SUPPLEMENT: CHARITIES AND NON-PROFITS (990, 990-EZ, 990-N, 990-PF, 990-T)

Drake Software User's Manual

Tax Year 2012

Supplement: Charities and Non-Profits (990)

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Charities and Non-Profits (990)

Data entry on a tax-exempt organization (990) return is the same as data entry on the 1040. Help, shortcut keys, and navigation through data entry all function as they do in the 1040. See *2012 Drake Software User's Manual* for the basics of using the program.

What's New in Drake for Charities and Non-Profits

Drake programs its tax software according to the latest IRS rules and regulations. The 2012 program reflects all IRS changes to credits and deductions, including discontinuations. For specific details to the IRS's changes, see the IRS instructions for individual forms for tax-exempt organizations.

The following section explains the main change to the 990 package for 2012.

Affiliate Listing for Extensions

If an extension must be filed for a 990 group return, a list of affiliates can now be attached to the return. To generate the affiliate listing:

1. Complete screen **8868** to produce Form 8868, Application for Extension of Time to File an Exempt Organization Return.
2. Open screen **1**.
3. For question **Ha - Is this a group return field for affiliates?** mark the **Yes** box, and for question **Hb - Are all affiliates included?** mark the **No** box.
4. Open the **SCH4** screen using the link on screen **1**.
5. Complete the fields for the affiliates' names, addresses, and EINs. Press PAGE DOWN for lists of nine or more.

Getting Started

Some early tasks you may need to perform when getting started on a 990 return include creating a return (for new clients) and updating a return (for existing clients).

NOTE
Blank forms are a good tool for helping clients collect tax-related data you will need. To access blank forms, go to **Tools > Blank Forms** and select the **Tax-Exempt** tab. Select a form from the list and click **Print**.

Creating a Return

To create a new return in Drake:

1. From the **Home** window, click **Open/Create** (or select **File > Open/Create Returns**, or press CTRL+O).
2. In the **Open/Create a New Return** dialog box, enter the organization's nine-digit identification number.
3. Click **OK**. Click **Yes** when asked if you want to create a new return.
4. In the **New Return** dialog box, select **Tax Exempt - 990** and enter the organization's name.
5. Click **OK**.

Screen **1** of the return is displayed. You can now begin entering header information for the organization.

NOTE
Header information for all forms is completed on screen **1**. For information on specific fields in screen **1**, see "Header Information (Forms 990, 990-EZ, 990-PF, 990-T, 990-N)" on page 9.

Updating a Prior-Year Return

If you prepared the organization's tax return last year, you need to update it for 2012.

Prior-year returns can be updated in three ways:

- A single return (updated one at a time) using **Last Year Data > Update Clients 2011 to 2012** (recommended)
- When you open an existing prior-year return for the first time in the 2012 program and are prompted to update it
- With all other returns in the program using **Last Year Data > Update Clients 2011 to 2012** (not recommended)

Drake recommends using the first option (updating returns individually) to ensure that you update only those items in a return that you want updated.

NOTE
If you attempt to open a prior-year 990 return that was marked as "final" the previous year, the program informs you that the return was marked as final before it prompts you to proceed.

Schedule O

Use screen **O** to provide narrative information for Schedule O and for other schedules. Where in the return such information flows depends in part on which 990 type you're working on, and in part on which item you select from the **Schedule** drop list on the **O** screen (see Figure 1).

In general, the leading letter of the selection from the **Schedule** drop list indicates where the information will go. For instance, a selection of **A1** through **A9** generally sends the information to Schedule A, and selections of **C1** through **C7** generally sends the information to Schedule C, and so forth.

Select **Z1** through **Z11**, however, and the information flows to Schedule O of the 990-EZ. Select **X** for general statements and the information flows to the Schedule O and the attachment will be e-filed with an e-fileable return (990, 990-EZ, or 990-PF). A selection of **AMD** (for an amended return) also sends the information to Schedule O of either a 990 or 990-EZ return.

See "Schedule O, Supp. Info." on page 18 for more information.

Supplemental Information and General Explanation Attachment

Schedule   Z1 - Description of other revenue (Part I, line 8)

Explanation

Other revenue for 2012 include the following sources:

Figure 1: A selection beginning with **Z** will flow to the Schedule O of the 990-EZ

> **NOTE**   The **SCH2** screen in a 990-PF return is the same as the **O** screen in the 990 and 990-EZ returns.

Form 990-N

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ, is required for certain small tax-exempt organizations.

To file the e-Postcard using Drake, go to screen **1** for the organization and take the following steps:

1. Under the **General Information** heading, select **N - Form 990-N** from the **Form** drop list (item #1 in Figure 2 on page 4).

Figure 2: Begin by selecting **N - Form 990-N** from the **Form** drop list on screen **1**.

2. Under the **EZ** column (item #2 in Figure 2), mark item **K** to indicate that the organization's gross receipts are normally not more than $50,000.

3. Go to the **OFF** screen and complete the **Name** and **Title** fields, enter an address (or select the **Use entity address** check box), and for at least one officer, select **Principal officer**.

Once any EF messages have been eliminated, the 990-N information can be e-filed. A "Form 990-N Information" page will be generated with the return for informational and bookkeeping purposes.

NOTE   For information on signing a return prior to e-filing, see "Part II, Signature Block" on page 19.

Form 990-EZ

Certain organizations can file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, instead of Form 990. If an organization's gross receipts (total amounts received from all sources during its annual accounting period) are less than $200,000 and total assets at year-end are less than $500,000, it can file Form 990-EZ instead.

Form 990-EZ Screens

The following screens are specifically provided for completing Form 990-EZ. They are grouped under the **990-EZ only** heading of the **Form 990/990EZ** tab.

Table 1: 990-EZ Screens Under **Form 990/990EZ** Tab

Screen	Title/Section on Form 990-EZ
21	Part I, Revenue and Expenses

Table 1: 990-EZ Screens Under **Form 990/990EZ** Tab

Screen	Title/Section on Form 990-EZ
22	Parts II and III, Balance Sheet/Accomplishments
23	Part V, Other Information, Page 1
24	Part VI, Section 501(c)(3) Only
O	Schedule O, Supplemental Information
SCH3	Other Items
SCH5	Part I, Line 5c
SC21	Unreported Activities
SC40	Part I, Grants and Similar Amounts Paid
SC42	Part II, Other Assets/Liabilities

Form 990-PF

Form 990-PF must be filed by certain exempt private foundations; see the IRS Form 990-PF instructions for specific information on who must file this form.

NOTE   For information on signing a return prior to e-filing, see "Part II, Signature Block" on page 19.

Form 990-PF Screens

The 990-PF–specific screens are located under the **Form 990PF** tab (Figure 3).
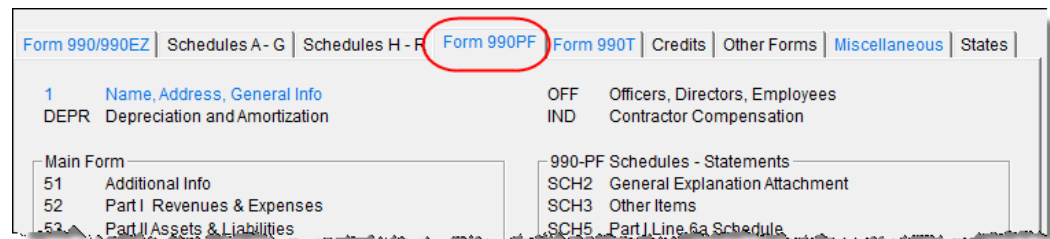
Figure 3: Form 990PF tab in Drake (partial menu)

Several screens, such as screen **1**, the **DEPR**, **IND**, and **OFF** screens, and certain schedule (**SCH** or **SC**) screens, can also be found elsewhere in the menu, as they apply for multiple forms and not just the 990-PF.

