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# Individual Items to Note (1040)

## Items to Note

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

Preparer Number - The preparer number has been converted from ProSystem FX. Therefore, preparer names should be set up with the same number in ProSeries.

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 2013 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2011. State depreciation entries should be reviewed and adjusted as necessary.

Vehicles - ProSeries converts only the first two vehicles entered per entity to ProSeries from ProSystem FX Sheet A-10.

Parent's Election to Report Child's Income - ProSeries converts the child's name and social security number to ProSeries 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.

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 2014 program only)

Any hurricane-related issues that overlap years, such as pension withdrawals

Foreign tax credit carryovers

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# Individual Converted Items (1040)

## **Client Information**

Filing Status  
MFS and Lived with Spouse  
Taxpayer Information  
Dependency Status  
Taxpayer & Spouse Blind designation  
Spouse Information  
In Care Of  
Address  
Home, Work, Mobile phones – Taxpayer & Spouse  
Fax numbers – Taxpayer  
E-Mail address – Taxpayer & Spouse

## **Dependent Information**

Dependent Information  
Relationship  
Months lived at home  
Student / Disabled  
Type of dependent  
Earned Income Credit  
Child Tax Credit

## **Miscellaneous Information**

Presidential Election Campaign  
Allow Discussion  
Designee's PIN, Name & Phone Number  
Direct Deposit of Federal Refund  
Electronic Payment of Balance Due  
Financial Institutions (up to 3):  
    Name of Bank (memo only)  
    Routing Transit Number  
    Depositor Account number  
    Type of Account

## **Refund Advantage Information**

Disbursement Method  
Physical Address if different  
Taxpayer & Spouse Identity Verification

## **Current Year Estimated Tax Payments**

Overpayment applied from prior year (federal)  
1st – 4th Quarter Voucher Amounts (memo only)

## **Next Year Estimated Tax (1040 ES)**

Apply Overpayment to Next Year  
Estimate Options  
Rounding: 1=\$1, 2=\$10, 3=\$100, 4=\$1,000

## **Penalties & Interest**

Prior year Adjusted Gross Income  
Prior year Tax Liability (-1 if none)

## **Wages, Salaries, Tips**

Spouse

Wages, Salaries, Tips and Other Compensation

Federal Income Tax Withheld

Social Security Tax Withheld

Medicare Tax Withheld

Box 12 Codes

Statutory Employee

Retirement Plan

State Income Tax withheld

Local Income Tax withheld

Control Number

Employer – Name, ID, and Address

Employee – Name, ID and Address (if different)

Primary State Name, ID and Locality Name

## **Interest Income**

Name of Payer

Seller Financed Mortgage – SSN, Address, & Amount

Interest income – Banks, Savings & Loans, etc.

Interest income – Seller Financed Mortgage

## **Dividend Income**

Name of Payer

Ordinary & Qualified Dividends

Total Capital Gain Distributions

## **Pensions, IRA Distributions**

Payer Information – Name, Address & Federal ID

Spouse

Gross Distribution

(2a) Taxable Amount

Taxable amount not determined

Total Distributions

(4) Federal Income Tax withheld

(5) Employee contributions / Designated Roth Contributions or Insurance premiums

(6) Net Unrealized Appreciation in Securities

(7) Distribution Code #1

IRA / SEP / SIMPLE

(8) Other Distributions & Other Distribution Percentage

(9a) Total Employee Contributions & Total Distribution Percentage

State Tax withheld

State Name and ID number

Name of Locality

Indirect Rollovers – To other than a Roth IRA

Simplified method information

Recipient Information

IRA's – 2013 Repayments

## **Gambling Winnings W-2G**

Spouse

Payer Information

Payee Information

(1) Gross Winnings

(13) State Name

Payer State ID number

## **Miscellaneous Income**

Social Security Benefits (SSA-1099 box 5)  
Medicare Premiums Paid (SSA-1099 Itemized Deduction)  
Tier 1 Railroad Retirement Benefits (RRB-1099 box 5)  
Alimony Received  
Taxable Scholarships and Fellowships  
Jury Duty Pay  
Household Employee Income not on W-2  
Income Subject to SE Tax

## **Unemployment Compensation/State Refunds**

1=Spouse 2=Allocate (state refunds only)  
Total Received  
Current Year Overpayment repaid  
Payer Information  
Recipient Information

## **Education Distributions**

Name of Payer  
Spouse  
(1) Gross Distributions  
(2) Earnings  
(3) Basis  
(5) 1=Private 529 program 2=State 529 program 3=Coverdell ESA  
Current Year Contributions to this ESA  
Value of this account at Current Year End  
Administering State (QTPs only)

## **Net Operating Loss Deduction**

Year of Loss (e.g. 2008)  
Initial Loss – Regular and AMT  
Carryover available in from prior year – Regular and AMT

## **Business Income (Schedule C)**

Principal Business or Profession  
Principal Business Code  
Business Name and Address (if different)  
Employer ID Number  
Accounting Method  
Inventory Method  
1=Spouse 2=Joint (blank for Taxpayer)  
Not subject to SE Tax  
Did not "Materially Participate"  
Gross Receipts or Sales  
Returns and Allowances  
Other Income  
Inventory at Beginning of Year  
Purchases  
Cost of Labor  
Materials and Supplies  
Other Costs  
Inventory at End of Year  
Advertising  
Car and Truck Expenses

Commissions  
Contract Labor  
Employee Benefit Programs  
Insurance (other than Health)  
Mortgage Interest (1098)  
Other Interest  
Legal and Professional  
Office Expense  
Pension & Profit Sharing Plans – Contributions  
Rent or Lease – Vehicles, Machinery, Equipment Rental  
Other Rental  
Repairs  
Supplies  
Real Estate Taxes  
Payroll Taxes  
Sales Tax included in Gross Receipts  
Other Taxes  
Travel  
Meals and Entertainment in Full  
DOT Meals in Full  
Utilities  
Total Wages  
Other Expenses  
Prior Unallowed Loss – Operating (Regular & AMT)

### **Dispositions (Miscellaneous)**

Short-Term & Long-Term Capital Loss Carryover (Regular & AMT)  
Net Section 1231 Loss (5 years prior) (Regular & AMT)

### **Dispositions (Schedule D, 4797, etc)**

Description of Property  
Date Acquired  
Date Sold  
Prior Year Installment Sale: Gross Profit Ratio  
Prior Year Installment Sale: Current Year principal payments  
Prior Year Installment Sale: Prior Years' Payments  
Related Party Information

### **Dispositions (Form 2439 Undistributed Long-Term Capital Gains)**

(1a) Total Undistributed Long-Term Capital Gains  
(1b) Unrecaptured Section 1250 Gain  
(1c) Section 1202 Gain  
(1d) Collectibles Gain 28%  
Spouse  
Company or Trust – Name, ID and Address

### **Rental & Royalty Income (Schedule E)**

Kind, Type and Location of Property  
Fair Rental Days  
Qualified Joint Venture  
Percentage of Ownership  
Percentage of Tenant Occupancy  
Disposition of Activity  
1=Spouse 2=Joint  
1=NonPassive Activity 2=Passive Royalty  
Real Estate Professional

