

Individual Items to Note (1040)

Items to Note

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

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

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

- **Depreciation** - In the 2008 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2007. State depreciation entries should be reviewed and adjusted as necessary.
- **Vehicles** - Proseries converts only the first two vehicles entered per entity to Proseries Screen 30 from the ATX Vehicle Expense worksheets which are part of Schedule C, Schedule C-EZ, Schedule E, Schedule F, and Form 2106, Form 2106-EZ. Therefore, Additional vehicles in the third and fourth columns will need to be reentered.
- **General Business and Passive Activity Credits** - The Form and Prefix Number can not be converted. You must adjust detail in "Form" and "Number of Form" (ProSeries Screen 34, codes 1 and 2).

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

- Carryovers, such as credit carryovers and NOLs
- State information, including multi-state depreciation
- Prior year summary (review in 2008 program only)
- Any hurricane-related issues that overlap years, such as pension withdrawals
- Foreign tax credit carryovers

List of Converted Items: ATX to ProSeries

Individual Converted Items (1040)

All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

Filing Status
1=Married Filing Separate and Lived with Spouse
Year Spouse Died, if Qualifying Widow(er)
Taxpayer First Name and Initial
Taxpayer Last Name
Taxpayer Title / Suffix
Taxpayer Social Security Number
Taxpayer Occupation
Taxpayer Date of Birth
Taxpayer Date of Death
1=Blind - Taxpayer
Spouse First Name and Initial
Spouse Last Name
Spouse Title / Suffix
Spouse Social Security Number
Spouse Occupation
Spouse Date of Birth
Spouse Date of Death
1=Blind - Spouse
Street Address
Apartment Number
City
State
ZIP Code
Foreign Address - Country
Home Phone
Work Phone
Work Extension
Daytime Phone
Mobile Phone
Fax Number
E-Mail Address
Salutation [O]
Prepared By
State Information - State Return
State Information - 1=Full-Year Resident
Multi-State Return - 1=Full-Year Resident
Dependent Information
First Name
Last Name
Title/Suffix
Date of Birth

Social Security Number
Relationship
Months Lived at Home
Type of Dependent
Earned Income Credit
Child Tax Credit

Miscellaneous Information

Pr. Cmp: 1=Self, 2=Spouse, 3=Both, 4=Neither, 5=Blank
Allow discussion
Designee/IRS Discussion: Designee's Name [O]
Designee/IRS Discussion: Designee's Phone Number [O]
Designee/IRS Discussion: Designee's PIN (5-Digit Numeric) [O]

Direct Deposit of Refund / Electronic Payment

1=Direct Deposit of Refund
1=Electronic Payment of Balance Due
Financial Institution #1 Name of Financial Institution (Memo Only)
Financial Institution #1 Routing Transit Number
Financial Institution #1 Depositor Account Number
Financial Institution #1 type of Account
Financial Institution #2 Routing Transit Number
Financial Institution #2 Depositor Account Number
Financial Institution #2 type of Account
Financial Institution #3 Routing Transit Number
Financial Institution #3 Depositor Account Number
Financial Institution #3 type of Account

Current Year Estimated Tax (1040 ES)

Estimate Options [O]
Estimate Threshold [O]
Rounding: 1=\$1, 2=\$10, 3=\$100, 4=\$1000 [O]

Penalties & Interest

1=Form 2210F

Wages, Salaries, Tips

Name of Employer
1=Spouse
Wages, Tips, Other Compensation
Federal Income Tax Withheld
Social Security Tax Withheld
Medicare Tax Withheld
State Income Tax Withheld
Local Income Tax Withheld
Box 12a Code
Box 12b Code
Box 12c Code
Box 12d Code
Box 13: 1=Retirement plan
1=Ministers Wages Subject to SE Tax

Electronic Filing (W-2)

Employer Identification Number (B)
Employer Address (C)
1=Foreign Address

List of Converted Items: ATX to ProSeries

Employer City (C)	Other Distributions
Employer State (C)	Other Distribution % (.xxxx or 1=100%)
Employer ZIP Code (C)	Total Distribution % (.xxxx or 1=100%)
1=Foreign Address	Total employee contributions
Employee Name	State Income Tax Withheld
Employee SSN	Local Income Tax Withheld
Employee Address	1=Rollover
Employee City	1=Railroad Retirement Benefits (RRB-1099-R)
Employee State	Early Distribution Tax 1=10%, 2=25%
Employee ZIP Code	Traditional/SEP/SIMPLE IRA: 1=Report on 8606
State #1: State Name	Cost in Plan at Annuity Starting Date (Plus Death Benefit Exclusion)
State #1: State ID Number	Annuity Starting Date
State #1: State wages, tips, etc.	Age at Annuity Starting Date
State #1: Local wages, tips, etc.	Combined Ages at Annuity Starting Date
State #1: Locality name	Amount Recovered Tax Free After 1986
State #2: State Name	1=Elect not to Average over three years (8915)
State #2: State ID Number	Prior year qualified distributions (8915, line 4(b))
State #2: State wages, tips, etc.	Other than IRAs: Repayments made before filing prior year tax return (8915, line 10)
State #2: Local wages, tips, etc.	IRAs: Repayments made before filing prior year tax return (8915, line 18)
State #2: Locality name	
<u>Interest Income</u>	<u>Electronic Filing (1099-R)</u>
Name of Payer	1=Foreign Address
SFM - Social Security Number	Payer Address
SFM – Employer ID Number	Payer City
SFM - Street Address	Payer State
SFM - City, State, ZIP Code	Payer ZIP Code
Banks, Savings and Loans	Payer Identification Number
Seller Financed Mortgage	Payer Phone Number
U.S. Bonds, T-Bills	1=Foreign Address
Total Municipal Bonds	Recipient Name
1=Interest in Foreign Account	Recipient Address
Name of Foreign Country	Recipient City
1=Grantor / Transferor or Distribution from Foreign Trust	Recipient State
	Recipient ZIP Code
<u>Dividend Income</u>	Form 1099-R - Account Number
Name of Payer	State Name
Ordinary Dividends	State ID Number
Qualified Dividends	Name of Locality
Total Capital Gain Distributions	Local Distribution
<u>Pensions, IRA Distributions, W-2G</u>	State 2 Name
Payer Name	State 2 ID Number
Payer Federal ID Number	Name of Locality 2
1=Spouse	Local Distribution 2
State	
Gross Distribution	<u>Miscellaneous Income</u>
Taxable Amount	Social Security Benefits
1=Taxable Amount Not Determined	Medicare Premiums Paid (SSA-1099) (Itemized Deduction)
1=Total Distribution	Tier 1 Railroad Retirement Benefits (RRB-1099, Box 5)
Federal Income Tax Withheld	Alimony Received
Employee Contributions of Insurance Premiums	Taxable Scholarships and Fellowships
Net Unrealized Appreciation in Securities	Jury duty pay
Distribution Code #1	Household Employee Income Not on W-2
Distribution Code #2	
1=IRA/SEP/SIMPLE	

