CAPITAL GAINS
WORKSHEET, LINE 7
TAX LESS FOREIGN TAX CREDIT
ALTERNATIVE MINIMUM TAX
MINIMUM TAX CREDIT NET OPERATING LOSS
LOW INCOME HOUSING CREDIT CARRYOVER (post-07)
RAILROAD TRACK MAINTENANCE CREDIT CARRYOVER
(post-07)
First time Homebuyer Credit: Original Credit
2439 Notice to Shareholder of undistributed Capital Gains
4136 Credit for Federal Tax on Fuels
8885 Health Coverage Tax Credit
8834 Qualified Electric Vehicle Credit.
8859 DC First Time Homebuyer Credit.
8907 Non-conventional source fuel credit
8910 Alternative motor vehicle credit
8911 Alternative fuel vehicle refueling property credit
Settlement or closing date
Credit Amount
Unallowed qualified electric vehicle credit
Foreign housing and income exclusion
Tentative Refundable Credit
Household Employment Taxes
Employer Identification Number
1=Spouse, 2=Joint
X= paid any one household employee cash wages
X=withheld federal income tax for any household employee
X=paid total cash wages of \$1000 or more
Cash wages subject to social security tax
Cash wages subject to Medicare taxes
Federal income tax withheld
Advanced earned income credit (EIC) payments
X=paid unemployment contributions to more than one state
X=all wages taxable for FUTA tax were not taxable for
state's unemployment tax
Cash wages subject to FUTA tax
Section A - Name of State
Section A - Contributions Paid to State Unemployment Fund

Non Resident Alien (1040NR)

Country of residence
Country taxpayer was a citizen
Address outside US for refund if different from Interview
Form 1
X = Indian student or business apprentice
Tax rate for "other" columns"
Other Income Type
Visa type or US immigration status
X = If ever changed your visa type or US immigration status
Number of days in US

Enter the year and name of the most recent form filed
Days Entered and Left the US during the year
X = subject to tax in the country on income related to treaty
benefits

Tax for Children Under 14 (8615)

Tax for Children Under 14 - First Name
Tax for Children Under 14 - Last Name
Tax for Children Under 14 - SSN

Parent's Election to Report Child's Income

Child's First Name
Child's Last Name
Child's Social Security Number
Interest Income - Banks, C/U, Etc.
Tax-exempt interest
Interest received as a nominee
Total ordinary dividends
Qualified dividends
Gross capital gain distribution
Section 1250 gain
Section 1202 gain
Collectibles (28%) gain
Dividends received as a nominee
Non-taxable dividends

Self-Employment Tax (Schedule SE)

1=Exempt and Filed Form 4361
1=Exempt and Filed Form 4029
1=Social security coverage in country other than U.S.

Schedule J, Recapture, Other Taxes

COBRA premium assistance received

Prior Year Summary

WAGES, SALARIES, TIPS, ETC.
INTEREST INCOME
DIVIDEND INCOME
REFUNDS OF STATE AND LOCAL TAXES
ALIMONY RECEIVED
BUSINESS INCOME
CAPITAL GAIN OR LOSS
FORM 4797 GAINS OR LOSSES
TAXABLE IRA DISTRIBUTIONS
TAXABLE PENSIONS
RENT, ROYALTY, PARTNERSHIP, ESTATE
FARM INCOME
UNEMPLOYMENT COMPENSATION
TAXABLE SOCIAL SECURITY BENEFITS
OTHER INCOME
TOTAL INCOME
ARCHER MSA DEDUCTION
EDUCATOR EXPENSE
BUSINESS EXPENSES OF RESERVISTS, QPAs, AND
FBOs
HEALTH SAVINGS ACCOUNT DEDUCTION
MOVING EXPENSES
ONE-HALF OF SELF-EMPLOYMENT TAX
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

List of Converted Items: ProSystem fx to Lacerte

KEOGH & SELF-EMPLOYED SEP & SIMPLE	ADVANCE EARNED INCOME CREDIT
PENALTY ON EARLY WITHDRAWAL OF SAVINGS	HOUSEHOLD EMPLOYMENT TAXES
ALIMONY PAID	OTHER TAXES
IRA DEDUCTION	TOTAL TAX
STUDENT LOAN INTEREST DEDUCTION	FEDERAL INCOME TAX WITHHELD
TUITION AND FEES	PRIOR YEAR ESTIMATED TAX PAYMENTS
DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	MAKING WORK PAY CREDIT
OTHER ADJUSTMENTS TO INCOME	EARNED INCOME CREDIT
TOTAL ADJUSTMENTS	NONTAXABLE COMBAT PAY
ADJUSTED GROSS INCOME	EXCESS FICA AND RRTA TAX WITHHELD
MEDICAL AND DENTAL	ADDITIONAL CHILD TAX CREDIT
TAXES	REFUNDABLE EDUCATION CREDIT
INTEREST	AMOUNT PAID WITH FORM 4868
CONTRIBUTIONS	CREDIT FOR TAX ON FUELS
CASUALTY AND THEFT	REGULATED INVESTMENT COMPANY CREDIT
MISCELLANEOUS (SUBJECT TO 2% AGI LIMIT)	OTHER PAYMENTS
OTHER MISCELLANEOUS DEDUCTIONS	TOTAL PAYMENTS
OVERALL ITEMIZED DEDUCTION LIMITATION (AS A NEGATIVE)	AMOUNT OVERPAID
TOTAL ITEMIZED DEDUCTIONS	AMOUNT APPLIED TO CURRENT YEAR ESTIMATED TAX
STANDARD DEDUCTION	UNDERPAYMENT PENALTY
LARGER OF ITEMIZED OR STANDARD DEDUCTION	LATE FILING PENALTY
INCOME PRIOR TO EXEMPTION DEDUCTION	LATE PAYMENT PENALTY
EXEMPTIONS (\$3,000 PER EXEMPTION)	INTEREST
TAXABLE INCOME	AMOUNT REFUNDED TO YOU
TAX BEFORE AMT	AMOUNT YOU OWE
ALTERNATIVE MINIMUM TAX	AVERAGE TAX RATE (XX.X)
TAX BEFORE CREDITS	MARGINAL TAX RATE (XX.X)
FOREIGN TAX CREDIT	EFFECTIVE TAX RATE (XX.X)
CHILD AND DEPENDENT CARE CREDIT	EMPLOYER SOCIAL SECURITY CREDIT
ELDERLY OR DISABLED CREDIT	WORK OPPORTUNITY CREDIT
EDUCATION CREDITS	Effective Tax Rate
RETIREMENT SAVINGS CONTRIBUTIONS CREDIT	Marginal Tax Rate
RESIDENTIAL ENERGY CREDITS	<u>Discharge of Indebtedness</u>
CHILD TAX CREDIT	Total amount of discharged indebtedness excluded
ADOPTION CREDIT	<u>Tax Shelter Statement Form 8886</u>
MORTGAGE INTEREST CREDIT	Name of Reportable Transaction
DC FIRST-TIME HOMEBUYER CREDIT	Initial Participation Year
LOW INCOME HOUSING CREDIT	Tax Shelter Registration Number
GENERAL BUSINESS CREDIT	Paid Promoters, Solicitors, Tax Advisers – Name
MINIMUM TAX CREDIT	Paid Promoters, Solicitors, Tax Advisers – Address
QUALIFIED ELECTRIC VEHICLE CREDIT	Paid Promoters, Solicitors, Tax Advisers – City
CREDIT FOR FUEL FROM NONCONVENTIONAL SOURCE	Paid Promoters, Solicitors, Tax Advisers – State
ALTERNATE MOTOR VEHICLE CREDIT	Paid Promoters, Solicitors, Tax Advisers – Zip or Postal
ALTERNATE VEHICLE REFUELING CREDIT	Paid Promoters, Solicitors, Tax Advisers – Identifying Num.
REFUNDABLE MINIMUM TAX CREDIT	1=Deduction
HEALTH INSURANCE CREDIT	1=Capital Loss
QUALIFIED RAILROAD TRACK MAINTENANCE CREDIT	1=Ordinary Loss
TOTAL CREDITS	1= Exclusions from gross income
TAX AFTER CREDITS	1=Nonrecognition of gain
SELF-EMPLOYMENT TAX	1=Adjustments to basis
SOCIAL SECURITY TAX ON TIP INCOME	1=Tax Credits
TAX ON IRAS, RETIREMENT PLANS, AND MSAS	1=Deferral
	1=Absence of adjustments to basis
	Other

List of Converted Items: ProSystem fx to Lacerte

Type of Entity: Tax-Exempt
Type of Entity: Foreign
Type of Entity: Related
Involved Entity Name
Involved Entity ID Number
Involved Entity Street Address
Involved Entity City
Involved Entity State
Involved Entity Zip Code
Involved Entity Foreign Region
Involved Entity Foreign Country
Involved Entity Description

Elections

1=waive net operating loss Carryback period

year) in the Lacerte program for each of these assets.

- **Consolidated Clients** - The 2010 conversion program converts each parent, subsidiary, and the consolidating company's client information to the Lacerte program. Each of these entities is assigned a unique Lacerte client number. The conversion program also converts the information necessary to complete Form 851, Affiliations Schedule and the descriptions of the consolidated eliminations and adjustments accounts used in the ProSystem fx program that have Lacerte equivalents.

Corporation Items to Note (1120)

Items to Note

This list provides details about how Lacerte converts the following 1120 calculated carryovers.

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Depreciation** - In the 2010 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2009. State depreciation entries should be reviewed and adjusted as necessary.

Note: The installment sale section has a category for State Prior Year Installment Sales - Gross Profit Ratio and Ordinary Income. Enter state amounts only if the state amounts are different than federal.

- **ACE Life on Depreciable Assets** - If acquired before the 1990 tax year, they cannot be converted. Enter the remaining ACE life (as of the beginning of the 1990 tax

Before you run the Lacerte Proforma Wizard on a consolidated client, you must:

1. Enter the Lacerte client number the conversion program assigned to the parent company in the consolidated return in "Client Number" (Screen 3.1 p2, Affiliations Schedule, code 820). The Lacerte program automatically enters the name, street address, city, state, ZIP code, EIN, principal business activity, business code number, and beginning/ending fiscal year dates for the parent company.
2. Refer to the "Subsidiaries Only" section of each Screen 3.1 p2, Affiliations Schedule to determine the Lacerte client number applicable to the information for each subsidiary company. Note the client number that links the correct information needed to complete Form 851 for each subsidiary.
3. Enter the Lacerte client number the conversion program assigned to each subsidiary company included in the consolidated return in "Client number" (Screen 3.1 p2, code 820). The Lacerte program automatically enters the name, street address, city, state, ZIP code, EIN, principal business activity, business code number, and beginning/ending fiscal year dates for each company.
4. Review and adjust (if necessary) the information in the "Subsidiaries Only"

List of Converted Items: ProSystem fx to Lacerte

section of each Screen 3.1 p2, Affiliations Schedule. Confirm that each subsidiary company contains the correct information needed to complete Form 851.

Corporation Converted Items (1120)

The **underlined and bolded** titles in the following list correspond to the titles on the Contents screen of the Lacerte tax program. All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

Corporation Name
Corporation Name (Continued)
Federal Identification Number
1=Use Foreign Format
Street Address
City
State
ZIP Code
Telephone Number
E-Mail Address
Country
Fiscal Year End (mm)
Date Incorporated (m/d/y)
Where Incorporated
Business Code
Business Activity
Product or Service
Accounting Method
Other Method
Number of Shareholders
1=1120-F Filer
1=Maintains Place of Business in U.S.
1=Consolidator

Officer Information

Officer Name
Street Address
City
State
ZIP Code
Foreign Country

Province (Foreign Only)
Social Security Number
Country of Citizenship
Title
Time Devoted to Business
% of Common Stock Owned (xx.xx)
% of Preferred Stock Owned (xx.xx)

Affiliations Schedule (851)

General: Name [O]
General: Employer Identification Number [O]
Stock Holdings at Beginning of Year: Number of Shares
Stock Holdings at Beginning of Year: Percent of Voting Power (xxx.xx)
Stock Holdings at Beginning of Year: Percent of Value (xxx.xx)
Stock Holdings at Beginning of Year: Owned by Corporation Number (Defaults to Parent)
1=This Corporation Had More Than One Class of Stock Outstanding
If Yes Above, List and Describe
1=This Member Had an Agreement in Existence by Which Persons that were not Members of the Affiliated Group Could Acquire Stock or Acquire Voting Power in the Corporation from This Corporation or Another Corporation
Percentage of the Value of Outstanding Stock that the Person(s) Could Acquire (xxx.xx)
Percentage of the Value of Outstanding Voting Stock that the Person(s) Could Acquire (xxx.xx)
If the Arrangement was Associated with the Acquisition of Voting Power Without the Acquisition of the Related Stock, Enter the Percentage of Voting Power that the Person(s) Could Acquire (xxx.xx)

Describe the Arrangements

Consolidated Eliminations

Description, if Applicable (see Note)
Eliminations Code
Balance Sheet Designation: 1=Beginning, 2=Ending
Amount: Federal only

Consolidated Miscellaneous

1=This Corporation is Included in Consolidated Return

Miscellaneous/Other Information

Title of Signing Officer
2=Final Return
Allow Preparer/IRS Discussion: 1=Yes, 2=No, 3=Blank [O]
Text Style: 1=Mixed Case, 2=Upper Case [O]
Print Schedule E
Print Schedule M-1 and M-2
1=Converted Client (Proforma Use only)
1=Qualified Personal Service Corporation
1=Nonqualified Personal Service Corporation
1=Closely Held Corporation
1=Consolidated Return
1=Personal Holding Company
1=Accrue Federal Tax
1=Accrue State Tax Option 1
1=Foreign Person Owns Over 25% of Corporation's Stock