Rents or Royalties received  
Advertising  
Auto and Travel  
Cleaning and Maintenance  
Commissions  
Insurance  
Legal and Professional  
Management fees  
Mortgage Interest (1098)  
Other Interest  
Repairs  
Supplies  
Real Estate Taxes  
Other Taxes  
Utilities  
Other Expenses  
Number of Days Personal Use  
Prior Unallowed Passive Loss – Operating (Regular & AMT)

### **Farm Income (Schedule F / Form 4835)**

Principal Product  
Employer ID Number  
Agricultural Activity Code  
Accounting method  
1=Spouse 2=Joint  
Farm Rental (4835)  
Did not “Materially Participate” (Sch F only)  
Did not “Actively Participate” (4835 only)  
Cost or Basis of Livestock and other Resale items  
Beginning Inventory of Livestock, etc.  
Cost of Livestock, etc. purchased  
Ending Inventory of Livestock, etc.  
Total Conservation Reserve Program payments  
Income from Production  
Total & Taxable Cooperative distributions  
Total & Taxable Agricultural Program payments  
Commodity Credit Loans reported under election  
Total & Taxable Commodity Credit Loans forfeited or repaid  
Total & Taxable Crop Insurance Proceeds received in 2013  
Taxable Crop Insurance Proceeds deferred from 2012  
Other Income  
Car and Truck expenses  
Chemicals  
Current Year Conservation expenses  
Custom Hire (machine work)  
Employee Benefit Program  
Feed purchased  
Fertilizers and Lime  
Freight and Trucking  
Gasoline  
Insurance  
Mortgage Interest (1098)  
Other Interest  
Labor Hired  
Pension and Profit Sharing plans  
Vehicle Rent  
Other Rent (land, animals, etc.)

Repairs and Maintenance  
Seeds and Plants purchased  
Storage and Warehousing  
Supplies purchased  
Taxes  
Utilities  
Veterinary, Breeding and Medicine  
Other Expenses  
Prior Unallowed Passive Loss – Operating (Regular & AMT)

### **Partnership Information**

Name of Partnership  
Employer ID number  
1=Spouse 2=Joint  
Publicly Traded Partnership  
Not a Passive Activity  
Actively Participated in Real Estate  
Real Estate Professional  
Prior Unallowed Passive Loss – Ordinary (Regular & AMT)  
Prior Unallowed Passive Loss – Commercial Revitalization Deduction (Regular & AMT)  
Prior Unallowed Passive Loss – Section 1231 (Regular & AMT)  
Prior Unallowed Passive Loss – Short-Term Capital (Regular & AMT)  
Prior Unallowed Passive Loss – Long-Term Capital (Regular & AMT)

### **S Corporation Information**

Name of S Corporation  
Employer Identification  
1=Spouse 2=Joint  
Not a Passive Activity  
Actively Participated in Real Estate  
Real Estate Professional  
Prior Unallowed Passive Loss – Ordinary (Regular & AMT)  
Prior Unallowed Passive Loss – Commercial Revitalization Deduction (Regular & AMT)  
Prior Unallowed Passive Loss – Section 1231 (Regular & AMT)  
Prior Unallowed Passive Loss – Short-Term Capital (Regular & AMT)  
Prior Unallowed Passive Loss – Long-Term Capital (Regular & AMT)

### **Estate and Trust Information**

Name of Estate or Trust  
Employer Identification number  
1=Spouse 2=Joint  
Not a Passive Activity  
Actively Participated in Real Estate  
Real Estate Professional  
Prior Unallowed passive Loss – Regular & AMT

### **Depreciation (4562)**

Description of Property  
Form  
Category  
Date Placed in Service  
Gulf Opportunity Zone Asset: 1=Yes, 2=No  
Cost or Basis  
Current Section 179 Expense - Current Year  
Method  
Life or Class Life

1=Half-Year, 2=Mid-Quarter  
Amortization code section  
Section 179 expense: 1=not qualifying property, 2=qualifying personal property  
Current Depreciation / Amortization (-1 if None)  
Prior Depreciation / Amortization  
Prior Section 179 Expense  
Salvage Value  
Basis Reduction (ITC, Etc.)  
AMT Depreciation - Basis  
AMT Depreciation - Class Life (Post-1986)  
AMT Depreciation - Current Depreciation (-1 if None)  
AMT Depreciation - Prior Depreciation (MACRS Only)  
Book Depreciation - Cost or Basis  
Book Depreciation - Method  
Book Depreciation - Life or Class Life  
Book Depreciation - Current Depreciation (-1 if None)  
Book Depreciation - Prior Depreciation  
Book Depreciation - Salvage Value  
State Depreciation - Cost or Basis  
State Depreciation - Current Section 179 Expense  
State Depreciation - Method  
State Depreciation - Life or Class Life  
State Depreciation - Current Depreciation / Amortization (-1 if None)  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Percentage of Business Use (.xxxx)  
1=Delete This Year, 2=Delete Next Year  
Alternative Depreciation System (ADS)  
150% DB Instead of 200% DB (MACRS Only)  
1=IRS Tables, 2=DB/SL Formula (MACRS)  
Qualified enterprise zone property  
Qualified Indian Reservation Property  
Qualified disaster assistance property  
Listed Property  
No Evidence to Support Business Use Claimed  
No Written Evidence to Support Business Use Claimed  
1=Increase Deduction Limits for Electric Vehicle, 2=No Limits  
Vehicle Available for Off-Duty Personal Use  
No Other Vehicle is Available for Personal Use  
Vehicle is Used Primarily by a More than 5% Owner  
Provide Vehicles for Employee Use  
Prohibit Employee Personal Use of Vehicles  
Prohibit Employee Personal Use, Except Commuting  
Treat All Use of Vehicles as Personal Use  
Provide More than Five Vehicles and Retain Information  
Meet Qualified Automobile Demonstration Requirements  
Total Mileage  
Business Mileage  
Commuting Mileage  
1=force actual expenses, 2=force standard mileage rate  
Parking fees and tolls (business portion only)  
Gasoline, lube, oil  
Repairs  
Tires  
Insurance  
Miscellaneous  
Auto license (other than personal property taxes)



Personal property taxes (based on car's value)  
Interest (car loan) (for Schedule C, E, & F)  
Vehicle rent or lease payments  
Inclusion amount  
Date Sold or Disposed of (m/d/y or -m/d/y)

## **Adjustments to Income**

IRA Contributions  
1=Covered by Employer Plan 2=Not Covered  
IRA Basis for 2013 and Earlier Years  
Basis in IRA as of 12/31/13  
Roth IRA Contributions  
Basis in Roth IRA Contributions as of 12/31/13  
Basis in Roth IRA Conversions as of 12/31/13  
Total Qualified Student Loan interest  
Alimony – Recipient's Info & Amount Paid  
Jury Duty pay given to Employer  
Expense from Rental of Personal Property  
Other Adjustments

## **Itemized Deductions**

Prescription Medicines and Drugs  
Doctors, Dentists and Nurses  
Insurance Premiums not entered elsewhere (excluding Long-Term Care)  
Long-Term Care Premiums not entered elsewhere  
Medical Miles driven  
Taxes on Principal Residence  
Personal Property Taxes (including value based Auto Fees)  
Other Taxes  
Home Mortgage Interest and Point on 1098  
Home Mortgage Interest not on 1098 – Payee information & Amount Paid  
Points not on 1098  
Investment Interest  
Investment Interest Carryover – Regular & AMT  
Cash Contributions (50% and 30%)  
Noncash Contributions (50% & 30%)  
Contribution Carryovers (50% limitation, 30% limitation, 30% & 20% Capital Gain property)  
Union and Professional dues  
Unreimbursed Employee Expenses  
Investment Expense  
Tax Preparation Fees – Amount Paid  
Safe Deposit Box rental  
Other Miscellaneous Deductions (2%)  
Gambling Losses to Extent of Winnings

