

## Items to Note (1040)

The main purpose of this conversion is to get your data ready for the following tax year. Therefore, viewing a Form 1040 or business equivalent form will not display the same results that had been filed. Some of the data is also placed in input fields that appear to be incorrect but are used as place holders. When the return has been proformaed to the following year, these amounts will go to the correct input fields.

For the Individual program, additional data will be converted to help fill out an organizer. (An organizer is a questionnaire given to the client to help “organize” information for the following tax year.) Information such as wages on a W2 are converted to help fill out the prior year amounts for an organizer. This will result in Form 1040 looking similar but not identical to what was filed during the tax year. Again, viewing a Form 1040 will not display the same results that were filed with your other program.

Number of Assets - The conversion program converts a maximum of 2,500 assets.

During the conversion process, the following Form 1040 carryover information will NOT be converted to your 2015 Lacerte data files. To ensure your calculated carryover data is transferred (via the Proforma process) to the 2016 Lacerte Tax program, manually enter these items in your 2016 converted data files, once the Proforma process of transferring from 2015 to 2016 is complete.

- Suspended losses (Passive & Non-Passive) from Schedules: C, E, F, K-1 Par, K-1 Scorp, K-1 Fid.
- Capital Loss Carryovers & Net Sections 1231 Loss carryovers.
- Penalty Calculation: 2013 Tax Liability & AGI
- NOL's
- Foreign Tax Credit Carryovers
- Business Use of Home Carryovers
- Adoption Credit Carryovers
- Charitable Contribution Carryovers
- All IRA basis carryover amounts
- State Tax Refund Carryovers
- All State related Carryover items
- Overpayment applied to 2015
- All General Business Credit Carryovers
- Form 8801 Carryover items
- Investment Interest Carryovers
- Installment Sale Information
- Any estimated tax payments made for 2015

**NOTES:** Be sure to pay close attention to the Depreciation area of the conversion. Also, please note that we were NOT able to convert the Prior Year Summary area, and we don't expect you to manually re-enter this information. (The conversion process is a one-year process, so you will have a Prior Year Summary in subsequent years, but not in the year of the conversion).

Items noted in **RED** do not convert and will require manual input. The note will provide the input screen number in Lacerte where to enter the amount. Consult the Contents screen for screen number and name for

## Individual Converted Items (1040)

The **underlined and bold** titles in the following list correspond to the titles on the Contents screen in the Lacerte Tax program.

### **Client Information Screen 1**

Filing Status  
Taxpayer Information  
Spouse Information  
Dependency Status  
Blind Designation

### **Dependent Information Input Screen 2**

Dependent Information  
*Required Dependent Information: Claiming Dependent Exemption, EIC Qualifications, Dependent Child Care, Dependent with ITIN (Special Circumstances)*

### **Miscellaneous Information/Direct Deposit Input Screen 3**

*Presidential Campaign*  
*Designee Information*  
Financial Institution Information  
Electronic Payment

### **Estimated Tax Payments Input Screen 6**

Overpayment applied  
Estimated tax payments (vouchers 1 – 4)

### **Current Year Estimates/W-4 Input Screen 7**

Apply Overpayment to Next Year  
Estimate options  
W-4 – Taxpayer, Spouse or both  
1=claim an allowance for yourself, 2=suppress  
1=meet condition for additional allowance, 2=suppress  
1=claim spouse, 2=suppress  
W-4 taxpayer: 1=single, 2=married, 3=married but withhold at single rate

### **Penalties & Interest (2210) Input Screen 8**

Form 2210 options  
1=Form 2210F

### **Wages, Salaries, Tips Input Screen 10**

Wages, salaries and other related Information  
Employer information  
Employee information (if different)

**Interest Income Input Screen 11**

*1099-Int information*

*Seller-Financed Mortgage – Information needed*

*Name of Foreign Country*

*Foreign Taxes Paid*

Interest in our authority over foreign account

Name of foreign country (if TDF 90-22.1 required)

Grantor/transferor/distribution from foreign trust

**Dividend Income Input Screen 12**

*1099-Div which includes ordinary dividends, cap gain dist., tax-exempt bonds, taxes withheld*

*Information on Foreign Taxes*

Category of income

**Pensions, IRA Distributions/Roth Other Deferrals Input Screen 13.1**

*Pension, IRA Distributions Information from 1099R*

*Traditional/Sep/Simple IRA Report on Form 8606*

Disability Payments

**Gambling Winnings Input Screen 13.2**

*Gambling Winnings*

*Payer Information*

*Recipient Information*

**Miscellaneous Income Input Screen 14.1**

Social Security Benefits (SSA-1099 box 5)

Medicare premiums paid

Lump-sum election for SS benefits (taxpayer & spouse)

Tier 1 RR benefits (taxpayer & spouse)

Income subject to self-employment tax (taxpayer & spouse)

Alimony Received (taxpayer & spouse)

Taxable scholarships and fellowships (taxpayer & spouse)

Income subject to self-employment tax (taxpayer & spouse)

Other Income (taxpayer & spouse)

Federal income tax withheld (not reported elsewhere)

Payer Information, including state

Recipient information (if different)

**State / Local Tax Refunds / Unemployment Compensation (1099-G) Input Screen 14.2**

Income tax refunds, if itemized last year (taxpayer & spouse)