List of Converted Items: ProSystem fx to Lacerte

Percentage Owned by Foreign Person (xxx.xx)	Name
Foreign Owner's Country	Country of incorporation/organization, if not U.S.
Number of Forms 5472 Attached	Address: Street
1=Corp. is a Subsidiary in Affiliated/Controlled Group	Address: City
Parent Name	Address: State
Parent ID Number	Address: ZIP Code
1=Foreign financial institution transaction (IAT)	Federal Identification Number
Name of bank	Percentage Owned (xxx.xx)
Routing Number	<u>Foreign Owned Corporation Info. (5472)</u>
Depositor Account Number	Country of Incorporation
Type of Account: 1= Checking, 2=Savings	Country(ies) of Filing Income Tax Return as a Resident
1=Corporation Owned Foreign Disregarded Entity	Principal Country(ies) Where Business is Conducted
Number of Forms 8858 Attached [O]	Direct 25% Shareholder #1 & #2: Name
Name of Foreign Partnership	Direct 25% Shareholder #1 & #2: Address - Region
EIN of Foreign Partnership	Direct 25% Shareholder #1 & #2: Address - Postal Code
Type of form filed: 1042, 1065, 1065B, or 8804	Direct 25% Shareholder #1 & #2: Address - Country
Schedule N, Number of Forms 8865 Attached	Direct 25% Shareholder #1 & #2: U.S. Identifying Number
1=Corporation Received Distribution From, or Was Grantor to Foreign Trust	Direct 25% Shareholder #1 & #2: Principal Country Where Business is Conducted
1=Corporation is a Shareholder of a Controlled Foreign Corporation	Direct 25% Shareholder #1 & #2: Country of Citizenship or Incorporation
Country of Foreign Bank Account	Direct 25% Shareholder #1 & #2: Country(ies) of Filing Income Tax Return as a Resident
Number of Forms 8873 Attached [O]	Ultimate Indirect 25% Shareholder #1 & #2: Name
Country of Incorporation	Ultimate Indirect 25% Shareholder #1 & #2: Address
Country Under Whose Laws the Income Reported on This Return is Subject to Tax	Ultimate Indirect 25% Shareholder #1 & #2: City
Location of Corporation's Books: City, State, and Country	Ultimate Indirect 25% Shareholder #1 & #2: US. Address – State
Location of Corporation's Books: Principal Location of Business	Ultimate Indirect 25% Shareholder #1 & #2: US. Address – ZIP Code
U.S. Agent: Kind of Agent	Ultimate Indirect 25% Shareholder #1 & #2: Address - Region
U.S. Agent: Name	Ultimate Indirect 25% Shareholder #1 & #2: Address - Postal Code
U.S. Agent: Address	Ultimate Indirect 25% Shareholder #1 & #2: Address - Country
1=Corp. Was Engaged in a U.S. Trade or Business	Ultimate Indirect 25% Shareholder #1 & #2: U.S. Identifying Number
1=Controlled Foreign Corporation	Ultimate Indirect 25% Shareholder #1 & #2: Principal Country Where Business is Conducted
1=Corp. Had Transactions with Related Parties	Ultimate Indirect 25% Shareholder #1 & #2: Country of Citizenship or Incorporation
1=Corp. Had Permanent Establishment in U.S. for Purposes of Applying Section 894(b) and any Applicable Tax Treaty Between U.S. and a Foreign Country	Ultimate Indirect 25% Shareholder #1 & #2: Country(ies) of Filing Income Tax Return as a Resident
If Yes Above, Name of Foreign Country	Ultimate Indirect 25% Shareholder #1 & #2: Explanation of the Attribution of Ownership
<u>Invoice, Letter, Filing Instructions</u>	Name of Related Party
Current Year Preparation Fee	Address of Related Party: Street
IRS Center [O]	Address of Related Party: City
Salutation [O]	Address of Related Party: State
<u>20% Direct of 50% Direct/Indirect Owners</u>	Address of Related Party: ZIP Code
Name	Address of Related Party: Region
Address: Street	Address of Related Party: Postal Code
Address: City	Address of Related Party: Country
Address: State	U.S. Identifying Number
Address: ZIP Code	Principal Business Activity Code
Federal Identification Number	
% of Common Stock Owned (xxx.xx)	
% of Preferred Stock Owned (xxx.xx)	
<u>Entities Owned by Corporation</u>	
20% Direct of 50% Direct/Indirect Owned Entities	
Entity Type (defaults to domestic corp.)	

List of Converted Items: ProSystem fx to Lacerte

Principal Business Activity

Type of Party: 1=Foreign Person, 2=U.S. Person

1=Related to Reporting Corporation

1=Related to 25% Foreign Shareholder

1=25% Foreign Shareholder

1=Reasonable Estimates Are Used

Adjustment for U.S Tax Principals

Other ratio-based methods

Other third party adjustments

Other information

Import Goods from foreign related entity 1=Yes

Documents used to support treatment of imported goods

1=Yes

Explanation of Reason(s) for Difference in Goods Valuation.

Controlled Group Apportionment Consent

Type of Controlled Group

Name

Street Address

City, State, ZIP Code

ID Number

Taxable year ended (m/d/y)

Estimates

OVERPAYMENT APPLIED FROM PRIOR YEAR

Current Year Estimated Payments

Credit to Next Year (Table or Dollar Amount)

1=Apply Threshold Rule, 2=Suppress [O]

Penalties and Interest

PRIOR YEAR TAX

1="Large Corporation"

Form 2220 Options [O]

Optional Annualized Methods: 1=Option 1, 2=Option 2,
Blank=Standard

Income

Gross Receipts

Other Income

Cost of Goods Sold

Additional Section 263A Costs

Other Costs

Ending Inventory

Inventory Method: 1=Cost

Inventory Method: 1=Lower of Cost or Market

Explanation of Other Method

1=Rules of Section 263A Apply

Dispositions (Miscellaneous)

CAPITAL LOSS CARRYOVER: 7 PRECEDING YEARS

NET SECTION 1231 LOSSES: 7 PRECEDING YEARS

Dispositions (Schedule D, 4797, etc.)

Description of Property

Date Acquired (m/d/y or -m/d/y)

Date Sold (m/d/y or -m/d/y)

GROSS PROFIT RATIO (.XXXX OR 1=100%) (FORM 6252)

ORDINARY INCOME (-1 IF NONE, TRIGGERS 4797)

Unrecaptured Section 1250 Gain - Remaining Unrecaptured

Section 1250 Gain from year of sale

Installment Worksheet: Year

Installment Worksheet: Principal Payments

Installment Worksheet: Total Gain

Installment Worksheet: Ordinary Income

Installment Worksheet: Unrecaptured Section 1250 Gain

Like-Kind Property Received: Description

Like-Kind Property Received: Date Property Identified
(m/d/y)

Like-Kind Property Received: Date Property Received
(m/d/y)

FORM NUMBER OF RELATED ACTIVITY

Activity Name or Number

Name of Related Party

Address

City

State

ZIP Code

Taxpayer ID Number

Relationship to Taxpayer

1=Marketable Security

K-1 Information

Name of K-1 Entity

Employer Identification Number

1=Not a Passive Activity

1=Real Property Trade or Business Exemption

1=Publicly Traded Partnership

1=Delete This Year, 2=Delete Next Year

PRIOR YEAR UNALLOWED PASSIVE LOSS: ORDINARY
OR RENTAL LOSS

PRIOR YEAR UNALLOWED PASSIVE LOSS: SHORT-
TERM CAPITAL LOSS

PRIOR YEAR UNALLOWED PASSIVE LOSS: LONG-TERM
CAPITAL LOSS

PRIOR YEAR UNALLOWED PASSIVE LOSS: SECTION
1231 LOSS

Farm Activities

Principal Product

Agricultural Activity Code

1=Delete This Year, 2=Delete Next Year

Accrual Method: Ending Inv. of Livestock, etc.

Other Farm Expenses

Rental / Other Passive Activities

Description of Property/Activity

1=Not a Passive Activity

1=Real Property Trade or Business Exemption

1=Entire Disposition

1=Delete This Year, 2=Delete Next Year

Expenses: Federal Prior Unallowed

ADVERTISING

BAD DEBTS

COMPENSATION OF OFFICERS

COST OF GOODS

DEPLETION

DEPRECIATION [O]

INTEREST

List of Converted Items: ProSystem fx to Lacerte

REPAIRS	Prior Section 179 Expense
RENTS	Prior Special Depreciation Allowance
SALARIES AND WAGES	Prior Depreciation
TAXES	Salvage Value
OTHER DEDUCTIONS	Basis Reduction (ITC, etc.)
SHORT-TERM CAPITAL LOSSES	AMT: Basis [O]
LONG-TERM CAPITAL LOSSES	AMT: Class Life (post-1986) [O]
FORM 4797 LOSSES	AMT: 1=Real Property, 2=Leased Personal Property (pre-1987)
<u>Oil & Gas: Set Information</u>	AMT: Current Depreciation [O]
Set Name	AMT: Prior Depreciation (MACRS only)
Form	ACE: Basis [O]
Activity name or number	ACE: Life [O]
Overhead allocation method	ACE: Current Depreciation (-1 if none) [O]
Overhead expense description	ACE: Prior Depreciation
<u>Oil & Gas: Property Information</u>	State Depreciation: Cost or Basis
Description of property	State Depreciation: Current Section 179 Expense
Set name or number to include property	State Depreciation: Method
Property number	State Depreciation: Life or Class Life
Date placed in service	State Depreciation: Current Depreciation [O]
1=delete this year, 2=delete next year	State Depreciation: Current Special Depreciation Allowance
Production type	State Depreciation: Prior Section 179 Expense
1=Enhanced	State Depreciation: Prior Depreciation
Percentage depletion rate (.xxxx) or amount [O]	State Depreciation: Prior Special Depreciation Allowance
State: Percentage depletion rate (.xxxx) or amount [O]	State Depreciation: Salvage Value
Cost or basis	State Depreciation: Basis Reduction
Accumulated depletion	State Depreciation AMT: Basis [O]
Beginning reserves	State Depreciation AMT: Class Life (post-1986) [O]
Cost depletion rate (.xxxx) or amount [O]	State Depreciation AMT: 1=Real Property, 2=Leased Personal Property (pre-1987)
<u>Deductions</u>	State Depreciation AMT: Current Depreciation [O]
Contributions: Current Year Cash	State Depreciation AMT: Prior Depreciation (MACRS only)
Taxes: Other	State Depreciation ACE: Basis [O]
Other Deductions	State Depreciation ACE: Life [O]
Officers Schedule: 1=When Applicable, 2=Force [O]	State Depreciation ACE: Current Depreciation (-1 if none) [O]
<u>Depreciation (4562): Misc/ Sec. 179 [O]</u>	State Depreciation ACE: Prior Depreciation
Convention: 1=half-year, 2=mid-quarter [O]	Book Depreciation: Cost or Basis
First Prior Short Year Beginning Date	Book Depreciation: Method
First Prior Short Year Ending Date	Book Depreciation: Life or Class Life
Second Prior Short Year Beginning Date	Book Depreciation: Current Depreciation (-1 if none) [O]
Second Prior Short Year Ending Date	Book Depreciation: Prior Depreciation
<u>Depreciation (4562)</u>	Book Depreciation: Salvage Value
Description of Property	Book Depreciation: 1=DB to SL if Greater (Nonrecovery Property only)
Form	Percentage of Business Use (.xxxx)
Activity Name or Number	1=General Asset Account Election
Category	1=Alternative Depreciation System (ADS)
Date Placed in Service	1=150% DB Instead of 200% DB (MACRS only) [O]
Gulf Opportunity Zone Asset: 1=Yes, 2=No	1=Depreciate Beyond Business Basis
Cost or Basis	1=IRS Tables, 2=DB/SL Formula (MACRS) [O]
Current Section 179 Expense	1=Qualified Enterprise Zone Property
Method	3=Liberty Zone Business Property
Life or Class Life (Recovery Period Automatic)	1=Qualified Indian Reservation Property
1=Half-Year, 2=Mid-Quarter (1st Year Auto.)	
Amortization Code Section	
Current Special Depreciation	
Current Depreciation (-1 if none) [O]	

List of Converted Items: ProSystem fx to Lacerte

1=DB to SL if Greater (Nonrecovery Property Only)

1=Listed Property

1=No Evidence to Support Business Use Claimed

1=No Written Evidence to Support Business Use Claimed

Commuting Mileage

Use of Vehicles: 1=Vehicle Available for Off-Duty Personal Use

Use of Vehicles: 1=No Other Vehicle is Available for Personal Use

Use of Vehicles: 1=Vehicle is Used Primarily by a More Than 5% Owner

Employers Providing Vehicles: 1=Provide Vehicles for Employee Use

Employers Providing Vehicles: 1=Prohibit Employee Personal Use of Vehicles

Employers Providing Vehicles: 1=Prohibit Employee Personal Use, Except Commuting

Employers Providing Vehicles: 1=Treat All Use of Vehicles as Personal Use

Employers Providing Vehicles: 1=Provide More Than Five Vehicles and Retain Information

Employers Providing Vehicles: 1=Meet Qualified Automobile Demonstration Requirements

Date Sold or Disposed of (m/d/y or -m/d/y)

Regular and AMT Net Operating Loss Deduction

REGULAR NOL CARRYOVERS: TAX YEAR ENDED (M/D/Y) [O]

REGULAR NOL CARRYOVERS: REGULAR NET OPERATING LOSS

REGULAR NOL CARRYOVERS: UTILIZATIONS

AMT NOL CARRYOVERS: TAX YEAR ENDED (M/D/Y) [O]

AMT NOL CARRYOVERS: AMT NET OPERATING LOSS

AMT NOL CARRYOVERS: UTILIZATIONS

Contribution Carryovers (8283)

REGULAR AND AMT CONTRIBUTION CARRYOVERS

Noncash Contributions (8283)

Donee: Name of Charitable Organization

Donee: Street Address

Donee: City

Donee: State

Donee: ZIP Code

Section 280H Limitations (Schedule H – PCSs)

Prior Year Applicable Amounts – 2nd Preceding tax year

Prior Year Applicable Amounts – 3rd Preceding tax year

Adjusted Taxable Income – 2nd Preceding tax year

Adjusted Taxable Income – 3rd Preceding tax year

General Business Credits

Investment tax credit (3468) – Carryforward of credit to 2010

Increasing research credit (6765) – Elect alternative incremental credit

Increasing research credit (6765) – Elect reduced credit

Increasing research credit (6765) – Elect alternative simplified credit

Increasing research credit (6765) – Alternative Simplified Method, Total qualified research expenses 1st, 2nd, 3rd prior years

New markets credit (8874) – Description of Community Development Entity (Ctrl+E)

Low sulfur diesel fuel production credit (8896) – Total credit allowed in prior tax years

Qualified railroad track maintenance credit (8900) – Miles of track assigned to others

Qualified railroad track maintenance credit (8900) – Miles of track assigned to taxpayer

Energy efficient appliance credit (8909) – Dishwashers produced (Current Year)

Energy efficient appliance credit (8909) – Clothes washers produced Type A (Current Year)

Energy efficient appliance credit (8909) – Clothes washers produced Type B (Current Year)

Energy efficient appliance credit (8909) – Refrigerators produced, Types A (Current Year)

Energy efficient appliance credit (8909) – Refrigerators produced, Types B (Current Year)

Energy efficient appliance credit (8909) – Prior year amounts: Lines 18, 19, 20j, 21a, 21b

GENERAL BUSINESS CREDIT CARRYOVER: ORIGINAL AMOUNTS

GENERAL BUSINESS CREDIT CARRYOVER: AMOUNTS PREVIOUSLY USED

WORK OPPORTUNITY CREDIT CARRYFORWARD (5884)

Rehabilitation Credit Carryover that originated after 2007.