## **Noncash Contributions (8283)**

Donee Information – Name & Address  
Description of Property (other than vehicle)  
Date of Contribution  
Date Acquired & How Acquired  
Donor Cost or Basis  
Fair Market Value & Method used to Determine FMV

## **Business Use of Home**

Form or Schedule  
Business Use Area and Total Area of Home

Total Hours Facility Used and Total Hours Available  
Carryover of Operating Expenses  
Carryover of Casualty Losses & Depreciation  
Indirect / Direct Expenses – Mortgage Interest  
Indirect / Direct Expenses – Real Estate Taxes  
Indirect / Direct Expenses – Casualty Losses  
Indirect / Direct Expenses – Insurance  
Indirect / Direct Expenses – Rent  
Indirect / Direct Expenses – Repairs and Maintenance  
Indirect / Direct Expenses – Utilities  
Indirect / Direct Expenses – Excess Mortgage interest  
Other Indirect Expenses  
Other Direct Expenses

### **Vehicle / Employee Business Expense (2106)**

Occupation, if Different  
Spouse (Form 2106)  
1=Performing Artist, 2=Handicapped, 3=Fee-Based Government Official  
Meal and Entertainment Expenses in Full  
Reimbursements not included on W-2 Box 1 (meals & entertainment)  
Department of Transportation (80% meal allowance)  
Local Transportation  
Travel Expenses while away from home Overnight  
Other Business Expenses

### **Foreign Income Exclusion (2555)**

Spouse  
Foreign Address of Taxpayer  
Employer's Name, Type, US Address or Foreign Address  
Enter Last Year (after 1981) 2555 or 2555-EZ was Filed  
Country of Citizenship  
Tax home(s) during tax year & Date Established  
Travel Information  
Beginning & Ending Date for Bona Fide Resident  
Ending Date for bona Fide Resident  
Living Quarters in Foreign Country  
Relationship of Family Member(s) living Abroad with Taxpayer  
Period family lived abroad  
Sub. Statement to Country of bona Fide Resident  
Required to pay income tax to Country of Resident  
Type of Visa you entered Foreign Country under  
Address of Home in US maintained while living abroad  
US Home Rented, Name of Occupant & Relationship (if applicable)  
Physical Presence Test Beginning and Ending Date  
Principal Country of Employment  
Moving Expenses 2011 Foreign Income Exclusion  
Moving Expenses 2011 Foreign Earned Income  
Other Allocable deductions

#### **FOREIGN COMPENSATION SECTION:**

Spouse  
Employer Information  
Home  
Meals  
Car  
Other Properties or Facilities  
Cost of Living and Overseas Differential  
Family

Education  
Home Leave  
Quarters  
Other Purposes  
Excludable Meals and Lodging under Sec.119  
Other Foreign Earned Income  
Employee Address

### **Child and Dependent Care Expenses (2441)**

Persons and Expenses Qualifying for Dependent Care Credit  
Persons or Organizations Providing Dependent Care

### **General Business & Vehicle Credit**

Form and Activity Name  
Credit Type – Regular & Passive  
General Business Credit Carryforward – Regular & Passive  
Eligible Small Business Carryforward

### **Foreign Tax Credit (1116)**

Resident of (Country name)  
Name of Foreign Country  
Category of Income  
***Foreign Tax Credit Carryovers (1116) – Regular Tax & AMT***  
Passive Income Foreign Tax Paid & Carryover  
Section 901(j) Income Foreign Tax Paid & Carryover  
Lump Sum Distribution Foreign Tax Paid & Carryover  
General Category Income Foreign Tax Paid & Carryover  
Income Re-sourced by Treaty Foreign Tax Paid & Carryover

### **Qualified Adoption Expenses (8839)**

Name, Identification Number, & Date of Birth  
Born before 1995 and was Disabled  
Special Needs Child

### **EIC, Residential Energy, Other Credits**

Mortgage Interest Credit (8396) – Address & Certificate Credit rate  
Mortgage Interest Credit Carryover – 3 preceding years  
Minimum Tax Credit Carryover  
Taxable Income  
Exclusion Items  
Sch D Tax worksheet  
Tax less Foreign Tax Credit  
Alternative Minimum Tax  
First Time Homebuyer Credit - Date Acquired  
DC 1st Time Homebuyer Credit Carryover to current year

#### **Nonbusiness Energy Property Credit**

Credit claimed in 2006, 2007, 2009, 2010 & 2011

### **Household Employment Taxes**

Employer Identification number  
Paid cash wages of \$1,800 or more  
Withheld Federal Income Tax for Household employee  
Total Cash Wages subject to Social Security taxes  
Total Cash Wages subject to Medicare taxes  
Federal Income Tax withheld

Paid Total Cash Wages of \$1,000 or more in any Quarter of 2 preceding years

### **Tax for Children Under 18 (8615)**

Tax for Children under 18 – Parent Name and SSN

All other Children under 18 – Child Name

### **Parent's Election to Report Child's Income (8814)**

Child's Name, SSN and Date of Birth

Interest Income

Interest Income nontaxable to State (US bonds, Tbills)