Payer Information

Spouse

Total Received

Unemployment Compensation: Total received

State/Local: Income Tax Refunds, Credits, or Offsets

Taxable Grants: Federal taxable amount

Federal income tax withheld

Agriculture Payments

State Income Tax Withheld

Payer's state identification number

**Business Income (Schedule C) Input Screen 16**

Principal business/profession & Business Code  
Employer ID Number  
Business Name & Address  
Foreign Address  
Accounting Method  
Inventory Method  
1=Spouse, 2=Joint  
Schedule C-EZ: 1=When Applicable, 2=Suppress  
Gross Receipts and Sales  
Returns and Allowances  
Other Income  
Inventory at beginning of the year  
Purchases  
Cost of labor  
Materials and supplies  
Other cost  
Inventory at the end of the year  
Advertising  
Car and truck expenses  
Commissions  
Contract labor  
Employee benefit programs  
Insurance (other than health)  
Interest: mortgage - banks, etc. (1098)  
Interest: other  
Legal and professional  
Office expenses  
Pension and profit sharing plans: Contributions  
Rent or Lease: Vehicles, machinery, equipment  
Rent or Lease: Other  
Repairs  
Supplies  
Real estate taxes  
Travel  
Meals and entertainment in full  
Utilities  
Wages: Total wages  
Other Expenses

**Disposition (Schedule D, 4797, Etc.) Input Screen 17**

**(Please note, we only convert 8824 and some 6252 transactions)**

Description of Property  
Date Acquired  
Date Sold  
1=Taxpayer, 2=Spouse, Blank=Joint  
Sales Price  
Prior Year Installment Sale: Gross Profit Ratio  
Prior Years' Payments  
Ordinary Income (-1 if None, Triggers 4797)  
Like-kind Property Received: Description  
Like-kind Property Received: Date Property Identified & Received  
Related Party Information

**Rental & Royalty Income (Schedule E) Input Screen 18**

Description of property & Address

Foreign address

Type of Property

1=Spouse, 2=Joint

Qualified joint venture

Nonpassive activity

Real estate professional

Rents or Royalties Received

Advertising

Auto and Travel

Cleaning and maintenance

Commissions

Insurance [except PMI]

Legal and professional fees

Management fees

Interest: Mortgage - banks, etc. (1098)

Interest: Other

Repairs

Supplies

Taxes: Real estate

Utilities

Other Expenses

**Farm Income (Schedule F / Form 4835) Input Screen 19**

Farm description

EIN

Farm general information

1=Spouse, 2=Joint

Did Not Materially participate (Sch F only)

Real estate professional (4835 only)

Delete this year, delete next year

Cash Method: Sale of livestock and other resale items

Cash Method: Cost or basis livestock or other resale items

Cash Method: Sales of products raised

Accrual Method: Sales of livestock, produce, etc.

Accrual Method: Cost of livestock, etc purchased

Accrual Method: Ending inventory of livestock, etc.

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 current year

Taxable crop insurance proceeds deferred from prior year

Custom hire income

Other income

Car and truck expenses

Chemicals

Conservation Expenses: Current year

Custom hire (machine work)

Employee benefit programs

Feed purchased  
Fertilizers and lime  
Freight and trucking  
Gasoline, fuel, oil  
Insurance (other than health)  
Interest: Mortgage - Banks, etc (1098)  
Interest: Other  
Labor hired  
Pension and Profit Sharing Plans: Contributions  
Rent or Lease: Vehicles, machinery, equipment  
Rent or Lease: Other (land, animals, etc.)  
Repairs and maintenance  
Seeds and plants purchased  
Storage and warehousing  
Supplies purchased  
Taxes  
Utilities  
Veterinary, breeding, and medicine  
Other expenses

**Partnership Information Passthrough Input Screen 20.1**

Name of Partnership, Address & EIN  
Publicly traded partnership  
Foreign partnership  
1=Spouse, 2=Joint  
Not a passive activity  
Actively participated in real estate  
Real estate professional  
Prior Year Unallowed Passive Losses: Ordinary or Rental Loss – Regular & AMT

**S Corporation Information Passthrough Input Screen 20.2**

Name of S corporation, Address & EIN  
1= Spouse, 2=Joint  
Not a passive activity  
Actively participated in real estate  
Real estate professional  
Prior Year Unallowed Passive Losses: Ordinary or Rental Loss – Regular & AMT

**Estate and Trust Information Passthrough K-1 Input Screen 20.3**

Name of estate or trust, EIN & Address  
1=Spouse, 2=Joint  
Not a passive activity  
Actively participated in real estate  
Real estate professional

**REMIC Information Passthrough K-1 Input Screen 20.4**

REMIC Information  
Name of REMIC & EIN  
1=Spouse, 2=Joint

### **Depreciation (4562) Input Screen 22**

All taxpayer activities are within Gulf Opportunity Zone

Description of Property

Form

Activity Name or Number

Date Placed in Service

Gulf Opportunity Zone Asset

Special Depreciation Allowance

Cost or Basis

Current Section 179 Expense

Method

Life or Class Life (Recovery Period Automatic)

1=Half-Year, 2=Mid-Quarter (1st Year Automatic) \*

Amortization Code Section

Current Special Depreciation Allowance (-1 if None)

Current Depreciation (-1 if none)

Prior Section 179 Expense

Prior Special Depreciation Allowance

Prior Depreciation / Amortization

Salvage Value

AMT: Class Life (post-1986)