Schedule A (8609) / LIH Recapture (8611)

Address of Building: Street

Address of Building: City

Address of Building: State

Address of Building: ZIP Code

Building Identification Number

Date Placed in Service (m/d/y)

1=Newly Constructed or Existing Building, 2=Section 42(e) Rehabilitation Expenditures

1=Corporation Does Not Have Form 8609 Issued by the Housing Credit Agency

Building Qualified as Part of a Low-Income Housing Project and Met Section 42 Requirements: 1=Yes, 2=No

Eligible Basis from Form 8609, Part II, Line 7b

Number of Low-Income Units

Total Number of Units

Low-Income Floor Space

Total Floor Space

Low-Income Portion (.xxxx) [O]

Credit Percentage from Form 8609, Part I, Line 2 (.xxxx)

Maximum Housing Credit Available from Form 8609, Part I, Line 1b

Foreign Tax Credit (1118)

1=AMT Simplified Limitation Election

Beginning Balance

Other additions.

Other Credits

MINIMUM TAX CREDIT CARRYOVER (8827,9)

List of Converted Items: ProSystem fx to Lacerte

2010 ALTERNATIVE MINIMUM TAX (4626, 14)

Credit to Holder of Tax Credit Bonds (8912)

Bond Issuer's Name

Bond Issuer's EIN

Alternative Minimum Tax (4626)

Form 4626: 1=Print When Applicable, 2=Force [O]

Gross Receipts From 3 Prior Tax Years: Gross Receipts (-1 if not in existence)

1=Corporation is a Former AMT Small Corporation

Former AMT Small Corporation: Change Date

OTHER ACE ITEMS: NET PRIOR POSITIVE ACE ADJUSTMENTS

Schedule PH

Amounts Excluded Under Section 543(a)(1)(A), 543(a)(1)(B)

Less Adjustments Described in Section 543(b)(2)(A)

Less Adjustments Described in Section 543(b)(2)(B)

War Profits and Excess Profits Taxes not Deducted

Excess Expenses/Depr. Under Section 545(B)(6): Kind of Property

Excess Expenses/Depr. Under Section 545(B)(6): Date Acquired (m/d/y)

Excess Expenses/Depr. Under Section 545(B)(6): Cost or Basis

Excess Expenses/Depr. Under Section 545(B)(6): Income from Rent/Other Compensation-Names and Addresses of Person(s) from Whom Received

Claim for Consent Dividend Deduction (973)

Class of Stock

Number of Shares Outstanding on 1st Day of Tax Year

Number of Shares Outstanding on Last Day of Tax Year

Description of Dividend Rights

Shareholder Consent (972)

Name

SSN/EIN

Street Address

City

State

Zip Code

Class of Stock

Number of Shares

Certificate Numbers

Alt. Tax on Qual. Shipping Activities (Form 8902)

Member of an electing group: 1=yes, 2=no

Any member of electing group have income from qualifying secondary activities or qualifying incidental activities: 1=yes, 2=no

Vessel name

IMO number

USCG VIN number

Flag

Date flagged (m/y/d)

Vessel type

Vessel used in U.S. foreign trade: 1=yes, 2=no

Percentage of U.S. ownership in vessel (xx.xx)

Type of ownership: O=owned, L=lease, CL=capitalized lease

Type of vessel use: BB=bareboat charter out, TC=time charter out, OI=operating inc.

Date placed in service (m/y/d)

Dead weight tons

Nets tones

Days operated in U. S. Foreign Trade

Ownership percentage.

Balance Sheet (Assets)-Ending Amounts

Cash

Accounts Receivable

Less Allowance for Bad Debts

Inventories, if Different from Screen 14

U.S. Government Obligations

Tax-Exempt Securities

Prepaid Federal Tax

Prepaid State Tax

Prepaid Local Tax

Other Current Assets

Loans to Shareholders

Mortgage and Real Estate Loans

Other Investments

Buildings and Other Depreciable Assets

Less Accumulated Depreciation

Depletable Assets

Less Accumulated Depletion

Land (Net of any Amortization)

Intangible Assets

Less Accumulated Amortization

Other Assets

Balance Sheet (Liabilities and Capital)-Ending Amounts

Accounts Payable

Mortgages, Notes Payable-Current Year

Federal Tax Payable

State Tax Payable

City/County Tax Payable

Other Current Liabilities

Loans from Shareholders

Mortgages, Notes Payable-Long-Term

Other Liabilities

Preferred Stock

Common Stock

Additional Paid-in Capital

Retained Earnings: Appropriated

Retained Earnings: Unappropriated

Adjustments to Shareholders Equity

Less Cost of Treasury Stock

Balance Sheet (Miscellaneous)

Book Depreciation: Current Year Book Depreciation

Book Amortization: Current Year Book Amortization

Book Depletion: Current Year Book Depletion

Ending Retained Earnings

Schedule L, M-1, M-2: 1=Force, 2=When Applicable

Schedule M-1

Income Subject to Tax not Recorded on Books: Other

List of Converted Items: ProSystem fx to Lacerte

Expenses on Books not Included on This Return: Other

Income on Books not Included on This Return: Other

Deductions not Charged Against Book Income: Other

Schedule M-3

Schedule M-3: 1=Force, 2= Suppress

1=Filing Schedule M-3 as Alternative Disclosure Under Rev. Proc. 2004-45

1=Complete Columns (a) and (d) of Parts I and III

Type of Income Statement Prepared

If corporation's income statement has been restated for any of the 5 preceding income statement periods, provide explanation and amount of each item restated.

1=Any of corporation's voting common stock is publicly traded

If publicly traded, symbol of primary U.S. publicly traded voting common

If publicly traded, stock's CUSIP number

Accounting standard used.

If "other" accounting standard used, specify.

Net Income (Loss) Reconciliation: Net Income or Loss from Nonincludible Foreign Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Nonincludible U.S. Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Other Includible Entities

Net Income (Loss) Reconciliation: Adjustment to Eliminate Transactions Between Includible and Nonincludible Entities

Net Income (Loss) Reconciliation: Adjustment to Reconcile Income Statement Year to Tax Year of Tax Return

Income or Loss from Equity Method Foreign Corporations: Entity Name

Income or Loss from Equity Method Foreign Corporations: EIN, if Applicable

Gross Foreign Dividends Not Previously Taxed: Dividend Payer

Gross Foreign Dividends Not Previously Taxed: Payer's EIN, if Applicable

Subpart F, QEF, and Similar Income Inclusions: Entity Name
Subpart F, QEF, and Similar Income Inclusions: EIN, if Applicable

Section 78 Gross-Up: Entity Name

Section 78 Gross-Up: EIN, if Applicable

Gross Foreign Distributions Previously Taxed: Entity Name

Gross Foreign Distributions Previously Taxed: EIN, if Applicable

Income or Loss from Equity Method U.S. Corporations: Entity Name

Income or Loss from Equity Method U.S. Corporations: EIN, if Applicable

U.S. Dividends Not Eliminated in Tax Consolidation: Dividend Payer

U.S. Dividends Not Eliminated in Tax Consolidation: Payer's EIN, if Applicable

Minority Interest for Includible Corporations: Entity Name

Minority Interest for Includible Corporations: EIN, if Applicable

Income or Loss from U.S. Partnerships: Partnership Name

Income or Loss from U.S. Partnerships: EIN, if Applicable

Income or Loss from U.S. Partnerships: EOY Profit Sharing %

Income or Loss from U.S. Partnerships: EOY Loss Sharing %

Income or Loss from Foreign Partnerships: Partnership Name

Income or Loss from Foreign Partnerships: EIN, if Applicable

Income or Loss from Foreign Partnerships: EOY Profit Sharing %

Income or Loss from Foreign Partnerships: EOY Loss Sharing %

Income or Loss from Other Pass-through Entities: Entity Name

Income or Loss from Other Pass-through Entities: EIN, if Applicable

Income or Loss from Other Pass-through Entities: EOY Profit Sharing %

Income or Loss from Other Pass-through Entities: EOY Loss Sharing %

Items Related to Reportable Transactions

Worthless Stock Losses

Other Income / Loss Items With Differences

Other Expenses / Deduction Items With Differences

Other Information

1=Do the amounts on Schedule M-3, Part II, lines 9 or 10, column (d) reflect allocation to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ration for sharing other items of the partnership

1=At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in IRC Section 267(b)

1=At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in IRC Section 267(b)

1=During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471

1=At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471

1=At any time during the tax year, did the corporation make any change in the accounting principle for financial accounting purposes

1=At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes

1=At any time during the tax year, did the corporation own any voluntary employee's beneficiary association (VEBA) trusts that were used to hold funds designated for employee's benefits

1=At any time during the tax year, did the corporation use an allocation method for indirect costs that varied from the Federal Energy Regulatory Commission method of accounting

Cost of Goods Sold Reconciliation (8916-A)

List of Converted Items: ProSystem fx to Lacerte

Other Items with Differences – Income Statement Amount
Other Items with Differences – Temporary Difference
Other Items with Differences – Permanent Difference
Other Items with Differences – Tax Return Amount
Schedule M-2
Other Increases
Other Decreases
Prior Year Summary
GROSS RECEIPTS LESS RETURNS AND ALLOWANCES
COSTS OF GOODS SOLD (SCH. A)
GROSS PROFIT
DIVIDENDS
INTEREST
GROSS RENTS
GROSS ROYALTIES
CAPITAL GAIN NET INCOME
NET GAIN (LOSS) FROM 4797
OTHER INCOME
TOTAL INCOME
COMPENSATION OF OFFICERS
SALARIES AND WAGES LESS EMPLOYMENT CREDIT
REPAIRS AND MAINTENANCE
BAD DEBTS
RENTS
TAXES AND LICENSES
INTEREST
CONTRIBUTIONS
DEPRECIATION
DEPLETION
ADVERTISING
PENSION, PROFIT SHARING, ETC. PLANS
EMPLOYEE BENEFIT PROGRAMS
DOMESTIC PRODUCTION ACTIVITIES DEDUCTION
OTHER DEDUCTIONS
TOTAL DEDUCTIONS
TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS
NET OPERATING LOSS DEDUCTION
SPECIAL DEDUCTIONS
TAXABLE INCOME
INCOME TAX BEFORE CREDITS
ALTERNATIVE MINIMUM TAX
FOREIGN TAX CREDIT
NONCONVENTIONAL FUEL/QEV CREDIT
GENERAL BUSINESS CREDIT
QUALIFIED ZONE ACADEMY BOND CREDIT
PERSONAL HOLDING COMPANY TAX
OTHER TAXES
SECTION I TAX (1120-F FILERS)
BRANCH PROFITS TAX
TAX ON EXCESS INTEREST
TOTAL TAX
PRIOR YEAR OVERPAYMENT CREDITED TO CURRENT YEAR

CURRENT YEAR ESTIMATED TAX PAYMENTS
LESS CURRENT YEAR QUICK REFUND
TAX DEPOSITED WITH FORM 7004
CREDIT FOR TAX PAID ON UNDISTRIBUTED CAPITAL GAINS
CREDIT FOR TAX ON SPECIAL FUELS
U.S. INCOME TAX WITHHELD AT SOURCE
BACKUP WITHHOLDING
TOTAL PAYMENTS
OVERPAYMENT
OVERPAYMENT CREDITED TO CURRENT YEAR
ESTIMATED TAX PENALTY
LATE FILING PENALTY
LATE PAYMENT PENALTY
LATE INTEREST
TAX DUE
REFUND
BEGINNING ASSETS
BEGINNING LIABILITIES AND EQUITY
ENDING ASSETS
ENDING LIABILITIES AND EQUITY
Form 1120H:
TAX EXEMPT FUNCTION INCOME
EXPENDITURES IN 90% TEST
TOTAL EXPENDITURES FOR TAX YEAR
TAX EXEMPT INTEREST
SPECIFIC DEDUCTION IF NOT \$100
CREDITS
Control Totals
Ending Assets
Ending Liabilities and Equity
Homeowner's Associations
Type of Association
Tax Shelter Statement / Form 8886
Name of Reportable Transaction
Tax Shelter Registration Number (if Applicable)
Initial Year Participated in Transaction, if Not Current Year
Facts of the Transaction
Expected Benefits
Estimated Tax Benefits
Promoting and Soliciting Parties: Name
Promoting and Soliciting Parties: Street Address
Promoting and Soliciting Parties: City
Promoting and Soliciting Parties: State
Promoting and Soliciting Parties: ZIP Code
1=Filing on a Protective Basis
1=Listed Transaction
1=Confidential Transaction
1=Transaction With Contractual Protection
1=Loss Transaction
1=Transaction With Significant Book/Tax Difference
If the Transaction is the same as or substantially similar to a "listed transaction," identify the listed transaction
Transaction of interest