List of Converted Items: ATX to ProSeries

Alaska permanent funds dividends
Income from the Rental of Personal Property
Other Income

Federal income tax withheld

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

Name of Payer

1=Spouse

Total Unemployment compensation received

Prior year overpayment repaid

State Tax Refund

Federal income tax withheld

Taxable Grants: Federal taxable amount

Agriculture Payments

1=Box 2 is trade or business income

State income tax withheld

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: 2007 contribution to this ESA

ESA: Value of this account at prior year end (plus
outstanding rollovers)

ESA: Basis in this ESA as of prior year end

Administering state

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 Accounting Method Not Cash/Accrual, Specify

Accounting Method: 1=Cash, 2=Accrual

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

1=Spouse, 2=Joint

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

1=Not Subject to Self-Employment Tax

1=Did Not Materially Participate

1=This Business Activity is Within GO Zone

Gross Receipts or Sales

Returns and Allowances

Inventory at Beginning of Year

Purchases

Cost of items for personal use

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 & Profit Sharing Plans: contributions

Pension & Profit Sharing Plans: administrative &
education costs

Vehicles, Machinery, Equipment Rental

Other Rental [A]

Repairs

Supplies

Real estate taxes

Payroll taxes

Sales tax included in gross receipts

Other Taxes and Licenses [A]

Travel

Meals and Entertainment (50%)

DOT Meals in Full (75%)

Disallowed Meals and Entertainment

Utilities

Total Wages

Other Expenses

Disposition (Schedule D, 4797, Etc.)

Description of Property

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

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

1=short-term, 2=long-term [O]

Sales Price

Cost or other basis

Federal Income tax withheld

1=Collectible

Depreciation allowed

Existing mortgage assumed by buyer

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

AMT GROSS PROFIT RATIO

PRIOR YEARS' PAYMENTS

ORDINARY INCOME (-1 IF NONE, TRIGGERS 4797)

UNRECAPTURED SECTION 1250 REGULAR

UNRECAPTURED SECTION 1250 AMT

6252 Payments: Year

6252 Payments: Principal Payments

6252 Payments: Total gain

6252 Payments: Ordinary Income

6252 Payments: Unrecaptured 1250 Gain

8824 Like-Kind: Description of Property Received

8824 Like-Kind: Date property identified

8824 Like-Kind: Date property received

List of Converted Items: ATX to ProSeries

1=Passive disposition, 2=Partial disposition,
3=Separately stated on K-1

Name of Related Party

Related Party: Address

Related Party: City

Related Party: Taxpayer ID number

Related Party: 1=marketable security

CAPITAL LOSS C/O REG: SHORT-TERM

CAPITAL LOSS C/O REG: LONG-TERM

CAPITAL LOSS C/O AMT: SHORT-TERM

CAPITAL LOSS C/O AMT: LONG-TERM

Rental & Royalty Income (Schedule E)

Kind of Property

Location of Property

Percentage of Ownership if Not 100% (.xxxx)

1=Spouse, 2=Joint

1=Nonpassive Activity, 2=Passive Royalty

1=Did Not Actively Participate

1=Real Estate Professional

1=This Business Activity is Within GO Zone

Rents Received

Royalties Received

Advertising

Auto and Travel [A]

Cleaning and Maintenance

Commissions

Insurance

Legal and Professional

Management Fees

Mortgage Interest - Banks, Etc. (Form 1098)

Other Interest [A]

Repairs

Supplies

Real Estate Taxes

Other Taxes

Utilities

Other Expenses

Vacation Home Number of Days Rented

Number of Days Personal Use

Farm Income (Schedule F / Form 4835)

Principal Product

Employer ID Number

Agricultural Activity Code

Accounting Method: 1=Cash, 2=Accrual

1=Spouse, 2=Joint

1=Farm Rental (Form 4835)

1=Did Not Materially Participate (Schedule F Only)

1=Did Not Actively Participate (4835 Only)

1=Real Estate Professional (4835 Only)

1=This Business Activity is Within GO Zone

Sales of Items Bought for Resale (Cash Method)

Cost or Basis of Items (Cash Method)

Sales of Livestock You Raised (Cash Method)

Sales of Livestock, Produce, Etc. (Accrual Method)

Cost of Livestock, Etc. Purchased (Accrual Method)

Ending Inventory of Livestock, Etc. (Accrual Method)

Total Cooperative Distributions

Taxable Cooperative Distributions

Total Agricultural Program Payments

Taxable Agricultural Program Payments

Commodity Credit Loans Reported Under Election

Total Commodity Credit Loans Forfeited or Repaid

Taxable Commodity Credit Loans Forfeited or Repaid

Custom Hire

Other Income

Car and Truck Expenses [A]

Chemicals

Custom Hire (Machine Work)

Employee Benefit Programs

Feed Purchased

Fertilizers and Lime

Freight and Trucking

Gasoline

Insurance

Mortgage Interest - Banks, Etc. (Form 1098)

Other Interest [A]

Labor Hired

Pension and Profit Sharing Plans

Vehicle Rent [A]

Other Rent (Land, Animals, Etc.)

Repairs and Maintenance

Seeds and Plants Purchased

Storage and Warehousing

Supplies Purchased

Taxes [A]

