

# Items to Note – 1040 Individual: UltraTax CSI to Lacerte

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The 2023 converted client file is not intended to duplicate or reproduce your 2023 return. The information converted is captured in a way that converts to 2024 correctly once the file has been Proforma'd.

This list provides details about how Lacerte converts the following 1040 amounts and any steps that you may need to take.

**Preparer Number** (Screen 1) Enter the Preparer Number on Screen 1, Client Information.

Estimates and overpayments applied to future year.

Information relating to prior year for the Form 2210 underpayment penalty calculation.

Calculated carryovers such as NOLs and Capital Loss Carryovers were not obtained during the conversion and will need to be entered into the client file.

**Adjustments to Income** (Screen 24) The Lacerte conversion program converts every "force percentage" entered in UltraTax. Therefore, if more than one percentage is entered for any Keogh/SEP/SIMPLE percentage, Lacerte's "Keogh, 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.

**Earned Income Adjustments** (Screen 24) Every adjustment to earned income entered in UltraTax will be converted. Therefore, if more than one adjustment is entered for a specific Keogh/SEP/SIMPLE activity, Lacerte's "Keogh, 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.

**Itemized Deductions** (Screen 25) Points not reported on Form 1098 is handled differently in UltraTax and Lacerte. The Total Points amount will be converted to be itemized. If you need to amortize the Points over the life of the loan, please input Points in the Depreciation Screen 22.

**State amounts** only Federal information is converted.

**Interest Income:** We do not convert interest items that are an adjustment to an interest item such as nominee or accrued interest. You will need to manually enter these items.

**Installment Sales** Prior year installment sales will not get converted. Please enter these transactions into the Dispositions screen within Lacerte.

**Oil & Gas properties**

Prior year summary information is not converted

**Depreciation** - Lacerte does not convert the following:

- Other column for depreciation
- Depreciation method for assets using "sum of the years digits" or memo.
- Units of production (total units or current year units)

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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## Client Information

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

## Dependent Information

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

## Miscellaneous Information

Presidential Election Campaign  
Allow Discussion  
Designee's PIN, Name & Phone Number  
Direct Deposit of Federal Refund  
Electronic Payment of Balance Due & Estimated Tax  
Financial Institutions for Direct Deposit (up to 3):

## Income Allocation for Community Property States

Other Items

## Refund Advantage Information

Disbursement Method  
Tax Preparation Fee  
Physical Address if different  
Taxpayer & Spouse Identity Verification

## **Does Not Cover: Estimated Tax Payments**

We do not convert any estimated payment that has been applied to the future tax year. To post estimates, use Input Screen 6 to post Estimates

## Wages, Salaries, Tips

Spouse  
Wages, Salaries, Tips and Other Compensation  
Federal Income Tax Withheld  
Social Security & Medicare Tax Withheld  
Box 12 Codes  
Statutory Employee  
Retirement Plan  
State & Local Income Tax withheld  
Control Number  
Employer – Name, ID, and Address  
Employee – Name, ID and Address (if different)  
Primary State Name, ID and Locality Name

## Interest Income

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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Name of Payer  
Seller Financed Mortgage – SSN, Address, & Amount  
Interest income – Banks, Savings & Loans, etc.

## **Dividend Income**

Name of Payer  
Ordinary & Qualified Dividends  
Total Capital Gain Distributions

## **Pensions, IRA Distributions**

Payer Information – Name, Address & Federal ID  
Gross Distribution  
(2a) Taxable Amount  
Taxable amount not determined  
Total Distributions  
(4) Federal Income Tax withheld  
(5) Employee contributions / Designated Roth Contributions or Insurance premiums  
(6) Net Unrealized Appreciation in Securities  
(7) Distribution Code #1  
IRA / SEP / SIMPLE  
(8) Other Distributions & Other Distribution Percentage  
(9a) Total Employee Contributions & Total Distribution Percentage  
(10) Amount allocable to IRR within 5 years  
(11) First year of designated Roth contributions  
State Tax withheld  
State Name and ID number  
Name of Locality  
Indirect Rollovers – To other than a Roth IRA  
Distribution not from IRA or Elective Deferral Plan  
General Rule & Simplified method information  
Recipient Information  
IRA's – Repayments

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

Payer Information  
Payee Information  
(1) Gross Winnings  
(13) State Name  
Payer State ID number  
State Lottery Winnings

## **Miscellaneous Income**

Social Security Benefits (SSA-1099 box 5)  
Medicare Premiums Paid (SSA-1099 Itemized Deduction)  
Treat Medicare Premiums paid as SE Health Insurance  
Tier 1 Railroad Retirement Benefits (RRB-1099 box 5)  
Alimony Received  
Taxable Scholarships and Fellowships  
Jury Duty Pay  
Household Employee Income not on W-2  
Income Subject to SE Tax  
State and Local Income Tax refund  
Itemized in prior year  
Adjusted Gross Income  
State and Local Income Taxes paid  
Allowed or allowable General Sales Tax deduction  
Allowable Total Standard Deduction

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte



Itemized deductions from Schedule A Line 29  
Taxable income before NOL deduction  
Other Income

## **1099-MISC**

Payer Information  
Recipient information  
Account Number

## **Unemployment Compensation**

Total Received  
Current Year Overpayment repaid

## **Education Distributions**

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

## **Does Not Cover: State Refund Worksheet Calculations**

State and Local Tax Refund Worksheet will need to be entered, in next year's program (input Screen 14.2), if the return had a Schedule A and a state refund. This will be used to calculate a potential income amount for Form 1040 pg. 1 Taxable refunds line.

## **Does Not Cover: Net Operating Loss Carryovers**

We do not convert NOL carryovers. Input Screen is used for NOL information. The screen is set up to calculate multiple year NOL's and a line for each is created as the information is input.

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

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

## **Does Not Cover: Schedule C Carryovers**

We do not convert any carryovers such as 179 and suspended losses. Carryovers and Losses are reported on Input Screen 16 which is where Schedule C income and deductions are also reported.

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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## **Does Not Convert: Schedule D Carryovers**

We do not convert any Capital Loss Carryovers. You will need to use the following steps to enter this amount. Open Input Screen 17.1 and there is a blue link "Carryover/Misc Info", click on the blue link and there is then a screen to do input for Carryovers.

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

Kind, Type and Location of Property  
Fair Rental Days  
Qualified Joint Venture  
Percentage of Ownership  
Percentage of Tenant Occupancy  
Disposition of Activity  
NonPassive Activity or Passive Royalty  
Real Estate Professional  
Rental Other than Real Estate  
Rents or Royalties received  
Expenses  
Other Expenses  
Number of Days Rented, Personal Use and Owned

## **Does Not Convert: Schedule E Carryovers**

We do not convert any carryovers such as 179 and suspended losses. Carryovers and Losses are reported on Input Screen 18 which is where Schedule E (Rental and Royalty) income and deductions are reported.

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

Principal Product  
Employer ID Number  
Agricultural Activity Code  
Accounting method  
Farm Rental (4835)  
Did not "Materially Participate" (Sch F only)  
Did not "Actively Participate" (4835 only)  
Non-Community Property (MFS vs. MFJ)  
Cost or Basis of Livestock and other Resale items  
Beginning Inventory of Livestock, etc.  
Cost of Livestock, etc. purchased  
Ending Inventory of Livestock, etc.  
Total Conservation Reserve Program payments  
Income from Production  
Total & Taxable Cooperative distributions  
Total & Taxable Agricultural Program payments  
Commodity Credit Loans reported under election  
Total & Taxable Commodity Credit Loans forfeited or repaid  
Total & Taxable Crop Insurance Proceeds  
Taxable Crop Insurance Proceeds deferred  
Other Income  
Expenses  
Other Expenses

## **Does Not Convert: Schedule E Carryovers**

We do not convert any carryovers such as 179 and suspended losses. Carryovers and Losses are reported on Input Screen 18 which is where Schedule E (Rental and Royalty) income and deductions are reported.