TaxExempt interest – Total Municipal Bonds & In-State Municipal Bonds

Adjustments – Nominee, Accrued Int, OID, ABP

Total Ordinary & Qualified Dividends

Total Capital Gain Distributions

28% Rate Gain

Unrecaptured Section 1250 Gain

Section 1202 Gain

Alaska Permanent Fund Dividends included above

### **Self-Employment Tax (Schedule SE)**

Exempt and Filed Form 4029

### **Prior Year Summary**

Wages, Salaries, Tips

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

Rental Royalty, Partnership, Scorp, Trust, Estate

Farm Income

Unemployment Compensation

Taxable Social Security benefits

Other Income

Total Income

Educator expenses

Business expenses of Reservist QPAs & FBOs

Health Savings Account deduction

Moving expenses

One-half of Self-Employment tax

Self-Employed SEP, SIMPLE, Qualified plans

Self-Employed Health Insurance deduction

Penalty on Early withdrawal of savings

Alimony paid

IRA Deduction

Student Loan deduction

Tuition and Fees deduction

Domestic Production Activities deduction

Other adjustment to income

Total adjustments

Adjusted Gross income

Medical and Dental

Taxes  
Interest  
Contributions  
Casualty and Theft  
Miscellaneous (subject to 2% AGI limit)  
Other Miscellaneous deductions  
Total Itemized deductions  
Larger of Itemized or Standard deduction  
Income prior to Exemption deduction  
Exemptions (\$3,800 per exemption)  
Taxable Income  
Tax before AMT  
Alternative Minimum Tax  
Tax before Credits  
Foreign Tax credit  
Child and Dependent Care credit  
Education credit  
Retirement Savings Contributions credit  
Child Tax credit  
Mortgage Interest credit  
General Business credit  
Minimum Tax credit  
DC First-Time Homebuyer credit  
Elderly or Disabled credit  
Qualified Electric Vehicle credit  
Qualified Plug-in Electric Drive Vehicle (personal portion)  
Alternative Motor Vehicle credit  
Alternative Vehicle Refueling credit  
Credit for Holders of Tax Credit Bonds  
Total Credits  
Tax after Credits  
Self-Employment Tax  
Social Security Tax on Tip Income  
Tax on IRAs, Other Qualified Retirement Plans, and MSAs  
First-Time Homebuyer Credit Recapture  
Other Taxes  
Total Tax  
Federal Income Tax withheld  
Prior Year Estimated Tax payments  
Earned Income credit  
Nontaxable Combat Pay  
Additional Child Tax credit  
American Opportunity credit  
Amount paid with 4868  
Excess FICA and RRTA tax withheld  
Credit for Tax on Fuels  
Adoption credit  
Refundable Minimum Tax credit  
Health Coverage Tax credit  
Other Payments  
Total Payments  
Amount Overpaid  
Amount Applied to Current Year Estimated tax  
Penalties – Underpayment, Late Filing, Late Payment, & Interest  
Amount Refunded to you  
Amount you Owe  
Effective Tax Rate

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# Partnership Converted Items (1065)

## **Client Information**

Partnership Information  
Fiscal Year End  
Date Business Began  
Business Code & Activity  
Product or Service  
Accounting Method  
Type of Entity  
Tax Matters Partner

## **Invoice & Letter**

Salutation  
IRS Center

## **Miscellaneous Information**

Type of Entity Filing if "Other"  
If (TMP) tax matters partner is an entity, enter name of TMP representative  
Allow Preparer / IRS Discussion  
Rounding Partner Number

## **Other Information (Schedule B)**

Question 2: Was any partner a disregarded entity, PAR, trust, SCOR, EST (other than a deceased partner), nominee or similar person  
Question 3a: List any CORP, PAR, trust, or tax-exempt org. that owns 50% or more of the PAR at year end  
Question 3b: List any individual or estate that owns 50% or more of the PAR at year end  
Question 4a: Owned directly 20% or more, or indirectly 50% or more of the total voting power of all classes of voting stock of any foreign or domestic CORP at year end  
Question 4b: Own directly 20% or more, or indirectly 50% or more in the profit, loss, or capital in any PAR or in the beneficial interest of a trust  
Partnership level tax treatment election in effect for the current year  
Partnership is a Publicly Traded Partnership  
Partnership Has Interest in a Foreign Bank Account  
Name of Foreign Country  
Partnership is a Grantor of a Foreign Trust  
Partnership is making, or has in effect, a Section 754 election  
Number of Partners that are Foreign Governments per Section 892

## **Partner Information**

Partner Information  
Type of Entity  
General Partner or LLC Manager  
Foreign Partner

## **Partner Percentages**

Profit/Loss Sharing - End of Year  
Ownership of Capital -End of Year

## **Income**

Other Income

## **Cost of Goods Sold**

Additional Section 263A Costs

Other Costs

Ending Inventory

Inventory Method

Rules of Section 263A Apply

## **Farm Income (Schedule F / Farm Rental)**

Principal Product

Agricultural Activity Code

Accounting Method

Did Not Materially Participate

Ending Inventory of Livestock, Etc. - Accrual Method

Other Income

## **Deductions**

Other Deductions

## **Misc./Section 179**

All Taxpayer Activities are Within the Gulf Zone Opportunity Zone

## **Depreciation (4562)**

Description of Property

Form

Category

Date Placed in Service

Situs of property

Gulf Opportunity Zone Asset: Yes, No

Regular, AMT, and Book Cost or Basis

Current Section 179 Expense - Current Year

Regular, AMT, and Book Method

Regular, AMT, and Book Life or Class Life

Half-Year, Mid-Quarter

Amortization code section

Regular, AMT, and Book Current Depreciation / Amortization

Regular, AMT, and Book Prior Depreciation / Amortization

Current Special Depreciation Allowance

Prior Section 179 Expense

Regular and Book Salvage Value

Basis Reduction (ITC, Etc.)

State Depreciation - Cost or Basis

State Depreciation - Current Section 179 Expense

State Depreciation - Method

State Depreciation - Life or Class Life

State Depreciation - Current Depreciation / Amortization

State Depreciation - Prior Depreciation / Amortization

State Depreciation - Prior Section 179 Expense

State Depreciation - Salvage Value

Percentage of Business Use

Delete This Year, Delete Next Year

Alternative Depreciation System (ADS)

150% DB Instead of 200% DB (MACRS Only)

IRS Tables, DB/SL Formula (MACRS)

Qualified enterprise zone property, Renewal community business property, Liberty zone business property

Qualified Indian Reservation Property

Listed Property  
No Evidence to Support Business Use Claimed  
No Written Evidence to Support Business Use Claimed  
Increase Deduction Limits for Electric Vehicle, No Limits  
Total Mileage  
Business Mileage  
Commuting Mileage  
Vehicle Available for Off-Duty Personal Use  
No Other Vehicle is Available for Personal Use  
Vehicle is Used Primarily by a More than 5% Owner  
Provide Vehicles for Employee Use  
Prohibit Employee Personal Use of Vehicles  
Prohibit Employee Personal Use, Except Commuting  
Treat All Use of Vehicles as Personal Use  
Provide More than Five Vehicles and Retain Information  
Meet Qualified Automobile Demonstration Requirements  
Date Sold or Disposed of  
Apply Notice 2000-4 Provisions: Yes, No

### **Rental Real Estate Activities (Form 8825)**

Property Information  
Type of property  
Other Expenses

### **Dispositions (Schedule D, 4797, Etc.)**

Description of Property  
Date Acquired  
Date Sold  
Situs of Property  
Prior Year Installment Sale: Gross Profit Ratio  
Prior Year Installment Sale: Prior Years' Payments  
Prior Year Installment Sale: Ordinary Income (-1 if None, Triggers 4797)  
Like-Kind Property Received Information  
Related Party Information

### **Low-Income Housing**

Building Identification Number  
Date Placed in Service  
Newly constructed or existing building, Section 42(e) Rehabilitation Expenditures  
Partnership 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  
Decrease in building's qualified basis for this tax year  
Eligible Basis from Form 8609, Part II, Line 7b  
Low-Income Portion (Line 2)  
Credit % from Form 8609, Part I, Line 2  
Maximum Housing Credit Available from Form 8609, Part I, Line 1b

### **Other Schedule K Items**

Other income (loss)  
Section 59(e)(2) Election Expense – Other  
Other deductions  
Rental Real Estate Credits  
Other Rental Credits  
Other Credits  
Foreign Country  
Other Foreign Transactions



Other Items – regular and AMT

## **Passthrough Entity K-1 Information**

K-1 Entity Information

### **Balance Sheet (Assets) - Ending Amounts Only**

Cash  
Trade Notes and Accounts Receivable  
Less Allowance for Bad Debts  
Inventories, if Different from Screen 11  
U.S. Government Obligations  
Tax-Exempt Securities  
Other Current Assets  
Loans to partners  
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 Only**

Accounts Payable  
Mortgages, Notes, Bonds, Payable - Current Year  
Other Current Liabilities  
All Nonrecourse Loans  
Loans from partners  
Mortgages, Notes, Bonds, Payable - Long-Term  
Other Liabilities  
Partners' Capital Accounts