Utilities

Veterinary, Breeding and Medicine

Other Expenses

Section 179 Carryover

Partnership Information

Name of Partnership

Employer Id Number

1=Publicly Traded Partnership

Tax Shelter Registration Number

1=Foreign Partnership

1=Spouse, 2=Joint

Section 179 Carryover

AMT Section 179 Carryover

First passive item

Other nonpassive items

Charitable contributions: Cash 50% limitation

Charitable contributions: Cash 30% limitation

Charitable contributions: Noncash 50% limitation

Charitable contributions: Noncash 30% limitation

Charitable contributions: Capital Gain Property 30% limitation

Charitable contributions: Capital Gain Property 20% limitation

List of Converted Items: ATX to ProSeries

Portfolio Deductions 2%	Prior Special Depreciation Allowance
Portfolio Deductions – Other	Prior Section 179 Expense
Unreimbursed expenses	Basis reduction
Section 59(e)(2) expenses	AMT - Basis [O]
Nondeductible expenses	1=Real property, 2=Leased personal property pre-1987
Commercial revitalization deduction	AMT -Current Depreciation [O]
Deductions related to royalty income	AMT -Prior Depreciation (MACRS Only)
AMT Passive short-term capital loss	State – Cost or basis
<u>S Corporation Information</u>	State – Current section 179 expense
Name of S Corporation	State – Method
Employer Identification Number	State – Life or class
Tax Shelter Registration Number	State – Prior depreciation/amortization
1=Spouse, 2=Joint	State AMT – Prior depreciation (MACRS only)
2=Delete Next Year	Percentage of Business Use (.xxxx)
Regular Commercial Revitalization Deduction	1=General Asset Account Election
AMT Commercial Revitalization Deduction	1=Alternative Depreciation System (ADS)
<u>Estate and Trust Information</u>	1=IRS tables, 2=DB/SL formula (MACRS)
Name of Estate or Trust	1=Qualified Indian Reservation Property
Employer Identification Number	1=Listed Property
Tax Shelter Registration Number	1=No evidence to support
2=Delete Next Year	1=No written evidence to support
1=Spouse, 2=Joint	1=Sport utility vehicle over 6,000 pounds
1=Not a Passive Activity	1=Increase deduction limits for electric vehicle, 2=no limits
1=Actively Participated in Real Estate	1=Vehicle is available for off-duty personal use
1=Real estate professional	1=no other vehicle is available for personal use
First passive item	1=Vehicle is used primarily by a more than 5% owner
Other nonpassive items	Employer: 1=Provide vehicles for employee use
Portfolio deductions 2%	Employer: 1=Prohibit employee personal use of vehicles
Portfolio deductions other	Employer: 1=Prohibit employee personal use, except commuting
Section 59(e)(2) expenses	Employer: 1=Treat all use of vehicles as personal use
Nondeductible expenses	Employer: 1=Provide more than 5 vehicles and retain information
Commercial revitalization deduction	Employer: 1=Meet qualified auto demonstration requirements
Deductions related to royalty income	Total Mileage
AMT ordinary loss	Business mileage
AMT long term capital loss	Commuting mileage
AMT passive long-term capital loss	Average daily round-trip commute
AMT short term capital loss	1=Force actual expenses, 2=Force standard mileage rate
AMT passive short term capital loss	Vehicle: Gasoline, lube, oil
<u>Depreciation (4562)</u>	Name/Number of primary asset in Like-kind exchange
Description of Property	Date traded
Form	Date Sold, Disposed or retired (m/d/y or -m/d/y)
Number of Form	Expenses of Sale
Asset Category	Sales Price (Form 4797)
Date Placed in Service	Blank=1245, 1=1250
Gulf Opportunity Zone Asset	Section 1250 ..., applicable percentage
Cost or Basis	Like-Kind: Description of property
Current section 179 expense	Like-Kind: Date placed in service (new asset)
Method	Like-Kind: Date of exchange
Life or Class Life	Casualty/Theft Description
1=Half-Year, 2=Mid-Quarter	
Amortization Code Section	
Current Depreciation [O]	
Current Special Depreciation Allowance (-1 if None) [O]	
Prior Depreciation	

List of Converted Items: ATX to ProSeries

Adjustments to Income

IRA Contributions (1=Maximum Deduction)
1=Covered by Employer Plan, 2=Not Covered [O]
IRA basis for prior year and earlier
Basis in IRA as preceding year end
Roth IRA Contributions (1=Maximum)
Basis in Roth IRA Contributions as of preceding year end
Basis in Roth IRA Conversions as of preceding year end
Total qualified student loan interest paid
Alimony Paid
Alimony SSN
Jury duty pay given to employer
Expenses from the rental of personal property
Other Adjustments

Itemized Deductions

Prescription Medicines and Drugs
Doctors, Dentists, and Nurses
Hospitals and Nursing Homes
Insurance Premiums [A]
Long-Term Care Premiums
Insurance Reimbursement [A]
Transportation and Lodging
Number of Medical Miles
Other Medical
Real estate taxes
Property Held for Investment
Personal Property Taxes
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 C/O REG
INVESTMENT INTEREST C/O AMT
Cash Contributions
Katrina relief miles
Noncash Contributions
CONTRIBUTION CARRYOVERS
Union and Professional Dues
Unreimbursed Employee Expenses
Investment interest expense
Tax Preparation Fees
Safe Deposit Box Rental
Miscellaneous Deductions (2%)
Gambling Losses to Extent of Winnings
Estate Tax, Section 691(c) [A]
Other Misc. Deductions

Noncash Contributions (8283)

Name of Charitable Organization (Donee)
Street Address
City, State, ZIP Code
Description of Donated Property

Date of Contribution
Date Acquired By Donor
How Acquired By Donor
Donor's Cost or basis
Fair Market Value
Method Used to Determine FMV
Donee: EIN (of charitable org.)
Business Use of Home
Business Use Area
Total Area of Home
Total Hours Facility Used (Daycare Facilities Only)
Total Hours Available (if Not 8760) [O]
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
Other Indirect Expenses
Direct Expenses - Mortgage Interest
Direct Expenses - Real Estate Taxes
Direct Expenses - Casualty Losses
Direct Expenses - Insurance
Direct Expenses - Miscellaneous
Direct Expenses - Rent
Direct Expenses - Repairs and Maintenance
Direct Expenses - Utilities
Direct Expenses - Excess Mortgage Interest
Direct Expenses - Excess casualty losses
Other Direct Expenses
% or Amount of gross income if not 100%
Vehicle / Employee Business Expense (2106)
Occupation, if Different from Form 1040
1=Spouse (Form 2106)
1=Qualified performing artist, 2=Handicapped, 3=Fee-basis gov't official
1=Form 2106-EZ when applicable
Meals & Entertainment: Expenses in Full
Meals & Entertainment: Reimbursements Not Incl. on W-2, Box 1
1=Department of Transportation
Local Transportation (Bus, Taxi, Train, Etc.)
Travel Expenses While Away from Home Overnight
Other Business Expenses
1=Vehicle is Available for Off-Duty Personal Use
1=No Other Vehicle Available for Personal Use
1=No Evidence to Support Your Deduction
1=No Written Evidence to Support Deduction
Description of Vehicle
Date Placed in Service (m/d/y)
Total Mileage
Business Mileage