## **Partnership Information**

Name of Partnership  
Employer ID number  
Publicly Traded Partnership

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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Foreign Partnership  
Farm Activity or Fishing Activity  
Not a Passive Activity  
Actively Participated in Real Estate  
Real Estate Professional

## **Does Not Convert: Schedule E Pg2 Carryovers**

We do not convert any carryovers such as 179 and suspended losses. The input for this information is done on Input Screen 20 for Partnership Information. Items are at the bottom of the page which is where General Information.

If there are At-Risk Carryovers for a particular Partnership is also listed on Input Screen 20 scrolling down the page towards the bottom.

## **S Corporation Information**

Name of S Corporation  
Employer Identification  
Farm Activity or Fishing Activity  
Not a Passive Activity  
Actively Participated in Real Estate  
Real Estate Professional

## **Does Not Convert: Schedule E Pg2 Carryovers**

We do not convert any carryovers such as 179 and suspended losses. The input for this information is done on Input Screen 20 for SCO Information. Items are at the bottom of the page which is where General Information.

## **Estate and Trust Information**

Name of Estate or Trust  
Employer Identification number  
Not a Passive Activity  
Actively Participated in Real Estate  
Real Estate Professional

## **Does Not Convert: Schedule E Pg 2 Carryovers**

We do not convert any carryovers such as 179 and suspended losses. The input for this information is done on Input Screen 20 for Estate or Trust Information.

## **Depreciation (4562)**

Description of Property  
Form  
Date Placed in Service  
Cost or Basis  
Current Section 179 Expense - Current Year

## **Depreciation (4562) (continued)**

Method  
Life or Class Life  
Amortization code section  
Current Depreciation / Amortization (-1 if None)  
Prior Depreciation / Amortization  
Prior Section 179 Expense  
Salvage Value  
Basis Reduction (ITC, Etc.)  
AMT Depreciation - Basis  
AMT Depreciation - Class Life (Post-1986)  
AMT Depreciation - Current Depreciation (-1 if None)  
AMT Depreciation - Prior Depreciation (MACRS Only)  
Book Depreciation - Cost or Basis

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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Book Depreciation - Method  
Book Depreciation - Life or Class Life  
Book Depreciation - Current Depreciation (-1 if None)  
Book Depreciation - Prior Depreciation  
Book Depreciation - Salvage Value  
State Depreciation - Cost or Basis  
State Depreciation – Current Section 179 Expense  
State Depreciation - Method  
State Depreciation - Life or Class Life  
State Depreciation - Current Depreciation / Amortization (-1 if None)  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Alternative Depreciation System (ADS)  
150% DB Instead of 200% DB (MACRS Only)  
Qualified Indian Reservation Property  
Listed Property  
Date Sold or Disposed

## **Adjustments to Income**

IRA Contributions  
Other Earned Income  
Covered or not covered by Employer Plan  
Roth IRA Contributions  
Profit-Sharing (25%/1.25)  
Money Purchase (25%/1.25)  
Defined Benefit (no limitations)  
Self-Employed SEP (25%/1.25)  
Self-Employed SIMPLE  
Self-Employed Health Insurance Premiums  
Self-Employed Long-Term Care Premiums  
Total Qualified Student Loan interest  
Educator Expenses  
Alimony – Recipient's Info & Amount Paid  
Jury Duty pay given to Employer  
Expense from Rental of Personal Property  
Other Adjustments

## **Itemized Deductions**

Prescription Medicines and Drugs  
Doctors, Dentists and Nurses  
Insurance Premiums not entered elsewhere (excluding Long-Term Care)  
Long-Term Care Premiums not entered elsewhere  
Medical Miles driven  
Taxes on Principal Residence  
Personal Property Taxes (including value based Auto Fees)  
Other Taxes  
Home Mortgage Interest and Point on 1098  
Home Mortgage Interest not on 1098 – Payee information & Amount Paid  
Points not on 1098  
Investment Interest  
Cash Contributions (50% and 30%)  
Nongash Contributions (50% & 30% and 30% & 20% Capital Gain Property)  
Union and Professional dues  
Unreimbursed Employee Expenses  
Investment Expense  
Tax Preparation Fees – Amount Paid

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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Safe Deposit Box rental  
Other 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

## **Does Not Covert:**

Home Mortgage Interest Not on Form 1098  
Points not on Form 1098  
Investment Interest Carryover

You will need to do the following to enter these amounts. Input screen 25 is used to report these items. They are reported in the section for Interest Paid

## **Noncash Contributions (8283)**

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

## **Does Not Covert: Charitable Contribution Carryovers**

Contribution Carryovers are input on Screen 25 where the other Itemized Deductions are reported.

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

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

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

Spouse  
Foreign Address of Taxpayer  
Employer's Name, Type, US Address or Foreign Address  
Enter Last Year (after 1981) 2555 or 2555-EZ was Filed  
Country of Citizenship  
Tax home(s) during tax year & Date Established  
Bona Fide Residence Test or Physical Presence Test  
Travel Information  
Beginning & Ending Date for Bona Fide Resident

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

Ending Date for bona Fide Resident  
Living Quarters in Foreign Country  
Relationship of Family Member(s) living Abroad with Taxpayer  
Period family lived abroad



# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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Sub. Statement to County of bona Fide Resident  
Required to pay income tax to Country of Resident  
Type of Visa you entered Foreign Country under  
Explanation why Visa limited stay in Country  
Address of Home in US maintained while living abroad  
US Home Rented, Name of Occupant & Relationship (if applicable)  
Physical Presence Test Beginning and Ending Date  
Principal Country of Employment  
Other Allocable deductions  
Wages, Tips, & Other Compensation –allocation  
Federal withholding  
Social Security & Medicare withholding  
Home – allocation  
Meals – allocation  
Car – allocation  
Other Properties or Facilities – allocation  
Cost of Living and Overseas Differential – allocation  
Family – allocation  
Education – allocation  
Home Leave – allocation  
Quarters – allocation  
Other Purposes – allocation  
Excludable Meals and Lodging under Sec.119 – allocation  
Other Foreign Earned Income – allocation  
Employee Address  
State and State withholding  
Employer's State ID number  
Locality Name

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

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

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

Resident of (Country name)  
Name of Foreign Country  
Category of Income  
Passive Income Foreign Tax Paid  
Section 901(j) Income Foreign Tax Paid  
Lump Sum Distribution Foreign Tax Paid  
General Category Income Foreign Tax Paid  
Income Re-sourced by Treaty Foreign Tax Paid

## **Does Not Cover: Foreign Taxes Paid Carryover**

Information for Foreign Tax Paid Carryover is input on Screen 35.2. All information for each category of income is set up and the years to carryback available.

