

# Individual Items to Note (1040)

## Items to Note

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

- Preparer Number - Enter the Preparer Number on Screen 1, Client Information.
- 28% Rate Loss Carryovers - Separately state and track passive and at-risk loss carryovers for long-term and section 1231 amounts at the 28% rate from tax year 2007 to tax year 2008. The 2007 conversion program did not carry over loss amounts representing the 28% rate to 2007 Lacerte. Enter these 28% rate loss carryovers directly into 2008 Lacerte.
- Net Operating Loss Deduction - The Lacerte conversion program converts the information entered on the Asset screen for Home Office assets, and puts it on Screen 29, Business Use of Home. Assets containing Home Office information will have a "Form" (Screen 22, Depreciation, code 18) set to "Form 8829." Verify that the "No. of Form" (Screen 22, code 19) is set to the correct item on Screen 29. Carryovers will be brought from Form 8829 to the "Business Use of Home" screen, but are total carryover amounts and may need to be split between separate units.
- Installment Sales - Principal payments (current and prior) are included in "Prior Years' Payments" (Screen 17, code 37) for all installment sales.
- 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 from federal.
- Dispositions - Manually enter "Ordinary Income" (Screen 17, code 38). Lacerte did not convert unrecaptured section 1250 gain information for installment sales. Manually enter this information on Screen 17.
- Rent and Royalty Properties - Lacerte does not convert properties designated as royalty activities. Lacerte supports oil and gas calculations. However, the UltraTax input method does not provide enough detail for an accurate conversion.
- Depreciation - Lacerte does not convert the following:
  - Other column for depreciation. The Tax, Book, State, AMT, and ACE calculations were converted.
  - Basis reductions for other credits. The investment tax credit basis reduction was converted.
  - Depreciation method for assets using sum of the years digits or memo.
  - Assets listed under Non-Calc menu item.
  - Units of production (total units or current year units).
  - Cents reporting; Lacerte rounds these amounts to nearest dollar.
- Vehicles - Change "Form" (Screen 22, Depreciation, code 18) to 5=Form 2106 (auto). Change the "No. of Form" (Screen 22, code 19) to the vehicle's prefix number on Screen 30, Vehicle/Employee Business Expense (2106).

## List of Converted Items: UltraTax CS to Lacerte

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- Adjustments to Income - The Lacerte conversion program converts every "force percentage" entered in UltraTax. Therefore, if more than one percentage is entered for any Keough/SEP/SIMPLE percentage, Lacerte's "Keough, SEP: Contribution Rate [O]" input fields (Screen 24, codes 501 and 551) use the total of all percentages. You must manually adjust the corresponding amounts.
- The Lacerte conversion program converts every adjustment to earned income entered in UltraTax. Therefore, if more than one adjustment is entered for a specific Keough/SEP/SIMPLE activity, Lacerte's "Keough, SEP: Net Earnings [A]" input fields (Screen 24, codes 15 and 65) use the total of all adjustments. You may need to manually adjust the corresponding amounts.
- Business Use of Home (8829) - The Lacerte conversion program nets the "Carryovers of Unallowed Expenses" reported on Form 8829, lines 41 and 42 with the carryovers reported on "Home Office Wkst.," lines 39 and 40. If there is more than one Form 8829 or an additional "Home Office Wkst." entered in UltraTax, it does not accurately convert the total carryover amounts into the first prefix (Screen 29, codes 5 and 6). You must manually separate the total and enter the carryover amounts in the applicable "Business Use of Home" screen.
- Vehicle/Employee Business Expense (2106) - Verify that the "Form" (Screen 30, code 13) and "Number of Form" (Screen 30, code 14) are correct. If there is self-employment income, change "Form" from 0=Form 2106 to 1=Form 2106/Schedule SE. The conversion program assigns each vehicle and employee business expense to a different prefix. If you combine them, adjust the "No. of Form" (Screen 22, Depreciation, code 19) if necessary.
- Combined States - Overpayment applied from 2007 to 2008 is combined under the Self category. You must separate the respective amount for the spouse and adjust the amount in the self column.

# Individual Converted Items (1040)

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

## **Client Information**

Filing Status  
1=MFS and Lived with Spouse  
Year Spouse Died if Qualified Widow(er)  
Taxpayer First Name and Initial  
Taxpayer Last Name  
Taxpayer Social Security Number  
Taxpayer Occupation  
Taxpayer Date of Birth  
Taxpayer Date of Death  
1=Could Be a Dependent  
1=Blind  
In Care Of  
Spouse First Name and Initial  
Spouse Last Name  
Spouse Social Security Number  
Spouse Occupation  
Spouse Date of Birth  
Spouse Date of Death  
1=Blind  
Street Address  
Apartment Number  
City, State, Zip Code  
Home Phone  
Taxpayer Work Phone  
Taxpayer Mobile Phone  
Taxpayer Pager Number  
Taxpayer Fax Number  
Taxpayer E-Mail Address  
Spouse Work Phone  
Spouse Mobile Phone  
Spouse Pager Number  
Spouse Fax Number  
Spouse E-Mail Address  
**Dependent Information**  
First Name  
Last Name  
Date of Birth  
Social Security Number  
Relationship

Months Lived at Home  
Type of Dependent  
Earned Income Credit  
Child Tax Credit  
Claimed by: 1=Taxpayer, 2=Spouse

## **Miscellaneous Information**

Presidential Campaign  
Allow Discussion: 1=Yes, 2=No, 3=Blank  
Designee's PIN  
Designee's Name  
Designee's Phone Number

## **Direct Dep. of Refund / Electronic Payment**

1=Direct Deposit of Refund  
Name of Bank (Memo Only)  
Routing Transit Number  
Depositor Account Number  
Type of Account: 1=Savings, 2=Checking  
Type of Investment  
Percentage of Refund  
Secondary Acct #1 Name of Bank (Memo Only)  
Secondary Acct #1 Routing Transit Number  
Secondary Acct #1 Depositor Account Number  
Secondary Acct #1 Type of Account  
Secondary Acct #1 Percentage of Refund  
Secondary Acct #2 Name of Bank (Memo Only)  
Secondary Acct #2 Routing Transit Number  
Secondary Acct #2 Depositor Account Number  
Secondary Acct #2 Type of Account  
Secondary Acct #2 Percentage of Refund

## **Current Year Estimated Tax Payments**

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

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

Apply Overpayment to Next Year  
Estimate Options [O]  
Rounding [O]

## **Penalties & Interest**

PRIOR YEAR ADJUSTED GROSS INCOME  
PRIOR YEAR TAX LIABILITY (-1 IF NONE)

## **Wages, Salaries, Tips**

Name of Employer  
1=Spouse  
Wages Salaries, Tips and Other Compensation  
Federal Income Tax Withheld  
Social Security Tax Withheld  
Medicare Tax Withheld  
Box 12 Code  
1=Statutory Employee  
1=Retirement Plan  
State Income Tax Withheld

## List of Converted Items: UltraTax CS to Lacerte

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Local Income Tax Withheld  
Control Number  
Employer - Identification Number  
Employer - Address  
Employer City, State, Zip Code  
Employee 1=Use Name/Address Client Info.  
Employee Address (if different)  
Employee City, State, Zip Code (if different)  
Employee SSN (if different)  
Employee Name, First and Last (if different)  
Primary State Name  
Primary State Identification Number  
Primary State Locality Name

**Interest Income**  
Name of Payer  
SFM - Social Security Number  
SFM - Street Address  
1=Taxpayer, 2=Spouse  
Banks, Savings and Loans  
Seller Financed Mortgage  
US Bonds, T-Bills

**Dividend Income**  
Name of Payer  
1=Taxpayer, 2=Spouse  
Ordinary Dividends  
Qualified Dividends  
Early Withdrawal Penalty  
Total Capital Gain Distributions

**Pensions, IRA Distributions**  
Payer Name  
1=Spouse  
1=IRA/SEP/SIMPLE  
1=Rollover of Any Part of Distribution  
1=Not From IRA or Elective Deferral Plan (8880)  
Gross Distribution  
Taxable Amount  
Federal Income Tax Withheld  
State Income Tax Withheld  
Inv. in Contract (Plus Death Benefit Exclusion)  
Expected Return  
Initial Monthly Annuity, if Different  
Annuity Starting Date (m/d/y)  
Combined Ages at Annuity Starting Date (Post-1998)  
Amount Recovered Tax Free After 1986  
Payer - Identification Number  
Payer - Address  
Payer - City, State, Zip Code  
Recipient - Address  
Recipient - City, State, Zip Code  
Taxable Amount Not Determined (2b)  
Total Distribution (2b)  
Employee Contribution or Insurance Premiums (5)  
Net Unrealized Appreciation in Securities (6)  
Distribution Code #1 (7)

Distribution Code #2 (7)  
Other Distributions (8)  
Other Distribution % (8)  
Total Distribution % (9a)  
Total Employee Contribution (9b)  
State Name  
State Identification Number  
Name of Locality  
Form 8930  
Qualified Disaster Recovery Distributions Included in Gross Distribution  
Repayments Made After 12/31/08 But Before Filing Return  
Elect Not to Average Over Three Years  
Not Filing With Form 1040

**Gambling Winnings W-2G**  
1=Spouse  
Payer Name  
Payer Address  
Payer City, State, Zip Code  
Payer Federal Identification Number  
Payee Name (if different)  
Payee Address (if different)  
Payee City, State and Zip (if different)  
Gross Winnings (1)  
State Name (13)  
Payer's State Identification Number (13)

**Miscellaneous Income**  
Social Security Benefits  
Medicare Premiums Paid (SSA-1099) (Itemized Deductions)  
Tier 1 Railroad Retirement Benefits (RRB-1099, Box 5)  
Alimony Received  
Taxable Scholarships and Fellowships  
Household Employee Income Not on W-2  
Income Subject to Self-Employment Tax  
Other Income

**Unemployment Compensation**  
Total Received  
Prior Year Overpayment Repaid

**Education Distributions**  
Name of Payer  
1=Spouse  
Gross Distributions (1)  
Earnings (2)  
Basis (3)  
1=private 529 program, 2=state 529 program, 3=Coverdell ESA (5)  
Current Year contributions to this ESA  
Value of this account at current year end  
Administering state (QTP's only)

**Net Operating Loss Deduction**  
YEAR OF LOSS (E.G., 2007)  
INITIAL LOSS - REGULAR TAX  
AMT INITIAL LOSS  
CARRYOVER FROM PRIOR YEAR

## List of Converted Items: UltraTax CS to Lacerte

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AMT CARRYOVER FROM PRIOR YEAR

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

Principal Business or Profession

Principal Business Code

Business Name, if Different from Form 1040

Business Address, if Different from Form 1040

City, State, ZIP, if Different from Form 1040

Employer ID Number

If Acct. Method Not Cash/Accrual, Specify

Accounting Method: 1=Cash, 2=Accrual

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

1=Spouse, 2=Joint

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

1=Not Subject to Self-Employment Tax

1=Did Not "Materially Participate"

Gross Receipts or Sales

Returns and Allowances

Other Income

Other Income Prior Year Section 179

Other Income Recomputed Section 179

Other Income Prior Year Section 280F

Other Income Recomputed Section 280F

Inventory at Beginning of Year

Purchases

Cost of Labor

Materials and Supplies

Costs of Goods Sold / Other Costs

Inventory at End of Year

Advertising

Car and Truck Expenses [A]

Commissions

Contract Labor

Employee Benefit Programs

Insurance (Other than Health)

Mortgage Interest - Banks, Etc. (1098)

Other Interest [A]

Legal and Professional

Office Expense

Pension and Profit Sharing Plans

Vehicles, Machinery, Equipment Rental [A]

Other Rental

Repairs

Supplies

Real Estate Taxes

Payroll Taxes

Sales Taxes

Other Taxes

Travel

Meals and Entertainment in Full

DOT Meals in Full

Utilities

Total Wages

Other Expenses

PRIOR UNALLOWED PASSIVE LOSS OPERATING

PRIOR UNALLOWED PASSIVE LOSS SECTION 1231  
TOTAL

PRIOR UNALLOWED PASSIVE LOSS AMT OPERATING  
PRIOR UNALLOWED PASSIVE LOSS AMT SECTION 1231  
TOTAL

Other Inventory Method Explanation

### **Dispositions (Miscellaneous)**

SHORT-TERM CAPITAL LOSS CARRYOVER

LONG-TERM CAPITAL LOSS CARRYOVER

NET SECTION 1231 LOSS (Current Year)

SHORT-TERM CAPITAL LOSS CARRYOVER (AMT)

LONG-TERM CAPITAL LOSS CARRYOVER (AMT)

NET SECTION 1231 LOSS (Current Year) (AMT)

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

Description of Property

Date Acquired

Date Sold

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 - Description

Like-Kind Property Received - Date Property Identified

Like-Kind Property Received - Date Property Received

Related Party: Name of Related Party

Related Party: Address

Related Party: City

Related Party: State

Related Party: Zip Code

Related Party: Taxpayer ID Number

Related Party: Relationship to Taxpayer

Related Party: 1=Marketable Security

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

Total undistributed long-term capital gains (box 1a)

Unrecaptured Section 1250 gain (box 1b)

Section 1202 gain (box 1c)

Collectibles gain 28% (box 1d)