### **Schedule M-1**

Income on Schedule K Not Reported on Books  
Expenses on Books Not Included on Schedule K - Other  
Income on Books Not Included on Schedule K - Other  
Deductions on Schedule K Not Charged Against Book Income – Other

### **Schedule M-2**

Other Increases/Decreases  
Ending Capital

### **Schedule M-3**

Schedule M-3: Force, Suppress  
Reportable Entity Partner#1 & #2: Identifying Number, Name, Maximum percentage owned or deemed owned  
Type of Income Statement Prepared  
If Income Statement Was Prepared – If Partnership's Income Statement Has Been Restated for Any of the 5 Preceding Income Statement Periods, Provide Explanation and Amounts of Each Item Restated  
Net Income (Loss) Reconciliation:  
    Accounting standard used  
    Net Income or Loss from Nonincludible US & Foreign Entities  
    Net Income or Loss from Other US or Foreign disregarded entities

Income or Loss from US Partnerships, Foreign Partnerships, & Other Pass-through entities  
Items Relating to Reportable Transactions: Description  
Worthless Stock Losses: Description  
Other Income/Loss Items with Differences: Description

## **Supplemental Attachment to Schedule M-3**

Cost of Goods Sold: Other Items with Differences

## **Partner Schedule K-1 Misc. Information**

Final K-1: Yes, No

## **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 Business Income (Loss)  
Net Rental Real Estate Income (Loss)  
Other Net Rental Income (Loss)  
Guaranteed Payments  
Interest Income  
Ordinary Dividends  
Royalties  
Net Short-term and Long-term Capital Gain (Loss)  
Net Section 1231 Gain (Loss)  
Other Income (Loss)  
Section 179 Expense Deduction  
Charitable Contributions  
Investment interest expense  
Section 59(e)(2) expenditures  
Other Deductions  
Net earnings (loss) from self-employment  
Gross farming or fishing income  
Gross nonfarm income  
Qualified Rehabilitation Expenses (Rental Real Estate)  
Other Rental Real Estate Credits  
Other Rental Credits  
Other Credits  
Gross income from all sources

Gross income sourced at partner level  
Foreign Gross Income  
Deduction at Partner Level  
Deduction Allocated and Apportioned  
Foreign taxes paid/accrued  
Reduction in taxes available for credit  
Post-1986 depreciation adjustment  
Adjusted Gain (Loss)  
Depletion (Not Oil and Gas)  
Oil, gas, and geothermal – Gross income and deductions  
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 and Expense  
Other Items  
Beginning Assets, Liabilities and Capital  
Ending Assets, Liabilities and Capital

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# Corporation Converted Items (1120)

## **Client Information**

Corporation Name and DBA  
Federal Identification Number  
Address  
Telephone & Fax Number  
Email Address  
Fiscal year End  
Date Incorporated  
Business Code & Activity  
Product or Service  
Accounting Method  
Number of Shareholders

## **Officer Information**

Officer Name, & SSN  
% Time Devoted to Business  
% of Common Stock Owned (xx.xx)  
% of Preferred Stock Owned (xx.xx)

## **Affiliations Schedule (851)**

Name, Address, & EIN  
Principal Business Activity  
Business Code Number  
Stock Holdings at Beg. of Year - Number of Shares  
Stock Holdings at Beg. of Year - Percent of Voting Power  
Stock Holdings at Beg. of Year - Percent of Value  
Stock Holdings at Beg. of Year - Owned by Corporation Number (Defaults to Parent)  
This Corporation Had More than One Class of Stock Outstanding; List and Describe  
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 the Outstanding Stock that the Person(s) Could Acquire  
Percentage of the Value of the Outstanding Voting Stock that the Person(s) Could Acquire  
If The Arrangement Was Associated, etc. (item 3d) Describe The Arrangements

## **Miscellaneous / Other Information**

Title of Signing Officer  
Allow Preparer/IRS Discussion  
Qualified Personal Service Corporation  
Foreign Person Owns Over 25% of Corporation's Stock  
Percentage Owned By Foreign Person  
Foreign Owner's Country  
Corporation is a Subsidiary in Affiliated/Controlled Group  
Parent Name & ID Number  
Direct Deposit of Federal Refund  
Name of Bank, Routing Number, Account Number & Type of Account  
Print Corporation's Phone Number  
Excluding any PAR for which a Form 8865 is attached, did the COR own at least a 10% interest, directly or indirectly, in any other foreign PAR? If yes, enter required information concerning the foreign PAR – Name, EIN, Forms Filed, & Tax Matters Partner  
Schedule N - Number of Forms 8865 Attached  
Corporation Received Distribution from or Was Grantor to Foreign Trust  
Country of Foreign Bank Account

## **Invoice & Letter**

IRS center

Salutation [O]

## **20% Direct or 50% Direct/Indirect Owners**

Owner type, Name, Address, & SSN/EIN

Country of citizenship/organization if not US

% of Common Stock Owned

## **50% or More Owned Domestic Corporations**

Entity Type, Name and Federal ID

Country of Incorporation/Organization, If not US

Percentage Owned

## **Foreign Owned Corporation Info.**

Country(ies) of Filing Income Tax Return as a Resident

Principal Country(ies) Where Business is Conducted

Direct 25% Shareholder # 1 & #2 – Name, Address, ID, Reference ID

Direct 25% Shareholder # 1 & #2- Principal Country(ies) Where Business is Conducted

Direct 25% Shareholder # 1 & #2- Country of Citizenship or Incorporation

Direct 25% Shareholder # 1 & #2- Country(ies) of Filing Income Tax Return as a Resident

Ultimate Indirect 25% Shareholder #1 & #2- Name, Address, ID, Reference ID

Ultimate Indirect 25% Shareholder #1 & #2- Principal Country(ies) where Business is Conducted

Ultimate Indirect 25% Shareholder #1 & #2- Country of Citizenship or Incorporation

Ultimate Indirect 25% Shareholder #1 & #2- Country(ies) of Filing Income Tax Return as a Resident

Related Party Information – Name, Address, ID, Reference ID

Related Party Information - Principal Business Activity & Activity Code

Related Party Information - Principal Country(ies) where Business is Conducted

Related Party Information - Country(ies) of Filing Income Tax Return as a Resident

Type of Party: 1=Foreign Person, 2=US Person

Related to Reporting Corporation

Related to 25% Foreign Shareholder

25% Foreign Shareholder

During the tax year, the foreign parent was a participant in any cost sharing arrangement

## **Controlled Group Apportionment Consent**

Type of controlled group

Name

ID Number

Taxable Year Ended (m/d/y)

## **Estimated Tax**

Overpayment applied from Prior Year

Installment Voucher Amount (memo): 1ST-4TH

Credit to Next Year

Rounding: 1=\$1, 2=\$10, 3=\$100, 4=\$1,000

Large Corporation Determination – 3 Preceding Year Taxable Income

## **Penalties and Interest**

Prior Year Tax

Large corporation

Optional Annualized Methods

## **Income**

Other Income descriptions

## **Cost of Goods Sold**

Additional Section 263A Costs

Other Costs

Ending Inventory

Cost

Lower of Cost or Market

Other Inventory Method

Rules of Section 263A Apply

## **Dispositions (Miscellaneous)**

Capital Loss Carryover (up to 5 preceding years)