List of Converted Items: ProSystem fx to Lacerte

Invested Through Other Entity: Name
Invested Through Other Entity: EIN of Entity
Invested Through Other Entity: Entity Type
Invested Through Other Entity: Form Number of Tax Return Filed
Name of Solicitor
Address of Solicitor
City of Solicitor
State of Solicitor
Zip Code of Solicitor
Identifying number of Solicitor
Type of tax benefit or consequence:
Deduction
Exclusions from Gross Income
Capital Loss
Nonrecognition of Gain
Absence of basis adjustment
Ordinary Loss
Basis adjustment
Tax Credits
Deferral
Other
Description of the amount and nature of the expected tax benefit or consequence for all affected years.
Entity involved in reportable transaction
Name
Type
Address
Description of involvement
ID Number
Employer-Owned Life Ins. Contracts (8925)
Name of Policyholder, if different from return
Identify number, if different from return
Type of business[O]
1120-F
Kind of agent
First name or entity name
Middle initial
Last name
State
Zip code
Corporation engaged in a US trade or business
Controlled foreign corporation
Corporation had transactions with related parties
Corp had a permanent establishment in US for purpose of applying Sec. 894(b) & applicable tax treaty between the US & a foreign country
Name of foreign country
Schedule I – foreign bank, method of completion, method to Determine value of assets, currency election, currency abbreviations
Other information for US Source not effectively connected
1120-C
Cooperative tax exempt under section 521

Money or other property in redemption of nonqualified written notices of allocation
Other Property and Patronage amount
Accounting method used to compute distributable patronage
Other distributable patronage accounting method
Discharge of Indebtedness
Section 108(i) Election to Defer Income – Amount Deferred Current Tax.
Form 90-22.1 Report of Foreign Bank Accounts
Filer address
Title of Filer
Number of joint owners
Taxpayer ID of Joint owner
Last name of organization of joint owner
First name of joint owner
Middle initial of joint owner
Bank Account type
Description
Maximum value of account
Account number
Name of Financial Institution
County of accounts
Street address
City
State
Zip/Postal Code
County

S Corporation Items to Note (1120S)

Items to Note

This list provides details about how Lacerte converts the following 1120S calculated carryovers.

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Depreciation** - In the 2010 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2010. State depreciation entries should be reviewed and adjusted as necessary.

List of Converted Items: ProSystem fx to Lacerte

- **Section 179 Carryover** - The 2010 conversion program carries the total section 179 carryover to Screen 20, code 120. Review, and adjust if necessary, to break down the total between Oil and Gas and non-Oil and Gas carryover amounts.

Note: The installment sale section has a category for State Prior Year Installment Sales - Gross Profit Ratio and Ordinary Income. Enter state amounts only if the state amounts are different than federal.

S Corporation Converted Items (1120S)

The **underlined and bolded** titles in the following list correspond to the titles on the Contents screen of the Lacerte tax program. All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

S Corporation Name
S Corporation DBA
Federal Identification Number
Street Address
City
State
ZIP Code
Telephone Number
E-mail Address
Fiscal Year End (mm)
Date Incorporated (m/d/y)
Where Incorporated
Date Elected S Corp. (m/d/y)
Business Code
Business Activity
Product or Service
Accounting Method
Other Accounting Method
TMP Shareholder Number
State Return

Officer Information

Officer Name

Street Address
City
State
ZIP Code
Social Security Number
Title
Time Devoted to Business
% of Common Stock Owned (xx.xx)
Misc. Info., Other Info., Amended Return, Schedule N
Title of Signing Officer
1=Short Tax Year for Depreciation
Beginning Fiscal Year (m/d/y) [O]
Ending Fiscal Year (m/d/y) [O]
1=Final Return
Allow Preparer/IRS Discussion: 1=Yes, 2=No, 3=Blank [O]
Text Style: 1=Mixed Case, 2=Uppercase [O]
1=Converted Client (Proforma Use only)
1=Accrue Federal Tax
Own Domestic Corporation? Name of Corporation
Own Domestic Corporation? Address
Own Domestic Corporation? City
Own Domestic Corporation: State
Own Domestic Corporation: Zip Code
Own Domestic Corporation? Federal ID Number
Own Domestic Corporation? Percentage Owned
If 100% owned, was QSub election made 1=Yes, 2=No
1=Member of Controlled Group
1=Registered as Tax Shelter
Tax Shelter Registration Number
Type of Tax Shelter
1=Issued OID Debt Instruments
1=Qualified subchapter S subsidiary election was terminated
or revoked during the year
NET UNREALIZED BUILT-IN GAIN-FEDERAL
1=Accumulated Earnings and Profits at Year End
1=foreign financial institution transaction (IAT)
Bank Information - Bank Name
Bank Information - Routing Number
Bank Information - Depositor Account Number
Bank Information - Type of Account: 1=Checking, 2=Savings
1=Corporation Owned Foreign Disregarded Entity
Ownership of Foreign Disregarded Entity - Name
Ownership of Foreign Disregarded Entity - Country
Ownership of Foreign Disregarded Entity - EIN (If Any)
Ownership of Foreign Partnership - Name
Number of Forms 8858 Attached
Ownership of Foreign Partnership - EIN (If Any)
Ownership of Foreign Partnership - Forms Filed
Ownership of Foreign Partnership - Tax Matters Partner (If Any)
Number of Forms 8865 Attached
1=Corporation is a Shareholder of a Controlled Foreign Corporation
Number of Forms 5471 Attached

List of Converted Items: ProSystem fx to Lacerte

1=Distribution from, or Grantor of Foreign Trust

1=Interest in Foreign Bank Account

Name of Foreign Country

Number of Forms 8873 Attached (Extraterritorial Income Exclusion)

Invoice, Letters, Filing Instructions

Invoice Schedule Number (-1=Suppress Invoice) [O]

IRS Center: Numeric 1-3 [O]

Salutation [O]

Shareholder Number for Signature

Signature [O]

Shareholder Information

Shareholder Name

DBA

Identification Number

Street Address

City

State

ZIP Code

Resident State

1=Final K-1

Stock Ownership

Shareholder Number

Shareholder Name

Percentage of Stock Owned at Year End (xx.xxxxx) [O]

Shareholder's Basis

STOCK BASIS AT BEGINNING OF TAX YEAR

PRIOR YEAR LOSS IN EXCESS OF BASIS

PRINCIPAL AMOUNT OF DEBT OWED TO SHAREHOLDER AT BEGINNING OF TAX YEAR

DEBT BASIS AT BEGINNING OF TAX YEAR, IF DIFFERENT

Estimates

OVERPAYMENT APPLIED FROM PRIOR YEAR

Credit to Current Year

Annualization Period Election: 1=elect option 1, 2=elect option 2

Penalties and Interest

PRIOR YEAR EXCESS NET PASSIVE INCOME TAX (-1 IF NONE)

Optional Annualized Methods: 1=Option 1, 2=Option 2, Blank=Standard

Form 2220 Print Options: 1= Suppress, 2 = Force

Ordinary Income

Other Income

Cost of Goods Sold

Additional Section 263A Costs

Other Costs

Ending Inventory

Inventory Method: 1=Cost

Inventory Method: 1=Lower of Cost or Market

Inventory Method: Other Method

1=Rules of Section 263A Apply

Ordinary Deductions

Taxes: Other

Other Ordinary Deductions

Print Tax Deduction Method

Qualified Domestic Production Activity Allocation Method

Depreciation (4562): Misc/ Sec. 179 [O]

Convention: 1=half-year, 2=mid-quarter [O]

First Prior Short Year Beginning Date

First Prior Short Year Ending Date

Second Prior Short Year Beginning Date

Second Prior Short Year Ending Date

Depreciation (4562)

Description of Property

Form

Activity Name or Number

Category

Date Placed in Service

Gulf Opportunity Zone Asset: 1=Yes, 2=No

Cost or Basis

Current Section 179 Expense

Method

Life or Class Life (Recovery Period Automatic)

1=Half-Year, 2=Mid-Quarter (1st Year Auto.)

Amortization Code Section

Current Special Depreciation

Current Depreciation (-1 if none) [O]

Prior Section 179 Expense

Prior Special Depreciation Allowance

Prior Depreciation

Salvage Value

Basis Reduction (ITC, etc.)

AMT: Basis [O]

AMT: Class Life (post-1986) [O]

AMT: 1=Real Property, 2=Leased Personal Property (pre-1987)

AMT: Current Depreciation [O]

AMT: Prior Depreciation (MACRS only)

State Depreciation: Cost or Basis

State Depreciation: Current Section 179 Expense

State Depreciation: Method

State Depreciation: Life or Class Life

State Depreciation: Current Depreciation [O]

State Depreciation: Current Special Depreciation Allowance

State Depreciation: Prior Section 179 Expense

State Depreciation: Prior Depreciation

State Depreciation: Prior Special Depreciation Allowance

State Depreciation: Salvage Value

State Depreciation: Basis Reduction

State Depreciation AMT: Basis [O]

State Depreciation AMT: Class Life (post-1986) [O]

State Depreciation AMT: 1=Real Property, 2=Leased Personal Property (pre-1987)

State Depreciation AMT: Current Depreciation [O]

State Depreciation AMT: Prior Depreciation (MACRS only)

Book Depreciation: Cost or Basis

Book Depreciation: Method

List of Converted Items: ProSystem fx to Lacerte

Book Depreciation: Life or Class Life	Description of property
Book Depreciation: Current Depreciation (-1 if none) [O]	Set name or number to include property
Book Depreciation: Prior Depreciation	Property number
Book Depreciation: Salvage Value	Date placed in service
Book Depreciation: 1=DB to SL if Greater (Nonrecovery Property only)	1=delete this year, 2=delete next year
Percentage of Business Use (.xxxx)	Production type
1=General Asset Account Election	1=Enhanced
1=Alternative Depreciation System (ADS)	Percentage depletion rate (.xxxx) or amount [O]
1=150% DB Instead of 200% DB (MACRS only) [O]	State: Percentage depletion rate (.xxxx) or amount [O]
1=Depreciate Beyond Business Basis	Cost or basis
1=IRS Tables, 2=DB/SL Formula (MACRS) [O]	Accumulated depletion
1=Qualified Enterprise Zone Property	Beginning reserves
3=Liberty Zone Business Property	Cost depletion rate (.xxxx) or amount [O]
1=Qualified Indian Reservation Property	<u>Schedule K Income and Deductions</u>
1=DB to SL if Greater (Nonrecovery Property Only)	Other Income (Loss)
1=Listed Property	Section 59(e)(2) Election Expenses
1=No Evidence to Support Business Use Claimed	Other Deductions
1=No Written Evidence to Support Business Use Claimed	SECTION 179 CARRYOVER (NOT OIL AND GAS ACTIVITIES)
Electric Vehicle: 2=No Limits	<u>Rental Real Estate Activities (8825)</u>
Commuting Mileage	Kind of Property
Use of Vehicles: 1=Vehicle Available for Off-Duty Personal Use	Address, City, State, Zip of Property
Use of Vehicles: 1=No Other Vehicle is Available for Personal Use	Type of Property
Use of Vehicles: 1=Vehicle is Used Primarily by a More Than 5% Owner	Fair rental days
Employers Providing Vehicles: 1=Provide Vehicles for Employee Use	Personal use days
Employers Providing Vehicles: 1=Prohibit Employee Personal Use of Vehicles	Percentage of Ownership if not 100% (.xxxx)
Employers Providing Vehicles: 1=Prohibit Employee Personal Use, Except Commuting	Situs of property
Employers Providing Vehicles: 1=Treat All Use of Vehicles as Personal Use	1=Delete This Year, 2=Delete Next Year
Employers Providing Vehicles: 1=Provide More Than Five Vehicles and Retain Information	Other Expenses
Employers Providing Vehicles: 1=Meet Qualified Automobile Demonstration Requirements	<u>Other Rental Activities (Schedule K)</u>
Date Sold or Disposed of (m/d/y or -m/d/y)	Kind of Property
<u>Farm Income/Expenses (Schedule F)</u>	Location of Property
Principal Product	Percentage of Ownership if not 100% (.xxxx)
Agricultural Activity Code	1=Delete This Year, 2=Delete Next Year
Accounting Method: 1=Cash, 2=Accrual [O]	Other Expenses
1=Did Not "Materially Participate"	<u>Dispositions (Schedule D, 4797, etc.)</u>
1=Delete This Year, 2=Delete Next Year	Description of Property
Accrual Method: Ending Inventory of Livestock, etc.	Date Acquired (m/d/y or -m/d/y)
Other Expenses	Date Sold (m/d/y or -m/d/y)
<u>Oil & Gas: Set Information</u>	GROSS PROFIT RATIO (.XXXX OR 1=100%) (FORM 6252)
Set Name	ORDINARY INCOME (-1 IF NONE, TRIGGERS 4797)
Form	Unrecaptured Section 1250 Gain - Remaining Unrecaptured Section 1250 Gain from year of sale
Activity name or number	Installment Worksheet: Year
Overhead allocation method	Installment Worksheet: Principal Payments
Overhead expense description	Installment Worksheet: Total Gain
<u>Oil & Gas: Property Information</u>	Installment Worksheet: Ordinary Income
	Installment Worksheet: Unrecaptured Section 1250 Gain
	Like-Kind Property Received: Description
	Like-Kind Property Received: Date Property Identified (m/d/y)
	Like-Kind Property Received: Date Property Received (m/d/y)
	FORM NUMBER OF RELATED ACTIVITY

List of Converted Items: ProSystem fx to Lacerte

Activity Name or Number

Name of Related Party

Address

City

State

ZIP Code

Taxpayer ID Number

Relationship to Taxpayer

1=Marketable Security

Pass-through Entity K-1 Information

Name of K-1 Entity

Address of K-1 Entity

City of K-1 Entity

State of K-1 Entity

Zip Code of K-1 Entity

Employer Identification Number

Blank=Partnership, 1=Fiduciary

Blank=Passive, 1=Nonpassive, 2=PTP, 3=N/A

1=Delete This Year, 2=Delete Next Year

Credits (Schedule K)

Increasing Research Credit (6765) – Electing alternative simplified credit

Increasing Research Credit (6765) – Electing reduced credit (Section 280C)

R.E Rehabilitation Expenditures

Rental Real Estate Credits

Other Rental Credits

Other Credits

Undistributed capital gains credit (5633)

New Markets credit (5527)

Community Development Entity Name

Community Development Entity Street Address

Community Development Entity City

Community Development Entity State

Community Development Entity Zip

Community Development Entity FEIN

Date of initial investment (m/d/y)

Qualified Entity Investment

Credit rate percentage

Qualified railroad track maintenance credit (8900): Miles of track: Assigned to others

Qualified railroad track maintenance credit (8900): Miles of track: Assigned to taxpayer

Nonconventional source fuel credit (8907) – type of Barrel-of-oil equivalents sold during current year

Nonconventional source fuel credit (8907) – Date facility placed in service of Barrel-of-oil equivalents sold during current year

Low sulfur diesel fuel production credit (8896) – Qualified Capital Loss Limitation

Low sulfur diesel fuel production credit (8896) – Total Low Sulfur Diesel Fuel Production Credits allowed for all prior tax years.