AMT: Prior Depreciation (MACRS only)

Book Depreciation: Method

Book Depreciation: Life or Class Life (Recovery Period Automatic)

Book Depreciation: Current Depreciation (-1 if none)

Book Depreciation: Prior Depreciation

Book Depreciation: Salvage Value

State Depreciation: Current Section 179 Expense

State Depreciation: Method

State Depreciation: Life or Class Life (Recovery Period Automatic)

State Depreciation: Current Special Depreciation Allowance (-1 if None)

State Depreciation: Current Depreciation (-1 if none)

State Depreciation: Prior Section 179 Expense

State Depreciation: Prior Special Depreciation Allowance

State Depreciation: Prior Depreciation / Amortization

State Depreciation: Salvage Value

Percentage of Business Use

1=IRS tables, 2=DB/SL Formula (MACRS only)

Qualified Indian Reservation Property

Listed Property

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

Sales Price (-1 if None)

Expenses of Sale

\* 1=half-year; 2=mid-qtr - The conversion defaults to half-year for all assets unless you use the override.

Note: You should print the current year Drake Depreciation Schedules when reviewing the accuracy of the depreciation conversion.

### **Adjustments to Income Input Screen 24**

IRA Contributions (taxpayer & spouse)

1=covered by employer plan, 2=not covered

8606: 1=not filing with Form 1040, 2=force

Roth IRA Contributions (taxpayer & spouse)

Basis in Roth contributions as of 12/31/13 (taxpayer & spouse)

Basis in Roth conversions as of 12/31/13 (taxpayer & spouse)  
Total qualified student loan interest paid (taxpayer & spouse)  
Alimony (Taxpayer & Spouse) – Recipients Name, SSN, & Amount Paid  
Other Adjustments

**Itemized Deductions Input Screen 25**

Breakdown of Medical Expenses  
Taxes  
Home Mortgage Interest on Form 1098  
Home Mortgage Interest Not on Form 1098: Information needed.  
Points Not on Form 1098  
Investment Interest  
Investment Interest Carryover (Regular And Amt)  
Cash Contributions  
Miscellaneous Deductions (2%)

**Business Use of Home (8829) Input Screen 29**

Business Use Area, Total Area of Home  
Indirect Expenses – Carryover Of Casualty Losses And Depreciation  
Qualified Mortgage Insurance Premiums (direct and indirect)  
Indirect Expenses  
Direct Expenses

**Vehicle / Employee Business Expense (2106) Input Screen 30**

Occupation, if Different from Form 1040  
General Information Needed  
Date Placed in Service (m/d/y)  
Total Mileage, Business Mileage, Total Commuting Mileage and Average Daily Round-Trip Commute  
Business Income and Expenses  
Reimbursements  
Listed Property Information  
Automobile Expenses

**Foreign Income Exclusion (2555) Input Screen 31**

Spouse  
Taxpayer or Spouse - Address  
Employer – Name, Address US and/or Foreign  
Type  
Enter last year (After '81) Form 2555 was filed  
Type of exclusion revoked  
Tax year revocation was effective  
Country of citizenship (if not U.S.)  
City and country of separate foreign address  
Number of days during tax year of separate foreign address  
Tax home(s) during tax year  
Date tax home(s) were established  
Form 2555-EZ: 1=When Applicable, 2=Suppress  
Travel - Date Arrived, Date Left, Days in US on Business and Income Earned in US  
Beginning & Ending date for bona fide residence  
Living quarters in foreign country  
Relationship (if applicable) (Family Living Abroad)  
Period family living abroad (if applicable)  
Submitted statement of non-residency to country where claiming bona fide residence



Required to pay income tax to country of bona fide residence  
Contractual terms relating to length of employment abroad  
Type of visa you entered foreign country under  
Explanation why visa limited stay or employment in country  
Address of home in U.S. maintained while living abroad  
US home rented  
Names of occupants in U.S. home (if applicable)  
Relationship (of occupants in U.S. home)  
Physical Presence Test - Beginning date & Ending date  
Principal country of employment  
Qualified housing expenses  
Location  
Foreign Wages, tips, other compensation  
Home (lodging)  
Meals  
Car  
Other properties/facilities  
Cost of living & overseas differential  
Family  
Education  
Home leave  
Other purposes  
Other foreign income  
Business (including farming) or professional  
Partnership name and income

**HSA/MSA/LTC Contracts (8853) Input Screen 32**

HSA (8889) Type of coverage: 1=Self-Only, 2=Family  
LTC (8853) Name of insured & SSN  
Other individuals received payments for insured  
Insured is terminally ill

**Dependent Care Credit (2441) Input Screen 33**

Persons Qualifying for Dependent Care Credit – Name & SSN, Expenses  
Forfeited expenses in 2013  
Organizations Providing Dependent Care  
Organization/Person Providing Care – SSN/EIN, Name, Address, Amount Paid  
Identification number is SSN (EF only)

**General Business & Vehicle Credits Input Screen 34**

Small Employer Health (8941) - Employee Name or ID  
Small Employer Health (8941) - Wages Paid

**Does Not Cover: Input Screen 34**

***Any credits from form 3800 that are to be carried over to the future year will need to be entered manually***

**Foreign Tax Credit (1116) Input Screen 35**

Resident of (name of country)  
Name of foreign country  
Category of income  
Other foreign source income