Recommended Order for Completing Form 990-PF

The IRS recommends completing Form 990-PF in the following sequence to limit jumping from one part of the form to another.

Table 2: Form 990-PF, Recommended Order

Seq.	Section	Screens	Notes
1	IV	**55**	
2	I and II	**52**, **53**, **54**	For required schedules, see "Part I Additional Schedules" and "Part II Additional Schedules" (following).
3	Heading	**1**, **51**	
4	III	**SCH3**	
5	VII-A	**57**	Use screen **SC57** to create a schedule for controlled entities.
6	VIII	**OFF**	Use the **IND** screen to enter data for independent contractors.
7	IX-A through X	**59**	If an explanation is required for line 1e of Part X, use screen **SC59**, Reduction Explanation.
8	XII, lines 1–4	**60**	Line 4 is calculated automatically in Drake.
9	V and VI	**56**	
10	XII, lines 5–6	n/a	Calculated automatically in Drake.
11	XI	**60**	
12	XIII	**61**	
13	VII-B	**58**	
14	XIV – XVII	**62**–**66**	

NOTE   This information is also available from the **FAQ** screen, item **K** ("Recommended Order for Completing Form 990-PF").

Part I Additional Schedules

Additional schedules may be needed to complete the following lines from Part I (#2 in Table 2):

- Line 6a (Net gain or loss from sale of assets not on line 10) — Use screen **SCH5**.
- Line 10 (Gross profit or loss) — Use screen **SCH7**.
- Line 11 (Other income) — Use screen **SC50** for subsidiary schedule.
- Line 18 (Taxes) — Use screen **SC50**.
- Line 19 (Depreciation) — Use screen **DEPR** for depreciation schedule. (The lines for **Net Investment income** and **Adjusted net income** on the **DEPR** screen are required for columns B and C of page 1 of Form 990-PF.)

- Line 23 (Other expenses) — Use screen **SC50** for subsidiary schedule; use screen **DEPR** for amortization schedule. (The lines for **Net Investment income** and **Adjusted net income** on the **DEPR** screen are required for columns B and C of page 1 of Form 990-PF).

Part II Additional Schedules

Additional schedules may be needed to complete the following lines from Part II (#2 in Table 2 on page 6):

- Lines 6 (Receivables due from officers, directors...) — Use screen **SC14**.
- 7 (Other notes/loans receivable) — Use screen **SC14** (This produces statement STM 135) and/or screen **SCH3** (This produces statement STM 113).
- Lines 10a – 10c (Investments) — Use screen **SC54**.
- Lines 11 (Investments – land, buildings...) — Use screen **SC53** for subsidiary schedule.
- Line 13 (Other investments) — Use screen **SC53** for subsidiary schedule.
- Line 15 (Other assets) — Use screen **SC53** for subsidiary schedule.
- Line 20 (Loans from officers, directors...) — Use screen **SC55**.
- Line 21 (Mortgages and other notes payable) — Use screen **SC55**.
- Line 22 (Other liabilities) — Use screen **SC53** for subsidiary schedule.

Using Screen SCH2

Screen **SCH2**, Supplemental Information and General Explanation Attachment, allows you to attach explanations for certain parts of the Form 990-PF.

It is necessary to identify which part of the form is to be associated with the attached statement. To select a section of a form, choose an option from the **Schedule** drop list at the top of screen **SCH2**. Next, write an explanation in the **Explanation** field. Press PAGE DOWN as needed for additional attachments. Note that there is a 5,000-character limit for e-filing.

NOTES

The **SCH2** screen can be used for other 990 return types. Note that screens **O** (for Schedule O, Supplemental Information) and **SCH2** are the same. See "Schedule O" on page 3 for more information.

If **X** (**General explanation attachment**) is selected from the **Schedule** drop list, the attachment will be e-filed with an e-fileable return (990, 990-EZ, or 990-PF).

Form 990-T

Form 990-T, Exempt Organization Business Income Tax Return, is used for:

- Reporting unrelated business income and tax liability
- Reporting proxy tax liability
- Claiming a refund paid by either a regulated investment company (RIC) or a real estate investment trust (REIT) on undistributed long-term capital gain
- Requesting a credit for certain federal excise taxes that have been paid
- Claiming Form 8941 credit for small-employer health insurance premiums

Based on the items listed above, an organization may need to complete Form 990-T in addition to its 990, 990-EZ, 990-PF, or 990-N return. See Form 990-T instructions to determine if an organization is required to file Form 990-T.

Form 990-T cannot be e-filed.

Form 990-T Screens

All 990-T–specific screens are located under the **Form 990T** tab.

Form 990/990EZ	Schedules A - G	Schedules H - R	Form 990PF	Form 990T	Credits	Other Forms	Miscellaneous	States

1	Name, Address, General Info
80	Additional Info & Common Credits
81	Parts I & II Income & Deductions
82	Part III Tax Computation
83	Part IV Tax and Payments
84	Part V & Schedule A Activities & COGS
85	Schedules C & E
86	Schedules F & G
87	Schedules I, J, & K
DEPR	Depreciation Detail Form 4562
W	Form 990W Estimated Tax on UBTI
FAQ	Frequently Asked Questions

Figure 4: Form 990T tab

NOTE   Screen **80** must include a selection for item G (organization type) in order for Form 990-T to be produced correctly, with the appropriate tax calculated.

Form 990

Form 990 must be filed by a tax-exempt organization under section 501(a) if it has either:

• Gross receipts of $1 million or more
• Total assets of $2.5 million or more at the end of the tax year

For more information on who must file Form 990, see the Form 990 instructions published by the IRS.

Recommended Order for Completing Form 990

The sequence shown in Table 3 on page 9 is suggested as an efficient method for completing a return for a tax-exempt organization. In general, complete the core form first, and then complete—alphabetically—Schedules A through O and Schedule R, except as specified in Table 3 on page 9. This order limits the need to jump back and forth

from one part of the form to another, as certain later parts are required in order to complete earlier parts.

Table 3: Form 990, Recommended Order

Seq.	Section	Screens	Notes
1	A – F; H(a) – M (heading)	**1**	This is the "Heading" section of Form 990; line M is completed automatically based on resident state entered.
2	Schedule R	**R**, **R2**, **R3**	Determine related organizations, disregarded entities, and joint ventures for which reporting will be required. (See Sch. R instructions; Form 990 instructions, Appendix F, Disregarded Entities and Joint Ventures).
3	Part VII, Section A	**OFF**	
4	Part VIII, IX, and X	**8**, **9**, and **10**	
5	Header line G	**1**	Completed automatically in Drake
6	Parts III, V, VII, and XI	**3**, **4**, **6**, **IND**, **11**	
7	Schedule L	**L**	Complete if required; see Schedule L instructions.
8	VI	**7**	Transactions reported on Schedule L are relevant to determine independence of members of the governing body under Form 990, Part VI, line 1b.
9	I	**2**	Complete based on information derived from other parts of the form.
10	IV	**5**	Complete this section to determine which schedules must be completed.
11	Schedule O and any other applicable schedules	**Schedules A – G** and **Schedules H – R** tabs	
12	II	**PIN**; Setup info	See "Part II, Signature Block" on page 19.