Energy Efficient Appliance Credit (8909)

No longer converts to Lacerte. 06/13/2012

Schedule A (8609) / LIH Recapture (8611)

Address of Building (Street, city, state, ZIP)

Building ID Number (BIN)

Date Placed in Service (m/d/y)

Newly Constructed or Existing Building

Do not have Form 8609 issued by the Housing Agency

Number of Low-Income Units

Total Number of Units

Low-Income Floor Space

Total Floor Space

Low-Income Portion (Line 2) (.xxxx) [O]

Credit Percentage from Form 8609, Part I, Line 2 (.xxxx)

Section 42(e) Rehabilitation Expenditures

Eligible Basis from Form 8609, Part II, Line 7b

Maximum Housing Credit Available from Form 8609, Part I, Line 1b

Credit to Holder of Tax Credit Bonds (8912)

Bond Issuer's Name

EIN

Other Schedule K Items

Other Preference Items

Foreign Country

Foreign Gross Income Sourced at Corporate Level: Listed Categories

Deductions Allocated and Apportioned at Corporate Level: Listed Categories

Reduction in Taxes Available for Credit and Gross Income Other Items and Amounts (Line 17d)

Balance Sheet (Assets)-Ending Amounts

Cash

Accounts Receivable

Less Allowance for Bad Debts

Inventories, if Different from Screen 14

U.S. Government Obligations

Tax-Exempt Securities

Prepaid Federal Tax

Prepaid State Tax

Other Current Assets

Loans to Shareholders

Mortgage and Real Estate Loans

Other Investments

Buildings and Other Depreciable Assets

Less Accumulated Depreciation

Depletable Assets

Less Accumulated Depletion

Land (Net of any Amortization)

Intangible Assets

Less Accumulated Amortization

Other Assets

Balance Sheet (Liabilities and Equity)-Ending Amounts

Accounts Payable

Mortgages, notes, bonds payable in less than 1 year

Federal Tax Payable

State Tax Payable

List of Converted Items: ProSystem fx to Lacerte

Other Current Liabilities

Loans from Shareholders

Mortgages, Notes Payable - Long-Term

Other Liabilities

Capital Stock

Additional Paid-in Capital

TOTAL RETAINED EARNINGS [O]

Adjustments to Shareholders' Equity

Balance Sheet Miscellaneous

Current Year Book Depreciation (Table or Dollar Amount)

Current Year Book Amortization (Table or Dollar Amount)

Current Year Book Depletion (Table or Dollar Amount)

Schedule L and M-1: 1=Force, 2=When Applicable [O]

Schedule M-1

Income on Schedule K not Recorded on Books

Expenses on Books not on Schedule K: Non-Deductible Expenses

Expenses on Books not on Schedule K: Other

Income on Books not on Schedule K: Other

Deductions on Sch. K not Charged Against Book Income: Other

Schedule M-2

AAA: BEGINNING BALANCE

AAA: Other Additions

AAA: Other Reductions

OTHER ADJUSTMENTS ACCOUNT (SCH. M-2):

BEGINNING BALANCE

S/H UNDISTRIBUTED TAXABLE INCOME (SCH. M-2):

BEGINNING BALANCE

OTHER RETAINED EARNINGS (SCH. L): BEGINNING BALANCE

Schedule M-3

Schedule M-3: 1=Force, 2= Suppress

1=Complete Columns (a) and (d) of Parts I and III

Type of Income Statement Prepared

If corporation's income statement has been restated for any of the 5 preceding income statement periods, provide explanation and amount of each item restated.

Accounting standard used.

If "other" accounting standard used, specify.

Net Income from Nonincludible Foreign Entities

Net Income from Nonincludible U.S. Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Includible Foreign Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Includible U.S. Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Other Includible Entities

Net Income (Loss) Reconciliation: Adjustment to Eliminate Transactions Between Includible and Nonincludible Entities

Net Income (Loss) Reconciliation: Adjustment to Reconcile Income Statement Year to Tax Year of Tax Return

Worldwide consolidated net income (loss) from income statement source

Schedule K-1 Miscellaneous Information

1=Final K-1 (Line D)

Prior Year Summary

GROSS RECEIPTS LESS RETURNS AND ALLOWANCES

COSTS OF GOODS SOLD (SCH. A)

GROSS PROFIT

NET GAIN (LOSS) FROM 4797

OTHER INCOME

TOTAL INCOME (LOSS)

COMPENSATION OF OFFICERS

SALARIES AND WAGES (LESS JOBS CREDIT)

REPAIRS AND MAINTENANCE

BAD DEBTS

RENTS

TAXES AND LICENSES

INTEREST

DEPRECIATION

DEPLETION (NOT OIL AND GAS)

ADVERTISING

PENSION, PROFIT SHARING, ETC. PLANS

EMPLOYEE BENEFIT PROGRAMS

OTHER DEDUCTIONS

TOTAL DEDUCTIONS

ORDINARY INCOME (LOSS)

EXCESS NET PASSIVE INCOME TAX

TAX FROM SCHEDULE D

TOTAL TAX

PRIOR YEAR ESTIMATED TAX PAYMENTS

TAX DEPOSITED WITH FORM 7004

CREDIT FOR FEDERAL TAX ON FUELS (4136)

TOTAL PAYMENTS AND CREDITS

UNDERPAYMENT PENALTY (FORM 2220)

BALANCE DUE

OVERPAYMENT

CREDIT TO CURRENT YEAR ESTIMATED TAX

AMOUNT REFUNDED

ORDINARY BUSINESS INCOME (LOSS)

NET RENTAL RE INCOME (LOSS)

OTHER NET RENTAL INCOME (LOSS)

INTEREST INCOME

ORDINARY DIVIDENDS

ROYALTIES

NET SHORT-TERM CAPITAL GAIN (LOSS)

NET LONG-TERM CAPITAL GAIN (LOSS)

NET SECTION 1231 GAIN (LOSS)

OTHER INCOME (LOSS)

SECTION 179 EXPENSE DEDUCTION

CHARITABLE CONTRIBUTIONS

INTEREST EXPENSE ON INVESTMENT DEBTS

INV. INCOME INCLUDED ON LINES 4A, 4B, 4C, 4F

INVESTMENT EXPENSE INCLUDED ON LINE 9

OTHER DEDUCTIONS

CREDIT FOR ALCOHOL USED AS FUEL

LOW-INCOME HOUSING CREDIT (Section 42(j)(5))

LOW-INCOME HOUSING CREDIT (OTHER)

List of Converted Items: ProSystem fx to Lacerte

QUALIFIED REHAB. EXPENSES RELATED TO RENTAL REAL ESTATE
OTHER CREDITS RELATED TO RENTAL REAL ESTATE
CREDITS RELATED TO OTHER RENTAL ACTIVITIES
OTHER CREDITS
DEPR. ADJUSTMENT ON PROPERTY AFTER 1986
ADJUSTED GAIN (LOSS)
DEPLETION (NOT OIL AND GAS)
GROSS INCOME FROM OIL, GAS, AND GEOTHERMAL DEDUCTIONS ALLOCATED TO OIL, GAS, AND GEOTHERMAL
OTHER ADJUSTMENTS AND TAX PREFERENCE ITEMS
GROSS INCOME FROM ALL SOURCES
GROSS INCOME SOURCED AT SHAREHOLDER LEVEL
FOREIGN GROSS INCOME SOURCED AT CORPORATE LEVEL - PASSIVE
FOREIGN GROSS INCOME SOURCED AT CORPORATE LEVEL - LISTED CATEGORIES
FOREIGN GROSS INCOME SOURCED AT CORPORATE LEVEL - GENERAL LIMITATION
DEDUCTIONS ALLOCATED AND APPORTIONED AT SHAREHOLDER LEVEL - INTEREST EXPENSE
DEDUCTIONS ALLOCATED AND APPORTIONED AT SHAREHOLDER LEVEL - OTHER
DEDUCTIONS ALLOCATED AND APPORTIONED AT CORPORATE LEVEL TO FOREIGN SOURCE INCOME - PASSIVE
DEDUCTIONS ALLOCATED AND APPORTIONED AT CORPORATE LEVEL TO FOREIGN SOURCE INCOME - LISTED CATEGORIES
DEDUCTIONS ALLOCATED AND APPORTIONED AT CORPORATE LEVEL TO FOREIGN SOURCE INCOME - GENERAL LIMITATION
FOREIGN TAXES PAID
FOREIGN TAXES ACCRUED
POST-1986 DEPRECIATION ADJUSTMENT
ADJUSTED GAIN OR LOSS
DEPLETION (OTHER THAN OIL AND GAS)
OIL, GAS AND GEOTHERMAL PROPERTIES – GROSS INCOME
OIL, GAS AND GEOTHERMAL PROPERTIES - DEDUCTIONS
OTHER AMT ITEMS
TAX-EXEMPT INTEREST INCOME
OTHER TAX-EXEMPT INCOME
NONDEDUCTIBLE EXPENSES
TOTAL PROPERTY DISTRIBUTIONS
TOTAL DIVIDENDS PAID FROM ACCUMULATED E & P
REPAYMENT OF LOANS FROM SHAREHOLDERS
INCOME (LOSS) (SCHEDULE M-1)
BEGINNING ASSETS
BEGINNING LIABILITIES AND EQUITY
ENDING ASSETS
ENDING LIABILITIES AND EQUITY

Control Totals

Total Assets - Ending

Total Liabilities and Equity - Ending

Required Payment or Refund (8752)

1=Required Payment for Any Prior Year More Than \$500

Foreign Bank Account (TDF 90-22.1)

Other type of filer

1=Passport

Foreign Identification: Other type of identification

Foreign Identification: Number

Foreign Identification: Country of issue

Filer's country if not U.S.

Title

Type of account: 1=bank acct., 2=securities acct., or specify

Financial Institution: Name of institution (Line 1)
(MANDATORY)

Financial Institution: Account number

Financial institution: Address

Financial Institution: City

Financial Institution: State

Financial Institution: ZIP/postal code

Financial Institution: Country

Number of joint owners

Joint Accounts: Taxpayer identification number

Joint Accounts: Last name

Joint Accounts: First name

Joint Accounts: Middle initial

Joint Accounts: Address

Joint Accounts: City

Joint Accounts: State

Joint Accounts: ZIP/postal code

Joint Accounts: Country

No Financial Interest: Last name/org. name

No Financial Interest: First name

No Financial Interest: Middle initial

No Financial Interest: Address

No Financial Interest: City

No Financial Interest: State

No Financial Interest: ZIP/postal code

No Financial Interest: Country

No Financial Interest: Filer's title

Foreign Disregarded Entities (8858)

FDE Name

FDE Address

FDE City

FDE State

FDE Zip

FDE Region

FDE Postal Code

Foreign Country

Country Organized

Entity Type

Date of Organization

Effective date of FDE

Treaty and Article number

Country of principal business

List of Converted Items: ProSystem fx to Lacerte

Principal Business Activity

Functional Currency

Using average exchange rate

All remittances from the FDE treated as made to the direct owner: 1=yes, 2=no

Owner changed method of accounting for section 987 for gain or loss with respect to the remittances from the FDE during the year: 1=yes, 2=no

Cash and other assets

Other assets

Liabilities

Owner's equity

Did FDE own interest in any trust during year: 1=yes, 2=no

Did FDE own at least 10% interest, directly or indirectly, in any foreign pship. During the year: 1=yes, 2=no

If the FDE made it's election to be treated as disregarded from it's owner during the year, did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election: 1=yes, 2=no

If the FDE is owned directly or indirectly by a domestic corporation and the FDE incurred a NOL for this year, is the FDE a separate unit as defined in regulations sections 1.1503-2(c)(3) and (4): 1=yes, 2=no

If the tax owner of the FDE is a controlled foreign corporation (CFC), were there any intracompany transactions between the FDE and the CFC or any other branch of the CFC during the year, in which the FDE acted as a manufacturing, selling or purchasing branch: 1=yes, 2=no

Adjustments: Description, Net Addition, Net Subtraction

International Boycott Report (5713)

Name of corporation

EIN

U.S. shareholder of any foreign corporation that had operations reportable under section 999(a): 1=yes, 2=no

If shareholder of foreign corporation that had operations reportable under section 999(a) is any foreign corporation a controlled foreign corporation: 1=yes, 2=no

Own any stock of an IC-DISC: 1=yes, 2=no

Claim any foreign tax credit: 1=yes, 2=no

Control any corp. that has operations reportable under section 999(a): 1=yes, 2=no

If control any corp. that has operations reportable under section 999(a) did that corp. participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year: 1=yes, 2=no

Treated under sec. 671 as owner of trust that has reportable operations under section 999(a): 1=yes, 2=no

Partner in a partnership that has reportable operations under section 999(a): 1=yes, 2=no