Spouse checkbox

Company or Trust: Name

Company or Trust: RIC or REIT ID number

Company or Trust: Address

Company or Trust: City

Company or Trust: State

Company or Trust: Zip

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

Kind of Property

Location of Property

Percentage of Ownership

Percentage of Tenant Occupancy

1=Spouse, 2=Joint

1=Nonpassive Activity, 2=Passive Royalty

1=Real Estate Professional

1=Rental Other than Real Estate

## List of Converted Items: UltraTax CS to Lacerte

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Rents Received	Total Crop Insurance Proceeds Received in 2008
Royalties Received	Taxable Crop Insurance Proceeds Received in 2008
Advertising	Taxable Crop Insurance Proceeds Deferred from 2007
Auto and Travel [A]	Custom Hire
Cleaning and Maintenance	Other Income
Commissions	Other Income Prior Year Section 179
Insurance	Other Income Recomputed Section 179
Legal and Professional	Other Income Prior Year Section 280F
Management Fees	Other Income Recomputed Section 280F
Mortgage Interest - Banks, Etc. (Form 1098)	Car and Truck Expenses [A]
Other Interest [A]	Chemicals
Repairs	Current Year Conservation Expenses
Supplies	Custom Hire (Machine Work)
Real Estate Taxes	Employee Benefit Programs
Other Taxes	Feed Purchased
Utilities	Fertilizers and Lime
Other Expenses	Freight and Trucking
Number of Days Rented	Gasoline
Number of Days Personal Use	Insurance
Number of Days Owned	Mortgage Interest - Banks, Etc. (Form 1098)
PRIOR UNALLOWED PASSIVE LOSS OPERATING	Other Interest [A]
PRIOR UNALLOWED PASSIVE LOSS SECTION 1231	Labor Hired
TOTAL	Pension and Profit Sharing Plans
PRIOR UNALLOWED PASSIVE LOSS COMMERCIAL	Vehicle Rent [A]
REVITALIZATION DEDUCTION	Other Rent (Land, Animals, Etc.)
PRIOR UNALLOWED PASSIVE LOSS AMT OPERATING	Repairs and Maintenance
PRIOR UNALLOWED PASSIVE LOSS AMT SECTION 1231	Seeds and Plants Purchased
TOTAL	Storage and Warehousing
PRIOR YEAR UNALLOWED PASSIVE LOSS AMT	Supplies Purchased
COMMERCIAL REVITALIZATION DEDUCTION	Taxes [A]
<b><u>Farm Income (Schedule F / Form 4835)</u></b>	Utilities
Principal Product	Veterinary, Breeding, and Medicine
Employer ID Number	Other Expenses
Agricultural Activity Code	Capitalized Preproductive Period Expenses
Accounting Method: 1=Cash, 2=Accrual	PRIOR UNALLOWED PASSIVE LOSS OPERATING
1=Spouse, 2=Joint	PRIOR UNALLOWED PASSIVE LOSS SECTION 1231
1=Farm Rental (Form 4835)	TOTAL
1=Did Not Materially Participate (Schedule F Only)	PRIOR UNALLOWED PASSIVE LOSS AMT OPERATING
1=Did Not Actively Participate (4835 Only)	PRIOR UNALLOWED PASSIVE LOSS AMT SECTION 1231
Sales of Items Bought for Resale (Cash Method)	TOTAL
Cost or Basis of Items (Cash Method)	<b><u>Partnership Information</u></b>
Sales of Livestock You Raised (Cash Method)	Name of Partnership
Sales of Livestock, Produce, Etc. (Accrual Method)	Employer ID Number
Beginning Inventory of Livestock, Etc. (Accrual Method)	Tax Shelter Registration Number
Cost of Livestock, Etc. Purchased (Accrual Method)	1=Spouse, 2=Joint
Ending Inventory of Livestock, Etc. (Accrual Method)	1=Publicly Traded Partnership
Total Conservation Reserve Program Payments	1=Foreign Partnership
Total Cooperative Distributions	1=Farm Partnership
Taxable Cooperative Distributions	1=Not a Passive Activity
Total Agricultural Program Payments	1=Actively Participated in Real Estate
Taxable Agricultural Program Payments	1=Real Estate Professional
Commodity Credit Loans Reported Under Election	FIRST PASSIVE ITEM - PRIOR UNALLOWED PASSIVE
Total Commodity Credit Loans Forfeited or Repaid	LOSS
Taxable Commodity Credit Loans Forfeited or Repaid	

## List of Converted Items: UltraTax CS to Lacerte

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FIRST PASSIVE ITEM - AMT PRIOR UNALLOWED PASSIVE LOSS  
PRIOR UNALLOWED PASSIVE LOSS ORDINARY OR RENTAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS ORDINARY COMMERCIAL REVITALIZATION DEDUCTION  
PRIOR UNALLOWED PASSIVE LOSS SECTION 1231 TOTAL  
PRIOR UNALLOWED PASSIVE LOSS SHORT TERM CAPITAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS LONG-TERM CAPITAL LOSS TOTAL  
PRIOR UNALLOWED PASSIVE LOSS LONG-TERM CAPITAL LOSS - 28% PORTION  
PRIOR UNALLOWED PASSIVE LOSS AMT ORDINARY OR RENTAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS AMT COMMERCIAL REVITALIZATION DEDUCTION  
PRIOR UNALLOWED PASSIVE LOSS AMT SECTION 1231 TOTAL  
PRIOR UNALLOWED PASSIVE LOSS AMT SHORT TERM CAPITAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS AMT LONG-TERM CAPITAL LOSS TOTAL  
PRIOR UNALLOWED PASSIVE LOSS AMT LONG-TERM CAPITAL LOSS - 28% PORTION  
**S Corporation Information**  
Name of S Corporation  
Employer Identification Number  
Tax Shelter Registration Number  
1=Spouse, 2=Joint  
1=Not a Passive Activity  
1=Actively Participated in Real Estate  
1=Real Estate Professional  
FIRST PASSIVE ITEM - PRIOR UNALLOWED PASSIVE LOSS  
FIRST PASSIVE ITEM - AMT PRIOR UNALLOWED PASSIVE LOSS  
PRIOR UNALLOWED PASSIVE LOSSES ORDINARY OR RENTAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS ORDINARY COMMERCIAL REVITALIZATION DEDUCTION  
PRIOR UNALLOWED PASSIVE LOSS SECTION 1231 TOTAL  
PRIOR UNALLOWED PASSIVE LOSS SHORT TERM CAPITAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS LONG-TERM CAPITAL LOSS TOTAL  
PRIOR UNALLOWED PASSIVE LOSS LONG-TERM CAPITAL LOSS - 28% PORTION  
PRIOR UNALLOWED PASSIVE LOSS AMT ORDINARY OR RENTAL LOSS  
PRIOR UNALLOWED PASSIVE LOSS AMT COMMERCIAL REVITALIZATION DEDUCTION  
PRIOR UNALLOWED PASSIVE LOSS AMT SECTION 1231 TOTAL  
PRIOR UNALLOWED PASSIVE LOSS AMT SHORT TERM CAPITAL LOSS

PRIOR UNALLOWED PASSIVE LOSS AMT LONG-TERM CAPITAL LOSS TOTAL  
PRIOR UNALLOWED PASSIVE LOSS AMT LONG-TERM CAPITAL LOSS - 28% PORTION  
**Estate and Trust Information**  
Name of Estate or Trust  
Employer Identification Number  
Tax Shelter Registration  
1=Spouse, 2=Joint  
1=Not a Passive Activity  
1=Actively Participated in Real Estate  
1=Real Estate Professional  
PRIOR UNALLOWED PASSIVE LOSS  
AMT PRIOR UNALLOWED PASSIVE LOSS  
**Misc./Section 179 [O]**  
1=All Taxpayer Activities are Within the Gulf Zone Opportunity Zone  
**Depreciation (4562)**  
Description of Property  
Form  
Activity name or number  
Category  
Date Placed in Service  
Gulf Opportunity Zone Asset: 1=Yes, 2=No [O]  
Cost or Basis  
Current Section 179 Expense - Current Year  
Method  
Life or Class Life  
1=Half-Year, 2=Mid-Quarter  
Amortization code section  
Current Special Depreciation Allowance (-1 if None) [O]  
Current Depreciation / Amortization (-1 if None) [O]  
Prior Depreciation / Amortization  
Prior Section 179 Expense  
Salvage Value  
Basis Reduction (ITC, Etc.)  
AMT Depreciation - Basis [O]  
AMT Depreciation - Class Life (Post-1986)  
AMT Depreciation - Current Depreciation (-1 if None) [O]  
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) [O]  
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) [O]  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Current Special Depreciation Allowance (-1 if None) [O]

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State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Percentage of Business Use (.xxxx)  
1=Delete This Year, 2=Delete Next Year  
1=Alternative Depreciation System (ADS)  
1=150% DB Instead of 200% DB (MACRS Only) [O]  
1=IRS Tables, 2=DB/SL Formula (MACRS)  
1=qualified enterprise zone property, 2=renewal community business property, 3=liberty zone business property  
1=Qualified Indian Reservation Property  
1=Listed Property  
1=No Evidence to Support Business Use Claimed  
1=No Written Evidence to Support Business Use Claimed  
1=Increase Deduction Limits for Electric Vehicle, 2=No Limits  
1=Vehicle Available for Off-Duty Personal Use  
1=No Other Vehicle is Available for Personal Use  
1=Vehicle is Used Primarily by a More than 5% Owner  
1=Provide Vehicles for Employee Use  
1=Prohibit Employee Personal Use of Vehicles  
1=Prohibit Employee Personal Use, Except Commuting  
1=Treat All Use of Vehicles as Personal Use  
1=Provide More than Five Vehicles and Retain Information  
1=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 Empl. Plan, 2=Not Covered [O]  
IRA Basis for 2004 and Earlier Years  
Basis in IRA as of 12/31/01  
Roth IRA Contributions  
Basis in Roth IRA Contributions as of 12/31/01  
Basis in Roth IRA Conversions as of 12/31/01  
Profit-Sharing (1=Max)  
Money Purchase (1=Max)  
Defined Benefit (No Limitation Applied)  
Self-Employed SEP (1=Max)  
Plan Contribution Rate [O]  
Self-Employed SIMPLE (1=Max)

Self-Employed Health Insurance Premiums  
Self-Employed Long-Term Care Premiums  
Educator Expenses  
Alimony Paid (Recipient's First Name)  
Alimony Paid (Recipient's Last Name)  
Alimony Paid (Recipient's SSN)  
Alimony Paid (Amount Paid)  
Other Adjustments  
**Itemized Deductions**  
Prescription Medicines and Drugs  
Doctors, Dentists, and Nurses  
Insurance Premiums (Excluding Long-Term Care) [A]  
Long-Term Care Premiums [A]  
Medical Miles Driven  
Taxes on Principal Residence [A]  
Personal Property Taxes (Including Automobile Fees)  
Other Taxes  
Home Mortgage Interest on Form 1098 [A]  
Home Mortgage Interest Not on Form 1098  
Points Not on Form 1098 [A]  
Investment Interest  
INVESTMENT INTEREST CARRYOVER (REGULAR/AMT)  
Cash Contributions (50% and 30%)  
Number of Charitable Miles  
Midwestern Disaster Relief Miles Driven  
Noncash Contributions (50%, 30%, and 20%)  
CONTRIBUTION CARRYOVER (50%, 30%, AND 20% LIMITATION)  
Union Dues  
Unreimbursed Employee Expenses  
Investment Expense  
Tax Preparation Fees  
Safe Deposit Box Rental  
Miscellaneous Deductions (2%)  
Gambling Losses to Extent of Winnings  
Other Miscellaneous Deductions  
Excess Mortgage Interest: Home Acquisition Debt Beginning of year  
Excess Mortgage Interest: Home Equity Debt Beginning of year  
Excess Mortgage Interest: Grandfather Debt Beginning of year  
**Noncash Contributions (8283)**  
Donee - Name of Charitable Organization 1  
Donee - Street Address  
Donee - City, State, ZIP Code  
1=Spouse, 2=Joint  
Description of Property  
Date of Contribution  
Date Acquired  
How Acquired  
Donor Cost or Basis  
Fair Market Value  
Method Used to Determine Fair Market Value

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### **Business Use of Home**

Business Use Area  
Total Area of Home  
Total Hours Facility Used  
Total Hours Available [O]  
Business Percentage (.xxxx) [O]  
CARRYOVER OF OPERATING EXPENSES  
CARRYOVER OF CASUALTY LOSSES AND DEPRECIATION  
Indirect Expenses - Mortgage Interest  
Indirect Expenses - Real Estate Taxes  
Indirect Expenses - Casualty Losses  
Indirect Expenses - Insurance  
Indirect Expenses - Rent  
Indirect Expenses - Repairs and Maintenance  
Indirect Expenses – Utilities  
Indirect Expenses – Excess mortgage interest [A]  
Other Indirect Expenses  
Direct Expenses - Mortgage Interest  
Direct Expenses - Real Estate Taxes  
Direct Expenses - Casualty Losses  
Direct Expenses – Insurance  
Direct Expenses - Rent  
Direct Expenses - Repairs and Maintenance  
Direct Expenses - Utilities  
Direct Expenses - Excess Mortgage Interest  
Direct Expenses - Excess Casualty Losses  
Other Direct Expenses  
**Vehicle / Empl. Business Expense (2106)**  
Occupation, if Different from Form 1040 Form  
Number of Form  
1=Spouse (Form 2106)  
1=Performing Artist, 2=Handicapped, 3=Fee-Basis Government Official  
Ministers Expense  
Meal and Entertainment Expenses in Full  
Reimbursements Not Included on Form W-2, Box 1 (Meals and Entertainment)  
1=Department of Transportation  
Local Transportation (Bus, Taxi, Train, Etc.)  
Travel Expenses While Away from Home Overnight  
Reimbursements Not Included on Form W-2, Box 1 (Not Meals and Entertainment)  
Average Daily Round-Trip Commute  
**Foreign Income Exclusion (2555)**  
1=Spouse  
Foreign Address of Taxpayer  
Employer's Name  
Employer's US Address  
Employer's Foreign Address  
Employer Type  
Employer Type, if Other  
Enter Last Year (After 1981) Form 2555 Was Filed

Type of Exclusion and Tax Year Rev. Was Effective  
Country of Citizenship  
Country Code  
1=Bona Fide Residence Test, 2=Physical Presence Test [O]  
Travel Information  
Beginning Date for Bona Fide Resident (m/d/y)  
Ending Date for Bona Fide Residence  
Living Quarters in Foreign Country  
Name of Family Member(s) Living Abroad with Taxpayer  
1=Sub. Statement to Country of Bona Fide Resident  
1=Required to Pay Income Tax to Country of Resident  
Contractual Terms Rel. to Emp. Abroad  
Type of Visa You Entered Foreign Country Under  
Explanation Why Visa Limited Stay in Country  
Address of Home in U.S.  
1=U.S. Home Rented (if Applicable)  
Physical Presence Test Beginning Date (m/d/y) [O]  
Physical Presence Test Ending Date (m/d/y) [O]  
Principal Country of Employment  
Moving Expenses 2005 Foreign Income Exclusion  
Moving Expenses 2005 Foreign Earned Income  
Other Allocable Deductions [A]  
**FOREIGN COMPENSATION SECTION:**  
1=Spouse  
Control Number  
Employer EIN  
Employer Name  
Employer Address  
Employer City, State, Zip Code  
Wages, Tips, Other Compensation  
Federal Income Tax Withheld  
Social Security Tax Withheld  
Medicare Tax Withheld  
Box 12 Code  
1=Statutory Employee  
1=Retirement Plan  
State Income Tax Withheld  
Local Income Tax Withheld  
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 Street Address  
Employee City, State, Zip Code  
State Name  
Employer's State ID Number