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

Name, Identification Number, & Date of Birth  
Born before 1995 and was Disabled  
Special Needs Child  
Adoption was not Final in Current Year  
Limited Qualified Adoption expenses  
Limited Employer Provided benefits  
Taxpayer, Spouse or Joint

## **Residential Energy, Other Credits**

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte



Mortgage Interest Credit (8396) – Address, Certificate Credit rate

Taxable Income

Exclusion Items

Sch D Tax worksheet

Tax less Foreign Tax Credit

Alternative Minimum Tax

Credit claimed in prior years

## **Affordable Care Act Subsidy/Penalty**

Marketplace Identifier

Account Number

Form (Ctrl + T)

Activity Number

## **Household Employment Taxes**

Employer Identification number

Paid cash wages

Withheld Federal Income Tax for Household employee

Total Cash Wages subject to Social Security taxes

Total Cash Wages subject to Medicare taxes

Federal Income Tax withheld

Taxes withheld from State Disability payments

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

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

Tax for Children under 18 – Parent Name and SSN

All other Children under 18 – Child Name

## **Nonresident Alien (1040NR)**

Filing Status

Refund Address

Other Percentage 1 and Other Percentage 2

Country of Citizenship during Current year

Country of Residence for Tax Purposes

US Citizen (present or past)

Visa type or immigration status on last day of current year

Date entered US and Date departed US

Number of days in US – 2 preceding years

Subject to tax on Income Entitled to Treaty Benefits

Income Exempt from Tax – Country and Tax Treaty Article

## **Information Return of US Persons (5471)**

Filer's Information – Name, Address and ID

Category Filer 2, 3, 4, or 5

Percentage of Foreign Corporation's Voting Stock

Part D – Person(s) on whose Benefit this return filed – Name & Address

Shareholder, Officer, Director

Foreign Corporation Information – Name and Address

Employer ID number & Reference ID number

Country under whose Laws Incorporated

Date of Incorporation

Principal Place of Business & Principal Business Activity

Functional Currency

Branch Office or Agent in US – Name, Address & ID

Foreign Corporation's Statutory or Resident Agent in Country of Incorporation – Name & Address

## **Information Return of US Persons (5471) (continued)**

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte



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Person(s) with Custody of the Books & Records – Name & Address  
Stock Information – Description, Beginning and Ending Shares  
Schedule C Income – other Income  
Schedule C Deductions – Other deductions  
Schedule C Other Items – Extraordinary Items & Prior Period Adjustments  
Schedule C Other Items – Provision for Income War Profits & Excess Profits Tax  
Schedule E – Country or US Possession  
Amount of Tax in Foreign Currency  
Conversion Rate  
Amount of Tax in US Dollars  
Cash – Ending  
Trade Notes & A/R – Ending  
Less Allowance for Bad Debts – Ending  
Inventories – Ending  
Other current Assets – Descriptions and Ending  
Loans to Shareholders and Other Related Persons – Ending  
Investment in Subsidiaries – Descriptions and Ending  
Other Investments – Descriptions and Ending  
Buildings & Other Depreciable Assets – Ending  
Less Accumulated Depreciation – Ending  
Depletable Assets – Ending  
Less Accumulated Depletion – Ending  
Land – Ending  
Intangible Assets – Goodwill – Ending  
Intangible Assets – Organization Costs – Ending  
Intangible Assets – Patents, Trademarks and Other – Ending  
Less Accumulated Amortization – Ending  
Other Assets – Description and Ending  
Accounts Payable – Ending  
Other Current Liabilities – Description and Ending  
Loans from Shareholders and Other Related persons – Ending  
Other Liabilities – Description and Ending  
Preferred Stock – Ending  
Common Stock – Ending  
Paid-in or Capital Surplus – Description and Ending  
Retained Earnings – Ending  
Less Cost of Treasury Stock – Ending  
Schedule G Other Information – Name, EIN, Forms filed  
Schedule G Other Information – Name of Tax Matters Partner  
Schedule G Other Information – Foreign partnership tax year Beginning & Ending date  
Owns Interest in Any Trust  
Foreign Corporation owned any foreign entities disregarded as entities from their owners  
Statement in Lieu of 8858 – Name, Country and EIN  
Participant in Cost Sharing arrangement  
Became Participant in Cost Sharing arrangement during tax year  
Participated in any Section 1.6011-4 reportable transactions  
Paid or accrued foreign tax that was disqualified for credit under Section 901(m)  
Paid or accrued foreign tax to which Section 909 applies, or treated previously suspended foreign taxes as no longer suspended under Section 909

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

### **Reportable Transaction Disclosure Statement**

Name of Reportable Transaction  
Tax Shelter Registration number  
Initial Year participated in Transaction

## **Tax Shelter Statement / Form 8886 (continued)**

# Converted Items – 1040 Individual: UltraTax CSI to Lacerte

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Type of Tax Benefit

Facts of the Transaction

Listed Transaction

Confidential Transaction

Transaction with Contractual Protection

Loss Transaction

Transaction of Interest

If Transaction is the same or substantially similar to a "listed transaction", identify the listed transaction

Invested through Other Entity – Name, Type and EIN

Entities Involved in Transaction

Form 8886 number

Type of Entity, Name, ID & Address

Statement of Foreign Assets (8938)

Type of account – 1=Deposit 2=Custodial

Account Number

Account Jointly owned with Spouse

No tax item in Part III with respect to this asset

Used foreign currency exchange rate to convert value to US dollars

Foreign currency in which account is maintained

Source of exchange rate

Financial Institution in which Account Maintained – Name & Address

Identifying number of other designation

Foreign Entity Information (complete if stock or interest) – Name, Type & Address

Foreign Entity Information (complete if stock or interest) – Entity is a PFIC

Issuer or counterparty – Name, Type & Address

Issuer or counterparty – 1=Issuer 2=Counterparty

Issuer or counterparty – 1= US person 2=Foreign person

Number of forms filed for: 3520, 3520-A, 5471, 8621, 8865, 8891

# Converted Items – 1065 Partnership: UltraTax CSI to Lacerte

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## **Client Information**

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

## **Invoice & Letter**

Salutation  
IRS Center

## **Miscellaneous Information**

Final Return  
Type of Entity Filing if "Other"  
If (TMP) tax matters partner is an entity, enter name of TMP representative  
Allow Preparer / IRS Discussion  
Rounding Partner Number  
Print partner number on Schedule K-1

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

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

## **Partner Information**

Partner Information (Name/Address)  
Type of Entity  
General Partner or LLC Manager  
Foreign Partner  
Account Number  
Country Code  
Exempt From U.S. Tax

## **Income**

Other Income

## **Cost of Goods Sold**

Additional Section 263A Costs  
Other Costs  
Inventory Method  
Explanation of Other Method  
LIFO Inventory Method Adopted

# Converted Items – 1065 Partnership: UltraTax CSI to Lacerte

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## **Cost of Goods Sold (continued)**

Rules of Section 263A Apply  
Method Used to Value Inventory  
LIFO Method Adopted, Statement in Lieu of Form 970  
Rules of IRS 263A Apply

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

Principal Product  
Agricultural Activity Code  
Accounting Method  
Did Not Materially Participate  
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099  
Situs of property (i.e. CA)  
Ending Inventory of Livestock, Etc. - Accrual Method  
Other Income  
Other Expenses

## **Deductions**

Other Deductions

## **Depreciation (4562)**

Description of Property  
Form  
Date Placed in Service  
Regular, AMT, and Book Cost or Basis  
Current Section 179 Expense - Current Year  
Regular, AMT, and Book Method  
Regular, AMT, and Book Life or Class Life  
Amortization code section  
Regular, AMT, and Book Current Depreciation / Amortization  
Regular, AMT, and Book Prior Depreciation / Amortization  
Prior Section 179 Expense  
Regular and Book Salvage Value  
Basis Reduction (ITC, Etc.)  
State Depreciation - Cost or Basis  
State Depreciation – Current Section 179 Expense  
State Depreciation - Method  
State Depreciation - Life or Class Life  
State Depreciation - Current Depreciation / Amortization  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Alternative Depreciation System (ADS)  
150% DB Instead of 200% DB (MACRS Only)  
Qualified Indian Reservation Property  
Listed Property  
Date Sold or Disposed of