Header Information (Forms 990, 990-EZ, 990-PF, 990-T, 990-N)

Use screen **1** to fill out the header section for a tax-exempt organization. Complete all applicable fields. Enter the organization's ID number, name, address, and telephone number at the top of screen **1**.

NOTE   Header information to be completed first are items **A** through **F** and **H(a)** through **M**. The **Gross receipts** field (header item **G** on the 990) is completed automatically.

Foreign Address   If the organization has a foreign address, fill out the applicable fields in the **Foreign ONLY** section of screen **1**.

Type of Form   To indicate which form the organization is filing, select an option from the **Form** drop list on screen **1**. (See Figure 2 on page 4 and Figure 5, below.) If the only return being prepared is a 990-T and its related forms, mark the **990-T only** box.

Form Columns   Screen **1** has separate columns indicating the header boxes for Forms 990, 990-EZ, and 990-PF. For example, the "Exemption application pending" check box on screen **1** (item #1 in Figure 5) puts an "X" in box B of Forms 990 and 990-EZ, or an "X" in box C of Form 990-PF. Note that not all questions are required for all forms (item #2 in Figure 5).

Figure 5: Screen **1** shows header labels for different forms (1);
not all questions are required for all forms (2).

Affiliate Listing (990 Only)   If the 990 is a group return filed for affiliates, but not all affiliates are included, a list of affiliates must be attached to the return. Screen **SCH4** is available for this purpose and includes fields for affiliate name, address, and EIN. Click the **SCH4** link on screen 1 (Figure 5).

NOTE   The default data for the **Name Control** field on screen **SCH4** is the four-letter code used by the IRS to match the information to the affiliate. This is an override field and must be completed if the name of the affiliate has changed since the entity's last filed return.

Tax Year   The program uses the current calendar tax year (beginning January 1 and ending December 31) by default. If the organization uses a fiscal year, enter the beginning and end dates in the **If not calendar year** box on screen **1** (Figure 6).

Figure 6: If not calendar year box on screen **1**

Schedule R

Once you have completed the header information on screen **1**, the IRS recommends completing Schedule R, Related Organizations and Unrelated Partnership. Schedule R is used to submit data regarding the organization's relationships with other organizations, both taxable and tax-exempt. The program has three screens for Schedule R, listed in Table 4.

Table 4: Schedule R Screens

Screen	Sections of Schedule R Covered
R	Schedule R, Parts I (Disregarded Entities), II (Related Tax-Exempt Organizations), and III (Related Organizations Taxable as a Partnership)
R2	Schedule R, Parts IV (Related Organizations Taxable as a Corporation or Trust), V (Transactions With Related Organizations), and VI (Unrelated Organizations Taxable as a Partnership)
R3	Schedule R, Part V, Line 1

To enter more entities, press PAGE DOWN to access new, blank fields.

NOTE

Schedule R is not required for all organizations. For information on which aspects of Schedule R must be completed by an organization, see the IRS instructions for Schedule R. See also screen-level help in Drake for screens **R**, **R2**, and **R3**.

Part VII, Section A

Once you have completed Schedule R, the IRS recommends completing Part VII, Section A ("Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors"). Use the **OFF** screen to report this information, noting that information entered there is used to generate Part II of Schedule J ("Compensation Information").

NOTE

Use the **IND** screen to enter information about compensation of independent contractors. See "Compensation" on page 14 for more information on the IND screen.

Parts VIII, IX, and X

Parts VIII, IX, and X of Form 990 comprise the financial statements for tax reporting purposes. These sections are accessed from screens **8**, **9A**, **9B**, **10A**, and **10B** of the program.

Statement of Revenue

The program has two screens for Part VIII, Statement of Revenue. Go to screen **8** to complete items 1 and 3 through 10. Press PAGE DOWN (or click the **Lines 2 11 screen** hyperlink) to access fields for items 2 ("Program Service Revenue") and 11 ("Miscellaneous Revenue").

Statement of Functional Expenses

Use the organization's normal accounting method to complete Part IX, Statement of Functional Expenses. Part IX should not be used to report expenses that belong on lines 6b, 7b, 8b, 9b, or 10b of Part VIII, Statement of Revenue.

Part IX has two screens; to access the first screen (lines 1 though 14), go to screen **9A**. To access the second screen (lines 15 through 26), go to screen **9B** (or press PAGE DOWN from screen **9A**).

> **NOTES**
> Screen Help in the program provides further instructions on this section. To access Screen Help, click the **Screen Help** button on the upper right corner. (You can also access Screen Help by right-clicking the screen and choosing **Screen Help** from the right-click menu, or by pressing CTRL+ALT+? from the **9A** or **9B** screens).
>
> For additional information, see the IRS instructions.

Balance Sheet

All organizations must complete Part X. A substitute balance sheet cannot be used.

Part X has two screens; to access the first screen (lines 1 through 15), go to screen **10A**. To access the second screen (lines 17 through 32), go to screen **10B** (or press PAGE DOWN from screen **10A**).

> **NOTE**
> Some end-of-year amounts require separate schedules. Screens for these schedules can be accessed by clicking the applicable links on screens **9A, 9B**, **10A**, **10B**, and **11**.

Header Line G

The program calculates header line G (gross receipts) automatically based on the information entered in on screen **8**, (including the linked **Line 2 11 Screen**).

Parts III, V, VII, and XI

Once you have completed Box G of the header, the IRS recommends completing Parts III, V, VII, and XI of Form 990 (screens **3**, **4**, **6**, **IND**, and **11**).

Purpose & Achievement

Part III, Statement of Program Service Accomplishments, requires that the organization report its new, ongoing, and discontinued exempt purpose achievements, along with any related revenue and expenses.

In Drake, Part III of Form 990 consists of two screens. Use screen **3** to answer items 1 through 3 (exempt purpose). Use screen **4** to complete the line 4 items (exempt purpose achievements). From screen **3**, you can access screen **4** by pressing PAGE DOWN.

Exempt Purpose

Use the **Primary exempt purpose** field on screen **3** to describe the organization's mission. The mission statement can address why the organization exists, what it hopes to accomplish, whom it intends to serve, and activities it will undertake and where. See IRS instructions for further information on what constitutes a mission.

> **NOTE**
> If the organization does not have a mission that has been adopted by its governing body, type None as the **Primary exempt purpose**.

If you answer **Yes** to question 2 or 3 on screen **3**, use Schedule O (screen **O**) to describe any new services or changes to services. From screen **3**, you can click the **Sch O Screen** hyperlink to access this screen. See "Schedule O, Supp. Info." on page 18 for more information about filling out Schedule O in the program.

Exempt Achievement

Enter expenses, revenue, and a description of the exempt purpose achievements on screen **4**. Examples of exempt achievements include:

- Providing charity care under a hospital's charity care policy
- Providing higher education to students under a college's degree program (the number of students served must be indicated)
- Making grants or providing assistance to individuals who were victims of a natural disaster
- Providing rehabilitation services to residents of a long-term care facility

Acceptable exempt achievements do not include any achievement not substantially related to the accomplishment of the organization's exempt purpose (other than by raising funds).

To enter a description that exceeds the allowed number of characters on screen **4**, press PAGE DOWN and continue the description. There is no need to re-enter the information in the top section of the screen. If the description takes up more space than is allowed on the printed return, the program will generate it on a separate SERVICES page. (See Figure 7.)

Figure 7: Part III of Form 990 references a SERVICES page for descriptions that are too long to be printed on the actual 990 form.

To enter another achievement, press PAGE DOWN and mark the box labeled **Check this box if starting a new description**. The second description entered is shown (or referenced on a SERVICES page, if applicable; see Figure 7) in section 4b of Part III.