## List of Converted Items: UltraTax CS to Lacerte

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Locality Name	DISTRIBUTION FROM AN FSC FOR. TAX CARRYOVER
Child and Dependent Care Expenses	LUMP SUM DISTRIBUTION FOR. TAX PAID
Dependent Number	LUMP SUM DISTRIBUTION FOR. TAX CARRYOVER
First Name [O]	GENERAL LIMITATION INCOME FOR. TAX PAID
Last Name [O]	GENERAL LIMITATION INCOME FOR. TAX CARRYOVER
Date of Birth (m/d/y) [O]	INCOME RE-SOURCED BY TREATY FOR. TAX PAID
Social Security Number [O]	INCOME RE-SOURCED BY TREATY FOR. TAX CARRYOVER
Qualified Dependent Expenses Incurred and Paid in Current Year	<b>Qualified Adoption Expenses (8839)</b>
1=Disabled	QUALIFIED ADOPTION CREDIT CARRYOVER
Persons/Organizations Providing Care - Name	First Name [O]
Persons/Organizations Providing Care - St. Address	Last Name [O]
Persons/Organizations Providing Care - City/State/ZIP	Identification Number [O]
Persons/Organizations Providing Care - SSN or EIN	Date of Birth [O]
Amount Paid to Care Provider in Current Year	1=Born Before 1989 and Was Disabled
<b>Foreign Tax Credit (1116)</b>	1=Special Needs Child
Resident of (Name of Country)	1=Foreign Child
Name of Foreign Country	1=Adoption Was Not Final in Current Year
Category of Income	LIMITED QUALIFIED ADOPTION EXPENSES
<b>Foreign Tax Credit Carryovers (1116) – Regular Tax:</b>	LIMITED EMPLOYER PROVIDED BENEFITS
PASSIVE INCOME FOR. TAX PAID	1=Spouse, 2=Joint
PASSIVE INCOME FOR. TAX CARRYOVER	<b>Education Credits (8863)</b>
HIGH WITHHOLDING TAX INTEREST FOR. TAX PAID	1=Taxpayer, 2=Spouse
HIGH WITHHOLDING TAX INTEREST FOR. TAX CARRYOVER	First Name [O]
FINANCIAL SERVICES INCOME FOR. TAX PAID	Last Name [O]
FINANCIAL SERVICES INCOME FOR. TAX CARRYOVER	Social Security Number [O]
SHIPPING INCOME FOR. TAX PAID	1=Hope Credit, 2=Lifetime Learning Credit
SHIPPING INCOME FOR. TAX CARRYOVER	Qualified Tuition and Fees Paid in Current Year
DIVIDENDS FROM A DISC FOR. TAX PAID	1=Student Attended Educational Institution in Gulf Opportunity Zone
DIVIDENDS FROM A DISC FOR. TAX CARRYOVER	<b>EIC, Elderly, Other Credits</b>
DISTRIBUTION FROM AN FSC FOR. TAX PAID	Mortgage Interest Credit (8396) – Street Address [O]
DISTRIBUTION FROM AN FSC FOR. TAX CARRYOVER	Mortgage Interest Credit (8396) – City, State, ZIP Code [O]
LUMP SUM DISTRIBUTION FOR. TAX PAID	Mortgage Interest Credit (8396) – Certificate Credit Rate (.xxxx)
LUMP SUM DISTRIBUTION FOR. TAX CARRYOVER	Credit for Federal Telephone Excise Tax Paid (8913) – Actual Federal Long Distance Excise Tax (Personal Use)
GENERAL LIMITATION INCOME FOR. TAX PAID	MORTGAGE INTERST CREDIT CARRYOVER: 3 Preceding Years
GENERAL LIMITATION INCOME FOR. TAX CARRYOVER	GENERAL BUSINESS CREDIT CARRYOVER
INCOME RE-SOURCED BY TREATY FOR. TAX PAID	MINIMUM TAX CREDIT CARRYOVER
INCOME RE-SOURCED BY TREATY FOR. TAX CARRYOVER	TAXABLE INCOME (6251, 1, 6, 10)
<b>Foreign Tax Credit Carryovers (1116) – AMT Tax:</b>	EXCLUSION ITEMS (2-5, 7-9, 11, 12)
PASSIVE INCOME FOR. TAX PAID	SCHEDULE D TAX WORKSHEET (LINES 13, 19, AND 10)
PASSIVE INCOME FOR. TAX CARRYOVER	TAX LESS FOREIGN TAX CREDIT
HIGH WITHHOLDING TAX INTEREST FOR. TAX PAID	ALTERNATIVE MINIMUM TAX
HIGH WITHHOLDING TAX INTEREST FOR. TAX CARRYOVER	<b>Household Employment Taxes</b>
FINANCIAL SERVICES INCOME FOR. TAX PAID	Employer Identification Number
FINANCIAL SERVICES INCOME FOR. TAX CARRYOVER	1=Spouse, 2=Joint
SHIPPING INCOME FOR. TAX PAID	1=Paid Cash Wages of \$1,400 or More
SHIPPING INCOME FOR. TAX CARRYOVER	1=Withheld Federal Income Tax for Household Employee
DIVIDENDS FROM A DISC FOR. TAX PAID	Total Cash Wages Subject to Social Security Taxes
DIVIDENDS FROM A DISC FOR. TAX CARRYOVER	Total Cash Wages Subject to Medicare Taxes
DISTRIBUTION FROM AN FSC FOR. TAX PAID	Federal Income Tax Withheld
	Advance Earned Income Credit Payments

## List of Converted Items: UltraTax CS to Lacerte

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Taxes Withheld From State Disability Payments  
1=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 - Name  
Tax for Children Under 18 - SSN  
All Other Children Under 18 - Name

### **Parent's Election to Report Child's Income**

Child's Name  
Child's Social Security Number  
Child's Date of Birth (m/d/y)  
Interest Income - Banks, Credit Unions, Etc.  
Interest Income - U.S. Bonds, T-Bills, Etc. (Nontaxable to  
State)  
Nominee Distribution  
Accrued Interest  
OID Adjustment  
ABP Adjustment  
Post 8/7/86 Private Activity Bond Interest (Included Above)  
(6251)  
Ordinary Dividends  
Qualified Dividends  
Total Capital Gain Distributions  
28% Rate Gain  
Unrecaptured Section 1250 Gain  
Section 1202 Gain  
Tax-Exempt Interest - Total Municipal Bonds  
Tax Exempt Interest - In-State Municipal Bonds  
Nominee Distributions - Ordinary Dividends  
Nominee Distributions - Capital Gain Distributions  
Alaska Permanent Fund Dividends

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

1=Exempt and Filed Form 4361  
1=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/LOSS  
FORM 4797 GAINS OR LOSSES  
TAXABLE IRA DISTRIBUTIONS  
TAXABLE PENSIONS  
RENTAL ROYALTY, PARTNERSHIP, ESTATE  
FARM INCOME  
UNEMPLOYMENT COMPENSATION  
TAXABLE SOCIAL SECURITY BENEFITS  
OTHER INCOME  
TOTAL INCOME  
EDUCATION EXPENSES  
ARCHER MSA DEDUCTIONS  
CERTAIN BUSINESS EXPENSES OF RESERVISTS

IRA DEDUCTION  
STUDENT LOAN DEDUCTION  
JURY DUTY PAY  
TUITION AND FEES DEDUCTION  
HEALTH SAVINGS ACCOUNT DEDUCTION  
MOVING EXPENSES  
ONE-HALF OF SELF-EMPLOYMENT TAX  
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION  
KEOGH & SELF-EMPLOYED SEP & SIMPLE  
PENALTY ON EARLY WITHDRAWAL OF SAVINGS  
ALIMONY PAID  
DOMESTIC PRODUCTION ACTIVITIES DEDUCTION  
OTHER ADJUSTMENTS 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  
OVERALL ITEMIZED DEDUCTION LIMITATION (AS A  
NEGATIVE)  
TOTAL ITEMIZED DEDUCTIONS  
STANDARD DEDUCTION  
LARGER OF ITEMIZED OR STANDARD DEDUCTION  
INCOME PRIOR TO EXEMPTION DEDUCTION  
EXEMPTIONS (\$2,900 PER EXEMPTION)  
TAXABLE INCOME  
TAX BEFORE AMT  
ALTERNATIVE MINIMUM TAX  
TAX BEFORE CREDITS  
FOREIGN TAX CREDIT  
CHILD AND DEPENDENT CARE CREDIT  
ELDERLY OR DISABLED CREDIT  
EDUCATION CREDIT  
CHILD TAX CREDIT  
RETIREMENT SAVINGS CONTRIBUTIONS CREDIT  
RESIDENTIAL ENERGY CREDIT  
ADOPTION CREDIT  
RENEWABLE ELECTRICITY PRODUCTION CREDIT  
NONCONVENTIONAL SOURCE FUEL CREDIT  
QUALIFIED ELECTRIC VEHICLE CREDIT  
GENERAL BUSINESS CREDIT  
MINIMUM TAX CREDIT  
MORTGAGE INTEREST CREDIT  
EMPOWERMENT ZONE EMPLOYMENT CREDIT  
DC FIRST-TIME HOMEBUYER CREDIT  
TOTAL CREDITS  
TAX AFTER CREDITS  
SELF-EMPLOYMENT TAX  
SOCIAL SECURITY TAX ON TIP INCOME  
TAX OR IRAS, RETIREMENT PLANS, AND MSAs

## List of Converted Items: UltraTax CS to Lacerte

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ADVANCE EARNED INCOME CREDIT	Kind & Amount of Not Connected Income Exempt from Tax
HOUSEHOLD EMPLOYMENT TAX	Current Year
OTHER TAXES	1=Subject to Tax on Income Entitled to Treaty Benefits, 2=N/A
TOTAL TAX	
FEDERAL INCOME TAX WITHHELD	1=Had a Permanent Establishment or Fixed Base in U.S. in Current Year, 2=N/A
PRIOR YEAR ESTIMATED TAX PAYMENTS	If Community Income, Spouses Name, Address, and SSN
EARNED INCOME CREDIT	1=Expatriation Return
EXCESS FICA AND RRTA TAX WITHHELD	Explanation of Lawful Permanent Resident Status
ADDITIONAL CHILD TAX CREDIT	Other Percentage 1 (.xxxx)
AMOUNT PAID WITH FORM 4868	Other Percentage 2 (.xxxx)
CREDIT FOR TAX ON FUELS	<b><u>Information Return of U.S. Persons (5471)</u></b>
REGULATED INVESTMENT COMPANY CREDIT	Filer's Information Name
HEALTH INSURANCE CREDIT	Filer's Information Street Address
OTHER PAYMENTS	Filer's Information City, State, ZIP Code
FEDERAL TELEPHONE EXCISE TAX PAID CREDIT	Filer's Information Identifying Number
TOTAL PAYMENTS	Category Filer 2, 3, 4, or 5
AMOUNT OVERPAID	Percentage of Foreign Corporation's Voting Stock (xxx.xxxx)
AMOUNT APPLIED TO CURRENT YEAR ESTIMATED TAX	Part D – Person(s) on Whose Benefit This Information Return Filed: Name and Address
UNDERPAYMENT PENALTY	Identification
LATE FILING PENALTY	1=Shareholder
LATE PAYMENT PENALTY	1=Officer
INTEREST	1=Director
AMOUNT REFUNDED TO YOU	Foreign Corporation Information – Name and Address
AMOUNT YOU OWE	Employer ID Number
MARGINAL TAX RATE (XX.X)	Country Under Whose Laws Incorporated
EFFECTIVE TAX RATE (XX.X)	Date of Incorporation
<b><u>Nonresident Alien (1040NR)</u></b>	Principal Place of Business
Filing Status	Principal Business Activity
Country	Functional Currency
Country of Citizenship During Current Year	Name, Address, and Identification
Refund Address - Street Address	Branch Office or Agent in the U.S.: Name and Address
Permanent Address - Street Address	Foreign Corporation's Statutory or Resident Agent in Country of Incorporation: Name and Address
County That Issued Passport	Person(s) With Custody of the Books and Records: Name and Address
1=U.S. Citizen (Present or Past)	Schedule A – Stock of the Foreign Corporation – Description
Purpose of Visit to the U.S.	Shares Issued and Outstanding: Ending
Type of Entry Visa	Schedule C Income: Other Income
Current Nonimmigrant Status	Schedule C Deductions: Other Deductions
Date of Nonimmigrant Status Change (m/d/y)	Schedule C Other Items: Extraordinary Items and Prior Period Adjustments
Date of First Entry in the U.S. (m/d/y)	Schedule C Other Items: Provi. for Inc., War Profits, and Excess Profits Tax
1=Gave Up Permanent Residence as an Immigrant of U.S.	Schedule E: Country or US Possession
Dates Entered and Left the U.S. During The Year	Cash: Beginning of Current Year
Number of Days in U.S: 2 Preceding Years	Trade Notes and A/R: Beginning of Current Year
1=Spouse Contributed to Support of Child Claimed, 2=N/A If Yes, Amount of Support	Less Allowance for Bad Debts: Beginning of Current Year
Foreign Source Income Not Connected with U.S. Business	Inventories: Beginning of Current Year
1=Filed a U.S. Tax Return for Any Year Prior to Current Year If Yes, Latest Year and Form Number	Other Current Assets: Beginning of Current Year
IRS Office Paid for Amounts Claimed on 1040NR	Loans to Shareholders and Other Related Persons: Beginning of Current Year
1=Excluded Gross Income not Effectively Connected with US	Investment in Subsidiaries: Beginning of Current Year
Nature, Source, Reason & Amount for Excluded Income	Other Investments: Beginning of Current Year
Foreign Country That U.S. Tax Treaty Benefits Claimed	
Kind & Amount of Connected Income Exempt from Tax Current Year	

## List of Converted Items: UltraTax CS to Lacerte

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Buildings and Other Depreciable Assets: Beginning of Current Year  
Less Accumulated Depreciation: Beginning of Current Year  
Depletable Assets: Beginning of Current Year  
Less Accumulated Depletion: Beginning of Current Year  
Land: Beginning of Current Year  
Goodwill: Beginning of Current Year  
Organization Costs: Beginning of Current Year  
Patents, Trademarks, and Other Intangible Assets: Beginning of Current Year  
Less Accumulated Amortization: Beginning of Current Year  
Other Assets: Beginning of Current Year  
Accounts Payable: Beginning of Current Year  
Other Current Liabilities: Beginning of Current Year  
Loans from Shareholders and Other Related Persons: Beginning of Current Year  
Other Liabilities: Beginning of Current Year  
Preferred Stock: Beginning of Current Year  
Common Stock: Beginning of Current Year  
Paid-in or Capital Surplus: Beginning of Current Year  
Retained Earnings: Beginning of Current Year  
Less Cost of Treasury Stock: Beginning of Current Year  
Schedule G Other Information – Name  
Schedule G EIN  
Schedule G Forms Filed  
Schedule G Name of Tax Matters Partner  
Schedule G Foreign Partnership Tax Year Beginning Date  
Schedule G Foreign Partnership Tax Year Ending Date  
1=Owns Interest in Any Trust  
1=Foreign Corporation owned any foreign entities disregarded as entities from their owners  
Statement in Lieu of Form 8858 Name  
Statement in Lieu of Form 8858 Country  
Statement in Lieu of Form 8858 EIN  
**Tax Shelter Statement / Form 8886**  
Name of Reportable Transaction  
Tax Shelter Registration Number (if Applicable)  
Initial Year Participated in Transaction  
1=Listed Transaction  
1=Confidential Transaction  
1=Transaction with Contractual Protection  
1=Loss Transaction  
1=Transaction with Significant Book/Tax Difference  
1=Transaction with Brief Asset Holding Period  
Invested Through Other Entity: Name  
Invested Through Other Entity: Type  
Invested Through Other Entity: Form Number  
Invested Through Other Entity: EIN

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## Partnership Items to Note (1065)

### Items to Note

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

- **Preparer Number** - Enter the Preparer Number on Screen 1, Client Information.
- **Number of Partners** - A maximum of 300 partners are converted.
- **Partner Information** - Lacerte only converts the first line of each partner's address on Screen 2, Partner Information. Verify that the address is correct.
- **Depreciation** - Lacerte does not convert the following:
  - Other column for depreciation. The Tax, Book, State, AMT, and ACE calculations were converted.
  - Basis reductions for other credits. The investment tax credit basis reduction was converted.
  - Depreciation method for assets using sum of the years digits or memo.
  - Assets listed under Non-Calc menu item.
  - Units of production (total units or current year units).
  - Cents reporting; Lacerte rounds these amounts to nearest dollar.