Other deductions  
Itemized deductions not directly allocable

**Adoption Credit (8839) Input Screen 37**

Name, ID, and Date of Birth  
Born before 1994 and was disabled  
Special needs child  
Foreign child  
Prior Year: Limited qualified adoption expenses  
Prior Year: Limited employer provided benefits

**EIC, Residential Energy, Other Credits Screen 39**

Residential Energy Credits (5695) – Qualified fuel cell installed, Credit claimed in 2006-2012, Exterior window costs  
Mortgage Credit Certificate: Name of issuer  
Mortgage Credit Certificate: Certificate number  
Mortgage Credit Certificate: Issue date  
Mortgage Credit Certificate: Interest paid on certified indebtedness  
Mortgage Credit Certificate: Certificate credit rate  
Mortgage Credit Certificate: 2010, 2011 & 2012 Mortgage interest credit carryover

**Household Employment Taxes (Schedule H) Input Screen 42**

*NOTE: Only one copy will convert*

Employer identification number  
1=Spouse, 2=Joint  
Paid any one employee 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 Calendar Quarter of 2nd Preceding Year or Prior Year  
Total cash wages subject to FUTA tax  
Paid unemployment contributions to only one state  
Paid all state unemployment contributions by 4/15/YY  
All wages taxable for FUTA were also taxable for state unemployment  
Name of state (primary & secondary where unemployment is paid)

**Tax for Children Under 18 (8615) Input Screen 43**

Parent's Name and SSN

**Parent's Election to Report Child's Income Input Screen 44**

Child's Name and SSN  
Banks, credit unions, etc  
Total municipal bonds  
Nominee distribution  
Accrued interest  
OID adjustment  
ABP adjustment  
Interest in or authority over foreign account  
Name of foreign country  
Grantor/Transferor or Received Distribution from Foreign Trust  
Post 8/7/86 private activity bond interest  
Total ordinary dividends

Total capital gain distributions  
Nominee: Ordinary dividends  
Nominee: Capital gain distributions

**Other Taxes Input Screen 45**

Exempt and filed Form 4361 (taxpayer & spouse)  
Exempt and Filed Form 4029 (taxpayer & spouse)  
1=force Schedule SE, 2=when applicable  
Form 8960: Election made under Section 14.144-10g

**Injured Claim and Allocation (8379) Input Screen 71**

Injured Spouse: 1=Taxpayer, 2=Spouse  
Refund Check Payable to Injured Only  
Main home was in a community property state  
Name of community property state(s)

## **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.

**Client Information Input Screen 1**

Corporation *General Information*  
Fiscal Year End  
52/53 week  
Business Code  
Business Activity  
Product or Service  
Accounting Method  
Number of Shareholders

**Officer Information Input Screen 2**

Officer Information  
% of time devoted to business  
% of common stock owned  
% of preferred stock owned

**Miscellaneous/Other Information Input Screen 4.1**

Allow Preparer/IRS Discussion  
Qualified personal service corporation  
Nonqualified personal service corporation  
Consolidated return  
Percentage owned by foreign person  
Foreign owner's country  
Parent Name & ID Number  
Name of Bank  
Direct deposit of refund  
Routing Number & Depositor Account Number  
Type of Account: 1=Checking, 2=Savings

**Invoice, Letter, Filing Instructions Input Screen 5.1**

Preparer Fee  
Salutation

**20% or 50% Direct/Indirect Owners Input Screen 6**

Owner General Information  
Country of citizenship/organization  
% of common stock owned  
% of constructively owned, if different  
% of preferred stock owned

**20% or 50% Direct/Indirect Owned Entities Input Screen 7**

Name  
Federal Identification Number  
Country of incorporation/organization

**Controlled Groups (Schedule O) Input Screen 9**

Type of controlled group  
Name & ID number

**Estimated Tax Input Screen 10**

Overpayment Applied from Prior Year  
Current Year Estimated Payments  
Credit to Next Year  
Rounding

**Penalties and Interest Input Screen 11**

Large Corporation  
Optional annualized methods

**Income Input Screen 13**

Interest income  
Other income

**Cost of Goods Sold 1125-A Input Screen 14**

Additional Section 263A Costs  
Other Costs  
Ending Inventory  
Inventory Method  
Rules of Section 263A Apply

**Dispositions (Schedule D, 4797, etc.) Input Screen 15**  
**(Please note, we only convert 8824 and some 6252 transactions)**

Description of Property  
Date Acquired  
Date Sold  
Prior Year Installment Sale: Prior Years' Payments  
Ordinary Income (-1 if None, Triggers 4797)  
Like-kind Property Given Up: Description  
Like-kind Property Given Up: Date Property Acquired & Transferred  
Like-kind Property Received: Description  
Like-kind Property Received: Date Property Identified & Received  
Related Party Information  
Capital Loss Carryover: Prior 5 Years

**K-1 Information Input Screen 16**

Name of K-1 entity  
Employer identification number

**Farm Activities Input Screen 17**

Ending Inventory for accrual  
Specified Other Income  
Taxes  
Other Expenses

**Deductions Input Screen 20**

Cash Contributions  
Other Deductions

**Depreciation (4562) Misc/Short Year Input Screen 21**

All taxpayer activities are within Gulf Opportunity Zone  
Description of Property  
Form  
Activity Name or Number (e.g., 3=3rd rental)  
Date Placed in Service  
Cost or Basis  
Current Section 179 Expense  
Method  
Gulf Opportunity Zone Asset 1=yes 2=no  
Special Depreciation Allowance 1=yes 2=no  
Life or Class Life (Recovery Period Automatic)  
1=Half-Year, 2=Mid-Quarter (1st Year Automatic)  
Amortization Code Section  
Current Special Depreciation Allowance (-1 if None)  
Current Depreciation (-1 if none)  
Prior Section 179 Expense  
Prior Special Depreciation Allowance