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

Property Information  
Type of property  
Include Income / Loss in Self-Employment Calculation  
Other Expenses

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

Property Information

# Converted Items – 1065 Partnership: UltraTax CSI to Lacerte

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## Other Credits

Increasing research credit (6765)  
Credit for Small Employer Health Insurance Premiums (8941)

## Low-Income Housing

Building Identification Number  
Date Placed in Service  
42(j)(5) Partnership, Other  
Newly constructed or existing building, Section 42(e) Rehabilitation Expenditures  
Partnership Does Not Have Form 8609 Issued by the Housing Credit Agency  
Building Qualified as Part of a Low-Income Housing Project and Met Section 42 Requirements  
Decrease in building's qualified basis for this tax year  
Eligible Basis from Form 8609, Part II, Line 7b  
Low-Income Portion (Line 2)  
Credit % from Form 8609, Part I, Line 2  
Maximum Housing Credit Available from Form 8609, Part I, Line 1b

## Other Schedule K Items

Other income (loss)  
Section 59(e)(2) Election Expense – Other  
Other deductions  
Foreign Country  
Reduction in Taxes for Credit  
Other Foreign Transactions  
Undistributed Capital Gains Credit  
Backup Federal Withholding Tax  
Other Items – regular and AMT  
Educational Assistance Benefits  
Dependent Care Benefits  
Pre-productive Period Expenses  
Commercial Revitalization Deduction from Rental Real Estate Activities  
Other Pensions and IRAs

## Passthrough Entity K-1 Information

K-1 Entity Information  
Other Income (loss)  
Section 59(e)(2) Election Expense: Other  
Other Deductions  
Low Income Housing Credit (8586) – Partnership and Other  
Other Rental Real Estate Credits  
Other Rental Credits  
Undistributed Capital Gains Credit  
New Markets Credit  
Backup Withholding  
Other Credits  
Foreign Taxes - Reduction in Taxes for Credit  
Other Foreign Transactions  
Other AMT Items  
Other Information  
Section 1256 Contracts and Straddles  
Mining Exploration Costs Recapture  
Cancellation of Debt  
Other portfolio Income (loss)  
Form 4868 Long-Term Loss from Trade/Business Property  
Form 4868 Long-Term Loss from Income Producing Property  
Form 4868 Long-Term Gain

# Converted Items – 1065 Partnership: UltraTax CSI to Lacerte

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

Cash  
Trade Notes and Accounts Receivable  
Less Allowance for Bad Debts  
Inventories, if Different from Screen 11  
U.S. Government Obligations  
Tax-Exempt Securities  
Other Current Assets  
Loans to partners  
Mortgage and Real Estate Loans  
Other Investments  
Buildings and Other Depreciable Assets  
Less Accumulated Depreciation  
Depletable Assets  
Less Accumulated Depletion  
Land (Net of Any Amortization)  
Intangible Assets  
Less Accumulated Amortization  
Other Assets

## **Balance Sheet (Liabilities and Capital) - Ending Amounts Only**

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

## **Schedule M-1**

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

## **Schedule M-2**

Other Increases/Decreases  
Ending Capital

## **Schedule M-3**

Schedule M-3: Force, Suppress  
Partnership was required to file Schedule M-3 in a prior year  
Reportable Entity Partner#1 & #2: Identifying Number, Name, Maximum percentage owned or deemed owned  
Type of Income Statement Prepared: Filed SEC Form 10-K, Certified Audited, Other, 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:  
Accounting standard used  
Net Income or Loss from Nonincludible US & Foreign Entities  
Net Income or Loss from Other US or Foreign disregarded entities  
Adjustments to Eliminations of Transactions Between Includible and Nonincludible Entities  
Adjustments to Reconcile Income Statement Year to Tax Year of Tax Return  
Other Necessary Reconciliation Adjustments  
Income or Loss from Equity Method Foreign Corporations  
Gross Foreign Dividends Not Previously Taxed  
Subpart F, QEF, and Similar Income Inclusions



# Converted Items – 1065 Partnership: UltraTax CSI to Lacerte

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## **Schedule M-3 (continued)**

Gross Foreign Distributions Previously Taxed  
Income or Loss from Equity Method U.S. Corporations  
U.S. Dividends  
Income or Loss from US Partnerships, Foreign Partnerships, & Other Pass-through entities  
Items Relating to Reportable Transactions: Description  
Worthless Stock Losses: Description  
Other Income/Loss Items with Differences: Description  
Other Expense/Deduction Items with Differences  
Reportable Entity Partner #1:  
Identifying Number  
Name  
Maximum Percentage Owned or Deemed Owned  
Reportable Entity Partner #2:  
Identifying Number  
Name  
Maximum Percentage Owned or Deemed Owned  
Partnership Filed SEC Form 10-K for the Income Statement Period  
Partnership Prepared a Certified Audited Non-Tax-Basis Income Statement for the Period  
Partnership Prepared a Non-Tax-Basis Income Statement for the Period  
Worldwide Consolidated:  
Accounting Standard  
Other (Specify)  
Net Income from Non-includible Foreign Entities  
Net Loss from Non-includible Foreign Entities  
Net Income from Non-includible US Entities  
Net Loss from Non-includible US Entities  
Net Income (Loss) of Other Foreign Disregarded Entities  
Net Income (Loss) of Other IS Disregarded Entities  
Adjustment to Elimination of Transactions – Includible and Non-includible Entities  
Adjustments to Reconcile Income Statement Period to Tax Year  
Other Adjustments to Reconcile to Net Income (Loss)

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

Cost of Goods Sold: Other Items with Differences

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

Final K-1: Yes, No  
Low Income Housing Credit – Other  
Low Income Housing Credit – Section 42(j)(5)  
Qualified Rehabilitation Expenses (Rental Real Estate)  
Other Rental Real Estate Credits  
Other Rental Credits  
Other Credits  
Gross income from all sources  
Gross income sourced at partner level  
Foreign Gross Income  
Deduction at Partner Level  
Deduction Allocated and Apportioned  
Foreign taxes paid/accrued  
Reduction in taxes available for credit  
Post-1986 depreciation adjustment  
Adjusted Gain (Loss)  
Depletion (Not Oil and Gas)  
Oil, gas, and geothermal – Gross income and deductions  
Other AMT items

# Converted Items – 1065 Partnership: UltraTax CSI to Lacerte

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## **Partner Schedule K-1 Misc. Information (continued)**

Tax-exempt Interest Income  
Other Tax-exempt Income  
Non-deductible Expenses  
Distributions of Cash and Marketable Securities  
Distributions of Other Property  
Investment Income and Expense  
Other Items  
Beginning Assets, Liabilities and Capital  
Ending Assets, Liabilities and Capital

## **Annual Return for Partnership W/H Tax (8804)**

Withholding Agent Information  
Partnership records and books kept outside U.S/Puerto Rico

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

Name of Reportable Transaction  
Tax Shelter Registration Number (if Applicable)  
Initial Year Participated in Transaction, if Not Current Year  
Type of Tax Benefit  
Expected Tax Benefits: Description of the Expected Tax Benefits  
Promoting and Soliciting Parties  
Listed Transaction  
Confidential  
Contractual Protection  
Loss  
Transaction of Interest  
Invested Through Other Entity  
Entities and Individuals Involved in Reportable Transaction