Also, Lacerte only converts the "Category" (Screen 14, code 1) of 8=Amortization. Adjust if necessary.

- **Rent and Royalty Properties** - Lacerte does not convert properties designated as royalty activities. Lacerte supports oil and gas calculations. However, the UltraTax input method does not provide enough detail for an accurate conversion.
- **Rental Real Estate Activities (8825) and Other Rental Activities (Sch. K)** - Lacerte converts the first two lines of the Kind/Location of each property. Verify that the "Kind of Property" (Screen 17 and Screen 18, code 800) and "Location of Property" (Screen 17 and Screen 18, code 801) information is correct.
- **Installment Sales** - Principal payments (current and prior) are included in "Prior Years' Payments," (Screen 19, page 2, code 37) for all installment sales.

**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 from federal.
- **Dispositions** - Manually enter "Ordinary Income" (Screen 19, page 2, code 38). Lacerte did not convert unrecaptured section 1250 gain information for installment sales. Manually enter this information on Screen 19, page 2.
- **Schedule K-1** - The ending capital for each partner is converted to beginning capital in the 2007 Lacerte Tax program. The 2008 Lacerte Proforma Wizard transfers this amount to beginning capital in 2008 Lacerte.
- **Carryovers** - The Lacerte Proforma Wizard transfers all items in the conversion process except for a few state if different categories. Please refer to the following carryover list for more details.

## Partnership Converted Items (1065)

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

### Client Information

Partnership Name  
Partnership DBA  
Federal Identification Number  
Street Address  
City  
State  
ZIP Code  
Telephone Number  
Fax Number  
E-mail Address  
Fiscal Year End (mm)  
Date Business Began (m/d/y)  
Business Code  
Business Activity  
Product or Service  
Accounting Method  
Other Accounting Method  
Type of Entity  
Tax Matters Partner

### Invoice & Letter

Salutation [O]  
IRS Center

### Miscellaneous Information

1=Converted Client (Proforma Use Only)  
1=Final Return  
Type of Entity Filing if Other  
Allow Preparer / IRS Discussion  
Rounding Partner Number [O]  
Print partner number on Schedule K-1 [O]

### Other Information (Schedule B)

1=Partners in this Partnership Also Partnerships  
1=Partnership is a Partner in Another Partnership  
Detailed Description of the Partnership or Disregarded Entity the Partnership Has an Interest in  
1=Partnership is a Publicly Traded Partnership  
1=Partnership Has Interest in a Foreign Bank Account  
Name of Foreign Country  
1=Partnership is a Grantor of a Foreign Trust

### Partner Information

Partner Name  
Identification Number  
Street Address  
City  
State  
ZIP Code  
Resident State  
Type of Entity  
1=General Partner or LLC Manager

### 1=Foreign Partner

### Account Number

### Country Code

### 1=Exempt From U.S. Tax

### Partner Percentages

Profit Sharing - End of Year  
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: 1=Cost  
Inventory Method: 1=Lower Cost or Market  
Inventory Method: Other Method  
Explanation of Other Method (Line 9a(iii))  
1=LIFO Inventory Method Adopted (See Screen 37) (9c)  
1=Rules of Section 263A Apply

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

Principal Product  
Agricultural Activity Code  
Accounting Method: 1=Cash, 2=Accrual  
1=Farm Rental  
1=Did Not Materially Participate  
1=Delete This Year, 2=Delete Next Year  
Situs of Property  
Ending Inventory of Livestock, Etc. - Accrual Method  
Other Income  
Other Expenses

### Deductions

Other  
Qualified Domestic Production Activity – Allocation Method:  
1=Small Business Simplified Overall Method, 2=Other method  
Qualified Domestic Production Activity – Other Information

### Misc./Section 179 [O]

1=All Taxpayer Activities are Within the Gulf Zone Opportunity Zone

### Depreciation (4562)

Description of Property  
Form  
Number of Form

## List of Converted Items: UltraTax CS to Lacerte

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Category	1=No Other Vehicle is Available for Personal Use
Date Placed in Service	1=Vehicle is Used Primarily by a More than 5% Owner
Situs of property	1=Provide Vehicles for Employee Use
Gulf Opportunity Zone Asset: 1=Yes, 2=No [O]	1=Prohibit Employee Personal Use of Vehicles
Cost or Basis	1=Prohibit Employee Personal Use, Except Commuting
Current Section 179 Expense - Current Year	1=Treat All Use of Vehicles as Personal Use
Method	1=Provide More than Five Vehicles and Retain Information
Life or Class Life	1=Meet Qualified Automobile Demonstration Requirements
1=Half-Year, 2=Mid-Quarter	Date Sold or Disposed of (m/d/y or -m/d/y)
Amortization code section	<b><u>Apply Notice 2000-4 Provisions: 1=Yes, 2=No [O]Rental Real Estate Activities (Form 8825)</u></b>
Current Depreciation / Amortization (-1 if None) [O]	Kind of Property
Prior Depreciation / Amortization	Location of Property
Current Special Depreciation Allowance (-1 if None) [O]	1=Include Income / Loss in Self-Employment Calculation
Prior Section 179 Expense	1=Delete This Year, 2=Delete Next Year
Salvage Value	Situs of Property
Basis Reduction (ITC, Etc.)	Other Expenses
AMT Depreciation - Basis [O]	<b><u>Other Rental Activities (Schedule K)</u></b>
AMT Depreciation - Class Life (Post-1986)	Kind of Property
AMT Depreciation - Current Depreciation (-1 if None) [O]	Location of Property
AMT Depreciation - Prior Depreciation (MACRS Only)	1=Delete This Year, 2=Delete Next Year
Book Depreciation - Cost or Basis	Situs of Property
Book Depreciation - Method	Other Expenses
Book Depreciation - Life or Class Life	<b><u>Dispositions (Schedule D, 4797, Etc.)</u></b>
Book Depreciation - Current Depreciation (-1 if None) [O]	Description of Property
Book Depreciation - Prior Depreciation	Date Acquired
Book Depreciation - Salvage Value	Date Sold
State Depreciation - Cost or Basis	Situs of Property
State Depreciation – Current Section 179 Expense	Prior Year Installment Sale: Gross Profit Ratio
State Depreciation - Method	Prior Year Installment Sale: Prior Years' Payments
State Depreciation - Life or Class Life	Prior Year Installment Sale: Ordinary Income (-1 if None, Triggers 4797)
State Depreciation - Current Depreciation / Amortization (-1 if None) [O]	Like-Kind Property Received - Description
State Depreciation - Prior Depreciation / Amortization	Like-Kind Property Received - Date Property Identified
State Depreciation - Current Special Depreciation Allowance (-1 if None) [O]	Like-Kind Property Received - Date Property Received
State Depreciation - Prior Section 179 Expense	Related Party: Name of Related Party
State Depreciation - Salvage Value	Related Party: Address
Percentage of Business Use (.xxxx)	Related Party: City
1=Delete This Year, 2=Delete Next Year	Related Party: State
1=Alternative Depreciation System (ADS)	Related Party: Zip Code
1=150% DB Instead of 200% DB (MACRS Only) [O]	Related Party: Taxpayer ID Number
1=IRS Tables, 2=DB/SL Formula (MACRS)	Related Party: Relationship to Taxpayer
1=qualified enterprise zone property, 2=renewal community business property, 3=liberty zone business property	Related Party: 1=Marketable Security
1=Qualified Indian Reservation Property	<b><u>Other Credits</u></b>
1>Listed Property	Increasing research credit (6765) – Elect alternative incremental credit
1=No Evidence to Support Business Use Claimed	Increasing research credit (6765) – Elect reduced credit
1=No Written Evidence to Support Business Use Claimed	<b><u>Low-Income Housing</u></b>
1=Increase Deduction Limits for Electric Vehicle, 2=No Limits	Building Identification Number
Total Mileage	Date Placed in Service (m/d/y)
Business Mileage	1=42(j)(5) Partnership, 2=Other
Commuting Mileage	1=Partnership Does Not Have Form 8609 Issued by the Housing Credit Agency
1=Vehicle Available for Off-Duty Personal Use	Building Qualified as Part of a Low-Income Housing Project and Met Section 42 Requirements

## List of Converted Items: UltraTax CS to Lacerte

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1=Decrease in Qualified Basis  
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 Portfolio Income  
Mining Exploration Cost Recapture  
Cancellation of Debt  
Other Income  
Section 59(e)(2) Election Expense – Other  
Deductions – Royalty Income  
Deductions – Portfolio (2% Floor)  
Deductions – Portfolio (Other)  
Educational Assistance Benefits  
Dependent Care Benefits  
Preproductive Period Expenses  
Commercial Revitalization Deduction from RRE Activities  
Pensions and IRAs  
Reforestation Expense Deduction  
Other Deductions  
R.E. Rehabilitation Expenditures  
Rental Real Estate Credits  
Other Rental Credits  
Other Credits  
Foreign Country  
Foreign Gross Income: Listed Categories (17c(2))  
Deductions: Listed Categories (17e(2))  
Reduction in Taxes for Credit  
Other Foreign Transactions  
Other AMT Items  
Recapture of Other Credits  
Look-back Interest – Completed Long-term Contract  
Look-back Interest – Income Forecast Method  
Section 453(l)(3) Information  
Section 453 A (c) Information  
Section 1260 (b) Information  
Interest Allocable to Production Expenditures  
CCF Nonqualified Withdrawal  
Amortization of Reforestation Cost  
Unrelated Business Taxable Income  
SECTION 179 CARRYOVER (NOT OIL AND GAS  
ACTIVITIES)

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

Name of K-1 Entity  
Address of K-1 Entity  
Employer Identification Number  
Tax Shelter Registration Number  
Blank=Partnership, 1=Fiduciary, 2=REMIC  
1=Delete This Year, 2=Delete Next Year  
Other Portfolio Income (Loss)  
Involuntary Conversions  
Section 1256 Contracts and Straddles

Mining Exploration Cost Recapture  
Cancellation of Debt  
Other Income  
Section 59(e)(2) Election Expense – Other  
Deductions – Royalty Income  
Deductions – Portfolio (2% Floor)  
Deductions – Portfolio (Other)  
Educational Assistance Benefits  
Dependent Care Benefits  
Preproductive Period Expenses  
Commercial Revitalization Deduction from RRE Activities  
Pensions and IRAs  
Reforestation Expense Deduction  
Other Deductions  
Low Income Housing Credit (8586) – Partnership  
Low Income Housing Credit (8586) – Other  
Real Estate Rehabilitation Expenses  
Rental Real Estate Credits  
Other Rental Credits  
Undistributed Capital Gains Credit  
New Markets Credit  
Backup Withholding  
Other Credits  
Foreign Gross Income - Listed Categories (17d(2))  
Deductions - Listed Categories (17f(2))  
Foreign Taxes - Reduction in Taxes for Credit  
Other Foreign Transactions  
Other AMT Items  
Recapture of Investment Credit  
Recapture of Other Credits  
Look-back Interest – Completed Long-term Contract  
Look-back Interest – Income Forecast Method  
Section 453(l)(3) Information  
Section 453 A (c) Information  
Section 1260 (b) Information  
Interest Allocable to Production Expenditures  
CCF Nonqualified Withdrawal  
Amortization of Reforestation Cost  
Unrelated Business Taxable Income  
Other 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  
Mortgage and Real Estate Loans  
Other Investments  
Buildings and Other Depreciable Assets  
Less Accumulated Depreciation  
Depletable Assets  
Less Accumulated Depletion

## List of Converted Items: UltraTax CS to Lacerte

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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  
Mortgages, Notes, Bonds, Payable - Long-Term  
Other Liabilities  
Partners' Capital Accounts [O]  
**Schedule M-1**  
Income on Schedule K Not Reported on Books  
Expenses on Books Not on Schedule K - Other  
Income on Books Not on Schedule K - Other  
Deductions on Schedule K Not Charged Against Book  
Income – Other  
**Schedule M-3**  
Schedule M-3: 1=Force, 2=Suppress  
1=Filing Schedule M-3 as Alternative Disclosure Under Rev. Proc. 204-45  
Type of Income Statement Prepared: 1=Filed SEC Form 10-K, 2=Certified Audited, 3=Other, 4=None  
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 – Net Income or Loss from Nonincludible Foreign Entities  
Net Income (Loss) Reconciliation – Net Income or Loss from Nonincludible U.S. Entities  
Net Income (Loss) Reconciliation – Net Income or Loss from Other Includible Entities  
Net Income (Loss) Reconciliation – Adjustments to Eliminations of Transactions Between Includible and Nonincludible Entities  
Net Income (Loss) Reconciliation – Adjustments to Reconcile Income Statement Year to Tax Year of Tax Return  
Net Income (Loss) Reconciliation – Other Necessary Reconciliation Adjustments  
Income or Loss from Equity Method Foreign Corporations: Entity Name  
Income or Loss from Equity Method Foreign Corporations: Entity Type  
Income or Loss from Equity Method Foreign Corporations: EIN, if Applicable  
Gross Foreign Dividends Not Previously Taxed: Dividend Payer  
Gross Foreign Dividends Not Previously Taxed: Class of Voting Stock  
Gross Foreign Dividends Not Previously Taxed: Payers EIN, if Applicable  
Subpart F, QEF, and Similar Income Inclusions: Entity Name  
Subpart F, QEF, and Similar Income Inclusions: Entity Type