A third description is printed or referenced in section 4c. Additional descriptions are shown on a SERVICES page generated with the return.

> **NOTE**   The exempt achievement description has a 5,000–character limit for e-filing; if the description exceeds 5,000 characters, the return must be paper-filed.

Other IRS Filings

Part V, Statements Regarding Other IRS Filings and Tax Compliance, is used to show the organization's compliance with the requirements of other federal tax laws for reporting and substantiation. Use screen **6** in the program to enter data for Part V. In Drake, Part V consists of two screens: use screen **6** to answer items 1 through 6b; press PAGE DOWN from screen **6** to access items 7 through 14b.

Compen-sation

Part VII reports compensation paid to officers, directors, trustees, key employees, highest-compensated employees, and independent contractors. For Form 990, 990-EZ, or 990-PF, use the **OFF** screen (for officers, etc.) and the **IND** screen (for independent contractors) to enter this information.

The **OFF** screen also has fields for entering an officer address, "books in care of" information, and an indication of whether the specified officer signs the return. The **IND** screen has fields for name and address, type of service, and compensation, and a field to enter the number of contractors paid more than $100,000 ($50,000 for 990-PF) in reportable compensation.

Reconcili-ation of Net Assets

Enter the amount of other changes in net assets or fund balances that occurred during the tax year on the first line of screen **11**. These would include items such as prior-period adjustments and changes in accruals.

Explain the changes on screen **O**, selecting code **O26** in the **Schedule** drop list.

Financial Statements & Reporting

Part XII, Financial Statements and Reporting, is used for reporting information on the organization's accounting methods and financial statements. The accounting method (line 1 of Part XII) is pulled from the method indicated on screen **1**. Use screen **11** to answer all other items for Part XII.

Schedule L, Transactions With Interested Persons

Screen **L** contains fields for completing Parts I through IV of Schedule L, Transactions With Interested Persons. All or part of Schedule L may be required for certain organizations that file Forms 990 or 990-EZ. Schedule L is used for the following purposes:

- Reporting information on certain financial transactions or arrangements between the organization and disqualified persons under section 4958 or other interested persons
- Determining whether a member of an organization's governing body is an independent member for purposes of Form 990, Part VI, line 1b ("Enter the number of voting members who are independent")

For information on which organizations must complete all or part of Schedule L, see the screen **L** screen help in the program, or consult the IRS instructions.

Part VI, Governance, Management, and Disclosure

Part VI, Governance, Management, and Disclosure, requests information regarding the governing body and management governance policies and disclosure practices. Although federal tax law generally does not mandate particular management structures, operational policies, or administrative practices, every organization is required to answer each question in Part VI.

Use screen **7** to access fields for Section A of Part VI. Press PAGE DOWN to access Sections B and C. If additional information is required for Part VI, use Schedule O (screen **O**; see "Schedule O, Supp. Info." on page 18).

Part I, Summary

The summary section asks for information regarding the mission, activities, and financial results of the organization. Use screen **2** to complete Form 990 Part I, Summary.

Number of Volunteers Enter the number of full-time and part-time volunteers who provided volunteer services to the organization during the reporting year. A reasonable estimate is acceptable if an exact number is not known. If the organization wishes to provide an explanation of how the number was determined, use Schedule O (screen **O** in the program; see "Schedule O, Supp. Info." on page 18).

Line 7b If the organization is not required to file Form 990-T, enter a zero (0) for line 7b.

Lines 8–17 Prior-year amounts are updated automatically from the previous year's return. These amounts can be entered or edited on screen **2**.

Part IV, Checklist of Required Schedules

An organization uses Part IV, Checklist of Required Schedules, to determine which schedules must be completed and filed with the tax return. In Drake, two screens contain fields for Part IV. Open screen **5** to access fields for lines 3 through 24d. Press PAGE DOWN from screen **5** to access fields for lines 25a through 37.

Schedules

Use the **Schedules A – G** and **Schedules H – R** tabs to access schedules. Click a schedule letter or title to open the screen for that schedule. Specific schedules can also be accessed using hyperlinks within screens. (Figure 8 on page 16)

Figure 8: Screen **5** links to schedules

NOTE Some longer schedules require more than one screen to complete. For example, Schedule A consists of screens **A**, **A2**, and **A3**. You can access screens **A2** and **A3** from the **Schedule** tab, or you can press PAGE DOWN from screen **A** to access subsequent screens.

Schedule A Use Schedule A, Public Charity Status and Public Support, with Form 990 or Form 990-EZ to provide information regarding public charity status and public support.

Use the following screens to enter data for Schedule A:

- Screen **A** (Part I, Reason for Public Charity Status; required by all organizations filling out Schedule A.)
- Screen **A2** (Part I, Line 11, Information about Supported Organizations)
- Screen **A3** (Parts II and III, Support Schedules)

NOTES Schedule A is required. At a minimum, amounts must be entered for the current year—even if the amounts are zero. If there are no entries for Schedule A, an EF message is generated upon calculation, and the return cannot be e-filed.

Field- and screen-level help resources within the program provide valuable supplemental information and tips for completing Schedule A in Drake. Press F1 for field-level help. On screens **A** and **A3**, click **Screen Help** for screen-level help.

Schedule B, Contributors Use Schedule B, Schedule of Contributors, with Form 990, Form 990-EZ, or Form 990-PF to provide information on certain contributions reported by the organization. Schedule B is required for contributions from at least one contributor in excess of $5,000. If there are no entries for the required Schedule B fields in the program, an EF message is generated and the return cannot be e-filed. In Drake, use screen **B** to enter Schedule B information.

NOTES Contributor information on Schedule B is not publicly disclosed.

If Schedule B is not required, mark the check box on the lower-right side of screen **1**.

Schedule C, Political & Lobbying Schedule C is required for certain section 501(c) organizations and section 527 organizations filing Form 990 or Form 990-EZ. Use the following screens for Schedule C:

- **Screen C** — Parts I-A, I-B, and I-C
- **Screen C1** — Part I-C, line 5 (names, addresses, and EINs of 527 organizations to which payments were made)
- **Screen C2** — Parts II-A and II-B
- **Screen C3** — Parts III-A and III-B

See the IRS form instructions for who is required to file.

Schedule D, Financial Statements

Filers of Form 990 should use Schedule D to provide the required reporting for the categories listed in Table 5. Table 5 also shows which screens in Drake are available for completing specific information.

**Table 5:** Schedule D: Items Covered, and Screens Used

Category	Section of Schedule D	Screen to Use in Drake
Donor-advised funds (DAFs)	Part I	**D**
Conservation easements	Part II	**D**
Certain art and museum collections	Part III	**D2**
Escrow accounts and custodial arrangements	Part IV	**D2**
Endowment funds	Part V	**D3**
Investments - Land, Buildings, Equipment	Part VI	**D3**
Investments - Land, Buildings, Equipment	Part VI, line 1e ("Other")	**D1E**
Supplemental financial information	Parts VII through X	**D4**
Supplemental financial statements	Parts XI through XII	**D5**

Press PAGE DOWN to go to the next Schedule D screen.

NOTE

Note that Part VI, line 1e ("Other") requires a separate screen from the previous Part VI information. Click the **Line 1e detail** link on screen **D3** or open screen **D1E**.