List of Converted Items: ATX to ProSeries

Commuting Mileage	Explanation why Visa Limited Length of Stay or Employment
Average Daily Round-Trip Commute	Address of Home in US maintained
Parking Fees and Tolls	1=US Home Rented
1=Force Actual Expenses, 2=Force Standard Mileage Rate	Names of Occupants in US Home
Gas, Lube and Oil	Relationship of Occupants in US Home
Repairs	Physical Presence Test Beginning Date [O]
Insurance	Physical Presence Test Ending Date [O]
Auto License (Other than Personal Property Taxes)	Principal Country of Employment
Vehicle Rent or Lease Payments	Moving Expenses Connected: Prior Year Foreign Income Exclusion
Inclusion Amount	Moving Expenses Connected: Prior Year Foreign Earned Income
Value of Employer-Provided Vehicle on Form W-2	Itemized deductions related to excluded income
<u>Foreign Income Exclusion (2555)</u>	Other allocable deductions
1=Spouse	Foreign Wages: Home (Lodging)
Foreign Address if Diff – Street Address	Foreign Wages: Meals
Foreign Address if Diff – City, Region	Foreign Wages: Car
Foreign Address if Diff – Postal Code	Foreign Wages: Other Properties or Facilities
Foreign Address if Diff – Country	Foreign Wages: Cost of Living and Overseas Differential
Employer: Name	Foreign Wages: Family
Employer US: Address	Foreign Wages: Education
Employer US: Address	Foreign Wages: Home Leave
Employer US: City, ST Zip	Foreign Wages: Quarters
Employer Foreign: Address	Foreign Wages: Other Purposes
Employer Foreign: City, Region	Foreign Wages: Excludable meals & lodging under section 119
Employer Foreign: Postal Code	Foreign Wages: Other Foreign Earned Income
Employer Foreign: Country	Foreign Wages: Business or profession [A]
Employer Type	Foreign Wages: Total number of days worked
Employer Type, if Other	Foreign Wages: Total days worked before & after foreign assignment
Enter Last Year (After '81) Form 2555 for 2555-EZ was filed	Foreign Wages: Foreign days worked before & after foreign assignment
Type of Exclusion & Tax Year Rev. Was Effective	<u>Health Savings Account</u>
Country of Citizenship	1=Self-Only Coverage, 2=Family Coverage
City and Country of Foreign Residence	1=acquired interest in HAS after death of account holder
Number of Days During Tax Year at Separate Foreign Address	<u>Medical Savings Accounts (8853)</u>
Tax Home(s) During Tax Year	1=were uninsured when MSA was established
Dates Tax Home(s) Were Established	1=Self-Only Coverage, 2=Family coverage
Travel: Name of Country	<u>Long-Term Care Insurance Contracts (8853)</u>
Travel: Date Arrived	Name of Insured (Defaults to Policyholder)
Travel: Date Left	Social Security Number of Insured (Defaults to Policyholder)
Travel: Days in US on Business	1=Spouse is Policyholder
Travel: Income earned in US	1=Other Individuals Received Payments for Insured
Travel: Days in Country	1=Insured is Terminally Ill
Beginning Date for Bona Fide Residence (m/d/y)	1=Accelerated Death Benefits Were the Only Payments Received
Ending Date for Bona Fide Residence	<u>Child and Dependent Care Expenses</u>
Living Quarters in Foreign Country	Dependent Care Expenses Incurred But Not Paid in Current Year
Names of Family members living abroad	DCB Employer Provided (W-2 box 10) [O]
Period Family lived abroad	DCB Forfeited in Current Year
1=Submit Statement to Country of Bona Fide Residence	
1=Required to Pay Income Tax to Country of Residence	
Contractual Terms Related to Employment Abroad	
Type of Visa You Enter Foreign Country Under	

List of Converted Items: ATX to ProSeries

Persons Qualifying: Name
Persons Qualifying: Date of Birth
Persons Qualifying: Social security number
Persons Qualifying: Qualified expense incurred & paid in current year
Persons Providing Care: Name
Persons Providing Care: Street address
Persons Providing Care: City, ST, Zip
Persons Providing Care: total amount paid to provider in current year for all dependents

Foreign Tax Credit (1116)

Resident of (Name of Country)
Name of Foreign Country
Category of Income
1=Employee compensation over \$250,000 with alternative basis
Alternative basis information
Other Foreign Source Income
Other Deductions (Not Subject to Section 68 Limit)
Other Deductions Not Directly Allocable [a]

Qualified Adoption Expenses (8839)

First Name [O]
Last Name [O]
Identification Number [O]
Date of birth
1=Born Before 1989 and Was Disabled
1=Special Needs Child
1=Foreign Child
1=Employer Has Qualified Adoption Assistance Program
Prior: Limited qualified adoption expenses
Prior: Limited employer provided benefits
Prior: Employer provided benefits for foreign adoption not finalized in Prior Year

Education Credits (8863)

First Name [O]
Last Name [O]
Social Security Number [O]
1=Hope Credit, 2=Lifetime Learning Credit
Qualified Tuition and Fees Paid in Current Year

Household Employment Taxes

Employer Identification Number
1=Paid Cash Wages of \$1,500 or More
1=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
Advanced Earned Income Credit Payments
1=Paid Total Cash Wages of 1,000 or More in any Quarter of Preceding 2 Years
Total Cash Wages Subject to FUTA Tax
1=Paid Unemployment Contributions to Only One State
1=Paid All State Unemployment Contributions by 4/16/yy

1=All Wages Taxable for FUTA Were Also Taxable for State Unemployment

Section A - Name of State
Section A - State Reporting Number
Section A - Contributions Paid to State Unemployment Fund

Section B - Name of State (Primary)
Section B - State Reporting Number (Primary)
Section B - Name of State (Secondary)
Section B - State Reporting Number (Secondary)

Tax for Children Under 18 (8615)

Tax for Children Under 18 - First Name
Tax for Children Under 18 - Last Name
Tax for Children Under 18 – SSN
Other Children: First Name
Other Children: Last Name

Parent's Election to Report Child's Income

Child's First Name
Child's Last Name
Child's Social Security Number
Interest: Banks, Credit Union, Etc.
Interest: US Bonds, T-Bills, etc.
Interest: Nominee Distribution
Interest: Accrued Interest
Interest: OID adjustment
Interest: ABP adjustment
Dividends: Ordinary Dividends
Dividends: Total Capital Gain Distributions
Dividends: Unrecaptured Section 1250 Gains
Dividends: Section 1202 Gains
Dividends: 28% Rate Gain
Dividends: Alaska permanent fund dividends incl. above

Self-Employment Tax (Schedule SE)

1=Exempt and Filed Form 4361
1=Exempt and Filed Form 4029

Injured Spouse Claim & Allocation

Injured Spouse: 1=Taxpayer, 2=Spouse
1=Refund Check Payable to Injured Spouse Only
1=Main Home Was in a Community Property State
Name of Community Property State(s)

Tax Shelter Statement

Name of Reportable Transaction
Tax Shelter Registration Number
1=Include Transaction on Form 8271
Identifying Number

Partnership Items to Note (1065)

Items to Note

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

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Schedule K-1** - The ending capital for each partner is converted to beginning capital in 2008 ProSeries. The 2009 ProSeries Transfer Wizard transfers this amount to beginning capital in 2009 ProSeries.
- **Number of Partners** - Maximum of 300 partners are converted.
- **Depreciation** - In the 2008 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2007. State depreciation entries should be reviewed and adjusted as necessary. Income. Enter state amounts only if the state amounts are different than federal.
- **Section 179 Carryover** - The 2008 conversion program carries the total section 179 carryover to Screen 22, code 167. Review, and adjust if necessary, to break down the total between Oil and Gas and non Oil and Gas carryover amounts.
- **Carryovers** - The ProSeries Transfer Wizard transfers all items in the conversion process except for a few state if different categories.