Prior Depreciation / Amortization  
Salvage Value  
AMT: Class Life (post-1986)  
AMT: Prior Depreciation (MACRS only)  
State Depreciation: Current Section 179 Expense  
State Depreciation: Method  
State Depreciation: Life or Class Life (Recovery Period Automatic)  
State Depreciation: Current Special Depreciation Allowance (-1 if None)  
State Depreciation: Current Depreciation (-1 if none)  
State Depreciation: Prior Section 179 Expense  
State Depreciation: Prior Special Depreciation Allowance  
State Depreciation: Prior Depreciation / Amortization  
State Depreciation: Salvage Value  
Book Depreciation: Method  
Book Depreciation: Life or Class Life (Recovery Period Automatic)  
Book Depreciation: Current Depreciation (-1 if none)  
Book Depreciation: Prior Depreciation  
Book Depreciation: Salvage Value  
1=DB to SL if Greater (Non-recovery Property Only)  
Percentage of Business Use  
Date Sold or Disposed of  
Sales Price (-1 if None)  
Expenses of Sale

*Note: You should print the current year Drake Depreciation Schedules when reviewing the accuracy of the Depreciation Conversion.*

**Noncash Contributions Input Screen 24**

Donee: Name of charitable organization & Address  
Contribution Carryovers: Regular Carryovers

**Increasing Research Activities (6765) Input Screen 28**

Electing alternative simplified  
Electing reduced credit (Section 280C)

**New Markets Credit (Form 8874) Input Screen 28**

Community Development Entity: Name, Address & FEIN  
Date of initial investment  
Qualified entity investment

**Low Sulfur Diesel Fuel Production Credit (Form 8896) Input Screen 28**

Total credits allowed in prior tax years

**Qualified Railroad Track Maintenance Credit (Form 8900) Input Screen 28**

Miles of track: Total owned or leased  
Miles of track: Assigned to taxpayer

**Energy Efficient Appliance Credit (Form 8909) Input Screen 28**

Dishwashers produced (current year Types A, B & C)  
Clothes washers produced (current year Type A)  
Refrigerators produced (current year Types A & B)

**Small Business Health Insurance 8941 Input Screen 28**

Name or ID  
Wages paid

**Schedule A (8609) / LIH Recapture (8611) Input Screen 28**

Building ID Number & Address  
Date Placed in Service (m/d/y)  
Corporation does not have Form 8609

Building qualified as part of a low-income housing project and met section 42 requirements  
Decrease in the Building's Qualified Basis for This Tax Year  
Imputed Basis is Zero  
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  
Maximum Housing Credit Available from Form 8609, Part I, Line 1b

***Does Not Cover: Input Screen 28.3***

***Any credits from form 3800 that are to be carried over to the future year will need to be entered manually***

**Form 1118 Sch H Input Screen 30**

Product line 1 SIC code  
Product line 2 SIC code

**Credit to Holders of Tax Credit Bonds (Form 8912) Input Screen 31**

Issuer's name & EIN  
Unique identifier

**Schedule PH Input Screen 34**

Amounts Excluded Under Section 543(a)(1)(A), 543(a)(1)(B), 543(a)(1)(C)  
Less Adjustments Described in Section 543(b)(2)(A)  
War Profits and Excess Profits Taxes not Deducted  
Kind of property  
Date acquired  
Cost or basis  
Repairs, insurance and other expenses

**Balance Sheet (Assets)-Ending Amounts Input Screen 37**

Cash  
Accounts Receivable  
Less Allowance for Bad Debts  
Inventories, if Different from Screen 14  
U.S. Government Obligations  
Tax-Exempt Securities  
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 Input Screen 37**

Accounts Payable  
Mortgages, Notes Payable-Current Year  
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  
Less Cost of Treasury Stock

**Balance Sheet Miscellaneous Input Screen 38**

Balance Sheet, M-1, M-2: 1=force, 2=suppress

**Schedule M-1, M-3 Input Screen 39**

Income Subject to Tax not Recorded on Books  
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  
Corporation is a dormant subsidiary  
Type of Income Statement Prepared (see table)  
Any of Corporation's Voting Common Stock is Publicly Traded  
Symbol of primary U.S. publicly traded voting common stock  
Stock's CUSIP number  
Items Relating to Reportable Transactions  
Worthless Stock Transactions (Sch 3)  
Other Income / Loss Items with Differences (Sch 3)  
Research and development costs  
Section 118 exclusion  
Other expense/deduction items with differences  
Other items with differences

**Schedule M-2 Input Screen 40**

Other Increases  
Other Decreases

**Homeowner's Association (1120-H) Input Screen 54**

Type of association

## **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.

**Client Information Input Screen 1**

S Corporation General Information  
Fiscal Year End



Date Incorporated  
Date of Election of S Corp  
Where Incorporated  
Business Code  
Business Activity  
Product or Service  
Accounting Method  
State of Incorporation