Subpart F, QEF, and Similar Income Inclusions: EIN, if Applicable  
Gross Foreign Distributions Previously Taxed: Entity Name  
Gross Foreign Distributions Previously Taxed: Entity Type  
Gross Foreign Distributions Previously Taxed: EIN, if Applicable  
Income or Loss from Equity Method U.S. Corporations: Entity Name  
Income or Loss from Equity Method U.S. Corporations: Entity Type  
Income or Loss from Equity Method U.S. Corporations: EIN, if Applicable  
U.S. Dividends: Dividend Payer  
U.S. Dividends: Class of Voting Stock  
U.S. Dividends: Payers EIN, if Applicable  
Income or Loss from U.S. Partnerships: Partnership Name  
Income or Loss from U.S. Partnerships: EIN, if Applicable  
Income or Loss from U.S. Partnerships: EOY Profit Sharing %  
Income or Loss from U.S. Partnerships: EOY Loss Sharing %  
Income or Loss from Foreign Partnerships: Partnership Name  
Income or Loss from Foreign Partnerships: EIN, if Applicable  
Income or Loss from Foreign Partnerships: EOY Profit Sharing %  
Income or Loss from Foreign Partnerships: EOY Loss Sharing %  
Income or Loss from Other Pass-through Entities: Entity Name  
Income or Loss from Other Pass-through Entities: EIN, if Applicable  
Income or Loss from Other Pass-through Entities: EOY Profit %  
Income or Loss from Other Pass-through Entities: EOY Loss Sharing %  
Items Relating to Reportable Transactions  
Worthless Stock Losses  
Other Income/Loss Items With Differences  
Other Expense/Deduction Items With Differences  
**Cost of Goods Sold Reconciliation (8916-A)**  
Other Items With Differences  
Rules of IRC 263A  
IRC 263A costs  
**Schedule M-2**  
Other Increases  
Other Decreases  
ENDING CAPITAL [O]  
**Partner Schedule K-1 Misc. Information**  
Final K-1: 1=Yes, 2=No [O]  
**Prior Year Summary**  
GROSS RECEIPTS LESS RETURNS AND ALLOWANCES  
COSTS OF GOODS SOLD  
GROSS PROFIT  
ORDINARY INCOME (LOSS) FROM OTHER PARTNERSHIPS

## List of Converted Items: UltraTax CS to Lacerte

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NET FARM PROFIT (LOSS)	FOREIGN DEDUCTION ALLOCATIONS AND APPORTIONMENT - PASSIVE
NET GAIN (LOSS) FROM FORM 4797	FOREIGN DEDUCTION ALLOCATIONS AND APPORTIONMENT - LISTED CATEGORIES
OTHER INCOME (LOSS)	FOREIGN DEDUCTION ALLOCATIONS AND APPORTIONMENT - GENERAL LIMITATION
TOTAL INCOME (LOSS)	FOREIGN TAXES PAID
SALARIES AND WAGES LESS EMPLOYMENT CREDITS	REDUCTION IN TAXES AVAILABLE FOR CREDIT
GUARANTEED PAYMENTS TO PARTNERS	DEPRECIATION ADJUSTMENT ON PROPERTY AFTER 1986
REPAIRS AND MAINTENANCE	ADJUSTED GAIN (LOSS)
BAD DEBTS	DEPLETION (NOT OIL AND GAS)
RENT	GROSS INCOME FROM OIL, GAS AND GEOTHERMAL DEDUCTIONS ALLOCATED TO OIL, GAS AND GEOTHERMAL
TAXES AND LICENSES	OTHER AMT ITEMS
INTEREST	TAX-EXEMPT INTEREST INCOME
DEPRECIATION	OTHER TAX-EXEMPT INCOME
DEPLETION (NOT OIL AND GAS)	NONDEDUCTIBLE EXPENSES
RETIREMENT PLANS, ETC.	DISTRIBUTIONS OF CASH AND MARKETABLE SECURITIES
EMPLOYEE BENEFIT PROGRAMS	DISTRIBUTIONS OF OTHER PROPERTY
OTHER DEDUCTIONS	INVESTMENT INCOME
TOTAL DEDUCTIONS	INVESTMENT EXPENSE
CREDIT FOR FEDERAL TELEPHONE EXCISE TAX PAID	OTHER ITEMS
ORDINARY BUSINESS INCOME (LOSS)	BEGINNING ASSETS
NET INCOME (LOSS) FROM RENTAL REAL ESTATE	BEGINNING LIABILITIES AND CAPITAL
NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	ENDING ASSETS
OTHER NET RENTAL INCOME (LOSS)	ENDING LIABILITIES AND CAPITAL
GUARANTEED PAYMENTS	<b><u>Tax Shelter Statement / Form 8886</u></b>
INTEREST INCOME	Name of Reportable Transaction
ORDINARY DIVIDENDS	Tax Shelter Registration Number (if Applicable)
ROYALTIES	Initial Year Participated in Transaction, if Not Current Year
NET SHORT-TERM CAPITAL GAIN (LOSS)	Type of Tax Benefit:
NET LONG-TERM CAPITAL GAIN (LOSS)	Deduction
NET SECTION 1231 GAIN (LOSS)	Capital Loss
OTHER INCOME (LOSS)	Ordinary Loss
SECTION 179 DEDUCTION	Exclusions From Gross Income
CHARITABLE CONTRIBUTIONS	Nonrecognition of Gain
INVESTMENT INTEREST EXPENSE	Adjustments to Basis
TOTAL SECTION 59(E) EXPENDITURES	Tax Credits
OTHER DEDUCTIONS	Deferral
NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT	Absence of Adjustments to Basis
GROSS FARMING OR FISHING INCOME	Other
GROSS NON-FARM INCOME	Expected Tax Benefits. Description of the Expected Tax Benefits, Including Deductions, Exclusions from Gross Income, Nonrecognition of Gain, Tax Credits, Adjustments to the Basis of Property, etc.
LOW INCOME HOUSING CREDIT (BEFORE 1990) – SECTION 42(j)(5))	Promoting and Soliciting Parties Name
LOW INCOME HOUSING CREDIT (BEFORE 1990) - OTHER	Promoting and Soliciting Parties Street Address
QUALIFIED REHAB. EXPENSES (RENTAL REAL ESTATE)	Promoting and Soliciting Parties City
OTHER RENTAL REAL ESTATE CREDITS	Promoting and Soliciting Parties State
OTHER RENTAL CREDITS	Promoting and Soliciting Parties ZIP Code
OTHER CREDITS AND CREDIT RECAPTURE	1=Filing on a Protective Basis
GROSS INCOME FROM ALL SOURCES	1>Listed Transaction
GROSS INCOME SOURCED AT PARTNER LEVEL	
FOREIGN INCOME - PASSIVE	
FOREIGN INCOME - LISTED CATEGORIES	
FOREIGN INCOME - GENERAL INFORMATION	
FOREIGN DEDUCTIONS - INTEREST EXPENSE	
FOREIGN DEDUCTIONS - OTHER	

## List of Converted Items: UltraTax CS to Lacerte

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1=Confidential Transaction

1=Transaction With Contractual Protection

1=Loss Transaction

1=Transaction With Brief Asset Holding Period

If the Transaction is the Same As or Substantially Similar to a "Listed Transaction," Identify the Listed Transaction.

Invested Through Other Entity: Name

Invested Through Other Entity: Type of Entity

Invested Through Other Entity: EIN of Entity

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## Corporation Items to Note (1120)

### Items to Note

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

- **Preparer Number** - Enter the Preparer Number on Screen 1, Client Information.
- **Installment Sales** - Principal payments (current and prior) are included in "Prior Years' Payments," (Screen 15, page 2, code 37) for all installment sales.  
**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 from federal.
- **Rent and Royalty Properties** - Lacerte does not convert properties designated as royalty activities. Lacerte supports oil and gas calculations. However, the UltraTax input method does not provide enough detail for an accurate conversion.
- **Depreciation** - Lacerte does not convert the following:
  - Other column for depreciation. The Tax, Book, State, AMT, and ACE calculations were converted.
  - Basis reductions for other credits. The investment tax credit basis reduction was converted.
  - Depreciation method for assets using sum of the years digits or memo.
  - Assets listed under Non-Calc menu item.
  - Units of production (total units or current year units).
  - Cents reporting: Lacerte rounds these amounts to nearest dollar.

# Corporation Converted Items (1120)

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

## Client Information

Corporation Name  
Corporation DBA  
Federal Identification Number  
Street Address  
City  
State  
ZIP Code`  
Telephone Number  
Fax Number  
Email Address  
Fiscal Year End (mm)  
Date Incorporated (m/d/y)  
Business Code  
Business Activity  
Product or Service  
Accounting Method  
Other Method  
Number of Shareholders  
1=1120-F Filer  
1=Maintains Place of Business in U.S.

## Officer Information

Officer Name  
Street Address  
City  
State  
ZIP Code  
Social Security Number  
Title  
Time Devoted to Business  
% of Common Stock Owned (xx.xx)  
% of Preferred Stock Owned (xx.xx)

## Affiliations Schedule (851)

Name  
Street Address  
City, State, ZIP Code  
Employer Identification Number  
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 (xxx.xx)  
Stock Holdings at Beg. of Year - Percent of Value (xxx.xx)  
Stock Holdings at Beg. of Year - Owned by Corporation Number (Defaults to Parent)  
1=This Corporation Had More than One Class of Stock Outstanding  
If Yes Above, List and Describe  
1=This Member Had an Agreement in Existence by which Persons that Were Not Members of the Affiliated Group Could Acquire Stock or Acquire Voting Power in the Corporation from this Corporation or Another Corporation  
Percentage of the Value of the Outstanding Stock that the Person(s) Could Acquire (xxx.xx)  
Percentage of the Value of the Outstanding Voting Stock that the Person(s) Could Acquire (xxx.xx)  
If The Arrangement Was Associated with the Acquisition of Voting Power Without the Acquisition of the Related Stock, Enter the Percentage of Voting Power that the Person(s) Could Acquire (xxx.xx)  
Describe The Arrangements  
Miscellaneous / Other Information  
Title of Signing Officer  
Allow Preparer/IRS Discussion: 1=Yes, 2=No, 3=Blank [O]  
1=Converted Client (Proforma Use Only)  
1=Qualified Personal Service Corporation  
1=Non-Qualified Personal Service Corporation  
1=Closely Held Corporation  
1=Personal Holding Company  
1=Mail Form 8109 to "Financial Agent"  
1=Accrue Federal Tax  
1=Accrue State Tax Option 1  
1=Accrue State Tax Option 2  
1=Foreign Person Owns Over 25% of Corporation's Stock Percentage Owned By Foreign Person (xxx.xx)  
Foreign Owner's Country  
1=Corporation is a Subsidiary in Affiliated/Controlled Group  
Parent Name  
Parent ID Number  
Name of Bank (Memo Only)  
Routing Number  
Depositor Account Number  
Type of Account: 1=Checking, 2=Savings  
1=Print Corporation's Phone Number  
Schedule N, Statement in Lieu of Form 8858: Name of Entity  
Schedule N, Statement in Lieu of Form 8858: Country  
Schedule N, Statement in Lieu of Form 8858: EIN (if any)  
Schedule N, Question 1b - Number of Forms 8858 Attached  
Schedule N, Question 3 - Name  
Schedule N, Question 3 - EIN (If Any)  
Schedule N, Question 3 - Forms Filed  
Schedule N, Question 3 - Tax Matters Partner  
Schedule N - Number of Forms 8865 Attached

## List of Converted Items: UltraTax CS to Lacerte

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1=Corporation Received Distribution From or Was Grantor to Foreign Trust

Country of Foreign Bank Account

Country of Incorporation

Country Under Whose Laws the Income Reported on This Return is Subject to Tax

Location of Corporation's Books: City, State, and Country

Location of Corporation's Books: Principal Location of Business

U.S. Agent: Kind of Agent

U.S. Agent: Name

U.S. Agent: Address

1=Corporation Was Engaged in a U.S. Trade or Business

1=Controlled Foreign Corporation

1=Corporation Had Transactions With Related Parties

1=Corporation Had a Permanent Establishment in the U.S. for purposes of Applying Section 894(b) and Any Applicable Tax Treaty Between the U.S. and a Foreign Country

If Yes Above, Name of Foreign Country

### **Invoice & Letter**

IRS center

Salutation [O]

### **50% or More Owners of this Corporation**

Name

Address

City

State

ZIP Code

Federal Identification Number

% of Common Stock Owned (xxx.xx)

% of Preferred Stock Owned (xxx.xx)

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

Entity Type

Name

Country of Incorporation\Organization, If not U.S.

Address

City

State

ZIP Code

Federal Identification Number

Percentage Owned (xxx.xx)

### **Foreign Owned Corporation Info.**

Country of Incorporation

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

Principal Country(ies) Where Business is Conducted

Direct 25% Shareholder - Name

Direct 25% Shareholder - Address

Direct 25% Shareholder - U.S. Identifying Number

Direct 25% Shareholder - Principal Country(ies) Where Business is Conducted

Direct 25% Shareholder - Country of Citizenship or Incorporation

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

Ultimate Indirect 25% Shareholder - Name

Ultimate Indirect 25% Shareholder - Address

Ultimate Indirect 25% Shareholder - U.S. Identifying Number

Ultimate Indirect 25% Shareholder - Principal Country(ies) where Business is Conducted

Ultimate Indirect 25% Shareholder - Country of Citizenship or Incorporation

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

Related Party - Name

Related Party - Address

Related Party - City

Related Party - State

Related Party - ZIP Code

Related Party - Country

Related Party - U.S. Identifying Number

Related Party - Principal Business Activity

Related Party - Principal Business Activity Code

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

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

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

1=Related to Reporting Corporation

1=Related to 25% Foreign Shareholder

1=25% Foreign Shareholder

1=Reasonable Estimates are Used

### **Controlled Group Apportionment Consent**

Name

Street Address

City, State, ZIP Code

ID Number

Taxable Year Ended (m/d/y)

### **Current Year Estimates**

OVERPAYMENT APPLIED FROM PRIOR YEAR

INSTALLMENT VOUCHER AMOUNT: 1ST-4TH

Credit to Next Year (Table or Dollar Amount)

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

1=Apply Threshold Rule, 2=Suppress

LARGE CORPORATION DETERMINATION – 3

PRECEDING YEARS TAXABLE INCOME

### **Penalties and Interest**

PRIOR YEAR TAX

1="Large Corporation"

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

### **Income**

Interest Income

State Tax-Exempt Interest (U.S. Bonds, T-Bills, Etc.)

Other Income

### **Cost of Goods Sold**

Additional Section 263A Costs

Other Costs

1=Cost

1=Lower of Cost or Market

Other Inventory Method

## List of Converted Items: UltraTax CS to Lacerte

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Explanation of Other Method

1=Rules of Section 263A Apply

### **Dispositions (Miscellaneous)**

CAPITAL LOSS CARRYOVER (5 PRECEDING YEARS)

NET SECTION 1231 LOSSES (5 PRECEDING YEARS)

### **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 - Description

Like-Kind Property Received - Date Property Identified

Like-Kind Property Received - Date Property Received

Related Party: Name of Related Party

Related Party: Address

Related Party: City

Related Party: State

Related Party: Zip Code

Related Party: Taxpayer ID Number

Related Party: Relationship to Taxpayer

Related Party: 1=Marketable Security

### **K-1 Information**

Name of K-1 Entity

Employer ID Number

1=Not a Passive Activity

1=Entire Disposition

1=Publicly Traded Partnership

### **Farm Activities**

Principal Product

Agricultural Activity Code

1=Delete This Year, 2=Delete Next Year

Other Income

Taxes

Other Farm Expenses

### **Rental/Other Passive Activities**

Description of Property/Activity

1=Entire Disposition

Situs of Property

SECTION 179 DEPRECIATION CARRYOVER

### **Deductions**

Contributions - Current Year Cash

Taxes - Other

Other Deductions

### **Depreciation (4562)**

Description of Property

Form

Number of Form

Category

Date Placed in Service

Situs of property

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

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 (-1 if None) [O]

Prior Depreciation / Amortization

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

Prior Section 179 Expense

Salvage Value

Basis Reduction (ITC, Etc.)