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## **Client Information**

Corporation Name and DBA  
Federal Identification Number  
Address  
Telephone & Fax Number  
Email Address  
Fiscal year End  
Date Incorporated  
Business Code & Activity  
Product or Service  
Accounting Method  
Number of Shareholders  
1120-F Filer?  
Maintains Place of Business in US

## **Officer Information**

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

## **Affiliations Schedule (851)**

Name, Address, & EIN  
Principal Business Activity  
Business Code Number  
Stock Holdings at Beg. of Year - Number of Shares  
Stock Holdings at Beg. of Year - Percent of Voting Power  
Stock Holdings at Beg. of Year - Percent of Value  
Stock Holdings at Beg. of Year - Owned by Corporation Number (Defaults to Parent)  
This Corporation Had More than One Class of Stock Outstanding; List and Describe  
This Member had an Agreement in Existence by which Persons that Were Not Members of the Affiliated Group Could Acquire Stock or Acquire Voting Power in the Corporation from this Corporation or Another Corporation  
Percentage of the Value of the Outstanding Stock that the Person(s) Could Acquire  
Percentage of the Value of the Outstanding Voting Stock that the Person(s) Could Acquire  
If The Arrangement Was Associated, etc.

## **Miscellaneous / Other Information**

Title of Signing Officer  
Allow Preparer/IRS Discussion  
If required to file Form(s) 1099 in Current Year, did or will the corporation file them? 1=yes, 2=no  
Qualified Personal Service Corporation  
Non-Qualified Personal Service Corporation  
Closely Held Corporation  
Accrue Federal Tax  
Accrue State Tax Option 1 & Option 2  
Foreign Person Owns Over 25% of Corporation's Stock  
Percentage Owned By Foreign Person  
Foreign Owner's Country  
Corporation is a Subsidiary in Affiliated/Controlled Group  
Parent Name & ID Number  
Direct Deposit of Federal Refund  
Foreign financial institution transaction (IAT)  
Name of Bank, Routing Number, Account Number & Type of Account  
Print Corporation's Phone Number  
Statement in Lieu of Form 8858: Name, Country & EIN

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## **Miscellaneous / Other Information**

Excluding any PAR for which a Form 8865 is attached, did the COR own at least a 10% interest, directly or indirectly, in any other foreign PAR? If yes, enter required information concerning the foreign PAR – Name, EIN, Forms Filed, & Tax Matters Partner  
Schedule N - Number of Forms 8865 Attached

Corporation Received Distribution From or Was Grantor to Foreign Trust

Country of Foreign Bank Account

Country of Incorporation

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

Location of Corporation's Books: Address

U.S. Agent: Kind of Agent, Name & Address

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

Controlled Foreign Corporation

Corporation Had Transactions with Related Parties

Foreign Corporation is not a resident of a country that has an income treaty with the U.S.

Name of Foreign Country if Corporation Had a Permanent Establishment in the U.S. for purposes of Any Applicable Tax Treaty Between the U.S. and a Foreign Country

## **Invoice & Letter**

IRS center

Salutation [O]

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

Owner type, Name, Address, & SSN/EIN

Country of citizenship/organization if not US

% of Common Stock Owned

% of Preferred Stock Owned

Schedule PH only

## **20% Direct or 50% Direct/Indirect Owned Entities**

Entity Type, Name and Federal ID

Country of Incorporation/Organization, If not US

Percentage Owned

## **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 # 1 & #2 – Name, Address, ID, Reference ID

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

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

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

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

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

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

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

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

Related Party Information - Principal Business Activity & Activity Code

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

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

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

Related to Reporting Corporation

Related to 25% Foreign Shareholder

25% Foreign Shareholder

Reasonable Estimates are Used

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

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## **Controlled Group Apportionment Consent**

Type of controlled group  
Name  
ID Number  
Taxable Year Ended (m/d/y)

## **Estimated Tax**

Overpayment applied from Prior Year  
Installment Voucher Amount (memo): 1ST-4TH  
Credit to Next Year (Ctrl+T or Dollar Amount)  
Rounding: 1=\$1, 2=\$10, 3=\$100, 4=\$1,000  
1=Apply Threshold Rule, 2=Suppress  
Large Corporation Determination – 3 Preceding Year Taxable Income

## **Penalties and Interest**

Large Corporation  
Optional Annualized Methods

## **Income**

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

## **Cost of Goods Sold**

Additional Section 263A Costs  
Other Costs  
Cost  
Lower of Cost or Market  
Other Inventory Method  
Explanation of Other Method  
Rules of Section 263A Apply

## **Schedule K-1**

Name of K-1 Entity  
Employer Identification Number  
Not a passive activity  
Entire disposition  
Publicly traded partnership

## **Farm Activities**

Principal Product  
Agricultural Activity Code  
Ending inventory of livestock, etc.  
Other Income  
Taxes  
Other Farm Expenses

## **Rental/Other Passive Activities**

Description of Property/Activity  
Situs of Property  
Entire Disposition

## **Deductions**

Contributions - Current Year Cash  
Taxes - Other  
Other

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## **Depreciation (4562)**

Description of Property  
Form  
Date Placed in Service  
Regular, AMT, and Book Cost or Basis  
Current Section 179 Expense - Current Year  
Regular, AMT, and Book Method  
Regular, AMT, and Book Life or Class Life  
Amortization code section  
Regular, AMT, and Book Current Depreciation / Amortization  
Regular, AMT, and Book Prior Depreciation / Amortization  
Prior Section 179 Expense  
Regular and Book Salvage Value  
Basis Reduction (ITC, Etc.)  
State Depreciation - Cost or Basis  
State Depreciation – Current Section 179 Expense  
State Depreciation - Method  
State Depreciation - Life or Class Life  
State Depreciation - Current Depreciation / Amortization  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Alternative Depreciation System (ADS)  
150% DB Instead of 200% DB (MACRS Only)  
Qualified Indian Reservation Property  
Listed Property  
Date Sold or Disposed of

## **Noncash Contributions (8283)**

Donee - Name & Address of Charitable Organization

## **General Business Credits/Orphan Drug Credit (8820)/Small Employer Health Insurance Premiums Credit (8941)**

Orphan Drug Name  
Designation App. Number  
Date Designated  
Small Employer Insurance Premiums Credit (8941): Eligible to claim credit  
Small Employer Insurance Premiums Credit (8941): Coverage (1=Single, 2=Family)  
Small Employer Insurance Premiums Credit (8941): Small Group Market

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

Building Identification Number  
Date Placed in Service (m/d/y)  
1=Newly Constructed or Existing Building, 2=Section 421(e) Rehabilitation Expenditures  
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  
Decrease in Qualified Basis for this Tax Year  
Eligible Basis from Form 8609, Part II, Line 7b  
Low-Income Portion  
Credit Percentage from Form 8609, Part I, Line 2

## **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  
Separate Limitation Gross Income: Other Income, Regular and AMT, if different

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## **Credit to Holders of Tax Credit Bonds (8912)**

Form 1097-BTC Information – Issuer Name & EIN

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

AMT Small Corporation for All Prior Tax Years After 1997

Gross Receipts for Most Recent 3 Tax Years Corporation: prior 2 years

Corporation Qualifies for AMT Small Corporation Exemption: 1=Yes, 2=No

## **Schedule PH**

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

Less: Adjustments Described in Section 543(b)(2)(A) & 543(b)(2)(B)

War profits, & excess profits taxes not deducted

Excess Expenses & Depreciation under Section 545(B)(6): Kind of Property, Date Acquired and Cost/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)**

Taking a position that a US treaty overrules or modifies an Internal Revenue law of the US thereby causing a reduction in tax