**Officer Information Input Screen 2**

Officer Information  
% of Common Stock Owned  
Participation Time

**Misc. Info., Other Info., Amended Return, Schedule N Input Screen 3.1**

Title of Signing Officer  
Allow Preparer Discussion: 1=Yes, 2=No, 3=Blank  
Final Return  
20% Direct or 50% Direct/Indirect Owned Entities  
Shareholder was a disregarded entity, a trust, an estate, or a nominee or similar person  
Issued OID Debt Instruments  
Accumulated Earnings and Profits at Year End  
Total Receipts/Assets Less than \$25,000 at Year End  
Direct Deposit of Refund  
Name of Bank  
Routing Number & Depositor Account Number  
Type of Account

**Invoice, Letters, Filing Instructions Input Screen 4.1**

Client Letter Salutation  
K-1 Transmittal Letter Signature  
Prior Year Preparation Fee

**Shareholder Information Input Screen 5**

Shareholder Information  
% of Stock Owned

**Stock Ownership Input Screen 6**

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

**Estimates Input Screen 10**

Overpayment Applied From Prior Year  
1st Through 4th Quarter Estimates  
Credit to Next Year  
Rounding: 2=\$10, 4=\$1,000

**Penalties and Interest Input Screen 11**

Prior Year Excess Net Passive Income Tax (-1 if None)

**Extension of Time to File (7004) Input Screen 12**

Qualifies under Reg. 1.6081-5

**Income Input Screen 13**

Other Income

**Cost of Goods Sold (1125-A A) Input Screen 14**

Additional Section 263A Costs  
Depreciation (Federal)  
Other Costs  
Ending Inventory  
Inventory Method  
Rules of Section 263A Apply

**Deductions Input Screen 15**

Other Deductions

**Depreciation (4562) Input Screen 16**

Description of Property  
Form  
Activity Name or Number (e.g., 3=3rd rental)  
Date Placed in Service  
Gulf Opportunity Zone Asset: 1=Yes, 2=No  
Special Depreciation Allowance 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 Automatic)  
Amortization Code Section  
Current Special Depreciation Allowance (-1 if None)  
Current Depreciation (-1 if none)  
Prior Section 179 Expense  
Prior Special Depreciation Allowance  
Prior Depreciation / Amortization  
Salvage Value  
AMT: Class Life (post-1986)  
AMT: Prior Depreciation (MACRS only)  
State Depreciation: Current Section 179 Expense  
State Depreciation: Method  
State Depreciation: Life or Class Life (Recovery Period Automatic)  
State Depreciation: Current Special Depreciation Allowance (-1 if None)  
State Depreciation: Current Depreciation (-1 if none)  
State Depreciation: Prior Section 179 Expense  
State Depreciation: Prior Special Depreciation Allowance  
State Depreciation: Prior Depreciation / Amortization  
State Depreciation: Salvage Value  
Book Depreciation: Method  
Book Depreciation: Life or Class Life (Recovery Period Automatic)  
Book Depreciation: Current Depreciation (-1 if none)  
Book Depreciation: Prior Depreciation  
Book Depreciation: Salvage Value  
Percentage of Business Use  
Date Sold or Disposed of  
Sales Price (-1 if None)  
Expenses of Sale

*Note: You should print the current year Drake Depreciation Schedules when reviewing the accuracy of the Depreciation Conversion.*

**Farm Income/Expenses (Schedule F) Input Screen 18**

Taxable Crop Proceeds Deferred From Prior Year  
Other Income  
Other Expenses

**Schedule K Income and Deductions Input Screen 20**

Other Portfolio Income

Other Income (Loss)  
Section 59(e)(2) Election Expenses  
Other Portfolio Deductions  
Other Deductions

**Rental Real Estate (8825) Input Screen 21**

Type of Property  
Property Address  
Fair Rental Days  
Other Expenses  
Delete this year, delete next year

**Other Rental Activities (Schedule K) Input Screen 22**

Kind of Property  
Location of Property  
Other Expenses

**Dispositions (Schedule D, 4797, etc.) Input Screen 23**

**(Please note, we only convert 8824 and some 6252 transactions)**

Description of Property  
Date Acquired  
Date Sold  
Prior Year Installment Sale: Prior Years' Payments  
Ordinary Income (-1 if None, Triggers 4797)  
Like-kind Property Received: Description  
Like-kind Property Received: Date Property Identified & Date Received  
Related Party: Name & Address  
Taxpayer ID Number  
Relationship to Taxpayer  
Marketable Security

**Pass-through K-1s Input Screen 24**

Schedule K-1 from Fiduciary: Name, ID, & Address  
Schedule K-1 from Partnership: Name, ID, Tax Shelter ID, & Address  
Publicly traded partnership  
Delete this year, delete next year  
Other Items

**Noncash Contributions (8283) Input Screen 25**

Donee: Organization Name, Address, & ID Number

**Credits (Schedule K) Input Screen 26**

R.E. Rehabilitation Expenditures  
Rental Real Estate Credits  
Other Rental Credits  
Other Credits and Credit Recapture

**Fuels Credit (6478) Input Screen 26**

IRS Registration #

**Increasing Research Activities Credit (6765) Input Screen 26**

Electing alternative simplified method  
Electing reduced credit (Section 280C)