Taxpayer a foreign sales corporation: 1=yes, 2=no

Excluding extraterritorial income from gross income: 1=yes, 2=no

Operations in or related to any country associated in carrying out the boycott of Israel which is on the list maintained by Secretary of the Treasury under section 999(a): 1=yes, 2=no

Operations in any nonlisted country which know or have reason to know requires participation in or cooperation with an international boycott directed against Israel: 1=yes, 2=no

Operations in any other country which know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel: 1=yes, 2=no

Requested to participate in cooperate with an international boycott: 1=yes, 2=no

If yes, and no written request, explain nature and form of any and all requests

Participate in or cooperate with an international boycott: 1=yes, 2=no

If yes, and no written agreement, explain nature and form of any and such agreements

Tax Shelter Statement (8886)

Tax shelter registration number (if applicable)

Initial year participating in transaction, if not current year

1=Initial statement for this transaction was filed with a previous return

Type of Tax Benefit:

1=Deduction

1=Exclusion from Gross Income

1=Capital Loss

1=Nonrecognition of gain

1=Absence of basis adjustment

1=Ordinary Loss

1=Basis Adjustment

1=Tax Credits

1=Deferral

1=Other

Facts

Promoting and Soliciting Parties: Name

Promoting and Soliciting Parties: Street address

Promoting and Soliciting Parties: City

Promoting and Soliciting Parties: State

Promoting and Soliciting Parties: ZIP

Promoting and Soliciting Parties: ID number

Description of Entity's Involvement

Transaction entered into on or after 01/01/2003:

Name of reportable transaction

1=Listed transaction

1=Confidential transaction

1=Contractual protection

1=Loss

1=Transaction of interest

Number of transactions on this Form 8886, if more than one

Invested through other entity (Ctrl+E):

Name of entity

EIN of entity

Type of entity

Entities and Individuals Involved in Reportable Transaction

1=Tax-exempt

1=Foreign

1=Related

Name

ID number

List of Converted Items: ProSystem fx to Lacerte

Street address

City

State

ZIP code

Country

Description

Discharge of Indebtedness (982)

Amount deferred in current tax year

Report of Employer-Owned Life Insurance Contracts (8925)

Name of policyholder, if different from the return

Identifying Number, if different from the return

Type of Business

Number of employees the policy holder had at the end of the year

Number of employees included above who were not insured

Total amount of employer-owned life insurance in force at the end of the year

1=Policyholder has valid consent for each employee

Number of Insured employees whom the policyholder does not have a valid consent

Return by a Shareholder of a PFIC or Qualified Electing Fund (8621)

PFIC or QEF Information:

PFIC or QEF Information: Name

PFIC or QEF Information: Street Address

PFIC or QEF Information: City

PFIC or QEF Information: State

PFIC or QEF Information: Zip

PFIC or QEF Information: Employer ID number

Wizard transfers this amount to beginning capital in 2011 Lacerte.

- **Number of Partners** - Maximum of 300 partners are converted.
- **Depreciation** - In the 2010 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2009. State depreciation entries should be reviewed and adjusted as necessary.

Note: The installment sale section has a category for State Prior Year Installment Sales - Gross Profit Ratio and Ordinary Income. Enter state amounts only if the state amounts are different than federal.

- **Section 179 Carryover** - The 2010 conversion program carries the total section 179 carryover to Screen 22, code 167. Review, and adjust if necessary, to break down the total between Oil and Gas and non Oil and Gas carryover amounts.
- **Carryovers** - The Lacerte Proforma Wizard transfers all items in the conversion process except for a few state if different categories.

Partnership Items to Note (1065)

Items to Note

This list provides details about how Lacerte converts the following 1065 calculated carryovers.

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Schedule K-1** - The ending capital for each partner is converted to beginning capital in 2010 Lacerte. The 2011 Lacerte Proforma

Partnership Converted Items (1065)

The underlined and bolded titles in the following list correspond to the titles on the Contents screen of the Lacerte tax program. All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

Partnership Name

Partnership DBA

Federal Identification Number

Street Address

City

State

ZIP Code

Telephone Number

Fiscal Year End (mm)

List of Converted Items: ProSystem fx to Lacerte

Date Business Began (m/d/y)
Business Code
Business Activity
Product or Service
1=Final Return
Accounting Method
Other Accounting Method if not Cash or Accrual
Tax Shelter Registration Number
Type of Entity
Tax Matters Partner Number
State Return

Invoice, Letter, Filing Instructions
IRS Center [O]
Partner Number for Salutation
Salutation
Partner Number for Signature
Signature [O]

Miscellaneous Information
1=Converted Client (Proforma Use only)
Type of entity filing if "other"
Allow Preparer/IRS Discussion [O]
Name of Financial Institution
Routing Transit Number
Depositor Account Number
Type of Account: 1=checking 2=savings
1=foreign financial institution transaction (IAT)
Capital account recon: 1=condensed 2=expanded, 3=per partner[O]

Other Information (Schedule B)
Was any partner is a disregarded entity, partnership, trust, S Corporation, nominee or similar person? 1 =yes, 2=no
Detailed Description of the Partnership or Disregarded Entity the Partnership Has an Interest in
Schedule B Ownership Questions: 3a, 3b, 4a, 4b
1=Partnership Level Tax Treatment Election in effect for the current year
1=Partnership is a Publicly Traded Partnership
1=Partnership Has Interest in a Foreign Bank Account
Name of Entity
EIN of Entity
Percent of Ownership
Type of Entity
Name of Foreign Country
1=Partnership is a Grantor of a Foreign Trust

Partner Information
Partner Name
DBA
Identification Number
Street Address
City
State
ZIP Code
Resident State
Type of Entity

1=Nominee
1=General Partner
1=Final K-1

Partner Percentages
Partner Name
End of Year: Profit Sharing
End of Year: Loss Sharing
End of Year: Ownership of Capital

Income
Ordinary Income (Sch K, pg 4, ln 1)
Other Income

Cost of Goods Sold
Additional Section 263A Costs
Other Costs
Ending Inventory
Inventory Method: Cost
Inventory Method: Lower Cost or Market,
Inventory Method: Other Method
Explanation of other method
LIFO Inventory Method Adopted
Rules of Section 263A Apply

Farm Income (Schedule F / Form 4835)
Principal Product
Agricultural Activity Code
Accounting Method: 1=Cash, 2=Accrual
1=Did Not "Materially Participate" (Sch. F only)
1=Delete This Year, 2=Delete Next Year
Accrual Method: Ending Inv. of Livestock, etc.
Other Expenses

Deductions
Other

Depreciation (4562): Misc/ Sec. 179 [O]
Convention: 1=half-year, 2=mid-quarter [O]
First Prior Short Year Beginning Date
First Prior Short Year Ending Date
Second Prior Short Year Beginning Date
Second Prior Short Year Ending Date

Depreciation (4562)
Description of Property
Form
Activity Name or Number
Category
Date Placed in Service
Cost or Basis
Method
1=Half-Year, 2=Mid-Quarter (1st Year Auto.)
Amortization Code Section
Prior Depreciation
Salvage Value
Basis Reduction (ITC, etc.)
AMT: Basis [O]
AMT: Class Life (post-1986) [O]
AMT: 1=Real Property, 2=Leased Personal Property (pre-1987)

List of Converted Items: ProSystem fx to Lacerte

AMT: Prior Depreciation (MACRS only)	Form
ACE: Basis [O]	Activity name or number
ACE: Life [O]	<u>Oil & Gas: Property Information</u>
ACE: Current Depreciation (-1 if none) [O]	Description of property
ACE: Prior Depreciation	Set name or number to include property
State Depreciation: Cost or Basis	Property number
State Depreciation: Current Section 179 Expense	Date placed in service
State Depreciation: Current Depreciation [O]	1=delete this year, 2=delete next year
State Depreciation: Prior Depreciation	Production type
State Depreciation: Salvage Value	1=Enhanced
State Depreciation: Basis Reduction	Percentage depletion rate (.xxxx) or amount [O]
State Depreciation AMT: Basis [O]	State: Percentage depletion rate (.xxxx) or amount [O]
State Depreciation AMT: Class Life (post-1986) [O]	Cost or basis
State Depreciation AMT: 1=Real Property, 2=Leased Personal Property (pre-1987)	Accumulated depletion
State Depreciation AMT: Current Depreciation [O]	Beginning reserves
State Depreciation AMT: Prior Depreciation (MACRS only)	Cost depletion rate (.xxxx) or amount [O]
State Depreciation ACE: Basis [O]	<u>Rental Real Estate Activities (Form 8825)</u>
State Depreciation ACE: Current Depreciation (-1 if none) [O]	Kind of Property
State Depreciation ACE: Prior Depreciation	Street address
Book Depreciation: Cost or Basis	City
Book Depreciation: Current Depreciation (-1 if none) [O]	State
Book Depreciation: Prior Depreciation	Zip Code
Percentage of Business Use (.xxxx)	Country
1=General Asset Account Election	Fair Rental Days
1=Depreciate Beyond Business Basis	Personal Use Days
1=Qualified Enterprise Zone Property	Type of Rental
3=Liberty Zone Business Property	Percentage of Ownership if not 100% (.xxxx)
1=Qualified Indian Reservation Property	1=Delete This Year, 2=Delete Next Year
1=Listed Property	Situs of Property (State)
1=No Evidence to Support Business Use Claimed	Other Expenses
1=No Written Evidence to Support Business Use Claimed	<u>Other Rental Activities (Schedule K)</u>
Electric Vehicle: 2=No Limits	Kind of Property
Commuting Mileage	Location of Property
Use of Vehicles: 1=Vehicle Available for Off-Duty Personal Use	Percentage of Ownership if not 100% (.xxxx)
Use of Vehicles: 1=No Other Vehicle is Available for Personal Use	1=Delete This Year, 2=Delete Next Year
Use of Vehicles: 1=Vehicle is Used Primarily by a More Than 5% Owner	Situs of Property
Employers Providing Vehicles: 1=Provide Vehicles for Employee Use	Other Expenses
Employers Providing Vehicles: 1=Prohibit Employee Personal Use of Vehicles	<u>Dispositions (Schedule D, 4797, etc.)</u>
Employers Providing Vehicles: 1=Prohibit Employee Personal Use, Except Commuting	Description of Property
Employers Providing Vehicles: 1=Treat All Use of Vehicles as Personal Use	Date Acquired (m/d/y or -m/d/y)
Employers Providing Vehicles: 1=Provide More Than Five Vehicles and Retain Information	Date Sold (m/d/y or -m/d/y)
Employers Providing Vehicles: 1=Meet Qualified Automobile Demonstration Requirements	GROSS PROFIT RATIO (.XXXX OR 1=100%) (FORM 6252)
Date Sold or Disposed of (m/d/y or -m/d/y)	Unrecaptured Section 1250 Gain - Remaining Unrecaptured Section 1250 Gain from year of sale
<u>Oil & Gas: Set Information</u>	Installment Worksheet: Year
Set Name	Installment Worksheet: Principal Payments
	Installment Worksheet: Total Gain
	Installment Worksheet: Ordinary Income
	Installment Worksheet: Unrecaptured Section 1250 Gain
	Like-Kind Property Received: Description
	Like-Kind Property Received: Date Property Identified (m/d/y)
	Like-Kind Property Received: Date Property Received (m/d/y)

List of Converted Items: ProSystem fx to Lacerte

FORM NUMBER OF RELATED ACTIVITY

Activity Name or Number

Name of Related Party

Address

City

State

ZIP Code

Taxpayer ID Number

Relationship to Taxpayer

1=Marketable Security

Other Credits

Increasing research credit (6765) – Elect alternative incremental credit

Increasing research credit (6765) – Elect reduced credit

Energy Efficient Appliance Credit (8909)

Current Year Type A Dishwashers produced

Current Year Type A Clothes washers produced

Current Year Type B Clothes washers produced

Current Year Type A refrigerators produced

Current Year Type B refrigerators produced

Low-Income Housing

Address of Building: Street

Address of Building: City

Address of Building: State

Address of Building: ZIP Code

Building Identification Number

Date Placed in Service

1=Newly Constructed or Existing Building, 2=Section 42(e)

Rehabilitation Expenditure

1=Partnership Does Not Have Form 8609 Issued By the Housing Credit Agency

Building Qualified as Part of Low-Income Housing Project and Met Section 42 Requirements: 1=Yes, 2=No

1=Decrease in the Building's Qualified Basis This Tax Year

Eligible Basis from Form 8609, Part II, Line 7b

Number of Low-Income Units

Total Number of Units

Low-Income Floor Space

Total Floor Space

Low-Income Portion (Line 2) (.xxxx) [O]

Credit % from Form 8609, Part I, Line 2 (.xxxx)

Maximum Housing Credit Available from Form 8609, Part I, Line 1b

Credit to Holder of Tax Credit Bonds

Bond Issuer's Name

Bond Issue's EIN

Other Schedule K Items

Other Income

Section 59(e) Election Expenses

Other Deductions

R.E. Rehabilitation Expenditures

Rental Real Estate Credits

Other Rental Credits

Other Credits

Foreign Taxes - Foreign Gross Income Sourced at Partnership Level: Listed Categories

Foreign Taxes - Deductions Allocated and Apportioned at Partnership Level: Listed Categories

Foreign Taxes - Reduction Available in Taxes for Credit and Gross Income

Pass-through Entity K-1 Information

Name of K-1 Entity

Address, city, state, ZIP of K-1 Entity

Employer Identification Number

Blank=Partnership, 1=Fiduciary, 2=REMIC

Blank=Passive, 1=Nonpassive, 2=PTP, 3=N/A

1=Delete This Year, 2=Delete Next Year

Other Income (Loss)

Other Deductions

Schedule M-3

Schedule M-3: 1=Force, 2= Suppress

1=Filing Schedule M-3 as Alternative Disclosure Under Rev. Proc. 2004-45

1=Complete Columns (a) and (d) of Parts I and III

Reportable Entity Partner: Entity Name

Reportable Entity Partner: EIN

Reportable Entity Partner: Ownership percentage

Type of Income Statement Prepared

If partnership's income statement has been restated for any of the 5 preceding income statement periods, provide explanation and amount of each item restated.