Claiming treaty benefits pursuant to Competent Authority determination

Exempt From Branch Profits Tax

Exempt From Tax on Excess Interest

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

## **Deductions Allocated to ECI (1120-F)**

Accounting Convention Used

## **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

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## **Balance Sheet (Liabilities and Capital) - Ending Amounts Only (continued)**

Federal Tax Payable  
State Tax Payable  
Other Current Liabilities  
Loans from Shareholders  
Mortgages, Notes Payable - Long-Term  
Other Liabilities  
Preferred Stock  
Common Stock  
Additional Paid-in Capital  
Retained Earnings: Appropriated & Unappropriated  
Adjustments to Shareholders Equity  
Less Cost of Treasury Stock

## **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: Description  
Expenses Recorded on Books Not Included on Return – Other: Description  
Income Recorded on Books Not Included on this Return – Other: Description  
Deductions Not Charged Against Book Income – Other: Description

## **Schedule M-3**

Schedule M-3: 1=Force, 2= Suppress  
Type of Income Statement Prepared  
Voting Common Stock: 1=Any of Corporation's Voting Common Stock is Publicly Traded  
Voting Common Stock: If publicly traded, symbol of Primary U.S. Publicly Traded Voting Common Stock  
Voting Common Stock: If publicly traded, stock's CUSIP Number  
Accounting Standard Used  
Net Income or Loss from Nonincludible Foreign & US Entities  
Net Income or Loss of Other Includable Foreign & US Disregarded Entities  
Net Income or Loss of Other Includable Entities  
Adjustments to Eliminations of Transactions between Includible and Nonincludible Entities  
Adjustment to Reconcile Income Statement Year to Tax Year of Tax Return  
Income or Loss from Equity Method Foreign Corporations: Entity Name, Type & EIN  
Gross Foreign Dividends Not Previously Taxed: Dividend Payer, EIN, Class  
Gross Foreign Dividends Not Previously Taxed: Percentage Directly or Indirectly Owned  
Subpart F, QEF, and Similar Income Inclusions: Entity Name, Type & EIN  
Section 78 Gross-Up: Entity Name, Type & EIN  
Gross Foreign Distributions Previously Taxed: Entity Name, Type & EIN  
Income/ Loss from Equity Method U.S. Corporations: Entity Name, Type & EIN  
U.S. Dividends Not Eliminated in Tax Consolidation: Dividend Payer, EIN, Class  
U.S. Dividends Not Eliminated in Tax Consolidation: Percentage Directly or Indirectly Owned  
Minority Interest for Includible Corporations: Entity Name, Type & EIN  
Income /Loss from U.S. Partnerships: Partnership Name & EIN  
Income /Loss from U.S. Partnerships: EOY Profit Sharing % & EOY Loss Sharing %  
Income/ Loss from Foreign Partnerships: Partnership Name & EIN  
Income /Loss from Foreign Partnerships: EOY Profit Sharing % & EOY Loss Sharing %  
Income/Loss from Other Passthroughs: Entity Name & EIN  
Income /Loss from Other Passthroughs: EOY Profit Sharing % & EOY Loss Sharing %  
Items Related to Reportable Transactions: Item  
Worthless Stock Losses: Description of stock  
Other Income / Loss Items with Differences: Item  
Section 118 Exclusion: Item  
Other Expenses / Deduction Items with Differences: Item



# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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## Schedule M-2

Other Increases: Description

Other Decreases: Description

## Homeowners Associations (1120-H)

Homeowners Association (Mandatory)

Type of Association (see table)

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, Address & ID

Annual Accounting Period Beginning (m/d/y)

Annual Accounting Period Ending (m/d/y)

Category 2, 3, 4, or 5 Filer

Category 3 Filer's - Additional Filing Requirements: Type & Amount of indebtedness

Category 3 Filer's - Additional Filing Requirements: Name of Subscriber, Address & ID

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

Percentage of Foreign Corporation's Voting Stock

DATSM

Dormant Foreign Corporation

Part D – Person(s) on Whose Benefit This Information Return Filed: Name, Address, & ID

Part D – Person(s) on Whose Benefit This Information Return Filed: Shareholder, Officer or Director

Foreign Corporation Information – Name & Address

Employer ID Number & Reference ID

Country Under Whose Laws Incorporated

Date of Incorporation

Principal Place of Business

Principal Business Activity Code Number & Activity

Functional Currency

Branch Office or Agent in U.S.: Name, Address, & ID

Foreign Corporation's Statutory or Resident Agent in Country of Incorporation: Name & Address

Person(s) With Custody of the Books and Records: Name & Address

Translation (1=Average Rate, 2=Year End, or Rate (xxx.xxxxxx)). If no entry, U.S. dollars will be assumed to be entered

Schedule C Income: Other Income

Schedule C Deductions: Other Deductions

Schedule C Other Items: Extraordinary Items and Prior Period Adjustments

Schedule C Other Items: Provision for Income, War Profits, and Excess Profits Tax

Schedule E: Foreign currency

Schedule F Balance Sheet: Ending 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

# Converted Items – 1120 Corporation: UltraTax CSI to Lacerte

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

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 PAR Which Foreign Corporation Owns at Least 10% Interest: Name, & EIN

Schedule G – Foreign PAR Which Foreign Corporation Owns at Least 10% Interest: Forms Filed

Schedule G – Foreign PAR Which Foreign Corporation Owns at Least 10% Interest: Name of Tax Matters Partner

Schedule G – Foreign PAR Which Foreign Corporation Owns at Least 10% Interest: Foreign PAR Tax Year Beginning Date (m/d/y)

Schedule G – Foreign Partnership Which Foreign Corporation Owns at Least 10% Interest: Foreign Partnership Tax Year Ending Date (m/d/y)

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 (Description)

Schedule M – Translation (1=Average Rate or Rate (xxx.xxxxxx)). If no entry, U.S. dollars will be assumed to be entered.

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)

Initial year participated in transaction, if not current year

Type of Tax Benefit:

Expected tax benefits

Invested through other entity: Name, EIN & Type

Promoting and Soliciting Parties Name, & Address

Filing on a Protective Basis

Listed Transaction

Confidential

Loss

Transaction of Interest

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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## Client Information

S Corporation Name  
S Corporation DBA  
Federal Identification Number  
Address  
Telephone Number  
Fax Number  
Email Address  
Fiscal Year End (mm)  
Date Incorporated (m/d/y)  
S Effective Date  
Business Code & Activity  
Product or Service  
Accounting Method

## Officer Information

Officer Name  
Address  
Social Security Number  
Title  
Time Devoted to Business  
% of Common Stock Owned

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

Title of Signing Officer  
Allow Preparer/IRS Discussion  
Member of Controlled Group  
If 100% owned, was QSub Election made: 1=Yes, 2=No  
Corporation filed, or is required to file, Form 8918 regarding any reportable transaction  
Issued OID Debt Instruments  
Qualified subchapter S subsidiary election was terminated or revoked during the year  
Direct deposit of refund  
Foreign financial institution transaction (IAT)  
Bank Information  
1=Print Corporation Phone Number  
Statement in Lieu of Form 8858: Name, EIN & Country  
Foreign Partnership: Name, EIN, Forms Filed, & Tax Matters Partner  
Number of Forms 8865 attached  
Corporation Received Distribution From, or Grantor of Foreign Trust  
Interest on foreign bank account  
Name of Foreign Country  
Extraterritorial income exclusion

## Invoice, Letters, Filing Instructions

IRS Center  
Salutation

## Shareholder Information

Shareholder Name  
Identification Number  
Email Address  
Address  
Resident State