To enter data for Parts VII through X, go to screen **D4** and select the applicable part from the **Part** drop list (Figure 9).
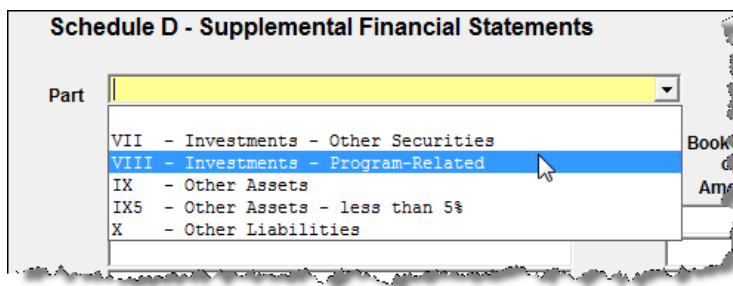
Figure 9: Select the applicable part on screen **D4** For parts VII through X.

Press PAGE DOWN to access a blank **D4** screen and enter data for additional parts.

For information on completing Part XIII of Schedule D, see the "Schedule O, Supp. Info." section, following.

Schedule O, Supp. Info. The IRS provides Schedule O for filers who must include narrative information for specific lines. Use screen **O** to provide narrative information for Schedule O and for other schedules.

> NOTE   Screen **O** allows you to enter narrative information for numerous schedules—not just for Schedule O.

To use screen **O**:

1. Open the screen (available through the **Form 990/990EZ** tab, the **Schedule H - R** tab, a link on the **D4** screen, or–as the **SCH2** screen–from the **Form 990PF** tab.
2. From the **Schedule** drop list, select the schedule and line numbers to be addressed on the screen. In the example on Figure 10, the user has selected **Escrow Account Liability** in order to address Part IV, line 2b of Schedule D.
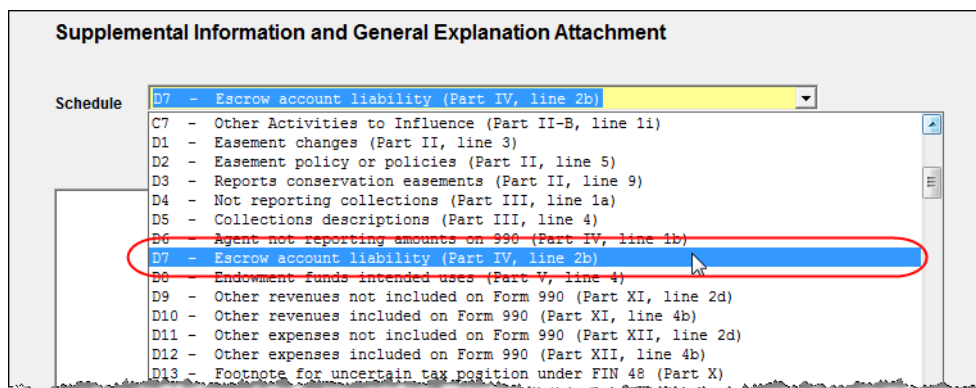

Figure 10: Schedule drop list on screen O

3. Under **Explanation**, type the narrative information. Note that there is a 5,000-character limit for e-filing.

Press PAGE DOWN to open a blank screen **O** and add supplemental information for another schedule or line.

> NOTES   The codes for the **O** screen are preceded by the letter **O**.
>
> To add a narrative explanation for an amended return, select **AMD** (located just before the **O** items in the drop list). See "Amending a Return" on page 20 for more on amending a return.
>
> To add a general explanation attachment, select **X** (located at the bottom of the drop list).

Data entered on screen **O** is printed in the supplemental information section of the specified schedule. For example, the narrative from Figure 10 would be printed under Schedule D, Part XIII, "Supplemental Information."

Part II, Signature Block

The signature block on Form 990 contains fields for up to two signatures:

- An officer of the organization
- The paid preparer (if applicable)

If e-filing, enter the paid preparer and organization officer PINs on the **PIN** screen.

	The applicable ERO or preparer PIN must be entered in **Setup > Preparer(s)** or **Setup > Firm(s)** in order to e-file a tax return. For more information on setting up firm, preparer, and ERO information in Drake, see *2012 Drake Software User's Manual*.
IMPORTANT	

Note about Preparer ID

Generally, anyone who is paid to prepare a return must sign the return and fill in the other blanks in the "Paid Preparer's Use Only" area of the return. An employee of a filing organization is not a paid preparer.

In order to have the preparer ID number (PTIN or SSN) printed in the applicable space on the return, the preparer must:

- Sign the return in the space provided for the preparer's signature
- Enter the preparer information
- Give a copy of the return to the organization

Preparing 990 returns in Drake

Any 990 returns (including 990-EZ, 990-PF, 990-N, and 990-T) prepared in Drake Software will have the preparer's PTIN and the firm's EIN printed in the "Paid Preparer's Use Only" section of the return automatically. The only return in which the preparer's SSN will be printed in the "Paid Preparer's Use Only" section is one that meets these conditions:

- The **Section 4947(a)(1)** check box on screen 1 is marked
- Line 12a of Part 5, (screen **6**, press PAGE DOWN) is marked "Yes" (for 990 return)
- Line 43 of screen **23** is marked (for 990EZ return)
- Line 15 of screen 57 is marked (for 990PF return)
- There is no PTIN entered for the preparer in **Setup > Preparer(s)** or no PTIN entered on the **PREP** screen.

	The IRS is not authorized to redact (delete) the paid preparer's SSN if the SSN is entered in the paid preparer's block. Form 990 is a publicly disclosable document. Any paid preparer whose ID number must be listed on Form 990 may wish to apply for and obtain a PTIN using Form W-7P.
IMPORTANT	

Filing an Extension

Calendar-year returns are due on May 15, 2013. If an organization uses a fiscal year, the return is due by the fifteenth day of the fifth month after the accounting period ends. By filing Form 8868, an organization can extend the deadline three months (to

August 15 for a calendar year return). Form 8868 can be used to apply for an additional three-month extension if the original three-month extension was insufficient.

Use the **8868** screen (available from the **Other Forms** tab) to apply for an extension. Select the applicable box at the top of the **8868** screen to indicate the type of extension being requested.

Figure 11: Select the type of extension being requested.

If requesting an additional extension, an explanation is required on the **8868** screen.

NOTE   Form 8868, Application for Additional Extension of Time to File an Exempt Organization return can be e-filed.

Amending a Return

Indicate an amended return on screen **1**. Note that an explanation is required for an amended return.

CAUTION   When you amend a return in Drake, the amended information replaces the original in the data file. Before amending a return, you should archive the original to avoid losing previously submitted data. For more information on archiving returns, see "Archive Manager" in Chapter 6 of the *2012 Drake Software User's Manual*.

To provide an explanation for an amended return:

1. Open screen **O**.
2. From the **Schedule** drop list, select **AMD - Amended Return Information**. This selection is located between the **N** and **O** items in the **Schedule** drop list, as shown in Figure 12 on page 21.
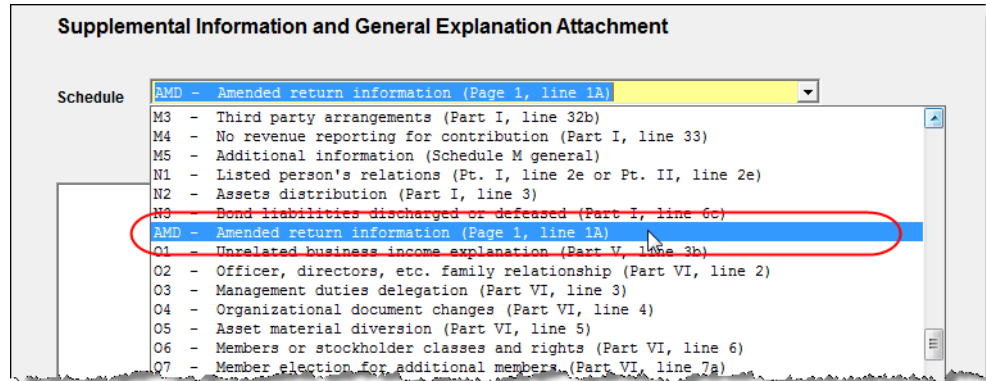
Figure 12: The **AMD** selection is listed between the **N** and **O** selections.