Accounting Standard Used

If other accounting standard, specify

Net Income (Loss) Reconciliation: Net Income or Loss from Nonincludible Foreign Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Nonincludible U.S. Entities

Net Income (Loss) Reconciliation: Net Income or Loss from Other Includible Entities

Net Income (Loss) Reconciliation: Adjustment to Eliminate Transactions Between Includible and Nonincludible Entities

Net Income (Loss) Reconciliation: Adjustment to Reconcile Income Statement Year to Tax Year of Tax Return

Income or Loss from Equity Method Foreign Corporations: Entity Name

Income or Loss from Equity Method Foreign Corporations: EIN, if Applicable

Gross Foreign Dividends Not Previously Taxed: Dividend Payer

Gross Foreign Dividends Not Previously Taxed: Payer's EIN, if Applicable

Subpart F, QEF, and Similar Income Inclusions: Entity Name

Subpart F, QEF, and Similar Income Inclusions: EIN, if Applicable

Gross Foreign Distributions Previously Taxed: Entity Name

Gross Foreign Distributions Previously Taxed: EIN, if Applicable

Income or Loss from Equity Method U.S. Corporations: Entity Name

Income or Loss from Equity Method U.S. Corporations: EIN, if Applicable

List of Converted Items: ProSystem fx to Lacerte

U.S. Dividends Not Eliminated in Tax Consolidation:
Dividend Payer

U.S. Dividends Not Eliminated in Tax Consolidation: Payer's
EIN, if Applicable

Income or Loss from U.S. Partnerships: Partnership Name

Income or Loss from U.S. Partnerships: EIN, if Applicable

Income or Loss from U.S. Partnerships: EOY Profit Sharing
%

Income or Loss from U.S. Partnerships: EOY Loss Sharing
%

Income or Loss from Foreign Partnerships: Partnership
Name

Income or Loss from Foreign Partnerships: EIN, if Applicable

Income or Loss from Foreign Partnerships: EOY Profit
Sharing %

Income or Loss from Foreign Partnerships: EOY Loss
Sharing %

Income or Loss from Other Pass-through Entities: Entity
Name

Income or Loss from Other Pass-through Entities: EIN, if
Applicable

Income or Loss from Other Pass-through Entities: EOY Profit
Sharing %

Income or Loss from Other Pass-through Entities: EOY Loss
Sharing %

Balance Sheet (Assets)-Ending Amounts

Cash

Trade Notes and Accounts Receivable

Less Allowance for Bad Debts

Inventories, if Different from Screen 10

U.S. Government Obligations

Tax-Exempt Securities

Other Current Assets

Mortgage and Real Estate Loans

Other Investments

Buildings and Other Depreciable Assets

Less Accumulated Depreciation

Depletable Assets

Less Accumulated Depletion

Land (Net of any Amortization)

Intangible Assets

Less Accumulated Amortization

Other Assets

Balance Sheet (Liabilities and Capital)-Ending Amounts

Accounts Payable

Mortgages, Notes, Bonds, Payable - Current Year

Prepaid State Income Tax

Prepaid Local Tax

Other Current Liabilities

All Nonrecourse Loans

Mortgages, Notes, Bonds, Payable - Long-Term

Other Liabilities

Partners' Capital Account (end of year)

Balance Sheet Miscellaneous

Current Year Book Depreciation (Table or Dollar Amount)

Current Year Book Amortization (Table or Dollar Amount)

Current Year Book Depletion (Table or Dollar Amount)

Schedule M-1

Income on Sch. K Not Recorded on Books

Expenses on Books not on Sch. K: Other

Income on Books not on Sch. K: Other

Deductions on Sch. K not Charged Against Book Income:
Other

Schedule M-2

Other Increases

Other Decreases

ENDING CAPITAL [O]

Prior Year Summary

GROSS RECEIPTS LESS RETURNS AND ALLOWANCES

COSTS OF GOODS SOLD

GROSS PROFIT

ORDINARY INCOME (LOSS) FROM OTHER
PARTNERSHIPS

NET FARM PROFIT (LOSS)

NET GAIN (LOSS) FROM FORM 4797

OTHER INCOME (LOSS)

TOTAL INCOME (LOSS)

SALARIES AND WAGES LESS EMPLOYMENT CREDITS

GUARANTEED PAYMENTS TO PARTNERS

REPAIRS AND MAINTENANCE

BAD DEBTS

RENT

TAXES AND LICENSES

INTEREST

DEPRECIATION

DEPLETION (NOT OIL AND GAS)

RETIREMENT PLANS, ETC.

EMPLOYEE BENEFIT PROGRAMS

OTHER DEDUCTIONS

TOTAL DEDUCTIONS

ORDINARY INCOME (LOSS)

NET INCOME (LOSS) FROM RENTAL REAL ESTATE

NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES

GUARANTEED PAYMENTS

INTEREST INCOME

ORDINARY DIVIDENDS

ROYALTIES

NET SHORT-TERM GAIN (LOSS)

NET LONG-TERM GAIN (LOSS)

NET SECTION 1231 GAIN (LOSS)

OTHER INCOME (LOSS)

SECTION 179 DEDUCTION

CONTRIBUTIONS

INVESTMENT INTEREST EXPENSE

SECTION 59(E) EXPENDITURES

OTHER DEDUCTIONS

NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT

GROSS FARMING OR FISHING INCOME

GROSS NONFARM INCOME

LOW INCOME HOUSING CREDIT (42(j)(5))

List of Converted Items: ProSystem fx to Lacerte

LOW INCOME HOUSING CREDIT (OTHER)
QUALIFIED REHAB. EXPENDITURES (RRE)
OTHER RENTAL REAL ESTATE CREDITS
OTHER RENTAL CREDITS
OTHER CREDITS AND CREDIT RECAPTURE
FOREIGN TRANSACTIONS: GROSS INCOME FROM ALL SOURCES
FOREIGN TRANSACTIONS: GROSS INCOME AT PARTNER LEVEL
FOREIGN TRANSACTIONS: FOREIGN GROSS INCOME – PASSIVE
FOREIGN TRANSACTIONS: FOREIGN GROSS INCOME – LISTED CATEGORIES
FOREIGN TRANSACTIONS: FOREIGN GROSS INCOME – GENERAL LIMITATION
FOREIGN TRANSACTION: DEDUCTION AT PARTNER LEVEL – INTEREST EXPENSE
FOREIGN TRANSACTION: DEDUCTION AT PARTNER LEVEL – OTHER
FOREIGN TRANSACTION: DEDUCTION ALLOCATED & APPORTIONED – PASSIVE
FOREIGN TRANSACTION: DEDUCTION ALLOCATED & APPORTIONED – LISTED CATEGORIES
FOREIGN TRANSACTION: DEDUCTION ALLOCATED & APPORTIONED – GENERAL LIMITATION
FOREIGN TAXES
FOREIGN TAXES ACCRUED
REDUCTION IN TAXES AVAILABLE FOR CREDIT
POST-1986 DEPRECIATION ADJUSTMENT
ADJUSTED GAIN (LOSS)
DEPLETION (OTHER THAN OIL AND GAS)
GROSS INCOME FROM OIL AND GAS
DEDUCTIONS FROM OIL AND GAS
OTHER AMT ITEMS
TAX-EXEMPT INTEREST INCOME
OTHER TAX-EXEMPT INCOME
NONDEDUCTIBLE EXPENSES
DISTRIBUTIONS OF CASH AND MARKETABLE SECURITIES
DISTRIBUTIONS OF OTHER PROPERTY
INVESTMENT INCOME
INVESTMENT EXPENSES
PARTNER'S CAPITAL – BEGINNING

Tax Shelter Statement (8886)

Name of reportable transaction
Tax shelter registration number (if applicable)
1=Initial participation year
Promoting and Soliciting Parties: Name
Promoting and Soliciting Parties: Street address
Promoting and Soliciting Parties: City
Promoting and Soliciting Parties: State
Promoting and Soliciting Parties: ZIP
Promoting and Soliciting Parties: ID number
1=Listed transaction
1=Confidential transaction

1=Contractual protection
1=Loss transaction
1=Transaction of interest
Number of transactions on this Form 8886, if more than one
Invested through other entity (Ctrl+E):
Name of entity
EIN of entity
Type of entity
Type of Tax Benefit:
1=Deduction, 1= Exclusion from gross income, 1=Capital Loss, 1=Non-Recognition of gain, 1=Absence of Balance Adjustment, 1=Ordinary Loss,
1= Basis Adjustment, 1= Tax Credit, 1= Deferral
Nature of the expected tax benefit.
List of involved entities: name, address, city
State, zip, id number, country, province, entity type,
Description of entities involvement
Entities and Individuals Involved in Reportable Transaction
1=Tax-exempt
1=Foreign
1=Related
Name
ID number
Street address
City
State
ZIP code
Country
Description
CONTROL TOTALS
Total Assets
Total Liabilities
Discharge of Indebtedness ((982)
Amount deferred in current tax year

Fiduciary Items to Note (1041)

Items to Note

This list provides details about how Lacerte converts the following 1041 calculated carryovers.

- **Beneficiary Information** - The conversion program converts the "City, State, and Zip code" field from ProSystem fx Input Screen K-1 if the state is entered using the two-

List of Converted Items: ProSystem fx to Lacerte

letter postal abbreviation. If you did not use the two-letter postal abbreviation, review and adjust if necessary.

Note: If the beneficiaries entered in ProSystem fx Input Sheet K-2 are not entered in the same order as those entered in Input Sheet K-1, the fields for "K-1 Transmittal Letter Beneficiary Salutation" and "Export File: K-1 Activity Number" may not convert to the correct beneficiary in Lacerte. Review and adjust if necessary.

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Custodial Agency Returns** - Lacerte does not process custodial agency returns. Therefore, the conversion program did not convert any returns of this type.
Note: The installment sale section has a category for State Prior Year Installment Sales - Gross Profit Ratio and Ordinary Income. Enter state amounts only if the state amounts are different than federal.
- **Depreciation** - In the 2010 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2009. State depreciation entries should be reviewed and adjusted as necessary.
- **Oil & Gas** - The conversion program did not convert depletion amounts disallowed because of the 65% limitation. Enter these amounts on Screen 26.1 or 26.2, Oil & Gas.
- **Prior Year Summary** - The conversion program lists all capital gains attributable to charity in "Long-Term Capital Gain Paid to Charity (B-5)" (Screen 52, code 23). You must manually enter any "Short-Term Capital Gain Attributable to Charity" (Screen 52, code 24) and manually adjust code 23.

New Fiduciary Converted Items (1041)

The **underlined and bolded** titles in the following list correspond to the titles on the Contents screen of the Lacerte tax program. All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

Entity Name
Entity Name (Line 2)
Entity Identification Number
Fiduciary Name
Address
City
State
ZIP Code
Telephone Number
E-Mail Address
Date Entity Created (m/d/y)
Fiscal Year End (mm)
Type of Entity
Type of Charitable Trust
State Information: State Return

Miscellaneous Information

1=Short Tax Year for Depreciation
Beginning Fiscal Year Date (m/d/y) [O]
Ending Fiscal Year Date (m/d/y) [O]
1=Section 4947(a)(1)
1=Not a Private Foundation
1=Electronic payment of balance due
1=Foreign financial institution (IAT)
Name of bank (memo only)
Routing transit number
Depositor account number
Type of account: 1=checking, 2=savings
1=Suppress next year's client organizer

Invoice, Letters, Filing Instructions

IRS Center: Numeric 1-3
Salutation [O]
Signature [O]

Return Options

DNI Diagnostic: 1=Print When Applicable, 2=Suppress, 3=Force [O]
Text Style: 1=Mixed Case, 2=Upper Case [O]
1=Converted Client (Proforma Use only)

Accounting Income

List of Converted Items: ProSystem fx to Lacerte

Form 4797 Gains (Losses) Charged to: 1=Income, 2=Corpus [O]

Other Income

Other Deductions

Beneficiary Information

Name

Address

City

State

ZIP Code

Resident State

Identification Number

Date of Birth (m/d/y)

Dollar Distributions

Number

Name

Required (Schedule B, Line 9): Ordinary

Required (Schedule B, Line 9): Short-Term

Required (Schedule B, Line 10): Long-Term

Other (Schedule B, Line 10): Ordinary

Schedule B Overrides

Distributable Net Income [A]

Schedule K-1 Distribution Options

1=Prorate Estate Tax Deduction to Beneficiaries Based on Income Percentage

Credits: 1=In Fiduciary, 2=Prorate to Beneficiary [O]

U.S. Government Interest: 1=Compute, 2=Maximum, 3=Suppress [O]

Grantor Letter Options

Report TEI and Deductions: 1=Net, 2=Gross, 3=Income-Gross/Deduction-Net [O]

Print 1040 Line References: 1=Yes, 2=No [O]

Estimates (1041-ES)

OVERPAYMENT APPLIED FROM PRIOR YEAR

Estimated payments (4)

Apply Overpayment to Current Year

Estimate Options [O]

Penalties (2210)

Printing options: 1=Yes 2=No

PRIOR YEAR TAX LIABILITY (-1 IF NONE)

Interest Income

Name of Payer

Dividend Income

Name of Payer

Other Income

Description of Other Income

Business Income (Schedule C)

Principal Business or Profession

Principal Business Code

Business Name, if Different from Form 1041

Business Address, if Different from Form 1041

City/State/ZIP Code, if Different from Form 1041

Employer ID Number

If Accounting Method not Cash or Accrual, Specify

Accounting Method: 1=Cash, 2=Accrual

Inv. Method: 1=Cost, 2=Lower C/M, 3=Other

1=Did Not "Materially Participate"

Other Income

Other Costs: Cost of Goods Sold

Inventory at End of Year

Other Expenses

PRIOR YEAR UNALLOWED PASSIVE LOSSES - OPERATING (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES - OPERATING (AMT)

Dispositions (Schedule D, 4797, etc.)