Note: The installment sale section has a category for State Prior Year Installment Sales - Gross Profit Ratio and Ordinary

List of Converted Items: ATX to ProSeries

Partnership Converted Items (1065)

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
Tax Shelter Registration Number
Type of Entity
Tax Matters Partne
State Return

Miscellaneous Information

Type of Entity Filing if Other
Partner's capital accounts if "other"
Allow preparer/IRS discussion: 1=yes, 2=no, 3=blank
Rounding partner number

Invoice, Letter, Filing Instructions

Client's Salutation
Prior year preparation fee
IRC center: numeric

Other Information (Schedule B)

1=Partners in the Partnerships Also Partnerships
1=Partnership is a Partner in Another Partnership
1=Partnership Level Tax Treatment Election in Effect for the Current Year
1=Partnership is a Publicly Traded Partnership
1=Part. 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=Nominee
1=General Partner
1=Passive Partner
1=Foreign Partner

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
Beginning Inventory
Other Costs
Ending Inventory
Method: 1=Cost
Method: 1=Lower of Cost or Market
Other Method

1=LIFO Inventory Method Adopted

1=Rules of Section 263A Apply

Farm Income (Schedule F / Form 4835)

Agricultural Activity Code
Accounting Method: 1=Cash, 2=Accrual
1=Did Not Materially Participate (Sch. F Only)
Did Not Actively Participate (Form 4835 Only)
1=Delete this year
2=Delete Next Year
1=This Business Activity is Within GO Zone
Beginning Inventory of Livestock, Etc. - Accrual Method

Other Income

Other Expenses

Deductions

Other

Real Estate taxes

Depreciation (4562)

Description of Property
Form
Number of Form
Category
Date Placed in Service
Special Depreciation Allowance: 1=50%, 2=30%, 3=None
Cost or Basis
Method
Life or Class Life
1=Half-Year, 2=Mid-Quarter
Amortization Code Section

PARTNERSHIP CONVERTED ITEMS (1065)

Current Depreciation [O]
Prior Depreciation
Current Special Depreciation Allowance (-1 if None) [O]
Prior Special Depreciation Allowance [O]
Prior Section 179 Expense
AMT - Basis [O]
AMT - Class Life (Post-1986) [O]
AMT - Current Depreciation [O]
AMT - Prior Depreciation (MACRS Only)
Percentage of Business Use (.xxxx)
1=General Asset Account Election
1=150% DB Instead of 200% DB (MACRS Only) [O]
IRS Tables Only
1=Qualified Indian Reservation Property
1=Listed Property
Date Sold or Disposed of (m/d/y or -m/d/y)
Sales Price
Expenses of Sale
Blank=1245, 1=1250
Rental Real Estate Activities (Form 8825)
Kind of Property
Location of Property
Other Expenses
Delete This year
Delete Next Year
1=This Business Activity is Within GO Zone
Dispositions (Schedule D, 4797, Etc.)
Description of Property
Date Acquired (m/d/y or -m/d/y)
Date Sold (m/d/y or -m/d/y)
GROSS PROFIT RATIO (.XXXX OR 1=100%)
PRIOR YEARS' PAYMENTS
ORDINARY INCOME (-1=NONE, TRIGGERS 4797)
Related Party
Address
City, State, ZIP Code
Taxpayer ID Number
Relationship to Taxpayer
Related Party: 1=Marketable Security
Low-Income Housing
Building ID Number
Kind of building
1=newly constructed or existing building.
2=Section 42(e) rehabilitation expenditure
1=partnership does not have Form 8609 issued by housing credit agency
Building qualified as part of low income housing project and met section 42 requirements 1=yes 2=no
1=decrease in the building's qualified basis for this tax year
Eligible Basis from Form 8609, Part II, Line 7b
Low-Income Portion (Line2) (.xxxx) [O]
Credit % from Form 8609, Part I, Line 2 (.xxxx)

Maximum Housing Credit Available from Form 8609, Part I, Line 1b
Date Building Was Placed in Service
Other Schedule K Items
Other Income
Other Deductions
Passthrough Entity K-1 Information
Name of K-1 Entity
Address of K-1 Entity
Employer Identification Number
Balance Sheet (Assets) - Ending Amounts Only
Other Current Assets
Other Investments
Other Assets
Balance Sheet (Liabilities and Capital) - Ending Amounts Only
Other Current Liabilities
Other Liabilities
Schedule M-1
Income on Schedule K Not Recorded on Books
Expenses on Books Not on Schedule K - Non-Deductible Expenses
Expenses on Books Not on Schedule K - Other
Income on Books Not on Schedule K - Tax-Exempt Income
Income on Books Not on Schedule K - Other Deductions on Sch. K Not Charged Against Book Income - Other
Schedule M-2
Other Increases
Other Decreases

Corporation Items to Note (1120)

Items to Note

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

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Depreciation** - In the 2008 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2007. State depreciation entries should be reviewed and adjusted as necessary.

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

- **ACE Life on Depreciable Assets** - If acquired before the 1990 tax year, they can not be converted. Enter the remaining ACE life (as of the beginning of the 1990 tax year) in the ProSeries program for each of these assets.
- **Consolidated Clients** - The 2008 conversion program converts each parent, subsidiary, and the consolidating company's client information to the ProSeries program. Each of these entities is assigned a unique ProSeries client number. The conversion program also converts the information necessary to complete Form 851, Affiliations Schedule and the descriptions of the consolidated eliminations and adjustments accounts used in the ATX program that have ProSeries equivalents.

Before you run the ProSeries Transfer Wizard on a consolidated client, you must:

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

List of Converted Items: ATX to ProSeries

Corporation Converted Items (1120)

All calculated carryover amounts are indicated in UPPERCASE format.