AMT Depreciation - Basis [O]

AMT Depreciation - Class Life (Post-1986)

AMT Depreciation - Current Depreciation (-1 if None) [O]

AMT Depreciation - Prior Depreciation (MACRS Only)

ACE Depreciation - Cost or Basis

ACE Depreciation - Method

ACE Depreciation - Life or class life

ACE Depreciation - Current Depreciation (-1 if none) [O]

ACE Depreciation - Prior Depreciation

Book Depreciation - Cost or Basis

Book Depreciation - Method

Book Depreciation - Life or Class Life

Book Depreciation - Current Depreciation (-1 if None) [O]

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) [O]

State Depreciation - Prior Depreciation / Amortization

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

State Depreciation - Prior Section 179 Expense

State Depreciation - Salvage Value

Percentage of Business Use (.xxxx)

1=Delete This Year, 2=Delete Next Year

1=Alternative Depreciation System (ADS)

1=150% DB Instead of 200% DB (MACRS Only) [O]

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

1=qualified enterprise zone property, 2=renewal community business property, 3=liberty zone business property

1=Qualified Indian Reservation Property

1>Listed Property

1=No Evidence to Support Business Use Claimed

1=No Written Evidence to Support Business Use Claimed

1=Increase Deduction Limits for Electric Vehicle, 2=No Limits

Total Mileage

Business Mileage

## List of Converted Items: UltraTax CS to Lacerte

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### Commuting Mileage

1=Vehicle Available for Off-Duty Personal Use  
1=No Other Vehicle is Available for Personal Use  
1=Vehicle is Used Primarily by a More than 5% Owner  
1=Provide Vehicles for Employee Use  
1=Prohibit Employee Personal Use of Vehicles  
1=Prohibit Employee Personal Use, Except Commuting  
1=Treat All Use of Vehicles as Personal Use  
1=Provide More than Five Vehicles and Retain Information  
1=Meet Qualified Automobile Demonstration Requirements  
Date Sold or Disposed of (m/d/y or -m/d/y)

### Regular Net Operating Loss Deduction

NET OPERATING LOSS  
TAX YEAR ENDED (M/D/Y) [O]  
UTILIZATIONS (YEAR AND AMOUNT)  
CONSOLIDATED NET OPERATING LOSS  
CONSOLIDATED TAX YEAR ENDED (M/D/Y) [O]  
CONSOLIDATED UTILIZATIONS (YEAR AND AMOUNT)

### Alternative Tax Net Operating Loss Deduction

NET OPERATING LOSS  
TAX YEAR ENDED (M/D/Y) [O]  
UTILIZATIONS (YEAR AND AMOUNT)  
CONSOLIDATED NET OPERATING LOSS  
CONSOLIDATED TAX YEAR ENDED (M/D/Y) [O]  
CONSOLIDATED UTILIZATIONS (YEAR AND AMOUNT)

### Contribution Carryovers

REGULAR CARRYOVERS  
AMT CARRYOVERS

### Noncash Contributions (8283)

Donee - Name of Charitable Organization  
Donee - Street Address  
Donee - City  
Donee - State  
Donee - ZIP Code

### Section 280H Limitations (Sch. H - PSCs)

Prior Year Applicable Amounts - 2nd Preceding Tax Year  
Prior Year Applicable Amounts - 3rd Preceding Tax Year  
Adjusted Taxable Income - 2nd Preceding Tax Year  
Adjusted Taxable Income - 3rd Preceding Tax Year

### General Business Credits

CARRYOVER: ORIGINAL AMOUNT  
CARRYOVER: AMOUNT PREVIOUSLY USED

### Schedule A (8609) / LIH Recapture (8611)

Building Identification Number  
Date Placed in Service  
1=Corporation Does Not Have Form 8609 Issued by the Housing Credit Agency  
Building Qualified as Part of a Low-Income Housing Project and Met Section 42 Requirements: 1=Yes, 2=No  
1=Decrease in Qualified Basis  
1=Delete This Year, 2=Delete Next Year  
Eligible Basis from Form 8609, Part II, Line 7b  
Low-Income Portion (.xxxx) [O]  
Credit Percentage from Form 8609, Part I, Line 2 (.xxxx)

1=Newly Constructed or Existing Building, 2=Section 421(e) Rehabilitation Expenditures

### Foreign Tax Credit (1118)

Foreign Country or U.S. Possession Code  
Category of Income  
Section 901(j) Income - Name of Sanctioned Country  
Income Re-sourced by Treaty - Name of Country  
Other Separate Limitation Gross Income

### Other Credits

MINIMUM TAX CREDIT CARRYOVER  
PRIOR YEAR ALTERNATIVE MINIMUM TAX

### Alternative Minimum Tax (4626)

1=AMT Small Corporation for All Prior Tax Years After 1997  
Gross Receipts for Most Recent 3 Tax 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) and 543(a)(1)(B)  
Adjustments Described in Section 543(b)(2)(A)  
Adjustments Described in Section 543(b)(2)(B)  
Kind of Property  
Date Acquired (m/d/y)  
Cost or Basis

### Non-connected Income From U.S. Sources (1120-F)

Name of Treaty Country, if Any  
Gains From Timber, Coal, or Domestic Iron Ore Disposals  
Fiduciary Distributions  
Other Fixed Gains, Profits, and Income

### Branch Profits Tax / Tax on Excess Interest (1120-F)

1=Exempt From Branch Profits Tax  
1=Exempt From Tax on Excess Interest  
1=Interest Paid by the Foreign Corporation's U.S. Trade or Business Was Increased Because 80% or more of the Foreign Corporation's Assets are U.S. Assets

### 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)

## List of Converted Items: UltraTax CS to Lacerte

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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

RETAINED EARNINGS: UNAPPROPRIATED

Adjustments to Shareholders Equity

Less Cost of Treasury Stock

### **Balance Sheet Miscellaneous**

Balance Sheet, M-1, M-2: 1=Force, 2=When Applicable

#### **Schedule M-1**

Income Subject to Tax Not Recorded on Books

Expenses on Books Not Included on Return - Other

Income on Books Not Included on this Return - Other

Deductions Not Charged Against Book Income - Other

#### **Schedule M-3**

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

Type of Income Statement Prepared

1=Any of Corporation's Voting Common Stock is Publicly Traded

Symbol of Primary U.S. Publicly Traded Voting Common Stock

Stock's CUSIP Number

Accounting Standard Used

Net Income or Loss from Nonincludible Foreign Entities

Net Income or Loss from Nonincludible U.S. Entities

Adjustment to Eliminate Transactions Between Includible and Nonincludible Entities

Adjustment to Reconcile Income Statement Year to Tax Year of Tax Return

Other Necessary Reconciliation Adjustments

Income or Loss from Equity Method Foreign Corporations: Entity Name

Income or Loss from Equity Method Foreign Corporations: Entity Type

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

Gross Foreign Dividends Not Previously Taxed: Dividend Payer

Gross Foreign Dividends Not Previously Taxed: Class of Voting Stock

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

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

Section 78 Gross-Up: Entity Name

Section 78 Gross-Up: Entity Type

Section 78 Gross-Up: EIN, if Applicable

Gross Foreign Distributions Previously Taxed: Entity Name

Gross Foreign Distributions Previously Taxed: Entity Type

Gross Foreign Distributions Previously Taxed: EIN, if Applicable

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

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

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

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

U.S. Dividends Not Eliminated in Tax Consolidation: Class of Voting Stock

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

Minority Interest for Includible Corporations: Entity Name

Minority Interest for Includible Corporations: Entity Type

Minority Interest for Includible Corporations: EIN, if Applicable

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

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

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

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

Income or Loss from Foreign Partnerships: Partnership Name

Income or Loss from Foreign Partnerships: EIN, if Applicable

Income or Loss from Foreign Partnerships: EOY Profit Sharing %

Income or Loss from Foreign Partnerships: EOY Loss Sharing %

Income or Loss from Other Passthrough Entities: Entity Name

Income or Loss from Other Passthrough Entities: EIN, if Applicable

Income or Loss from Other Passthrough Entities: EOY Profit Sharing %

Income or Loss from Other Passthrough Entities: EOY Loss Sharing %

Items Related to Reportable Transactions

Worthless Stock Losses

Other Income / Loss Items With Differences

Other Expenses / Deduction Items With Differences

#### **Schedule M-2**

Other Increases

Other Decreases

## List of Converted Items: UltraTax CS to Lacerte

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### Prior Year Summary

GROSS RECEIPTS LESS RETURNS AND ALLOWANCES  
COSTS OF GOODS SOLD  
GROSS PROFIT  
DIVIDENDS  
INTEREST  
GROSS RENTS  
GROSS ROYALTIES  
CAPITAL GAIN NET INCOME  
NET GAIN (OR LOSS) FROM 4797  
OTHER INCOME  
TOTAL INCOME  
COMPENSATION OF OFFICERS  
SALARIES AND WAGES LESS EMPLOYMENT CREDITS  
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  
POSSESSIONS 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  
PRIOR YEAR OVERPAYMENT CREDITED TO CURRENT YEAR  
CURRENT YEAR ESTIMATED TAX PAYMENTS  
LESS CURRENT YEAR QUICK REFUND  
TAX DEPOSITED WITH FORM 7004  
CREDIT FOR TAX PAID ON UNDISTRIBUTED CAPITAL GAINS  
CREDIT FOR TAX ON SPECIAL FUELS  
TOTAL PAYMENTS  
OVERPAYMENT

OVERPAYMENT CREDITED TO CURRENT YEAR  
ESTIMATED TAX PENALTY  
LATE FILING PENALTY  
LATE PAYMENT PENALTY  
LATE INTEREST  
TAX DUE  
REFUND  
BEGINNING ASSETS  
BEGINNING LIABILITIES AND EQUITY  
ENDING ASSETS  
ENDING LIABILITIES AND EQUITY  
TOTAL EXEMPT FUNCTION INCOME  
EXPENDITURES DESCRIBED IN 90% TEST  
TOTAL EXPENDITURES FOR THE TAX YEAR  
TAX EXEMPT INTEREST  
SPECIFIC DEDUCTION IF NOT \$100 CREDITS

### Control Totals

Beginning Assets

Beginning Liabilities and Equity

### Homeowners Associations (1120-H)

1=Homeowners Association

Taxable Interest, if Different (-1 if None)

Other Income, if Different (-1 if None)

Taxes - Other

Other Deductions

### Information Return of U.S. Persons (5471)

Filer's Information - Name

Filer's Information - Street Address

Filer's Information - City

Filer's Information - State

Filer's Information - ZIP Code

Filer's Information - Identifying Number

Annual Accounting Period Beginning

Annual Accounting Period Ending

1=Category 2 Filer

1=Category 3 Filer

1=Category 4 Filer

1=Category 5 Filer

Category 3 Filer's - Additional Filing Requirements: Name of Subscriber

Category 3 Filer's - Additional Filing Requirements: Address

Category 3 Filer's - Additional Filing Requirements: City

Category 3 Filer's - Additional Filing Requirements: State

Category 3 Filer's - Additional Filing Requirements: ZIP Code

Category 3 Filer's - Additional Filing Requirements: ID Number

Category 3 Filer's - Additional Filing Requirements: Type of Indebtness

Category 3 Filer's - Additional Filing Requirements: Number of Shares

Category 3 Filer's - Additional Filing Requirements: Amount of Indebtness

Percentage of Foreign Corporation's Voting Stock

## List of Converted Items: UltraTax CS to Lacerte

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1=DATSM  
1=Dormant Foreign Corporation  
Part D – Person(s) on Whose Benefit This Information  
Return Filed: Name, Address, City, State, and ZIP Code  
Identification  
1=Shareholder  
1=Officer  
1=Director  
Foreign Corporation Information – Name, Address, City,  
State, ZIP Code, and Country  
Employer ID Number  
Country Under Whose Laws Incorporated  
Date of Incorporation  
Principal Place of Business  
Principal Business Activity Code Number  
Principal Business Activity  
Functional Currency  
Name, Address, City, State, ZIP Code, and Identification  
Number of Branch Office or Agent in the U.S.  
Name, Address, City, State, ZIP Code, Foreign Region,  
Foreign Postal Code, and Foreign Country of Foreign  
Corporation's Statutory or Resident Agent in Country of  
Incorporation  
Name, Address, City, State, ZIP Code, Foreign Region,  
Foreign Postal Code, and Foreign Country of Person(s) With  
Custody of the Books and Records  
Translation (1=Average Rate, 2=Year End, or Rate  
(xxx.xxxxxx))  
Schedule C Income: Other Income  
Schedule C Deductions: Other Deductions  
Schedule C Other Items: Extraordinary Items and Prior  
Period Adjustments  
Schedule C Other Items: Provi. for Inc., War Profits, and  
Excess Profits Tax  
Schedule E: Country or U.S. Possession  
Schedule F Balance Sheet: Translation (1=Average Rate,  
2=Year End, or Rate (xxx.xxxxxx))  
Cash: Ending  
Trade Notes and A/R: Ending  
Less Allowance for Bad Debts: Ending  
Inventories: Ending  
Other Current Assets: Ending  
Loans to Shareholders and Other Related Persons: Ending  
Investment in Subsidiaries: Ending  
Other Investments: Ending  
Buildings and Other Depreciable Assets: Ending  
Less Accumulated Depreciation: Ending  
Depletable Assets: Ending  
Less Accumulated Depletion: Ending  
Land: Ending  
Goodwill: Ending  
Organization Costs: Ending  
Patents, Trademarks, and Other Intangible Assets: Ending  
Less Accumulated Amortization: Ending  
Other Assets: Ending  
Accounts Payable: Ending  
Other Current Liabilities: Ending  
Loans from Shareholders and Other Related Persons:  
Ending  
Other Liabilities: Ending  
Preferred Stock: Ending  
Common Stock: Ending  
Paid-in or Capital Surplus: Ending  
Retained Earnings: Ending  
Less Cost of Treasury Stock: Ending  
Schedule G – Foreign Partnership Which Foreign  
Corporation Owns at Least 10% Interest: Name of  
Partnership  
Schedule G – Foreign Partnership Which Foreign  
Corporation Owns at Least 10% Interest: EIN  
Schedule G – Foreign Partnership Which Foreign  
Corporation Owns at Least 10% Interest: Forms Filed  
Schedule G – Foreign Partnership Which Foreign  
Corporation Owns at Least 10% Interest: Tax Matters  
Partner  
Schedule G – Foreign Partnership Which Foreign  
Corporation Owns at Least 10% Interest: Tax Year Begin  
Schedule G – Foreign Partnership Which Foreign  
Corporation Owns at Least 10% Interest: Tax Year End  
1=Owns Interest in Any Trust  
1=The foreign corporation owned any foreign entities that  
were disregarded as entities separate from their owners  
under Regulations Sections 301.7701-2 and 301.7701-3.  
Statement in Lieu of Form 8858 – Name, Country, and EIN  
(if Any)  
Schedule H – Current Earnings and Profits: Other  
Schedule M – Translation (1=Average Rate or Rate  
(xxx.xxxxxx))  
Schedule O, Part II, Section F: If the foreign corporation is a  
member of a group constituting a chain of ownership, enter a  
chart for each unit of which a shareholder owns 10% or more  
in value or voting power of the outstanding stock including  
the corporation's position in the chain of ownership and the  
percentages of stock ownership.  
**Tax Shelter Statement / Form 8886**  
Name of Reportable Transaction  
Tax Shelter Registration Number (if Applicable)  
Type of Tax Benefit:  
1=Deductions  
1=Capital Loss  
1=Ordinary Loss  
1=Exclusions from Gross Income  
1=Nonrecognition of Gain  
1=Adjustments to Basis  
1=Tax Credits  
1=Deferral  
1=Absence of Adjustments to Basis  
Other  
Brief description of the expected tax results, including  
income, gains, losses, interest deductions, rental deductions,  
foreign tax credits, etc.  
Promoting and Soliciting Parties Name  
Promoting and Soliciting Parties Street Address