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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## **Stock Ownership**

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

## **Shareholder's Basis**

Shareholder Name  
Prior Year Loss in Excess of Basis  
Principal Amount of Debt Owed to Shareholder at Beginning of Tax Year

## **Extension of Time to File (7004)**

Qualifies under Regulation Section 1.6081-5

## **Income**

Other Income

## **Cost of Goods Sold**

Additional Section 263A Costs  
Other Costs  
Cost  
Lower of Cost or Market  
Other Method  
Explanation of Other Method Used  
Rules of Section 263A Apply

## **Ordinary Deductions**

Taxes - Other  
Other Deductions

## **Depreciation (4562)**

Description of Property  
Form  
Activity name or number  
Date Placed in Service  
Cost or Basis  
Current Section 179 Expense - Current Year  
Method  
Life or Class Life  
Amortization code section  
Current Depreciation / Amortization  
Prior Section 179 Expense  
Prior Depreciation / Amortization  
Current Special Depreciation Allowance  
Salvage Value  
Basis Reduction (amortizable costs expensed, ITC, etc.)  
AMT Depreciation - Basis  
AMT Depreciation - Class Life (Post-1986)  
AMT Depreciation - Current Depreciation  
AMT Depreciation - Prior Depreciation (MACRS Only)  
Book Depreciation - Cost or Basis  
Book Depreciation - Method  
Book Depreciation - Life or Class Life  
Book Depreciation - Current Depreciation  
Book Depreciation - Prior Depreciation  
Book Depreciation - Salvage Value  
State Depreciation - Cost or Basis

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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## **Depreciation (4562) (continued)**

State Depreciation – Current Section 179 Expense  
State Depreciation - Method  
State Depreciation - Life or Class Life  
State Depreciation - Current Depreciation / Amortization  
State Depreciation - Prior Depreciation / Amortization  
State Depreciation - Current Special Depreciation Allowance  
State Depreciation - Prior Section 179 Expense  
State Depreciation - Salvage Value  
Percentage of Business Use  
Alternative Depreciation System (ADS)  
1=150% DB, 2= 200% DB (%MACRS)  
Qualified Indian Reservation Property  
Listed Property  
Date sold, disposed of, or retired

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

Principal Product  
Agricultural Activity Code  
Accounting Method: 1=Cash, 2=Accrual  
Ending Inventory of Livestock, Etc. - Accrual Method  
Other Income  
Other Expenses

## **Schedule K Income and Deductions**

Other Income (Loss)  
Other Portfolio Income (Loss)  
Section 59(e)(2) Election Expenses – Other description  
Other Deductions  
Other Deductions - Mining and Exploration Recapture  
Other Deductions - Deductions – Portfolio (2% Floor)  
Other Deductions - Deductions – Portfolio (other)  
Other Deductions - Preproductive Period Expense  
Other Deductions - Reforestation Expense Deduction  
Other Deductions - Commercial Revitalization Deduction from Rental Real Estate Activities

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

Kind of Property  
Address  
Type of Property  
Other Expenses

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

Kind of Property  
Location of Property  
Other Expenses

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

General Information – Name of K-1 entity, Address, & EIN  
General Information - Blank=Partnership, 1=Fiduciary  
General Information - Blank=Passive, 1=Nonpassive, 2=PTP, 3=N/A  
Other Income (Loss) – Other income (loss)  
Other Income (Loss) - Other Portfolio Income  
Deductions Related to Portfolio Income  
Other Portfolio Deductions  
Section 59(e)(2) Election Expense

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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## Passthrough Entity K-1 Information (continued)

Other Deductions  
Rental R.E. Credits  
Other Rental Credits  
Other Credits  
Reduction in Taxes for Available Credit  
Other foreign Transactions  
Other AMT Items: Long-term Contracts  
Other AMT Items: Tax shelter Farm Activities  
Other AMT Items: Other  
Recapture of Investment Credits

## Noncash Contributions (8283)

Name of Charitable Organization  
Address  
EIN (of Charitable Organization)

## Credits (Schedule K)

Alcohol and Cellulosic BioFuels Fuel Credit (6478) – IRS Registration Number  
Increasing Research Credit (6765) – Elect Alternative simplified credit  
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 expense for qualified energy research  
Increasing Research Credit (6765) – Average annual gross receipts for preceding 4 years  
Increasing Research Credit (6765) – Alternative Simplified Method: Total Qualified Research Expenses 1<sup>st</sup> prior year  
Orphan Drug Credit (8820) – Qualified clinical testing expenses  
Orphan Drug Information – Orphan Drug Name  
Orphan Drug Information – Designation App. Number  
Orphan Drug Information – Date Designated  
Disabled Access Credit (8826) – Eligible access expenditures  
Empowerment Zone and Renewal Community Employment Credit (8844) – Qualified empowerment zone wages paid  
Employer SS Credit (8846) – Tips subject to social security/medicare tax  
Employer SS Credit (8846) – Tips not subject to credit provisions  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Biodiesel (other than agri-biodiesel)  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Agri-biodiesel  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Renewable diesel  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Biodiesel (other than agri-biodiesel) in mixture  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Agri-biodiesel in mixture  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Renewable diesel in mixture  
Biodiesel & Renewable Diesel Fuels Credit (8864) – Fuel Sold or Used: Qualified agri-biodiesel production  
New Markets Credit (8874) – Community Development Entity: Name, Address, & FEIN  
New Markets Credit (8874) – Community Development Entity: Date of Initial Investment  
New Markets Credit (8874) – Community Development Entity: Qualified Entity Investment  
Credit for Small Employer Pension Plan Startup Costs Credit (8881) – Qualified startup costs  
Credit for Employer-Provided Childcare Facilities & Services Credit (8882) – Childcare facility expenditures (25%)  
Credit for Employer-Provided Childcare Facilities & Services Credit (8882) – Resource & referral expenditures (10%)  
Low Sulfur Diesel Fuel Production Credit (8896) – Low sulfur diesel fuel produced (gallons)  
Low Sulfur Diesel Fuel Production Credit (8896) – Qualified capital costs limitation  
Qualified Railroad Track Maintenance Credit (8900) – Maintenance expenditures  
Qualified Railroad Track Maintenance Credit (8900) – Miles of Tack – Total Owned or Leased  
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) – Date facility placed in service of Barrel-of-oil equivalents sold during the tax year  
Other Rental Real Estate Credits  
Other Rental Credits

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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

Other Credits  
Building Identification Number (BIN)  
S Corporation Does Not Have Form 8609 Issued By Housing Credit Agency  
Building Qualified as Part of a Low-Income Housing Project 1= yes, 2 = no  
Decrease in the Building's Qualified Basis  
Eligible Basis from Form 8609, Part II, Line 7b  
Low-Income Portion  
Credit Percentage from Form 8609, Part I, Line 2

## **Credits (Credit to Holder of Tax Credit Bonds)**

Issuer Name (limited to first issuer for each Bond type)  
EIN (limited to first EIN for each Bond type)

## **Other Schedule K Items**

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

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

Cash  
Accounts Receivable  
Less Allowance for Bad Debts  
Inventories, if Different from codes 1 and 11 on Screen 14  
U.S. Government Obligations  
Tax-Exempt Securities  
Prepaid Federal Tax  
Prepaid State Tax  
Other Current Assets  
Loans to Shareholders  
Mortgage and Real Estate Loans  
Other Investments  
Buildings and Other Depreciable Assets  
Less Accumulated Depreciation  
Depletable Assets  
Less Accumulated Depletion  
Land (Net of Any Amortization)  
Intangible Assets  
Less Accumulated Amortization  
Other Assets