Net Section 1231 Losses (up to 5 preceding years)

Consolidated Capital Loss Carryovers (up to 5 preceding years)

## **Dispositions (Schedule D, 4797, Etc.)**

Description of Property

Date Acquired & Date Sold

Prior Year Installment Sale: Gross Profit Ratio

Prior Year Installment Sale: Current year principal payments

Prior Year Installment Sale: Prior Years' Payments

Prior Year Installment Sale: Ordinary Income (-1 if None, Triggers 4797)

Like-Kind Property Received - Description

Like-Kind Property Received - Date Property Identified & Date Received

Related Party Information: Name, Address, ID & Relationship

Related Party Information: Marketable Security

## **Schedule K-1**

Name of K-1 Entity

Employer Identification Number

## **Rental/Other Passive Activities**

Description of Property/Activity

Prior Unallowed Expenses: Advertising

Prior Unallowed Expenses: Depletion

Prior Unallowed Expenses: Depreciation

Prior Unallowed Expenses: Interest

Prior Unallowed Expenses: Repairs

Prior Unallowed Expenses: Taxes

Prior Unallowed Expenses: Other deductions

Prior Unallowed Expenses: Short-term & Long-term capital losses – Regular & AMT

Prior Unallowed Expenses: Form 4797 losses – Regular & AMT

## **Deductions**

Taxes – Other descriptions

Other Deduction descriptions

## **Depreciation (4562)**

Description of Property

Form

Activity name or number

Category

Date Placed in Service  
Situs of property  
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  
Current Depreciation / Amortization  
Prior Section 179 expense  
Prior Depreciation / Amortization  
Salvage Value  
Basis Reduction (amortizable costs expensed, ITC, Etc.)  
AMT Depreciation - Basis  
AMT Depreciation - Class Life (Post-1986)  
AMT Depreciation - Current Depreciation  
AMT Depreciation - Prior Depreciation (MACRS Only)  
ACE Depreciation – Basis  
ACE Depreciation – Life or class life  
ACE Depreciation – Current Depreciation  
ACE Depreciation – Prior Depreciation  
Book Depreciation - Cost or Basis  
Book Depreciation - Method  
Book Depreciation - Life or Class Life  
Book Depreciation - Current Depreciation  
Book Depreciation - Prior Depreciation  
Book Depreciation - Salvage Value  
State Depreciation – Cost or Basis  
State Depreciation – Current section 179 expense  
State Depreciation – Method  
State Depreciation – Life or class life  
State Depreciation – Current special depreciation allowance  
State Depreciation – Current depreciation/amortization  
State Depreciation – Prior Section 179 expense  
State Depreciation – Prior depreciation/amortization  
State Depreciation – Salvage value  
Percentage of Business Use  
Alternative Depreciation System (ADS)  
1=150% DB, 2=200% DB (% MACRS)  
1=IRS Tables, 2=DB/SL Formula (MACRS)  
qualified enterprise zone property  
qualified disaster assistance property  
Qualified Indian Reservation Property  
Section 179: 1=not qualifying property, 2=qualifying personal property  
Gulf opportunity zone asset  
Listed Property  
No Evidence to Support Business Use Claimed  
No Written Evidence to Support Business Use Claimed  
1=Increase deduction limits for electric vehicle, 2=no limits  
Vehicle Available for Off-Duty Personal Use  
No Other Vehicle is Available for Personal Use  
Vehicle is Used Primarily by a More than 5% Owner  
Provide Vehicles for Employee Use  
Prohibit Employee Personal Use of Vehicles  
Prohibit Employee Personal Use, Except Commuting  
Treat All Use of Vehicles as Personal Use  
Provide More than Five Vehicles and Retain Information

Meet Qualified Automobile Demonstration Requirements  
Total Mileage  
Business Mileage  
Commuting Mileage  
Date Sold or Disposed of (m/d/y or -m/d/y)

### **Regular Net Operating Loss Deduction**

Regular NOL Carryovers – Regular Net Operating Loss

### **Alternative Tax Net Operating Loss Deduction**

ATNOL Carryovers – Net Operating Loss

### **Contribution Carryovers**

Regular Carryovers (up to 5 years prior)

### **Noncash Contributions (8283)**

Donee - Name & Address of Charitable Organization

### **Other Credits**

Minimum Tax Credit carryover from prior year  
Prior Year Alternative Minimum Tax

### **Alternative Minimum Tax (4626)**

Gross Receipts for Most Recent 3 Tax Years Corporation: prior 2 years  
Corporation Qualifies for AMT Small Corporation Exemption: 1=Yes, 2=No  
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) & 543(b)(2)(B)  
War profits, & excess profits taxes not deducted

### **Shareholder Consent (Forms 972 and 973)**

(972) Name, SSN/EIN, & Address  
(972) Class of stock, Number of Shares  
(972) Certificate numbers  
(973) Class of stock  
(973) Shares Outstanding at Begin of Year & End of Year  
(973) Description of Dividend Rights

### **Balance Sheet (Assets) - Ending Amounts Only**

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 Capital) - Ending Amounts Only**

Accounts Payable  
Mortgages, Notes Payable - Current Year  
Federal Tax Payable  
State 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 & Unappropriated  
Adjustments to Shareholders Equity  
Less Cost of Treasury Stock

## **Schedule M-1**

Income Subject to Tax Not Recorded on Books: Description  
Expenses Recorded on Books Not Included on Return – Other: Description  
Income Recorded on Books Not Included on this Return – Other: Description  
Deductions Not Charged Against Book Income – Other: Description

## **Schedule M-3**

Voting Common Stock: 1=Any of Corporation's Voting Common Stock is Publicly Traded  
Voting Common Stock: If publicly traded, symbol of Primary U.S. Publicly Traded Voting Common Stock  
Voting Common Stock: If publicly traded, stock's CUSIP Number  
Accounting Standard Used  
Net Income or Loss from Nonincludible Foreign & US Entities  
Net Income or Loss of Other Includable Foreign & US Disregarded Entities  
Net Income or Loss of Other Includable Entities  
Adjustments to Eliminations of Transactions between Includible and Nonincludible Entities  
Adjustment to Reconcile Income Statement Year to Tax Year of Tax Return  
Income /Loss from U.S. Partnerships: Partnership Name  
Income/ Loss from Foreign Partnerships: Partnership Name  
Income/Loss from Other Passthroughs: Entity  
Items Related to Reportable Transactions: Item  
Worthless Stock Losses: Description of stock  
Other Income / Loss Items with Differences: Item  
Section 118 Exclusion: Item  
Other Expenses / Deduction Items with Differences: Item

## **Schedule M-2**

Other Increases: Description  
Other Decreases: Description

## **Prior Year Summary**

GROSS RECEIPTS LESS RETURNS AND ALLOWANCES

COST OF GOODS SOLD (Form 1125-A)  
GROSS PROFIT  
DIVIDENDS  
INTEREST  
GROSS RENTS  
GROSS ROYALTIES  
CAPITAL GAIN NET INCOME (Schedule D)  
NET GAIN (OR 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  
PRIOR YEAR MINIMUM TAX CREDIT  
QUALIFIED ZONE ACADEMY BOND CREDIT  
PERSONAL HOLDING COMPANY TAX  
OTHER TAXES  
TOTAL TAX  
OVERPAYMENT CREDITED FROM PRIOR 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  
BACKUP WITHHOLDING  
TOTAL PAYMENTS  
OVERPAYMENT  
OVERPAYMENT CREDITED TO NEXT YEAR  
TAX DUE  
REFUND  
BEGINNING ASSETS  
BEGINNING LIABILITIES AND EQUITY  
ENDING ASSETS  
ENDING LIABILITIES AND EQUITY