## List of Converted Items: UltraTax CS to Lacerte

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Promoting and Soliciting Parties City

Promoting and Soliciting Parties State

Promoting and Soliciting Parties ZIP Code

1=Filing on a Protective Basis

Type of Transaction:

1=Listed Transaction

1=Confidential Transaction

1=Loss Transaction

1=Brief Asset Holding Period

1=Transaction of Interest

Invested Through Other Entity: Name

Type of Entity

Reportable Transaction – Initial Year Participated in  
Transaction

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## S Corporation Items to Note (1120S)

### Items to Note

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

- **Preparer Number** - Enter the Preparer(s) in User Options, and then select the appropriate Preparer Number on Screen 1, Client Information.
- **Shareholder Address** - Lacerte converts only the first line of each shareholder's address on Screen 2, Shareholder Information. Verify that the address is correct.
- **Depreciation** - Lacerte does not convert the following:
  - Other column for depreciation. The Tax, Book, State, AMT, and ACE calculations were converted.
  - Basis reductions for other credits. The investment tax credit basis reduction was converted.
  - Depreciation method for assets using sum of the years digits or memo.
  - Assets listed under Non-Calc menu item.
  - Units of production (total units or current year units).
  - Cents reporting; Lacerte rounds these amounts to nearest dollar.
  - Also, Lacerte only converts the "Category" (Screen 16, code 1) of 8=Amortization. Adjust if necessary.
- **Farm Rentals (Form 4835)** - Lacerte converted this information to Screen 18, Farm Income/Expenses (Schedule F). Review and adjust if necessary.
- **Rent and Royalty Properties** - Lacerte supports oil and gas calculations. However, the UltraTax input method does not provide enough detail for an accurate conversion.
- **Rental Real Estate Activities (8825) and Other Rental Activities (Sch. K)** - Lacerte converts the first two lines of the Kind/Location of each property. Verify that the "Kind of Property" (Screen 18 and Screen 22, code 800) and "Location of Property" (Screen 21 and 22, code 801) information is correct.
- **Installment Sales** - Principal payments (current and prior) are included in "Prior Years' Payments," (Screen 23, page 2, code 37) for all installment sales.

**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 from federal.
- **Unrecaptured Section 1250 Gain** - Lacerte did not convert unrecaptured section 1250 gain information for installment sales. Manually enter this information on Screen 23, page 2.

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

  - Carryovers, such as credit carryovers and NOLs
  - State information, including multi-state depreciation
  - Prior year summary (review in 2008 program only)

## **List of Converted Items: UltraTax CS to Lacerte**

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- Beginning balance sheet information
- Any hurricane-related issues that overlap years, such as pension withdrawals
- Shareholder Stock & Debt Analysis, Accumulated Adjustment Account, Other Adjustment Account

# S Corporation Converted Items (1120S)

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

## Client Information

S Corporation Name  
S Corporation DBA  
Federal Identification Number  
Street Address  
City  
State  
ZIP Code  
Telephone Number  
Fax Number  
Email Address  
Fiscal Year End (mm)  
Date Incorporated (m/d/y)  
Effective Date of S Corporation Election  
Business Code  
Business Activity  
Product or Service  
Accounting Method  
Other Accounting Method  
TMP Shareholder Number

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

Title of Signing Officer  
Allow Preparer/IRS Discussion  
1=Converted Client (Proforma Use Only)  
1=Mail Form 8109 to "Financial Agent"  
Own Domestic Corporation? - Name of Corp.  
Own Domestic Corporation? - Federal ID Number  
Own Domestic Corporation? - Street Address  
Own Domestic Corporation? - City  
Own Domestic Corporation? - State  
Own Domestic Corporation? - ZIP Code  
Own Domestic Corporation? - Percentage Owned  
1=Member of Controlled Group  
If 100% owned, was QSub Election made: 1=Yes, 2=No  
S-Corp required to file under Section 6111  
Tax Shelter Registration Number

1=Issued OID Debt Instruments  
NET UNREALIZED BUILT-IN GAIN - FEDERAL ONLY  
1=Accum. Earnings and Profits at Year End  
Name of Bank  
Routing Number  
Depositor Account Number  
Type of Account  
1=Print Corporation Phone Number  
Number of Forms 8858 Attached  
Statement in Lieu of Form 8858: Name  
Statement in Lieu of Form 8858: EIN  
Statement in Lieu of Form 8858: Country of Incorporation  
Number of Forms 8865 Attached  
Foreign Partnership: Name  
Foreign Partnership: EIN  
Foreign Partnership: Forms Filed  
Foreign Partnership: Tax Matters Partner  
1=Corporation Received Distribution From, or Grantor of Foreign Trust  
Name of Foreign Country  
Extraterritorial Income Exclusion

## Invoice, Letters, Filing Instructions

IRS Center  
Salutation [O]  
Shareholder Information

Shareholder Name  
Identification Number  
Street Address  
City  
State  
ZIP Code  
Resident State

## Stock Ownership

Shareholder Name  
Number of Shares Owned at Year End  
Percentage of Stock Owned at Year End (xx.xxxxxx) [O]

## Shareholder's Basis

Shareholder Name  
STOCK BASIS AT BEGINNING OF TAX YEAR  
PRIOR YEAR LOSS IN EXCESS OF BASIS  
PRINCIPAL AMOUNT OF DEBT OWED TO SHAREHOLDER AT BEGINNING OF TAX YEAR  
DEBT BASIS AT BEGINNING OF TAX YEAR, IF DIFF.

## Current Year Estimates

OVERPAYMENT APPLIED FROM PRIOR YEAR  
Credit to Next Year (Table or Dollar Amount)  
Rounding: 1=\$1, 2=\$10, 3=\$100, 4=\$1,000 [O]  
1=Elect Option 1, 2=Elect Option 2

## Penalties and Interest

PRIOR YEAR EXCESS NET PASSIVE INC. TAX (-1 IF NONE)  
Form 2220 Options [O]  
Optional Annualized Methods: 1=Option 1, 2=Option 2, Blank=Standard

## List of Converted Items: UltraTax CS to Lacerte

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### **Ordinary Income**

Other Income

### **Cost of Goods Sold**

Additional Section 263A Costs

Other Costs

Ending Inventory

1=Cost

1=Lower of Cost or Market

Other Method

Explanation of Other Method Used

1=Rules of Section 263A Apply

### **Ordinary Deductions**

Taxes - Other

Other Ordinary Deductions

### **Depreciation (4562)**

Description of Property

Form

Number of Form

Category

Date Placed in Service

Situs of property

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

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 (-1 if None) [O]

Prior Depreciation / Amortization

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

Prior Section 179 Expense

Salvage Value

Basis Reduction (ITC, Etc.)

AMT Depreciation - Basis [O]

AMT Depreciation - Class Life (Post-1986)

AMT Depreciation - Current Depreciation (-1 if None) [O]

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) [O]

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) [O]

State Depreciation - Prior Depreciation / Amortization

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

State Depreciation - Prior Section 179 Expense

State Depreciation - Salvage Value

Percentage of Business Use (.xxxx)

1=Delete This Year, 2=Delete Next Year

1=Alternative Depreciation System (ADS)

1=150% DB Instead of 200% DB (MACRS Only) [O]

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

1=qualified enterprise zone property, 2=renewal community business property, 3=liberty zone business property

1=Qualified Indian Reservation Property

1=Listed Property

1=No Evidence to Support Business Use Claimed

1=No Written Evidence to Support Business Use Claimed

1=Increase Deduction Limits for Electric Vehicle, 2=No Limits

Total Mileage

Business Mileage

Commuting Mileage

1=Vehicle Available for Off-Duty Personal Use

1=No Other Vehicle is Available for Personal Use

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

1=Provide Vehicles for Employee Use

1=Prohibit Employee Personal Use of Vehicles

1=Prohibit Employee Personal Use, Except Commuting

1=Treat All Use of Vehicles as Personal Use

1=Provide More than Five Vehicles and Retain Information

1=Meet Qualified Automobile Demonstration Requirements

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

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

Principal Product

Agricultural Activity Code

Accounting Method: 1=Cash, 2=Accrual [O]

1=Delete this Year, 2=Delete Next Year

Ending Inventory of Livestock, Etc. - Accrual Method

Other Income

Other Expenses

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

Other Portfolio Income (Loss)

Other Income (Loss)

Deductions Related to Portfolio Income (Loss)

Section 59(e)(2) Election Expense

Other Deductions

Mining and Exploration Recapture

Deductions - Portfolio (2% Floor)

Preproductive Period Expense

Reforestation Expense Deduction

SECTION 179 CARRYOVER (NOT OIL AND GAS ACTIVITIES)

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

Kind of Property

Location of Property

Situs of Property

1=Delete this Year, 2=Delete Next Year

Other Expenses

## List of Converted Items: UltraTax CS to Lacerte

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### **Other Rental Activities (Schedule K)**

Kind of Property  
Location of Property  
Situs of Property  
1=Delete this Year, 2=Delete Next Year  
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 - Description  
Like-Kind Property Received - Date Property Identified  
Like-Kind Property Received - Date Property Received  
Related Party: Name of Related Party  
Related Party: Address  
Related Party: City  
Related Party: State  
Related Party: Zip Code  
Related Party: Taxpayer ID Number  
Related Party: Relationship to Taxpayer  
Related Party: 1=Marketable Security

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

Name of K-1 Entity  
Address of K-1 Entity  
Employer Identification Number  
Tax Shelter Registration Number  
Blank=Partnership, 1=Fiduciary  
Blank=Passive, 1=Nonpassive, 2=PTP, 3=N/A  
Other Income/Loss  
Other Portfolio Income  
Deductions Related to Portfolio Income  
Section 59(e)(2) Election Expense  
Other Deductions  
Rental R.E. Credits  
Other Rental Credits  
Other Credits  
Qualified Rental Rehabilitation Expenditures RRE  
Foreign Gross Income Sourced at Corp. Level – Listed Categories  
Deduction Allocated & Apportioned at Corporate Level – Listed Categories  
Reduction in Taxes for Available Credit  
Other foreign Transactions  
Other AMT Items  
Qualified Rehab. Expenditures (other than RRE)  
Recapture of Investment Credits

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

Name of Charitable Organization  
Street Address

City  
State  
ZIP Code  
EIN (of Charitable Organization)

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

Increasing Research Credit (6765) – Elect alternative incremental credit  
Increasing Research Credit (6765) – Elect alternative simplified credit  
Increasing Research Credit (6765) – Average annual gross receipts  
Increasing Research Credit (6765) – Wages for qualified services  
Increasing Research Credit (6765) – Cost of supplies  
Increasing Research Credit (6765) – Rental or lease costs of computers  
Increasing Research Credit (6765) – Contract research expenses  
Orphan Drug Credit (8820) – Qualified clinical testing expenses paid or incurred  
Disabled Access Credit (8826) – Eligible access expenditures  
Empowerment Zone and Community Employment Credit (8844) – Qualified empowerment zone wages  
Empowerment Zone and Community Employment Credit (8844) – Qualified renewal community wages  
Indian Employment Credit (8845) – Qualified Wages: 1993  
Qualified Zone Academy Bond Credit (8860) – Bond Information – Bond Issuer's: Name  
Qualified Zone Academy Bond Credit (8860) – Bond Information – Bond Issuer's: City or Town  
Qualified Zone Academy Bond Credit (8860) – Bond Information – Bond Issuer's: State  
Qualified Zone Academy Bond Credit (8860) – Bond Information – Month and Year Bond Issued (m/y)  
Qualified Zone Academy Bond Credit (8860) – Bond Information – Outstanding Principal Amount of Bond  
Qualified Zone Academy Bond Credit (8860) – Bond Information – Credit Rate (.xxxx)  
New Markets Credit (8874) – Community Development Entity: Name  
New Markets Credit (8874) – Community Development Entity: Street Address  
New Markets Credit (8874) – Community Development Entity: City  
New Markets Credit (8874) – Community Development Entity: State  
New Markets Credit (8874) – Community Development Entity: ZIP Code  
New Markets Credit (8874) – Community Development Entity: FEIN  
New Markets Credit (8874) – Community Development Entity: Date of Initial Investment (m/d/y)  
New Markets Credit (8874) – Community Development Entity: Qualified Entity Investment  
New Markets Credit (8874) – Community Development Entity: Credit Rate Percentage

## List of Converted Items: UltraTax CS to Lacerte

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Credit for Small Employer Pension Plan Startup (8881) – Qualified startup costs  
Credit for Employer-Provided Childcare (8882) – Qualified childcare facility expenditures  
Credit for Employer-Provided Childcare (8882) – Qualified childcare resource and referral expenditures  
Low Sulfur Diesel Fuel Production Credit (8896) – Total credit allowed in prior tax years  
Low Sulfur Diesel Fuel Production Credit (8896) – Gallons of diesel fuel produced with a sulfur content of 15 parts per million or less  
Low Sulfur Diesel Fuel Production Credit (8896) – Qualified capital costs  
Qualified Railroad Track Maintenance Credit (8900) – Miles of Track – Assigned to Others  
Qualified Railroad Track Maintenance Credit (8900) – Miles of Track – Assigned to Taxpayer  
Nonconventional fuel source credit (8907) – type of Barrel-of-oil equivalents sold during the tax year.  
Nonconventional fuel source credit (8907) – Date facility placed in service of Barrel-of-oil equivalents sold during the tax year.