Client Information

Corporation Name
Federal Identification Number
Street Address
City
State
ZIP Code
Telephone Number
Fax Number
E-Mail Address
Fiscal Year End (mm)
Date Incorporated (m/d/y)
Business Code
Business Activity
Product or Service
Accounting Method
Number of Shareholders

Officer Information

Officer Name
Social Security Number
Time Devoted to Business
% of Common Stock Owned (xx.xx)
% of Preferred Stock Owned (xx.xx)

Affiliations Schedule (851)

Common Parent Name, if Different Name [O]
Street Address [O]
City, State ZIP Code [O]
Employer ID Number [O]
Principal Business Activity [O]
Business Code Number [O]
Voting Stock Information - Number of Shares
Voting Stock Information - Percent of Voting Power (xxx.xx)
Voting Stock Information - Percent of Value (xxx.xx)
Voting Stock Information - 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]
1120-A: 1=if Applicable, 2=Suppress [O]
1=Qualified Personal Service Corporation
1=Consolidated Return
1=Personal Holding Company
Schedule M-3 Required
1=EFTPS Required for All Payments
1=Foreign Person Owns Over 25% of Corporation's Stock
Percentage Owned by Foreign Person (xxx.xx)
Foreign Owner's Country
Number of Forms 5472 Attached [O]
1=Corporation is a Subsidiary in Affiliated/Controlled Group
Parent Name
Parent ID Number
Other Accounting Method
Routing Number
Depositor Account Number
Type of Account: 1=Checking, 2=Savings
1=Distribution From or Grantor of Foreign Trust
1=Corporation Owned Foreign Disregarded Entity
Number of Forms 8858 Attached
Number of Forms 8865 Attached
1=Corporation is a Shareholder of a Controlled Foreign Corporation
Number of Forms 5471 Attached
Country of Foreign Bank Account
Number of Forms 8873 Attached
Extraterritorial Income Exclusion
Invoice & Letter
Prior Year Preparation Fee (Memo Only)
IRS Center
Salutation [O]
50% or More Owners of this Corporation
Name
Federal Identification Number
% of Common Stock Owned (xxx.xx)
50% or More Owned Domestic Corporations

List of Converted Items: ATX to ProSeries

Name
Address
Federal Identification Number
Percentage Owned (xxx.xx)

20% DIRECT OR 50% DIRECT/INDIRECT OWNED ENTITIES

Entity type
Constructive % owned (xxx.xx), if diff.
Country of incorporation/organization, if not U.S

Foreign Owned Corporation Information (5472)

Country of Incorporation
Principal Country(ies) Where Business is Conducted
Country(ies) of Filing Income Tax Return as a Resident
1=Consolidated Filing of Form 5472
Direct 25% Shareholder #1 - Name
Direct 25% Shareholder #1 - Address
Direct 25% Shareholder #1 - U.S. Identifying Number
Direct 25% Shareholder #1 - Principal Country(ies) Where Business is Conducted
Direct 25% Shareholder #1 - Country of Citizenship or Incorporation
Direct 25% Shareholder #1 - Country(ies) of Filing Income Tax Return as a Resident
Direct 25% Shareholder #2 - Name
Direct 25% Shareholder #2 - Address
Direct 25% Shareholder #2 - U.S. Identifying Number
Direct 25% Shareholder #2 - Principal Country(ies) Where Business is Conducted
Direct 25% Shareholder #2 - Country of Citizenship or Incorporation
Direct 25% Shareholder #2 - Country(ies) of Filing Income Tax Return as a Resident
Ultimate Indirect 25% Shareholder #1 - Name
Ultimate Indirect 25% Shareholder #1 - Address
Ultimate Indirect 25% Shareholder #1 - U.S. Identifying Number
Ultimate Indirect 25% Shareholder #1 - Principal Country(ies) Where Business is Conducted
Ultimate Indirect 25% Shareholder #1 - Country of Citizenship or Incorporation
Ultimate Indirect 25% Shareholder #1 - Country(ies) of Filing Income Tax Return as a Resident
Ultimate Indirect 25% Shareholder #2 - Name
Ultimate Indirect 25% Shareholder #2 - Address
Ultimate Indirect 25% Shareholder #2 - U.S. Identifying Number
Ultimate Indirect 25% Shareholder #2 - Principal Country(ies) Where Business is Conducted
Ultimate Indirect 25% Shareholder #2 - Country of Citizenship or Incorporation
Ultimate Indirect 25% Shareholder #2 - Country(ies) of Filing Income Tax Return as a Resident
Name of Related Party
Address of Related Party

U.S. Identifying Number
Principal Business Activity Code
Principal Business Activity
Principal Country(ies) Where Business is Conducted
Country(ies) of Filing Income Tax Return as a Resident
Type of Party: 1=Foreign Person, 2=U.S. Person
Type of Relationship: 1=Related to Reporting Corporation
Type of Relationship: 1=Related to 25% Foreign Shareholder
Type of Relationship: 1=25% Foreign Shareholder
1=Reasonable Estimates are Used

Controlled Group Apportionment Consent

Name
Street Address
City, State, ZIP Code
ID Number
Officers Name for Signature
Officers Title
Taxable Year Ended (m/d/y)

Current Year Estimates

1st Installment Voucher Amount (Memo Only)
2nd Installment Voucher Amount (Memo Only)
3rd Installment Voucher Amount (Memo Only)
4th Installment Voucher Amount (Memo Only)
Credit to Next Year (Options 1 or 4 only, or Dollar Amount)
Rounding: 1=\$1, 2=\$10, 3=\$100 [O]

Penalties and Interest

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

Automatic Extension (7004)

Signature Area - Title (Enter "Name" to Leave Blank)
[O]
1=Qualified Under Reg. Sec. 1.6081-5: 1=Yes, 2=No

Income

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

Cost of Goods Sold

Additional Section 263A Costs
Other Costs
Ending Inventory
1=Cost
1=Lower of Cost or Market
Other Method
1=Rules of Section 263a Apply

Dispositions (Miscellaneous)

CAPITAL LOSS CARRYOVER (PRECEDING 5 YEARS)
NET SECTION 1231 LOSSES (PRECEDING 5 YEARS)

Disposition (Schedule D, 4797, Etc.)