3. Enter the explanation in the text box below the drop list. Character limit for e-filing is 5,000 characters.

IMPORTANT   The amended return should include *all* information pertaining to the return—not just the new or corrected data.

Binary Attachments

Binary, or PDF, files can be attached to certain tax forms. These attachments are generally signature or third-party documents such as a copy of a signed lease or a signed appraisal statement. In some instances, the IRS requires that a document be attached to an e-filed return; in other instances, a document can be attached voluntarily to support or explain an entry in the return. In either case, a document must be in PDF format and attached to the return in order to be e-filed with it. Paper documents must be scanned into the computer to be attached.

Attach files through the **PDF Attachments** screen, accessible from the **Electronic Filing** section on the **General** tab of the **Data Entry Menu**.

NOTE   This PDF–attachment feature is available in several packages in Drake. Some of the examples shown in this section are from other packages, but the feature works the same way in all packages.

The PDF Attachment Process

Three main steps are involved in the PDF attachment process in Drake:

1. Creating a PDF file to be attached

2. Informing the program that a PDF file will be sent with the return

3. Attaching the PDF file for e-filing

These steps are described in the following sections.

Creating a PDF File   To create a PDF file:

1. Scan the document to be attached to the return.

2. Save the document to your client's DDM file, your computer's desktop, or any-
where you can readily find it.

| TIP | It's a good idea to use the DDM scanning feature for this step. |

Adding PDF Files in Drake

To indicate in the software that a PDF file will be sent with the return:

1. Open the return in Drake. From the **Form 990/990EZ** tab of the **Data Entry Menu**, click **PDF**, or type **PDF** in the selector field and press ENTER.

2. Fill out the columns on the **PDF Attachments** screen. See Table 6 for examples.

Table 6: PDF Attachment Window Columns

| Name of Column	Description	Examples
Reference Source	Name or number of regulation, publication, or form instruction that makes attachments necessary	- IRS Pub xxx-1.4 - Form Instructions for 990
Description	Description of form or document to be attached	- Title of house on Oak Street - Appraisal of Lot 1234
File name	Distinctive, easily recognizable file name, followed by ".pdf"	- TitleHouseOakSt.pdf - AppraisalLot1234.pdf

3. Exit the **PDF Attachments** window.

Because you've indicated that a PDF file is attached, the program generates an EF message regarding the attachment when the return is calculated.

Attaching Documents to the Return

To attach a PDF file to a return:

1. From the return, click **View**. If anything was entered in the **PDF Attachments** window (see "Adding PDF Files in Drake," previously), there will be two PDF–related items in the **View/Print** window:

• An EF MESSAGES alert (item #1 in Figure 13)

• An **Attach PDF** button on the toolbar (item #2 in Figure 13)
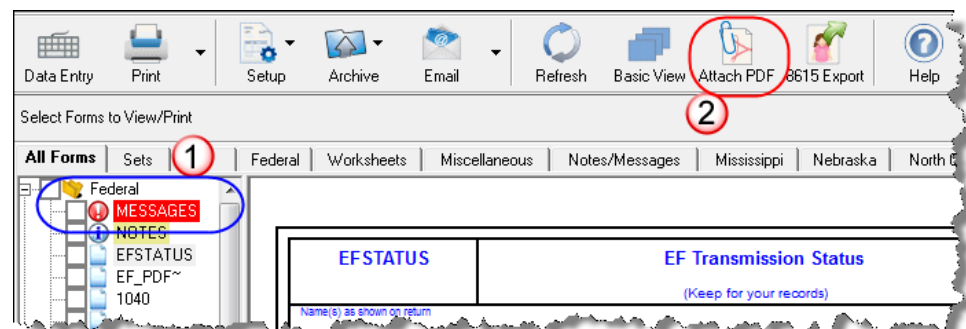
Figure 13: The red **MESSAGES** page and the **Attach PDF** button

2. Click MESSAGES to view EF messages, including information on how to attach the required documents to the return.

3. Click **Attach PDF**. The **EF PDF Attachments** window displays the information entered on the **PDF Attachments** window in data entry. A red **X** means the document has not been attached; a green check mark indicates an attached document.
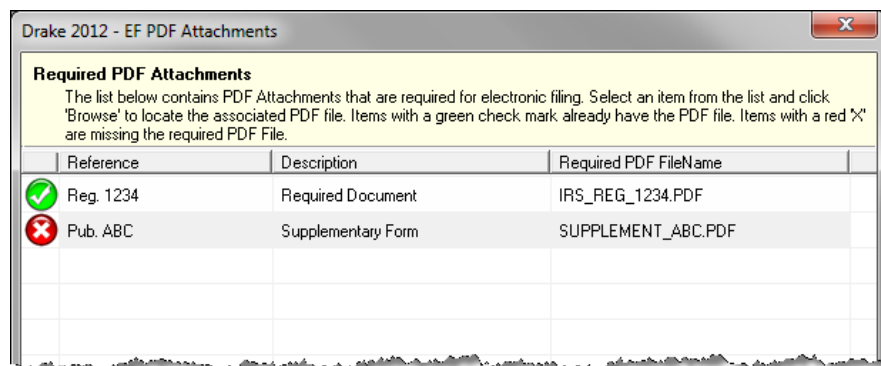

Figure 14: The **EF PDF Attachments** window

4. Click the row of a document to attach.

5. Click **Browse**.

6. Browse to the proper folder, select the PDF file to attach, and click **Open** (or double-click the file name).

Repeat for all documents with a red **X**. When all documents have been attached to a completed return, recalculate the return. If there are no EF messages, the return is ready to be e-filed.

Printing Generated Documents

In some instances, Drake generates a document that must be printed, signed, and scanned back into the computer to be attached to the return. An EF message will state that attachments are required. You will then need to obtain and complete the statements, scan them into the computer, save them as a PDF file, and attach them to the return.

Using the PRNT Screen

Use the **PRNT** screen to override most program defaults.

Suppressing/Forcing Items

To suppress or force printing of certain items, go the **PRNT** screen and select the desired options.Selections override the options established in **Setup**. For more on setting up options globally in Drake, see *2012 Drake Software User's Manual*.

The following items can be "forced" from the **PRNT** screen (see Figure 15 on page 24):

- Diagnostic summary report listing the forms calculated and providing a brief summary of the return
- Next-year depreciation listing for the organization
- Indication on the return that the organization has changed its accounting period
- Preparer's name in the "Preparer's signature" line for preparer and client copies of a return that has been e-filed

Figure 15: PRNT screen options

The following items can be suppressed from the **PRNT** screen of a 990 return (see Figure 15):

- Commas (from the amounts printed on the forms)
- Columns B, C, and D of Form 990, Part IX, if the organization is not a 501(c)(3) or 501(c)(4) organization (Only Column A, Total expenses, would be generated for this section of Form 990.)
- Data for non-required fields on Form 990-T of gross receipts are $10,000 or less

Overriding Other Setup Options

Filing instructions (federal and state) and envelope coversheets (organization, IRS, and state) can be either forced or suppressed from the **PRNT** screen to override the global setting in **Setup**.