PRIOR YEAR CREDIT (8909)  
Energy Efficient Appliance Credit (8909) – Clothes Washers Produced: 2008 Type B  
Rental Real Estate Credits

Other Rental Credits  
Other Credits and Credit Recapture

### **Schedule A (8609) / LIH Recapture (8611)**

Building Identification Number (BIN)  
1=S Corporation Does Not Have Form 8609 Issued By Housing Credit Agency  
1=Building Qualified as Part of a Low-Income Housing Project  
1=Decrease in the Building's Qualified Basis  
1=Delete This Year, 2=Delete Next Year  
Eligible Basis from Form 8609, Part II, Line 7b  
Low-Income Portion (.xxxx) [O]  
Credit Percentage from Form 8609, Part I, Line 2 (.xxxx)

### **Other Schedule K Items**

Other AMT Items  
Foreign Country  
Foreign Gross Income Sourced at Corp. Level - Listed Categories  
Deductions Allocated & Apportioned at Corp. Level - Listed Categories  
Reduction in Taxes for Credits  
Other Foreign Transactions

### **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

Capital Stock  
Additional Paid-in Capital  
TOTAL RETAINED EARNINGS [O]  
Adjustments to Shareholders' Equity  
Less Cost of Treasury Stock

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

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

### **Schedule M-1**

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

### **Schedule M-3**

Schedule M-3: 1=Force, 2=Suppress  
1=Filing Schedule M-3 as Alternative Disclosure Under Rev. Proc. 204-45  
Type of Income Statement Prepared: 1=Certified Audited, 2=Other, 3=None

Accounting Method Used  
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  
Net Income (Loss) Reconciliation – Net Income or Loss from Nonincludible Foreign Entities  
Net Income (Loss) Reconciliation – Net Income or Loss from Nonincludible U.S. Entities  
Net Income (Loss) Reconciliation – Net Income or Loss from Other Includible Corporations  
Net Income (Loss) Reconciliation – Adjustments to Eliminations of Transactions Between Includible and Nonincludible Entities

## List of Converted Items: UltraTax CS to Lacerte

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Net Income (Loss) Reconciliation – Adjustments to Reconcile Income Statement Year to Tax Year of Tax Return  
Net Income (Loss) Reconciliation – Other Necessary Reconciliation Adjustments  
Income or Loss from Equity Method Foreign Corporations: Entity Name  
Income or Loss from Equity Method Foreign Corporations: Entity Type  
Income or Loss from Equity Method Foreign Corporations: EIN, if Applicable  
Gross Foreign Dividends Not Previously Taxed: Dividend Payer  
Gross Foreign Dividends Not Previously Taxed: Class of Voting Stock  
Gross Foreign Dividends Not Previously Taxed: Payers EIN, if Applicable  
Gross Foreign Dividends Not Previously Taxed: Percentage Directly or Indirectly Owned  
Subpart F, QEF, and Similar Income Inclusions: Entity Name  
Subpart F, QEF, and Similar Income Inclusions: Entity Type  
Subpart F, QEF, and Similar Income Inclusions: EIN, if Applicable  
Gross Foreign Distributions Previously Taxed: Entity Name  
Gross Foreign Distributions Previously Taxed: EIN, if Applicable  
Income or Loss from Equity Method U.S. Corporations: Entity Name  
Income or Loss from Equity Method U.S. Corporations: EIN, if Applicable  
U.S. Dividends not Eliminated in Tax Consolidation: Dividend Payer  
U.S. Dividends not Eliminated in Tax Consolidation: Class of Voting Stock  
U.S. Dividends not Eliminated in Tax Consolidation: Payers EIN, if Applicable  
U.S. Dividends not Eliminated in Tax Consolidation: Percentage Directly or Indirectly Owned  
Income or Loss from U.S. Partnerships: Partnership Name  
Income or Loss from U.S. Partnerships: EIN, if Applicable  
Income or Loss from U.S. Partnerships: EOY Profit Sharing %  
Income or Loss from U.S. Partnerships: EOY Loss Sharing %  
Income or Loss from Foreign Partnerships: Partnership Name  
Income or Loss from Foreign Partnerships: EIN, if Applicable  
Income or Loss from Foreign Partnerships: EOY Profit Sharing %  
Income or Loss from Foreign Partnerships: EOY Loss Sharing %  
Income or Loss from Other Pass-through Entities: Entity Name  
Income or Loss from Other Pass-through Entities: EIN, if Applicable  
Income or Loss from Other Pass-through Entities: EOY Profit %  
Income or Loss from Other Pass-through Entities: EOY Loss Sharing %  
Items Relating to Reportable Transactions  
Worthless Stock Losses

Other Income/Loss Items With Differences  
Other Expense/Deduction Items With Differences  
**Cost of Goods Sold Reconciliation (8916-A)**  
Other Items With Differences  
**Schedule M-2**  
Accumulated Adjustment Account: Beginning Balance  
Accumulated Adjustment Account: Other Additions  
Accumulated Adjustment Account: Other Reductions  
OTHER ADJUSTMENTS ACCOUNT (SCHEDULE M-2) - BEGINNING BALANCE  
SHAREHOLDER UNDISTRIBUTED TAXABLE INCOME (SCHEDULE M-2) - BEGINNING BALANCE  
**Schedule K-1 Supplemental Info. (Per Shareholder)**  
Shareholder K-1 Supplemental Info.  
**Prior Year Summary**  
GROSS RECEIPTS LESS RETURNS AND ALLOWANCES  
COSTS OF GOODS SOLD  
GROSS PROFIT  
NET GAIN (OR LOSS) FROM 4797  
OTHER INCOME  
TOTAL INCOME  
COMPENSATION OF OFFICERS  
SALARIES AND WAGES (LESS JOBS CREDIT)  
REPAIRS AND MAINTENANCE  
BAD DEBTS  
RENT  
TAXES AND LICENSES  
INTEREST  
DEPRECIATION FROM FORM 4562  
DEPRECIATION CLAIMED ON SCHEDULE A  
TOTAL DEPRECIATION  
DEPLETION (NOT OIL AND GAS)  
ADVERTISING  
PENSION, PROFIT SHARING, ETC. PLANS  
EMPLOYEE BENEFIT PROGRAMS  
OTHER DEDUCTIONS  
TOTAL DEDUCTIONS  
ORDINARY INCOME (LOSS)  
EXCESS NET PASSIVE INCOME TAX  
TAX FROM SCHEDULE D  
TOTAL TAX  
CURRENT YEAR ESTIMATED TAX PAYMENTS  
TAX DEPOSITED WITH FORM 7004  
CREDIT FOR FEDERAL TAX ON FUELS (4136)  
TOTAL PAYMENTS AND CREDITS  
UNDERPAYMENT PENALTY (FORM 2220)  
LATE PAYMENT INTEREST  
LATE PAYMENT PENALTY  
LATE FILING PENALTY  
BALANCE DUE  
OVERPAYMENT  
CREDIT TO NEXT YEAR ESTIMATED TAX  
AMOUNT REFUNDED  
CREDIT FOR FEDERAL TELEPHONE EXCISE TAX PAID

## List of Converted Items: UltraTax CS to Lacerte

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ORDINARY INCOME (LOSS)	INVESTMENT EXPENSES
NET INCOME (LOSS) FROM RENTAL RE ACTIVITIES	TOTAL DIVIDENDS PAID FROM ACCUMULATED E & P
NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	INCOME (LOSS) (SCHEDULE M-1)
INTEREST INCOME	BEGINNING ASSETS
ORDINARY DIVIDENDS	BEGINNING LIABILITIES AND EQUITY
ROYALTY INCOME	ENDING ASSETS
NET SHORT-TERM CAPITAL GAIN (LOSS)	ENDING LIABILITIES AND EQUITY
NET LONG-TERM CAPITAL GAIN (LOSS)	<b><u>Control Totals</u></b>
NET INCOME (LOSS) UNDER SECTION 1231	Total Assets - Ending
OTHER INCOME (LOSS)	Total Liabilities and Equity - Ending
CHARITABLE CONTRIBUTIONS	<b><u>Information Return of U.S. Persons (5471)</u></b>
SECTION 179 EXPENSE DEDUCTION	Filer's Information – Name
INVESTMENT INTEREST EXPENSE	Filer's Information – Street Address
SECTION 59(e)(2) EXPENDITURES	Filer's Information – City
OTHER DEDUCTIONS	Filer's Information – State
LOW INCOME HOUSING CREDIT (SECTION 42(j)(5))	Filer's Information – ZIP Code
LOW INC. HOUSING CREDIT - OTHER	Filer's Information – Identifying Number
QUALIFIED REHAB. EXPENSES RELATED TO RENTAL REAL ESTATE	Annual Accounting Period Beginning
OTHER CREDITS RELATED TO RENTAL REAL ESTATE	Annual Accounting Period Ending
CREDITS RELATED TO OTHER RENTAL ACTIVITIES	1=Category 2 Filer
CREDIT FOR ALCOHOL USED AS FUEL	1=Category 3 Filer
OTHER CREDITS AND CREDIT RECAPTURE	1=Category 4 Filer
GROSS INCOME FROM ALL SOURCES	1=Category 5 Filer
GROSS INCOME SOURCED AT SHAREHOLDER LEVEL	Percentage of Foreign Corporation's Voting Stock (xxx.xxxx)
PASSIVE FOREIGN INCOME SOURCED AT SHAREHOLDER LEVEL	1=Dormant Foreign Corporation
LISTED CATEGORIES FOREIGN SOURCE INCOME (CORPORATE LEVEL)	Part D – Person(s) on Whose Benefit This Information Return Filed: Name
GENERAL LIMITATION FOREIGN SOURCE INCOME (CORPORATE LEVEL)	Part D – Person(s) on Whose Benefit This Information Return Filed: Street Address
INTEREST EXPENSE DEDUCTION (SHAREHOLDER LEVEL)	Part D – Person(s) on Whose Benefit This Information Return Filed: City
OTHER DEDUCTIONS (SHAREHOLDER LEVEL)	Part D – Person(s) on Whose Benefit This Information Return Filed: State
PASSIVE DEDUCTIONS (CORPORATE LEVEL)	Part D – Person(s) on Whose Benefit This Information Return Filed: ZIP Code
LISTED CATEGORIES DEDUCTIONS (CORPORATE LEVEL)	Identification
GENERAL LIMITATION DEDUCTIONS (CORPORATE LEVEL)	1=Shareholder
FOREIGN TAXES PAID	1=Officer
FOREIGN TAXES ACCRUED	1=Director
REDUCTION IN TAXES AVAILABLE FOR CREDIT	Foreign Corporation Information – Name and Address
DEPR. ADJUSTMENT ON PROPERTY AFTER 1986	Employer ID Number
ADJUSTED GAIN (LOSS)	Country Under Whose Laws Incorporated
DEPLETION (NOT OIL AND GAS)	Date of Incorporation (m/d/y)
GROSS INCOME FROM OIL, GAS AND GEOTHERMAL	Principal Place of Business
DEDUCTIONS ALLOCATED TO OIL, GAS AND GEOTHERMAL	Participant in any Cost Sharing Arrangement
OTHER ADJUSTMENTS AND TAX PREFERENCE ITEMS	Principal Business Activity Code Number
TAX-EXEMPT INTEREST INCOME	Principal Business Activity
OTHER TAX-EXEMPT INCOME	Functional Currency
NONDEDUCTIBLE EXPENSES	Name, Address, Identification, and Number of Branch Office or Agent in the U.S.
TOTAL PROPERTY DISTRIBUTIONS	Name and Address of Foreign Corporation's Statutory or Resident Agent in Country of Incorporation
REPAYMENT OF LOANS FROM SHAREHOLDERS	Name and Address of Person(s) With Custody of the Books and Records
INVESTMENT INCOME	Schedule A – Stock of the Foreign Corporation – Description

## List of Converted Items: UltraTax CS to Lacerte

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Schedule A – Stock of the Foreign Corporation - Shares Issued and Outstanding: Beginning  
Schedule A – Stock of the Foreign Corporation – Shares Issued and Outstanding: Ending  
Translation (1=Average Rate, 2=Year End, or Rate (xxx.xxxxxx))  
Schedule C Income: Other Income  
Schedule C Deductions: Other Deductions  
Schedule C Other Items: Extraordinary Items and Prior Period Adjustments  
Schedule C Other Items: Provi. for Inc., War Profits, and Excess Profits Tax  
Schedule E: Country or U.S. Possession  
Schedule F Balance Sheet – Cash: Ending  
Trade Notes and A/R: Ending  
Less Allowance for Bad Debts: Ending  
Inventories: Ending  
Other Current Assets: Ending  
Loans to Shareholders and Other Related Persons: Ending  
Investment in Subsidiaries: Ending  
Other Investments: Ending  
Buildings and Other Depreciable Assets: Ending  
Less Accumulated Depreciation: Ending  
Depletable Assets: Ending  
Less Accumulated Depletion: Ending  
Land: Ending  
Goodwill: Ending  
Organization Costs: Ending  
Patents, Trademarks, and Other Intangible Assets: Ending  
Less Accumulated Amortization: Ending  
Other Assets: Ending  
Accounts Payable: Ending  
Other Current Liabilities: Ending  
Loans from Shareholders and Other Related Persons: Ending  
Other Liabilities: Ending  
Preferred Stock: Ending  
Common Stock: Ending  
Paid-in or Capital Surplus: Ending  
Retained Earnings: Ending  
Less Cost of Treasury Stock: Ending  
Schedule G – Foreign Partnership Which Foreign Corporation Owns at Least 10% Interest  
1=Owns Interest in Any Trust  
Schedule M – Translation (1=Average Rate or Rate (xxx.xxxxxx))

### **Tax Shelter Statement / Form 8886**

Name of Reportable Transaction  
Tax Shelter Registration Number (if Applicable)  
Initial Year Participated in Transaction, if Not Current Year  
Facts of the Transaction  
Expected Benefits  
Estimated Tax Benefits  
Promoting and Soliciting Parties: Name  
Promoting and Soliciting Parties: Street Address

Promoting and Soliciting Parties: City  
Promoting and Soliciting Parties: State  
Promoting and Soliciting Parties: ZIP Code  
1=Filing on a Protective Basis  
1=Listed Transaction  
1=Confidential Transaction  
1=Transaction With Contractual Protection  
1=Loss Transaction  
1=Transaction With Significant Book/Tax Difference  
1=Transaction With Brief Asset Holding Period  
If the Transaction is the same as or substantially similar to a "listed transaction," identify the listed transaction  
Invested Through Other Entity: Name  
Invested Through Other Entity: EIN of Entity  
Invested Through Other Entity: Entity Type  
Invested Through Other Entity: Form Number of Tax Return Filed  
Type of tax benefit or consequence:  
1=Deductions  
1=Capital Loss  
1=Ordinary Loss  
1=Exclusions from Gross Income  
1=Nonrecognition of Gain  
1=Adjustments to Basis  
1=Tax Credits  
1=Deferral  
1=Absence of Adjustments to Basis  
Other  
**Entity involved in reportable transaction**  
Name  
Type  
Address  
Description of involvement  
ID Number