**Orphan Drug (ODI) (8820)**

Name of Drug  
Designation Application Number  
Date of Designation

**New Markets Credit (8874) Input Screen 26**

Community development entity

**Low Sulfur Diesel Fuel Production Credit (8896) Input Screen 26**

Total credit allowed in prior tax years

**Nonconventional Source Fuel Credit (8907) Input Screen 26**

Date facility placed in service

**Energy Efficient Appliance (8909) Input Screen 26**

Eligible dishwashers produced Types A and B

Eligible clothes washers produced Type A

Eligible refrigerators produced Type A and B

**Schedule A (8609) / LIH Recapture (8611) Input Screen 26**

Building: Address & ID Number (BIN)

Date Placed in Service

S Corporation Does Not Have Form 8609

Building Qualified as Low-Income Housing Project and Met Section 49 Requirements: 1=Yes, 2=No

Decrease in Building's Qualified Basis for This Tax Year

Imputed Basis of Zero

Eligible Basis from Form 8609, Part II

Number of Low-Income Units

Total Number of Units

Low-Income Floor Space

Total Floor Space

Low-Income Portion (Line 2)

Maximum Housing Credit Available From Form 8609, Part I, Line 16

**Small Employer Health Insurance Credit ( 8941) Input Screen 26**

Employee Identifier (ID)

Wages Paid

EIN

**Other Schedule K Items Input Screen 27**

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 Foreign Transactions

Other Items and Amounts (Line 17d)

Other AMT Items

**Balance Sheet (Assets)-Ending Amounts Input Screen 29**

Cash

Accounts Receivable

Less Allowance for Bad Debts

Inventories, if Different

U.S. Government Obligations

Tax-Exempt Securities

Other Current Assets

Loans to Shareholders

Other Investments

Other assets

Mortgage and real estate loans

Buildings and other depreciable assets

Less accumulated depreciation  
Land  
Intangible assets  
Less accumulated amortization

**Balance Sheet (Liabilities and Equity)-Ending Amounts Input Screen 29**

Accounts payable  
Mortgages, notes payable-current year  
Other current liabilities  
Loans from shareholders  
Mortgages, notes payable-long term  
Other liabilities  
Adjustments to shareholder's equity  
Capital stocks  
Additional paid in capital  
Total retained earnings  
Less cost of treasury stocks

**Schedule M-1, M-3 Input Screen 31**

Income on Schedule K Not Recorded on Books  
Expenses Recorded on Books Not Included on Schedule K: Other Nondeductible Expenses  
Income Recorded on Books Not Included on Schedule K: Tax-exempt Interest  
Deductions on Schedule K Not Charged Against Book Income: Other  
Type of income Statement prepared  
Accounting standard used  
Adjustment to reconcile income statement year to tax year of return  
Other necessary reconciliation adjustment  
Items relating to reportable transactions  
Worthless Stock losses  
Other Income (loss) items with differences  
Other expense/deduction items with differences  
Other items with differences

**Schedule M-2, Input Screen 32**

AAA: Other additions  
AAA: Other reductions

## 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.

**Client Information Input Screen 1**

Partnership General Information  
Fiscal Year End  
Date Business Began  
Business Code  
Business Activity  
Product or Service  
Accounting Method  
Type of Entity  
Partner's Capital Accounts

**Invoice, Letter, Filing Instructions Input Screen 2.2**

Prior Year Preparation Fee  
K-1 Transmittal Letter Signature

**Miscellaneous Information Input Screen 3**

Type of Entity if "Other"  
Allow Preparer / IRS Discussion  
Preparer fee  
Partner's capital accounts if "other"

**Other Information (Schedule B) Input Screen 5**

Type of Entity  
Partnership file Form 8893 or an election statement under section 6231(a)(1)(B)(ii)  
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  
Tax Matters Partner Number

**Partner Information Input Screen 7**

Partner Information  
Type of Entity  
Final K-1  
Nominee  
General Partner or LLC Manager  
Foreign Partner

**Partner Percentages Input Screen 8**

End of Year: Profit Sharing  
End of Year: Loss Sharing  
End of Year: Ownership of Capital

**Income Input Screen 10**

Other Income

**Cost of Goods Sold (1125-A) Input Screen 11**

Additional Section 263A Costs  
Other Cost  
Ending Inventory  
Inventory Method  
LIFO Inventory Method Adopted  
Rules of Section 263a Apply  
Change in determining inventories

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

Principal Product

Agricultural Activity Code  
Accounting Method  
Actively participated  
Accrual Method: Ending Inventory of Livestock, Etc.  
Other Income  
Other Expenses  
Delete this year, delete next year

**Deductions Input Screen 13**

Other Taxes  
Other Deductions

**Depreciation (4562) Input Screen 14**

Description of Property  
Form  
Activity Name or Number (e.g., 3=3rd rental)  
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 Automatic)  
Amortization Code Section  
Current Special Depreciation Allowance (-1 if None)  
Current Depreciation (-1 if none)  
Prior Section 179 Expense  
Prior Special Depreciation Allowance  
Prior Depreciation / Amortization  
Salvage Value  
State Depreciation: Current Section 179 Expense  
State Depreciation: Method  
State Depreciation: Life or Class Life (Recovery Period Automatic)  
State Depreciation: Current Special Depreciation Allowance (-1 if None)  
State Depreciation: Current Depreciation (-1 if none)  
State Depreciation: Prior Depreciation / Amortization  
State Depreciation: Prior Section 179 Expense  
State Depreciation: Prior Special Depreciation Allowance  
State Depreciation: Salvage Value  
Book Depreciation: Method  
Book Depreciation: Life or Class Life (Recovery Period Automatic)  
Book Depreciation: Current Depreciation (-1 if none)  
Book Depreciation: Prior Depreciation  
Book Depreciation: Salvage Value  
Date Sold or Disposed of  
Sales Price (-1 if None)  
Expenses of Sale  
Note: You should print the 2012 Drake Depreciation Schedules when reviewing the accuracy of the Depreciation Conversion.