Description of Property
Date Acquired (m/d/y or -m/d/y)

List of Converted Items: ATX to ProSeries

Date Sold (m/d/y or -m/d/y)
GROSS PROFIT RATIO (.XXXX OR 1=100%) (FORM 6252)
PRIOR YEARS' PAYMENTS
ORDINARY INCOME PORTION
Like- Kind Property Received - Description
Like-Kind Property Received - Date Property Identified (m/d/y)
Like-Kind Property Received - Date Property Received (m/d/y)
Name of Related Party
Address
City, State, ZIP Code
Taxpayer ID Number
Relationship to Taxpayer
K-1 Information
Name of K-1 Entity
Employer Identification Number
Tax Shelter Registration Number
Rental / Other Passive Activities
Description of Property/Activity
Deductions
Contributions - Current Year Cash
Taxes - Other
Other Expenses
Depreciation (4562)
Description of Property
Form
Activity Name or Number
Category
Date Placed in Service
Special Depreciation Allowance: 1=50%, 2=30%, 3=None
Cost or Basis
Method
Life or Class Life
1=Half-Year, 2=Mid-Quarter
Amortization Code Section
Current Depreciation [O]
Prior Depreciation
Current Special Depreciation Allowance (-1 if None) [O]
Prior Section 179 Expense
Prior Special Depreciation Allowance
AMT - Basis [O]
AMT - Class Life (Post-1986) [O]
AMT - Current Depreciation [O]
AMT - Prior Depreciation (MACRS Only)
ACE - Basis [O]
ACE - Life [O]
ACE - Current Depreciation (-1 if None) [O]
ACE - Prior Depreciation
Percentage of Business Use (.xxxx)
1=General Asset Account Election
IRS Tables Only

1=Qualified Indian Reservation Property
1=Listed Property
Date Sold or Disposed of (m/d/y or -m/d/y)
Sales Price (-1 if None)
Expenses of Sale
Blank=1245, 1=1250
Noncash Contributions
Donee - Name of Charitable Organization
Donee - Street Address
Donee - City, State, ZIP Code
General Business Credits
General Business Credit Carryover/Carryback - 1999-2007 Amount Previously Used
Schedule A (8609) / LIH Recapture (8611)
Building ID Number
1=Corporation Does Not Have Form 8609 Issued By the Housing Credit Agency
Building Met Section 42 Requirements: 1=Yes, 2=No
1=Decrease in the Building's Qualified Basis for This Tax Year
Date Placed in Service (m/d/y)
Eligible Basis from Form 8609, Part II, Line 7b
Low-Income Portion (.xxxx) [O]
Credit Percentage from Form 8609, Part I, Line 2 (.xxxx)
Maximum Housing Credit Available from Form 8609, Part I, Line 1b
Alternative Minimum Tax (4626)
Form 4626: 2=Force [O]
Small Corporation Determination - Gross Receipts (Preceding 3 Years)
1=Corporation is a Former AMT Small Corporation Most Recent Year as a Small Corporation (m/d/y)
Small Corporation Exemption: 1=Yes, 2=No [O]
Schedule PH
Amounts Excluded Under Section 543(a)(1)(A), 543(a)(1)(B)
Less Adjustments Described in Section 543(b)(2)(A)
Less Adjustments Described in Section 543(b)(2)(B)
War Profits and Excess Profits Taxes Not Deducted
Kind of Property
Date Acquired
Cost or Basis
Repairs, Insurance, and Other Expenses
50% Owner - City
50% Owner - State
50% Owner - ZIP Code
Balance Sheet (Assets) - Ending Amounts Only
Cash
Accounts Receivable
Less Allowance for Bad Debts
Inventories, if Different from Screen 10
U.S. Government Obligations
Tax-Exempt Securities
Pre-Paid Federal Tax

List of Converted Items: ATX to ProSeries

Pre-Paid State Tax	Symbol of Primary U.S. Publicly Traded Voting Common Stock
Other Current Assets	Stock's CUSIP Number
Loans to Stockholders	<u>Other Schedule M-3 Items (Descriptions Only)</u>
Mortgage and Real Estate Loans	Income (Loss) From U.S. Partnerships
Other Investments	Income (Loss) From Foreign Partnerships
Buildings and Other Depreciable Assets	Income (Loss) From Other Passthrough Entities
Less Accumulated Depreciation	Worthless Stock Deduction
Depletable Assets	Other Income (Loss) Items With Differences
Less Accumulated Depletion	Other Expense / Deduction Items With Differences
Land (Net of Any Amortization)	<u>Form 1120-H</u>
Intangible Assets	Type of Homeowner's Association: Condominium Management Association
Less Accumulated Amortization	Type of Homeowner's Association: Residential Real Estate Association
Other Assets	Type of Homeowner's Association: Timeshare Association
Total Assets	Exempt Function Income
<u>Balance Sheet (Liabilities and Capital) - Ending Amounts Only</u>	Expenditures Made for Purposes Described in 90% Test
Accounts Payable	Total Expenditures for the Tax Year
Mortgages, Notes Payable - Current Year	Tax-Exempt Interest Received
Other Current Liabilities	Taxable Interest
Loans from Stockholders	Other Income
Mortgages, Notes Payable - Long-Term	Other Taxes
Federal Tax Payable	Licenses
State Tax Payable	Other Deductions
Other Liabilities	Specific Deduction of \$100
Preferred Stock	Tax Credits
Common Stock	
Additional Paid-in Capital	
Adjustments to Shareholders Equity	
Less Cost of Treasury Stock	
Total Liabilities and Shareholders Equity	
<u>Balance Sheet (Miscellaneous)</u>	
Current Year Book Depreciation (Table or Dollar Amount)	
Current Year Book Amortization (Table or Dollar Amount)	
<u>Schedule M-1</u>	
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	
<u>Schedule M-2</u>	
Other Increases	
Other Decreases	
<u>Schedule M-3</u>	
1=Force Schedule M-3	
Complete Columns (a) and (d) of Parts II and III	
If Corporations Income Statement Has Been Re-Stated for Any of the 5 Preceding Income Statement Periods, Provide Explanation	
Type of Income Statement Prepared: Filed SEC Form 10K	
Type of Income Statement Prepared: Certified Audited	
Type of Income Statement Prepared: Other	
Any of the Corporation's Common Stock is Publicly Traded	

S Corporation Items to Note (1120S)

Items to Note

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

- **Number of Assets** - The conversion program converts a maximum of 2500 assets.
- **Depreciation** - In the 2008 program, AMT prior depreciation should be reduced by Section 179 and any special depreciation taken in 2007. State depreciation entries should be reviewed and adjusted as necessary.
- **Section 179 Carryover** - The 2008 conversion program carries the total section 179 carryover to Screen 20, code 120. Review, and adjust if necessary, to break down the total between Oil and Gas and non-Oil and Gas carryover amounts.