NOTE   A default due date for filing is printed on all letters and filing instructions generated with a return. You can override the default date by entering an alternate due date in the **Due date to print on letter and filing instructions** field on the **PRNT** screen.

You can also enter the date to be printed on the return. In **Setup > Options > Optional Items on Return**, you can indicate if the return should have *no* date or if it should have the current system date. Use the **PRNT** screen to override the setup option choice for a return.

Turn Off Autobalance

Autobalance forces the balance sheet to balance for both the beginning- and end-of-year amounts by adjusting net assets or fund balance.

The program makes the adjustments due to differences in the balance sheet. Incorrect data entry could cause these differences but they are usually the result of amounts

being erroneously deleted or changed from the balance sheet screens. To reconcile the differences, it is best to compare the organization's beginning and ending balance sheet amounts for the tax year.

To turn off this feature for a specific return, go to the **PRNT** screen and select **Turn off autobalance**.

Electronic Filing

An organization has the option to e-file Form 990, 990-EZ, 990-PF, 990-N, and related forms, schedules, and attachments. If the organization files at least 250 returns during the calendar year and has total assets of $10 million or more at the end of the tax year, it is *required* to e-file Form 990.

NOTE	Form 990-T cannot be e-filed.

Steps for e-filing Form 990 are the same as for e-filing Form 1040. For detailed instructions on e-filing returns in Drake, see *2012 Drake Software User's Manual*.

IRS Error Reject Codes

If any of the following IRS error reject codes is generated when e-filing a 990 return, the preparer must contact the IRS for further information. The IRS e-Help Desk telephone number is (866) 255-0654

R0000-905: Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-file database and in accepted status.

F990-913: Tax-exempt status specified in Item I, must match data in the e-file database.

R0000-922: Filer's EIN and Name Control in the Return Header must match data in the e-file database, unless "Name Change" or "Name or Address Change" check box is marked, if applicable.

R0000-032: If "Amended Return" check box is not marked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.

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Appendix A: Adjustment Worksheet

The Adjustment Worksheet is updated each year to help you understand what happens in the return when certain data is changed through the use of adjustment fields. The following pages contain the 2012 Adjustments worksheet.

These worksheets are also available through the **FAQ** screen. To access them, open the **FAQ** screen, click the **Screen Help** button (or press CTRL+ALT+?) and click the links at the top of the window.

Adjustments Worksheet		
Adjustment Location		**Location of Information Being Adjusted**
Screen/Line	**Field Name**	
990		
H - Hospitals		
6b	Total Expense	Adjusts calculated amount (see instructions).
Form 990PF Part VIII - Officer Information		
2	Total number of other employees paid over $50,000	Adjusts number flowing from the **OFF** screen
Form 990PF Part XII - Qualifying Distributions		
1a	Adjustment of expenses if borrowed funds election exists	Adjusts amount in Part 1, column (d), line 26
Form 990T Part IV - Tax and Payments		
40b	Other credits	Adjusts amount flowing from screen **80**, **Common Credits** section, **5735** and **8834.**
40c	General business credit	Adjusts amount flowing from Form 3800, line 32
42	Other taxes	Adjusts amount flowing from Form 8697
Client Bill - Adjustments and Payments		
	Adjustments: Amount	Enter an adjustment amount to appear on the client's bill with the corresponding description.

Appendix B: Override Worksheet

The Override Worksheet is updated each year to help you understand what happens in the return when certain data is changed through the use of override fields. The following pages contain the 2012 Override worksheet.

These worksheets are also available through the **FAQ** screen. To access them, open the **FAQ** screen, click the **Screen Help** button (or press CTRL+ALT+?) and click the links at the top of the window.

Overrides Worksheet

Screen/Line	Override Location	Location of Information Being Overridden
	Field Name	
**990**	
**Organization General Information**	
	Preparer fee	Overrides calculations made based on entries at Setup > Pricing.
	Firm #	Overrides the default selection (1)
	Preparer #	Overrides the default selection (1)
	Data entry operator #	Overrides login name.
	ERO #	Overrides the selection made from the **ERO SSN Indicator** drop list at **Setup > Options**, EF tab.
	Name	Overrides entry made on the **OFF** screen.
	Street	Overrides entry made on the **OFF** screen.
	City	Overrides entry made on the **OFF** screen.
	State	Overrides entry made on the **OFF** screen.
	ZIP Code	Overrides entry made on the **OFF** screen.
	Telephone	Overrides entry made on the **OFF** screen.
**Depr - Depreciation Detail**	
	Override regular depreciation, Federal	Overrides the system calculation for the "Current depr" column of the Depreciation Detail Listing.
**SCH4 - Affiliate Listing**	
Affiliate Listing	Name Control	Overrides Name Control determined by system using first four letters of affiliate name.
**9B - Part IX - Statement of Functional Expenses**	
22	Depreciation, depletion, and amortization	Overrides amounts from Form 4562.
**(PIN for 990) E-File Signature Authorization for Tax-Exempt forms**	
	Signature	Overrides information flowing from the **OFF** screen.
	Title	Overrides information flowing from the **OFF** screen.
	Name Control Override	Overrides first four letters of the name of the entity transmitted to the IRS when e-filing the return.
**Print Options**	
	Print federal filing instructions	Overrides option selected in **Setup > Options**, **Optional Documents** tab.
	Print state filing instructions	Overrides option selected in **Setup > Options**, **Optional Documents** tab.
	Print taxpayer's envelope coversheet	Overrides option selected in **Setup > Options**, **Optional Documents** tab, for the entity's envelope coversheet.
	Print IRS envelope coversheet	Overrides option selected in **Setup > Options**, **Optional Documents** tab, for the IRS coversheet.
	Print state envelope coversheet	Overrides option selected in **Setup > Options**, **Optional Documents** tab, for the state coversheet.
	Date to print on returns	Overrides default date on the "Paid Preparer's" line at the bottom of the 990PF, page 13; 990EZ, page 4; the 990 letter; and the filing instructions.
	Due date to print on letter and filing instructions	Overrides the default Due Date that is printed on letters and filing instructions.
**Schedule D - Supplemental Financial Statements**	
1e	Part VI: Investments - Land, Buildings, and Equipment 1e Other	Overrides amounts that flow from screen **D1E** (Schedule D, Part VI, line 1e).
**Schedule G - Information Regarding Fundraising or Gaming**	
14	Person who prepares the organization's gaming/special events books and records	Overrides name, address, city, state, and ZIP code from screen **1** (General Information) or **OFF** (Officers, Directors, Employees) screen.
**52- Part I Revenues & Expenses**	
6a(a)	Sale of assets not on line 10	Overrides the amount calculated on screen **SCH5**.
6b	Gross sales price - line 6a	Overrides the amount calculated on screen **SCH5**.
**Form 990PF, Part II - Assets & Liabilities**	
7(b)	Other notes	Overrides the amount calculated on screen **SC14**.
11(b)	Investments - land, buildings and other depr assets basis.	Overrides any amounts flowing from screen **SC53.**
11(b)	Less accumulated depreciation	Overrides any amounts flowing from screen **SC53.**
11(c)	Net investments	Overrides any amounts flowing from screen **SC53.**
14(b)	Land, buildings, and equipment	Overrides any amounts flowing from screen **SC53.**
14(b)	Less accumulated depreciation	Overrides any amounts flowing from screen **SC53.**
14(c)	Net land, buildings, and equipment	Overrides any amounts flowing from screen **SC53.**
**Form 990PF, Part IV - Capital Gains and Losses**	