## **Balance Sheet (Liabilities and Capital) - Ending Amounts Only**

Accounts Payable  
Mortgages, Notes Payable - Current Year  
Federal Tax Payable  
State Tax Payable  
Other Current Liabilities  
Loans from Shareholders  
Mortgages, Notes Payable - Long-Term

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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## **Balance Sheet (Liabilities and Capital) - Ending Amounts Only (continued)**

Other Liabilities  
Capital Stock  
Additional Paid-in Capital  
Adjustments to Shareholders' Equity  
Less Cost of Treasury Stock

## **Balance Sheet (Miscellaneous)**

Current year book depreciation  
Current year book amortization  
Current year book depletion  
1=Force Schedule L and M-1, 2=When Applicable

## **Schedule M-1**

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

## **Schedule M-3**

Schedule M-3: 1=Force, 2=Suppress  
Type of Income Statement Prepared: 1=Certified Audited, 2=Other, 3=None  
If Income Statement Was Prepared – If Corporation's income statement has been restated for any of the 5 preceding income statement periods, provide explanation and amounts of each item restated  
Accounting standard used  
If "other" accounting standard used, specify  
Net Income (Loss) Reconciliation – Net Income or Loss from Nonincludible Foreign Entities  
Net Income (Loss) Reconciliation – Net Income or Loss from Nonincludible U.S. Entities  
Net Income (Loss) Reconciliation – Net income or Loss of Other Foreign Disregarded Entities  
Net Income (Loss) Reconciliation – Net income of Other U.S. Disregarded Entities (except QSSS)  
Net Income (Loss) Reconciliation – Net Income (Loss) of Other Qualified Subchapter S Subsidiaries  
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, Type & EIN  
Gross Foreign Dividends not Previously Taxed: Payer, EIN, Class of Voting Stock, Percentage Directly/Indirectly owned  
Subpart F, QEF, and Similar Income Inclusions: Entity Name, Type & EIN  
Gross Foreign Distributions Previously Taxed: Entity Name, Type & EIN  
Income or Loss from Equity Method U.S. Corporations: Entity Name, Type, & EIN  
US Dividends not Eliminated in Tax Consolidation: Payer, EIN, Class of Voting Stock, Percentage Directly/Indirectly owned  
Income or Loss from U.S. Partnerships: Partnership Name, EIN,  
Income or Loss from U.S. Partnerships: EOY Profit & Loss Sharing %  
Income or Loss from Foreign Partnerships: Partnership Name, EIN  
Income or Loss from Foreign Partnerships: EOY Profit & Loss Sharing %  
Income or Loss from Other Pass-through Entities: Entity Name, EIN  
Income or Loss from Other Pass-through Entities: EOY Profit & Loss Sharing %  
Items Relating to Reportable Transactions: Description  
Worthless Stock Losses: Description  
Other Income/Loss Items with Differences: Description  
Other Expense/Deduction Items with Differences: Description

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

Other Items with Differences: Description  
Other Items with Differences: Expense per Income Stmt  
Other Items with Differences: Temporary Difference  
Other Items with Differences: Permanent Difference



# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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## Schedule M-2

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

## Schedule K-1 Supplemental Info. (Per Shareholder)

Shareholder K-1 Supplemental Info.

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

Filer's Information – Name, Address & ID  
Annual Accounting Period Beginning & Ending  
Category 2, 3, 4, or 5 Filer  
Category 3 filers – additional filing requirements  
Percentage of Foreign Corporation's Voting Stock  
Dormant Foreign Corporation  
Part D – Person(s) on Whose Benefit This Information Return Filed  
Foreign Corporation  
Principal Place of Business  
Principal Business Activity Code Number  
Principal Business Activity  
Functional Currency  
Name, Address, Identification, and Number of Branch Office or Agent in the U.S.  
Name and Address of Foreign Corporation's Statutory or Resident Agent in Country of Incorporation  
Name and Address of Person(s) With Custody of the Books and Records  
Schedule A – Stock of the Foreign  
Translation (1=Average Rate, 2=Year End, or Rate  
Schedule C Income, Deductions & Other Items  
Schedule E – Income, war profits, & excess profits taxes paid or accrued: Name of Country  
Schedule E – Income, war profits, & excess profits taxes paid or accrued: In foreign currency  
Schedule F Balance Sheet – Cash: Ending  
Schedule F Balance Sheet – Cash: Trade Notes and A/R: Ending  
Schedule F Balance Sheet – Cash: Less Allowance for Bad Debts: Ending  
Schedule F Balance Sheet – Cash: Inventories: Ending  
Schedule F Balance Sheet – Cash: Other Current Assets: Ending description and amount  
Schedule F Balance Sheet – Cash: Loans to Shareholders and Other Related Persons: Ending  
Schedule F Balance Sheet – Cash: Investment in Subsidiaries: Ending description and amount  
Schedule F Balance Sheet – Cash: Other Investments: Ending description and amount  
Schedule F Balance Sheet – Cash: Buildings and Other Depreciable Assets: Ending  
Schedule F Balance Sheet – Cash: Less Accumulated Depreciation: Ending  
Schedule F Balance Sheet – Cash: Depletable Assets: Ending  
Schedule F Balance Sheet – Cash: Less Accumulated Depletion: Ending  
Schedule F Balance Sheet – Cash: Land: Ending  
Schedule F Balance Sheet – Cash: Goodwill: Ending  
Schedule F Balance Sheet – Cash: Organization Costs: Ending  
Schedule F Balance Sheet – Cash: Patents, Trademarks, and Other Intangible Assets: Ending  
Schedule F Balance Sheet – Cash: Less Accumulated Amortization: Ending  
Schedule F Balance Sheet – Cash: Other Assets: Ending description and amount  
Schedule F Balance Sheet – Cash: Accounts Payable: Ending  
Schedule F Balance Sheet – Cash: Other Current Liabilities: Ending description and amount  
Schedule F Balance Sheet – Cash: Loans from Shareholders and Other Related Persons: Ending  
Schedule F Balance Sheet – Cash: Other Liabilities: Ending description and amount  
Schedule F Balance Sheet – Cash: Preferred Stock: Ending  
Schedule F Balance Sheet – Cash: Common Stock: Ending  
Schedule F Balance Sheet – Cash: Paid-in or Capital Surplus: Ending description and amount

# Converted Items – 1120S S-Corporation: UltraTax CSI to Lacerte

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

Schedule F Balance Sheet – Cash: Schedule F Balance Sheet – Cash: Retained Earnings: Ending  
Schedule F Balance Sheet – Cash: Less Cost of Treasury Stock: Ending  
Schedule G – Foreign Partnership Which Foreign Corporation Owns at Least 10% Interest  
Owns Interest in Any Trust  
Participant in cost sharing arrangement  
Became participant in cost sharing arrangement during the tax year  
Schedule M – Translation (1=Average Rate)

## Tax Shelter Statement / Form 8886

Name of Reportable Transaction  
Tax Shelter Registration Number (if Applicable)  
Initial Year Participated in Transaction, if Not Current Year  
Expected Benefits  
Promoting and Soliciting Parties: Name, Address, ID number  
Filing on a Protective Basis  
Listed Transaction  
Confidential Transaction  
Transaction with Contractual Protection  
Loss Transaction  
Transaction of interest  
Invested Through Other Entity: Name, EIN & Type  
Type of tax benefit or consequence

## Entity involved in reportable transaction

Name, Type, Address, & ID Number  
Description of involvement