**Rental Real Estate Activities (Form 8825) Input Screen 17**

Include Income/Loss in Self-Employment Calc.  
Kind of Property & Address  
Type of Property  
Other Expenses

**Other Rental Activities (Schedule K) Input Screen 18**

Kind of Property  
Location of Property

Other Expenses

**Dispositions (Schedule D, 4797, etc.) Input Screen 19**

**(Please note, we only convert 8824 and some 6252 transactions)**

Description of Property

Date Acquired & Date Sold

Prior Year Installment Sale: Prior Years' Payments

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, Address & ID Number

Relationship to Taxpayer

**Increasing Research Credit (6765) Input Screen 20**

Use Alternative Simplified Credit (Section B)

Elect reduced credit (Section 280C)

**Low-Income Housing Credit (8609) Input Screen 20**

Address of Building

Maximum credit allowable

42(j)(5) Partnership

Partnership Does Not Have Form 8609

Building Qualified as Part of Low-Income Housing Project: 1=Yes, 2=No

Imputed Basis of Zero

Decrease in qualified basis

Number of Low-Income Units

Total Number of Units

Low-Income Floor Space

Total Floor Space

**Energy Efficient Appliance Credit (8909) Input Screen 20**

Dishwashers Produced: Current Year Types A, B, and C

Clothes Washers Produced: Current Year Type A, Type B

Refrigerators Produced: Current Year Type A, Type B

**Small Employer Health Insurance Premiums Credit (8941) Input Screen 20**

Name or ID

**Credit to Holder of Tax Credit Bonds (8912) Input Screen 20**

Bond Issuer EIN

Bond Issuer's Name

Unique Identifier

**Low-Income Housing Credit (Continued) Input Screen 21**

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

**Other Schedule K Items Input Screen 22**

Other portfolio income (Loss)

Other Income (Loss)

Section 59(e)(2) expenditures

Other Deductions

Rental Real Estate Credits

Other Rental Credits

Other Credits

Name of Foreign Country or U.S. Possession

Foreign Gross Income Sourced at Partner Level – Listed Category (Other)

Deductions Allocated and Apportioned at Partner Level – Listed Category (Other)

Global Supplemental Information for Schedule K-1



Reduction in Taxes  
Other Foreign Transactions  
Other AMT Items  
Other Items (Line 20F, 20Y)

**Passthrough Entity K-1 Information Input Screen 23**

Name of K-1 Entity, EIN, Address  
Blank=Partnership, 1=Fiduciary, 2=REMIC  
Blank=Passive, 1=Nonpassive, 2=PTP, 3=N/A  
Other Income (Loss)  
Other Deductions  
Other Credits  
Other Information

**Balance Sheet (Assets)-Ending Amounts Input Screen 24**

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 (from SCH2)  
Loans to Partners  
Mortgage and Real Estate Loans  
Other Investments (from SCH2)  
Buildings and Other Depreciable Assets  
Less Accumulated Depreciation  
Depleteable Assets  
Less Accumulated Depletion  
Land (Net of Any Amortization)  
Intangible Assets  
Less Accumulated Amortization  
Other Assets (from SCH2)

**Balance Sheet (Liabilities And Capital)-Ending Amounts Input Screen 24**

Accounts Payable  
Mortgages, Notes, Bonds, Payable - Current Year  
Other Current Liabilities (from SCH2)  
All Nonrecourse Loans  
Mortgages, Notes, Bonds, Payable - Long-Term  
Other Liabilities (from SCH2)  
Loans from Partners  
Balance Sheet Miscellaneous  
1=Force Schedules L, M-1 and M-2 to print

**Schedule M-1, M-3 Input Screen 27**

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 Inc: Other  
Reportable Entity Partner  
SSN/EIN  
Ownership Percentage  
Type of income statement prepared  
Accounting standard used  
Adjustment to reconcile income statement period to tax year of tax return  
Other necessary reconciliation adjustments  
Items Relating to Reportable Transactions (from SCH3)

Worthless Stock Losses (from SCH3)

Other Income/loss and expense/deduction items with no differences (from SCH3)

Other income/loss with differences (from SCH3)

Other items with no differences

Other items with differences (from SCH3)

**Schedule M-2 (Capital Account) Input Screen 28**

Other Increases

Other Decreases

**Schedule K-1 Supplemental Info. (All Partners) Input Screen 31**

Partner K-1 Supplemental Information

**Schedule K-1 Miscellaneous Information Input Screen 32**

Final K-1: 1=Yes, 2=No

Partner is a retirement plan: 1=yes, 2=no

**Noncash Contributions (8283) Input Screen 50**

Donee Name and Address

Donee EIN

**Annual Return for Partnership W/H Tax (8804) Input Screen 55**

Partnership Keeps Books Outside U.S. / Puerto Rico

Partnership is the withholding agent

Withholding Agent: Name, Address, Federal ID Number