## **Control Totals**

Ending Assets

Ending Liabilities and Equity

## **Homeowners Associations (1120-H)**

Homeowners Association (Mandatory)

Type of Association

Taxable Interest, if Different

Other Income, if Different

Taxes - Other

Other Deductions

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# S Corporation Converted Items (1120S)

## **Client Information**

S Corporation Name & DBA  
Federal Identification Number  
Address & Phone Number  
Fax Number  
Email Address  
Fiscal Year End  
Date Incorporated  
S corp Effective Date  
Business Code & Activity  
Product or Service  
Accounting Method

## **Miscellaneous Info., Other Info., Amended Return, Sch. N**

Title of Signing Officer  
Allow Preparer/IRS Discussion  
If 100% owned, was QSub Election made: 1=Yes, 2=No  
Corporation filed, or is required to file, Form 8918 regarding any reportable transaction  
Issued OID Debt Instruments  
Net unrealized Built-in Gain - Federal  
Direct deposit of refund  
Name of Bank, Routing & Depositor Account Numbers  
Type of Account  
Foreign Partnership: Name, EIN & Forms Filed  
Foreign Partnership: Tax Matters Partner (if any)  
Number of Forms 8865 attached  
Corporation Received Distribution From, or Grantor of Foreign Trust  
Interest on foreign bank account  
Name of Foreign Country

## **Invoice, Letters, Filing Instructions**

IRS Center  
Salutation

## **Shareholder Information**

Shareholder Name, ID Number  
Address  
Resident State

## **Stock Ownership**

Shareholder Name  
Number of Shares Owned at Year End  
Percentage of Stock Owned at Year End

## **Shareholder's Basis**

Shareholder Name  
Stock Basis at end of year 2013  
Prior year loss in excess of basis  
Principal amount of Debt owed to Shareholder at beginning of tax year  
Debt basis at end of year 2013

## **Estimates**

Overpayment applied from prior year

## **Penalties and Interest**

Prior year Excess Net Passive Income tax

Form 2220 Options

Optional Annualized Methods

## **Income**

Other Income

## **Cost of Goods Sold**

Additional Section 263A Costs

Other Costs

Ending Inventory

Inventory Method

Rules of Section 263A Apply

## **Ordinary Deductions**

Taxes - Other

Other Deductions

## **Depreciation (4562)**

Description of Property

Form

Activity name or number

Category

Date Placed in Service

Cost or Basis

Current Section 179 Expense - Current Year

Method

Life or Class Life

1=Half-Year, 2=Mid-Quarter

Amortization code section

Current Depreciation / Amortization

Prior Section 179 Expense

Prior Depreciation / Amortization

Current Special Depreciation Allowance

Salvage Value

Basis Reduction (amortizable costs expensed, ITC, etc.)

AMT Depreciation - Basis

AMT Depreciation - Class Life (Post-1986)

AMT Depreciation - Current Depreciation

AMT Depreciation - Prior Depreciation (MACRS Only)

Book Depreciation - Cost or Basis

Book Depreciation - Method

Book Depreciation - Life or Class Life

Book Depreciation - Current Depreciation

Book Depreciation - Prior Depreciation

Book Depreciation - Salvage Value

State Depreciation - Cost or Basis

State Depreciation – Current Section 179 Expense

State Depreciation - Method

State Depreciation - Life or Class Life

State Depreciation - Current Depreciation / Amortization  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Current Special Depreciation Allowance  
State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Percentage of Business Use  
Alternative Depreciation System (ADS)  
1=150% DB, 2= 200% DB (%MACRS)  
1=IRS Tables, 2=DB/SL Formula (MACRS)  
Qualified enterprise zone property  
Qualified enterprise zone property  
Qualified disaster assistance property  
Qualified Indian Reservation Property  
Section 179: 1=not qualifying property, 2=qualifying personal property  
Gulf opportunity zone asset  
Listed Property  
No Evidence to Support Business Use Claimed  
No Written Evidence to Support Business Use Claimed  
1=Increase Deduction Limits for Electric Vehicle, 2=No Limits  
Vehicle Available for Off-Duty Personal Use  
No Other Vehicle is Available for Personal Use  
Vehicle is Used Primarily by a More than 5% Owner  
Provide Vehicles for Employee Use  
Prohibit Employee Personal Use of Vehicles  
Prohibit Employee Personal Use, Except Commuting  
Treat All Use of Vehicles as Personal Use  
Provide More than Five Vehicles and Retain Information  
Meet Qualified Automobile Demonstration Requirements  
Total Mileage  
Business Mileage  
Commuting Mileage  
Date sold, disposed of, or retired

### **Farm Income / Expenses (Schedule F)**

Principal Product  
Agricultural Activity Code  
Accounting Method  
Ending Inventory of Livestock, Etc. - Accrual Method  
Other Income  
Other Expenses

### **Schedule K Income and Deductions**

Other Income (Loss)  
Section 59(e)(2) Election Expenses – Other description  
Other Deductions  
Section 179 Carryover (not Oil & Gas activities)

### **Rental Real Estate Activities (Form 8825)**

Kind of Property  
Address  
Type of Property  
Other Expenses

### **Dispositions (Schedule D, 4797, Etc.)**

Description of Property  
Date Acquired & Date Sold

Prior Year Installment Sale: Gross Profit Ratio  
Prior Year Installment Sale: Current year principal payments  
Prior Year Installment Sale: Prior Years' Payments  
Prior Year Installment Sale: Ordinary Income (-1 if None, Triggers 4797)  
Like-Kind Property Received - Description  
Like-Kind Property Received - Date Property Identified & Received  
Related Party: Name of Related Party  
Related Party: Address  
Related Party: Taxpayer ID Number  
Related Party: Relationship to Taxpayer  
Related Party: 1=Marketable Security

### **Passthrough Entity K-1 Information**

General Information – Name of K-1 entity, Address, & EIN

### **Noncash Contributions (8283)**

Charitable Organization – Name, Address & EIN

### **Credits (Schedule K)**

Alcohol and Cellulosic BioFuels Fuel Credit (6478) – IRS Registration Number  
Increasing Research Credit (6765) – Alternative Simplified Method: Total Qualified Research Expenses 1<sup>st</sup> prior year  
Indian Employment Credit (8845) – Qualified Wages: 1993  
Other Rental Real Estate Credits  
Other Rental Credits  
Other Credits  
LIH Annual Stmt (8609-A) - Building Identification Number (BIN)  
LIH Annual Stmt (8609-A) - S Corporation Does Not Have Form 8609 Issued By Housing Credit Agency  
LIH Annual Stmt (8609-A) - Building Qualified as Part of a Low-Income Housing Project  
LIH Annual Stmt (8609-A) - Decrease in the Building's Qualified Basis  
LIH Annual Stmt (8609-A) - Eligible Basis from Form 8609, Part II, Line 7b  
LIH Annual Stmt (8609-A) - Low-Income Portion