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

List of Converted Items: ATX to ProSeries

S Corporation Converted Items (1120S)

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
E-Mail Address
Fiscal Year End (mm)
Date Incorporated (m/d/y)
Date Elected S Corporation (m/d/y)
Business Code
Business Activity
Product or Service
Accounting Method
Other Accounting Method

Miscellaneous Info., Other Info. (Sch. B) Amended Return

Accounting Method: Other
1=EFTPS Required for All Payments
Own Domestic Corporation? - Name of Corp.
Own Domestic Corporation? - Address
Own Domestic Corporation? - City
Own Domestic Corporation? - State
Own Domestic Corporation? - ZIP Code
Own Domestic Corporation? - Federal ID No.
Own Domestic Corporation? - Percentage Owned
1=Member of Controlled Group
Foreign Entity Name
Foreign Country
EIN of Foreign Entity
1=Corporation Owned Foreign Disregarded Entity
Number of Forms 8858 Attached
Number of Forms 8865 Attached
Foreign Partnership Name
Foreign Partnership EIN

Forms Filed
Title of Signing Officer
Allow Preparer / IRS Discussion
Routing Number
Depositor Account Number
Type of Account
1=Print Corporation's Phone Number
Tax Matters Partner
1=Corporation is a Shareholder of Controlled Foreign Corp.
1=Distribution From or Grantor of Foreign Trust
1=Interest in Foreign Bank Account
Name of Foreign Country
Number of Forms 8873 Attached
Tax Shelter Registration Number
1=Issued OID Debt Instruments
1=Accum. Earnings and Profits at Year End
Corporation's Total Receipts and Assets at Year End
Less Than \$250,000

Invoice, Letter, Filing Instructions

Prior Year Preparation Fee
Client's Salutation

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]

Penalties & Interest

Form 2220 Options (Options 2 and 3 Only) [O]
Optional Annualized Method: Option I, Option II, and Standard
Tax Records Located in Hurricane Disaster Area:
1=Katrina, 2=Rita, 3=Wilma

Ordinary Income

Other Income

Cost of Goods Sold

Additional Section 263A Costs
Other Costs
Ending Inventory
Inventory Method: 1=Cost
Inventory Method: 1=Lower of Cost or Market
Inventory Method: Other Method
1=Rules of Section 263A Apply

Ordinary Deductions

Taxes - Other
Other Ordinary Deductions

Depreciation (4562)

List of Converted Items: ATX to ProSeries

Description of Property	1=Delete This Year, 2=Delete Next Year
Form	1=This Business Activity is Within GO Zone
Number of Form	Other Expenses
Category	<u>Disposition (Schedule D, 4797, Etc.)</u>
Date Placed in Service	Description of Property
Special Depreciation Allowance: 1=50%, 2=30%, 3=None	Date Acquired (m/d/y or -m/d/y)
Cost or Basis	Date Sold (m/d/y or -m/d/y)
Method	GROSS PROFIT RATIO (.XXXX OR 1=100%) (6252)
Life or Class Life	PRIOR YEARS' PAYMENTS
1=Half-Year, 2=Mid-Quarter	ORDINARY INCOME (-1=NONE, TRIGGERS 4797)
Amortization Code Section	UNRECAPTURED SECTION 1250 GAIN -
Current Depreciation [O]	REMAINING UNRECAPTURED SECTION 1250 GAIN
Prior Depreciation	Related Party Name
Current Special Depreciation Allowance (-1 if None) [O]	Address
Prior Special Depreciation Allowance [O]	City, State, ZIP Code
Prior Section 179 Expense	Taxpayer ID Number
AMT - Basis [O]	Relationship to Taxpayer
AMT - Class Life (Post-1986) [O]	<u>Credits (Schedule K)</u>
AMT - Current Depreciation [O]	Real Estate Rehabilitation Expenditures
AMT - Prior Depreciation (MACRS Only)	Rental Real Estate Credits
Percentage of Business Use (.xxxx)	Other Rental Credits
1=General Asset Account Election	Other Credits
IRS Tables Only	<u>Schedule A (8609) / LIH Recapture (8611)</u>
1=Listed Property	Kind of Building
1=Qualified Indian Reservation Property	Building ID Number
Date Sold or Disposed of (m/d/y or -m/d/y)	Address of Building - City
Sales Price (-1 if None)	Address of Building - State
Expenses of Sale	Address of Building - ZIP Code
Blank=1245, 1=1250	Building Met Section 42 Requirements
<u>Farm Income / Expenses</u>	1=Newly Constructed or Existing Building, 2=Section 42(e) Rehabilitation
Principal Product	Decrease in the Building's Qualified Basis for This Tax Year
Employer ID Number (if Different)	Date Placed in Service (m/d/y)
Agricultural Activity Code	Eligible Basis from Form 8609, Part II, Line 7b
Accounting Method: 1=Cash 2=Accrual [O]	Low-Income Portion (Line 2) (.xxx) [O]
1=Do Not Materially Participate	Credit Percentage from Form 8609, Part I, Line 2 (.xxxx)
1=Delete This Year, 2=Delete Next Year	Maximum Housing Credit Available from Form 8609, Part I, Line 1b
1=This Business Activity is Within GO Zone	<u>Other Schedule K Items</u>
End Inventory of Livestock, Etc.	Other Preference Items
Other Income	Foreign Taxes - Foreign Country
Other Expenses	Foreign Income Sourced at Corporate Level - Listed Categories
<u>Noncash Contributions (Form 8283)</u>	Deductions Allocation/Apportionable at Corporate Level - Listed Categories
Name	Foreign Taxes - Reduction in Taxes for Credit and Gross Income
Donee Address	1=Foreign Taxes Accrued
Donee City	Other Items (Line 21)
Donee State	<u>Balance Sheet (Assets) - Ending Amounts Only</u>
Donee ZIP Code	Cash
<u>Schedule K Income and Deductions</u>	Accounts Receivable
Other Income (Loss)	Less Allowance for Bad Debts
Deductions Related to Portfolio Income (Loss)	
Other Deductions	
<u>Rental Real Estate Activities (Form 8825)</u>	
Kind of Property	
Location of Property	

List of Converted Items: ATX to ProSeries

Inventories, if Different from Screen 10

U.S. Government Obligations

Tax-Exempt Securities

Pre-Paid Federal Tax

Pre-Paid 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

Other Current Liabilities

Loans from Shareholders

Mortgages, Notes Payable - Long-Term

Federal Tax Payable

State Tax Payable

Other Liabilities

Capital Stock

Additional Paid-in Capital

Adjustments to Shareholders' Equity

Less Cost of Treasury Stock

Total Liabilities and Shareholders' Equity

Balance Sheet Miscellaneous

Current Book Depreciation

Current Year Book Amortization

Current Year Book Depletion

Schedule M-1

Income on Schedule K Not Recorded on Books

Expenses on Books Not on Schedule K - Other

Income on Books Not on Schedule K - Tax-Exempt
Income

Deductions on Sch. K Not Charged Against Book

Income - Other

Schedule M-2

Beginning Balance

Other Additions

Other Reduction