Description of Property

Date Acquired (m/d/y or -m/d/y)

Date Sold (m/d/y or -m/d/y)

GROSS PROFIT RATIO (.XXXX OR 1=100%) (FORM 6252)

AMT GROSS PROFIT RATIO

ORDINARY INCOME (-1 IF NONE, TRIGGERS 4797)

Section 1250 Gain from year of sale

Installment Worksheet: Year

Installment Worksheet: Principal Payments

Installment Worksheet: Total Gain

Installment Worksheet: Ordinary Income

Installment Worksheet: Unrecaptured Section 1250 Gain

Like-Kind Property Received: Description

Like-Kind Property Received: Date Property Identified (m/d/y)

Like-Kind Property Received: Date Property Received (m/d/y)

FORM NUMBER OF RELATED ACTIVITY

Activity Name or Number

Name of Related Party

Address

City

State

ZIP Code

Taxpayer ID Number

Relationship to Taxpayer

1=Marketable Security

Dispositions (Miscellaneous)

CAPITAL LOSS CARRYOVER: SHORT-TERM (REGULAR)

CAPITAL LOSS CARRYOVER: LONG-TERM (REGULAR)

CAPITAL LOSS CARRYOVER: SHORT-TERM (AMT)

CAPITAL LOSS CARRYOVER: LONG-TERM (AMT)

NET SECTION 1231 LOSSES: 5 PRECEDING YEARS (REGULAR)

NET SECTION 1231 LOSSES: 5 PRECEDING YEARS (AMT)

Rent & Royalty Income (Schedule E)

Kind of Property

Location of Property

Percentage of Ownership if Not 100%

1=Real Estate Professional

1=Investment

List of Converted Items: ProSystem fx to Lacerte

PRIOR YEAR UNALLOWED PASSIVE LOSSES:
OPERATING (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES:
OPERATING (AMT)

Farm Income (Schedule F / Form 4835)

Principal Product

Employer ID Number

Agricultural Activity Code

Accounting Method: 1=Cash, 2=Accrual

Accrual Method: Ending Inv. of Livestock, etc.

Other Income

Other Expenses

PRIOR YEAR UNALLOWED PASSIVE LOSSES:
OPERATING (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES:
OPERATING (AMT)

K-1 Information

Name of K-1 Entity

Employer Identification Number

Tax Shelter Registration Number

1=Fiduciary, 2= S Corporation, 3=Farm Partnership,
4=REMIC, 5=8271 Only

1=Publicly Traded Partnership

1=Not a Passive Activity

1=Actively Participated in Real Estate

1=Real Estate Professional

PRIOR YEAR UNALLOWED PASSIVE LOSSES:
ORDINARY OR RENTAL LOSS (REGULAR TAX)

PRIOR YEAR UNALLOWED PASSIVE LOSSES:
ORDINARY OR RENTAL LOSS (AMT)

1=Report Depletion on Sch. E, page 1 (royalties)

Other information Description

Depreciation (4562)

Description of Property

Form

Activity Name or Number

Asset Category

Date Placed in Service

Gulf Opportunity Zone Asset: 1=Yes, 2=No [O]

Cost or Basis

Current Section 179 Expense

Method

Life or Class Life

1=Half-Year, 2=Mid-Quarter

Prior Depreciation

Salvage Value

Basis Reduction (ITC, Etc.) [O]

State Basis Reduction

State – Cost or Basis

State – Current Section 179 Expense

State – Method

State- Life or Class Life

State – Prior depreciation

State – Salvage Value

AMT - Basis [O]

AMT - Class Life (Post-1986) [O]

AMT -1=Real Property, 2=Leased Personal Property (Pre-1987)

AMT -Prior Depreciation (MACRS Only)

State AMT - Basis [O]

State AMT - Class Life (Post-1986) [O]

State AMT -1=Real Property, 2=Leased Personal Property (Pre-1987)

State AMT -Current Depreciation [O]

State AMT -Prior Depreciation (MACRS Only)

1=Listed Property

1=No Evidence to Support Business Use Claimed

1=No Written Evidence to Support Business Use Claimed

1=Vehicle is Available for Off-Duty Personal Use

1=No Other Vehicle is Available for Personal Use

1=Vehicle is Used Primarily by a More than 5% Owner

1=Provide Vehicles for Employee Use

1=Prohibit Employee Personal Use of Vehicles

1=Prohibit Employee Personal Use, Except Commuting

1=Treat All Use of Vehicles as Personal Use

1=Provide More than Five Vehicles & Retain Info.

1=Meet Qualified Automobile Demo Requirements

Current Year: Commuting Mileage

Prior Year: Total Mileage

Prior Year: Business Mileage

Date Sold or Disposed of (m/d/y or -m/d/y)

Depreciation (4562)- Misc / Sec. 179 [O]

First Prior Short Year Beginning Date

First Prior Short Year Ending Date

Second Prior Short Year Beginning Date

Second Prior Short Year Ending Date

Charitable Payee

Payee

Payee's Address

Payee's City, State, ZIP Code

Purpose of Donation

Charitable Deduction Overrides

% Applied to: 1=Gross Income, 2=Net Income, 3=TAI,
4=Amount Entered Below

Paid from Inc. % or Amount: Ordinary Inc. [O]

Paid from Income % or Amount: Short-Term Capital Gains [O]

Paid from Income % or Amount: Long-Term Capital Gains [O]

Interest

INVESTMENT INTEREST CARRYOVER: REGULAR TAX

INVESTMENT INTEREST CARRYOVER: AMT

Other Deductions

Description of Other Deduction

Allocate Deductions To

2% of AGI

Foreign Tax Credit (1116)

Resident of (Name of Country)

Income from Sources Outside U.S.: Name of Foreign Country

List of Converted Items: ProSystem fx to Lacerte

Income from Sources Outside U.S.: Category of Income

Minimum Tax Credit (8801)

MINIMUM TAX CREDIT CARRYOVER

TAX LESS FOREIGN TAX CREDIT (SCH. I, LINE 38)

ALTERNATIVE MINIMUM TAX (SCH. I, LINE 39)

Other Credits & Withholding

Credit (Ctrl+E)

GENERAL BUSINESS CREDIT CARRYOVER

Schedule K-1 Overrides/Miscellaneous

Letter Salutation [O]

No. of K-1 activity in 1040 [O]

1=Export Beneficiary K-1 Data to 1040

Deduction Allocation for DNI

Automatic Allocation: 1=Tier, 2=Pro-Rata [O]

Form 5227

Part V-B: 1=Required Distributions Determined with Reference to Accounting Income

Part V-B: 1=Current Distributions Must Make up for any Prior Distribution Deficiencies

Part V-B: Prior Year's Accrued Distribution Deficiencies

Part VII: 1=Income in Excess of Required Payments Must Be Paid for Charitable Purposes

Total Short Term capital gain or (loss)

Total Long Term capital gain or (loss)

Balance Sheet (Assets)-Ending Amounts

Cash

Saving and Temporary Cash Investments

Accounts Receivable

Less Allowance for Doubtful Accounts

Receivables from Disqualified Persons [O]

Other Notes and Loans Receivable [O]

Less: Allowance for Doubtful Accounts

Inventories for Sale or Use

Prepaid Expenses and Deferred Charges

U.S. and State Government Obligations [O]

Corporate Stock [O]

Corporate Bonds [O]

Investment - Building and Equipment [O]

Investment - Less Accumulated Depreciation [O]

Other Investments

Building and Equipment Used by Trust [O]

Other - Less Accumulated Depreciation [O]

Other Assets

Balance Sheet (Liabilities & Net Assets) and Misc.-Ending Amounts

Loans from Disqualified Persons [O]

Other Liabilities

Trust Principal or corpus]

Accumulations Schedule (Section 664 Trusts)

Undistributed from Prior Tax Years: Qualified Dividends

Undistributed from Prior Tax Years: Short-Term Capital Gains (Losses)

Undistributed from Prior Tax Years: Long-Term Capital Gains (Losses) 28 Percent Class

Undistributed from Prior Tax Years: Long-Term Capital Gains (Losses) Section 1250 Class

Undistributed from Prior Tax Years: Long-Term Capital Gains (Losses) All Other

Undistributed from Prior Tax Years: Long-Term Capital Gains (Losses) Qualified 5 yea Class

Resident state Nontaxable Income

Non-Resident State Nontaxable Income

Balance Sheet-Notes and Loans

Type of Note or Loan Receivable/Payable

Borrower's or Lender's Name and Title

Notes and Loans: End of the Year Balance Due

Balance Sheet-Security Investments

Type of Security

Description

Ending Book Value

1=Valued at Cost

Elections

Form 706 Election/Waiver: 1=Deduct Expenses on Form 1041

Prior Year Summary

INTEREST INCOME

ORDINARY DIVIDENDS

BUSINESS INCOME

CAPITAL GAIN (LOSS) (1041 &1041-A ONLY)

RENT, ROYALTY, PARTNERSHIP, ESTATES

FARM INCOME

ORDINARY GAIN (LOSS)

OTHER INCOME

TOTAL INCOME

INTEREST DEDUCTION

TAXES

FIDUCIARY FEES

CHARITABLE DEDUCTION

ATTORNEY, ACCOUNTANT, AND PREPARER FEES

OTHER DEDUCTIONS (NON 2%)

ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS

TOTAL

ADJUSTED TOTAL INCOME

INCOME DISTRIBUTION DEDUCTION: ADJUSTED TOTAL INCOME

ADJUSTED TAX-EXEMPT INTEREST

NET GAIN ON SCHEDULE D (BENEFICIARY ONLY)

CAPITAL GAIN (CORPUS) PAID TO CHARITY

LONG-TERM CAPITAL GAIN PAID TO CHARITY

ADD BACK CAPITAL LOSS INCLUDED IN INCOME

SUBTRACT CAPITAL GAIN INCLUDED IN INCOME

DISTRIBUTABLE NET INCOME

ACCOUNTING INCOME

INCOME REQUIRED TO BE DISTRIBUTED

OTHER AMOUNTS DISTRIBUTED

TOTAL DISTRIBUTIONS

TAX-EXEMPT INCLUDED IN DISTRIBUTIONS

DISTRIBUTIONS LESS TAX-EXEMPT INCOME

DNI LESS TAX-EXEMPT INCOME

List of Converted Items: ProSystem fx to Lacerte

INCOME DISTRIBUTION DEDUCTION	CURRENT DISTRIBUTIONS
OTHER DEDUCTIONS: INCOME DISTRIBUTION DEDUCTION	UNDISTRIBUTED AT YEAR END
ESTATE TAX DEDUCTION	<u>Accumulation Distribution (Schedule J)</u>
EXEMPTION	Throwback Year (Enter as 1969, 1970, etc.)
TOTAL DEDUCTIONS	Distributable Net Income
TAXABLE INCOME	Tax-Exempt Interest Included in DNI Distributions
TAX FROM RATE SCHEDULE OR SCHEDULE D	Taxable Income
TAX ON LUMP-SUM DISTRIBUTIONS	Tax
ALTERNATIVE MINIMUM TAX	Tax on Income Other Than LTCG (Tax Years Prior to 1979 only)
FOREIGN TAX CREDIT	Net Short-Term Gain Allocable to Corpus
GENERAL BUSINESS CREDIT	Net Long-Term Gain Allocable to Corpus
CREDIT FOR PRIOR YEAR MINIMUM TAX	Prior Throwbacks
RECAPTURE TAXES	<u>Tax Shelter Statement (8886)</u>
HOUSEHOLD EMPLOYMENT TAXES	Name of reportable transaction
TOTAL TAX FROM SCHEDULE G	Tax shelter registration number (if applicable)
PRIOR YEAR ESTIMATED TAX PAYMENTS	Initial year participating in transaction, if not current year
LESS ES ALLOCATED TO BENEFICIARY	1=Initial statement for this transaction was filed with a previous return
PAID WITH EXTENSION OF TIME TO FILE	Type of Tax Benefit
FEDERAL INCOME TAX WITHHELD	Facts
OTHER CREDITS	Promoting and Soliciting Parties: Name
TOTAL PAYMENTS AND OTHER CREDITS	Promoting and Soliciting Parties: Street address
AMOUNT OVERPAID	Promoting and Soliciting Parties: City
AMOUNT APPLIED TO NEXT YEAR ESTIMATED TAX	Promoting and Soliciting Parties: State
UNDERPAYMENT PENALTY	Promoting and Soliciting Parties: ZIP
AMOUNT OF TAX DUE	Promoting and Soliciting Parties: ID number
AMOUNT OF REFUND	1=Listed transaction
<u>Charitable Remainder Annuity Trust. (5227):</u>	1=Confidential transaction
INITIAL FAIR MARKET VALUE	1=Contractual protection
TOTAL ANNUAL ANNUITY AMOUNT	1=Loss
<u>Charitable Remainder Unitrust Info. (5227):</u>	Number of transactions on this Form 8886, if more than one
UNITRUST FIXED PERCENTAGE	Invested through other entity (Ctrl+E):
ACCRUED DISTRIBUTION DEFICIENCIES	Name of entity
TOTAL ACCRUED DISTRIBUTIONS	EIN of entity
UNITRUST AMOUNT	Type of entity
CARRYOVER OF DISTRIBUTION DEFICIENCY	<u>Entities and Individuals Involved in Reportable Transaction</u>
<u>Ordinary Income Distributed/Accumulated (5227):</u>	1=Tax-exempt
TOTAL	1=Foreign
CURRENT DISTRIBUTIONS	1=Related
UNDISTRIBUTED AT YEAR END	Name
<u>S/T Capital Gains (Loss) Distributed/Accumulated (5227):</u>	ID number
CURRENT YEAR	Street address
UNDISTRIBUTED FROM PRIOR YEARS	City
TOTAL	State
UNDISTRIBUTED AT YEAR END	ZIP code
<u>L/T Capital Gains (Loss) Distributed Accumulated (5227):</u>	Country
CURRENT YEAR	Description
UNDISTRIBUTED FROM PRIOR YEARS	
TOTAL	
UNDISTRIBUTED AT YEAR END	
<u>Nontaxable Income Distributed/Accumulated (5227):</u>	
TOTAL	