### **Other Schedule K Items**

Foreign Country – Only first Country name will populate when multiple copies present  
Foreign Gross Income Sourced at Corp. Level – Passive Category  
Foreign Gross Income Sourced at Corp. Level – General Category  
Foreign Gross Income Sourced at Corp. Level – Other  
Deductions Allocated & Apportioned at Corp. Level – Passive Category  
Deductions Allocated & Apportioned at Corp. Level – General Category  
Deductions Allocated & Apportioned at Corp. Level – Other  
Reduction in Taxes Available for Credit (Sum of all categories of income)  
Other AMT Items  
Other Foreign Transactions

### **Balance Sheet (Assets) - Ending Amounts Only**

Cash  
Accounts Receivable  
Less Allowance for Bad Debts  
Inventories, if Different from codes 1 and 11 on 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 Capital) - Ending Amounts Only**

Accounts Payable  
Mortgages, Notes Payable - Current Year  
Federal Tax Payable  
State Tax Payable  
Other Current Liabilities  
Loans from Shareholders  
Mortgages, Notes Payable - Long-Term  
Other Liabilities  
Capital Stock  
Additional Paid-in Capital  
Total Retained Earnings  
Adjustments to Shareholders' Equity  
Less Cost of Treasury Stock

### **Balance Sheet (Miscellaneous)**

Current year book depreciation  
Current year book amortization  
Current year book depletion

### **Schedule M-1**

Income on Schedule K Not Reported on Books  
Expenses Recorded on Books Not Included on Schedule K - Other  
Income Recorded on Books Not Included on Schedule K - Other  
Deductions on Sch. K Not Charged Against Book Income – Other

### **Schedule M-3**

Schedule M-3: 1=Force, 2=Suppress  
Type of Income Statement Prepared  
If Income Statement Was Prepared – If Corporation's income statement has been restated for any of the 5 preceding income statement periods, provide explanation and amounts of each item restated  
Accounting standard used  
Net Income (Loss) Reconciliation – Net Income or Loss from Nonincludible Foreign & US Entities  
Net Income (Loss) Reconciliation – Net income or Loss of Other Foreign Disregarded Entities  
Net Income (Loss) Reconciliation – Net income of Other U.S. Disregarded Entities (except QSSS)  
Net Income (Loss) Reconciliation – Net Income (Loss) of Other Qualified Subchapter S Subsidiaries  
Income or Loss from Equity Method Foreign Corporations: Entity Name  
Gross Foreign Dividends not Previously Taxed: Dividend Payer  
Subpart F, QEF, and Similar Income Inclusions: Entity Name  
Gross Foreign Distributions Previously Taxed: Entity Name  
Income or Loss from Equity Method U.S. Corporations: Entity Name  
U.S. Dividends not Eliminated in Tax Consolidation: Dividend Payer  
Income or Loss from U.S. Partnerships: Partnership Name  
Income or Loss from Foreign Partnerships: Partnership Name  
Income or Loss from Other Pass-through Entities: Entity Name



Items Relating to Reportable Transactions: Description  
Worthless Stock Losses: Description  
Other Income/Loss Items with Differences: Description  
Other Expense/Deduction Items with Differences: Description

### **Cost of Goods Sold Reconciliation (8916-A)**

Other Items with Differences: Description  
Other Items with Differences: Expense Per Inc Stmt  
Other Items with Differences: Temporary Difference  
Other Items with Differences: Permanent Difference  
Other Items with Differences: Deduction per Tax Return

### **Schedule M-2**

Accumulated Adjustment Account: Other Additions  
Accumulated Adjustment Account: Other Reductions  
Accumulated Adjustment Account – Beginning Balance  
Other Adjustments Account (Sch M-2) – Beginning Balance  
Shareholder Undistributed Taxable Income (Sch M-2) – Beginning Balance

### **Prior Year Summary**

Gross Receipts less Returns & Allowances  
Costs of Goods Sold  
Gross Profit  
Net Gain (or Loss) from 4797  
Other Income  
Total Income  
Compensation of Officers  
Salaries & Wages (less Jobs Credit)  
Repairs & Maintenance  
Bad Debts  
Rents  
Taxes & Licenses  
Interest  
Depreciation  
Depletion (not Oil & 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  
Estimated Tax Payments  
Tax Deposited with Form 7004  
Credit for Federal Tax on Fuels (4136)  
Total Payments & Credits  
Underpayment Penalty (2220)  
Balance Due  
Overpayment  
Credit to Next Year's Estimated Tax  
Amount Refunded  
Sch K Income: Ordinary Income (loss)  
Sch K Income: Net Rental Real Estate (loss)  
Sch K Income: Other Net Rental Income (loss)

Sch K Income: Interest Income  
Sch K Income: Ordinary Dividends  
Sch K Income: Royalties  
Sch K Income: Net Short-Term Capital Gain (loss)  
Sch K Income: Net Long-Term Capital Gain (loss)  
Sch K Income: Net Section 1231 Gain (loss)  
Sch K Income: Other Income (loss)  
Sch K Deductions: Section 179 Deduction  
Sch K Deductions: Charitable Contributions  
Sch K Deductions: Investment Interest Expense  
Sch K Deductions: Section 59(e)(2) Expenditures  
Sch K Deductions: Other Deductions  
Sch K Credits: Low Income Housing Credit (Sec 42(j)(5))  
Sch K Credits: Low Income Housing Credit – Other  
Sch K Credits: Qualified Rehab Expenses (rental real estate)  
Sch K Credits: Other Rental Real Estate Credits  
Sch K Credits: Other Rental Credits  
Sch K Credits: Credit for Alcohol used as Fuel  
Sch K Credits: Other Credits  
Sch K Foreign Transactions: Gross Income from All Sourced  
Sch K Foreign Transactions: Gross Income sourced at Shareholder Level  
Sch K Foreign Transactions: Foreign Gross Income (Passive, General & Other)  
Sch K Foreign Transactions: Interest Expense Deductions (Shareholder Level)  
Sch K Foreign Transactions: Other Deductions (Shareholder Level)  
Sch K Foreign Transactions: Passive, General & Other Deductions (Corporate level)  
Sch K Foreign Transactions: Foreign Taxes Paid &/or Accrued  
Sch K Foreign Transactions: Reduction in Taxes Available for Credit  
Sch K AMT Items: Post-1986 Depreciation Adjustment  
Sch K AMT Items: Adjusted Gain (loss)  
Sch K AMT Items: Depletion (not Oil & Gas)  
Sch K AMT Items: Gross Income from Oil, Gas & Geothermal  
Sch K AMT Items: Deductions Allocated to Oil, Gas & Geothermal  
Sch K AMT Items: Other Adjustments & Tax Preference Items  
Sch K Items Affecting S/H Basis: Tax-Exempt Interest Income  
Sch K Items Affecting S/H Basis: Other Tax-Exempt Income  
Sch K Items Affecting S/H Basis: Nondeductible Expenses  
Sch K Items Affecting S/H Basis: Total Property Distributions  
Sch K Items Affecting S/H Basis: Repayment of Loans from Shareholders  
Sch K Other Information: Investment Income & Expenses  
Sch K Other Information: Total Dividends Paid from Accumulated E&P  
Sch K Other Information: Income (loss) Reconciliation  
Beginning Assets  
Beginning Liabilities & Equity  
Ending Assets  
Ending Liabilities & Equity