Overrides Worksheet

Screen/Line	Override Location — Field Name	Location of Information Being Overridden
990		
2	Capital gain net income or loss	Overrides calculated gain amount from the sale of all assets.
3	Net short-term capital gain or loss	Overrides calculated amount from Part IV, line 1.
Form 990PF, Part V - Qualification Under Section 4940(e) for Reduced Tax		
3	Number of years foundation has been in existence if less than 5	Overrides the calculated number of years from the entry on screen **1**.
Part VI - Excise Tax Based on Investment Income		
6c	Tax paid with extension application	Overrides amount entered on **8868** screen.
Part IX-B - Summary of Program-Related Investments		
4	Cash deemed held for charitable activities	Overrides the calculated amount.
Part XIII - Undistributed Income		
4a	Applied to 2008	Reduces the 2008 undistributed income.
4d	Applied to 2009 distributable amount	Reduces the 2009 distributable amount.
4e	Distributed out of corpus	Overrides amount remaining after reducing 2009 distributable amount to zero.
5	Excess carryover applied to 2009	Overrides calculated amount
10a	Excess 2005	Overrides the amount remaining on XIII line 3b after form calculations.
10b	Excess 2006	Overrides the amount remaining on XIII line 3c after form calculations.
10c	Excess 2007	Overrides the amount remaining on XIII line 3d after form calculations.
10d	Excess 2008	Overrides the amount remaining on XIII line 3e after form calculations.
10e	Excess 2009	Overrides the amount remaining on XIII line 4e after form calculations.
Part XIV - Private Operating Foundation		
2a(a)	Enter adjusted net income Pt 1	Overrides the lesser of the adjusted net income from Part I or the minimum investment return from Part X for the year.
2c(a)	Qualifying distributions	Overrides the value calculated in Part XII for line 4.
3b(a)	Endowment alternative	Overrides the value calculated using the amount from Part X, line 6.
Form 990-T - Additional Information		
B	Exempt under section 501	Overrides exemption under section 501 (Tax-exempt status section) of screen **1** (General Information).
C	Book value of all assets at end of year	Overrides amounts flowing from: Form 990, Part I, line 20 (column b); Form 990EZ, Part II, line 25 (column b); Form 990PF, page 1, item I.
J	Books are in care of	Overrides the information on the **OFF** screen or screen **1**.
J	Telephone number	Overrides the information on the **OFF** screen or screen **1**.
990-T - Parts I & II - Income and Deductions		
12	Other Income - Form 5471 Exchange Gain or Loss	Overrides the amount flowing from Form 5471, Schedule I, line 6.
21	Depreciation (Form 4562)	Overrides amounts from Form 4562.
990-T - Part IV - Tax and payments		
40a	Foreign tax credit	Overrides the amount flowing from Form 1118.
Form 990W - Estimated Tax on UBIT		
10b	Tax shown on current-year tax return	Overrides the smaller of the amounts flowing to this form from 990T, page 2, line 43, and the calculated amount on Form 990W, line 10a.
12	Required installment amounts	Overrides the calculated amounts.
1118 Foreign Tax Credit Schedule B, Part II		
1	Total foreign taxes paid or accrued	Overrides calculated amount from Form 1118, Schedule B, Part I, column 2h.
2	Total taxes deemed paid	Overrides calculated amount for Form 1118, Schedule B, Part I, column 3.
3	Reduction of taxes paid, accrued, or deemed paid	Overrides amount carried from Schedule G.
5	Carryback or carryover of excess foreign taxes	Overrides amount on Schedule K, line 3, column XIV.
7	Schedule J, Part I, line ii (if Sch J is required)	Overrides amount on Schedule J, Part I, line 11, or Schedule A, column 13.
3800 - Parts I & II, Current Year Credits		
13	25% of the excess, if any, of line 14 over $25,000	Overrides calculated amount.
17a	If there has been an ownership change, acquisition, or reorganization (see IRS instructions)	Overrides calculated amount.

Overrides Worksheet

Screen/Line	Override Location — Field Name	Location of Information Being Overridden
	Override Location	
	Field Name	**Location of Information Being Overridden**
990		
Form 6478		
2	Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures	Overrides the default rates. Refer to form instructions.
3	Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures	Overrides the default rates. Refer to form instructions.
4	Qualified cellulosic biofuel produced after 2008 that is alcohol	Overrides the default rates. Refer to form instructions.
Form 8609 - Low-Income Housing Credit Allocation Certification		
2	Schedule A - Annual Statement, Override of computed rate	Overrides computed rate on Form 8609A, Part II, line 2.
SS-4 - Application for Employer Identification Number		
	County & state	Overrides the county and state entered on screen **1** (General Information).
Form 4720 Certain Excise Taxes		
PT II-B, line 1	Taxes that apply to managers, self-dealers	Overrides the amount being carried from Part II-A, column (l).
1	Schedule B Undistributed Income for years before 2008	Overrides the amount carrying from Form 990-PF for 2009, Part XIII, line 6d.
2	Schedule B Undistributed Income for 2008	Overrides the amount that is carried automatically by the program from Form 990-PF, Part XIII, line 6e.
1	Schedule G - Excess of grassroots expenditures over grassroots nontaxable amount	Overrides the amount automatically carried by the program from the Schedule C., Forms 990 or 990-EZ, Part II-A, column (b), line 1(h).
2	Schedule G - Excess of lobbying expenditures over lobbying nontaxable amount	Overrides the amount automatically carried by the program from the Schedule C., Forms 990 or 990-EZ, Part II-A, column (b), line 1(i).
MGR	Tax or prorated amount	Overrides amount of tax calculated for the event.
3115 Change in Accounting Method		
	Tax year of change begins	Overrides entry made on screen **1** (General Info).
	Tax year of change ends	Overrides entry made on screen **1** (General Info).
	Contact person's telephone number	Overrides entry made on screen **1** (General Info).
25	Parts II,IV Section - Net Section 481(a) adjustments for the year of change	Overrides amount flowing from form 3115, section A, line 1h.
5471 SCHI Schedule I and Worksheets		
1	Schedule I - Subpart F income	Overrides calculations from worksheets A -D.
2	Schedule I - Earnings invested in US property	Overrides calculations from worksheets A -D.
3	Previously excluded subpart F income withdrawn from qualified investments	Overrides calculations from worksheets A -D.
4	Previously excluded export trade income withdrawn from investment in export trade assets	Overrides calculations from worksheets A -D.
31	Worksheet A - Shareholder's pro rata share of line 30	Overrides calculated amount.
38b	Worksheet A - Average exchange transaction rate	Overrides rate entered on **5471** screen.
4	Worksheet B - U.S. shareholder's pro rata share of U.S. property held	Overrides calculated amount.
13	Worksheet B - U.S. shareholder's pro rata share of line 12	Overrides calculated amount.
17	Worksheet B - Year-end spot translation rate	Overrides rate entered on **5471** screen.
5	Worksheet C - U.S. shareholder's pro rata share of line 4	Overrides calculated amount.
6b	Worksheet C - Average exchange translation rate	Overrides rate entered on **5471** screen.
2	Worksheet D - Pro rata share of line 1	Overrides calculated amount.
7b	Worksheet D - Average exchange translation rate	Overrides rate entered on **5471** screen.
Form 8027 - Employer's Annual Information Return of Tip Income & Allocated Tips		
7	Allocation of tips if using other than calendar year	Overrides calculated amount for line 7 of form; place X in line 6 to activate this override.
Form 8822 - Change of Address		
a4	Business name	Overrides information entered on screen **1** (General Information).
4b	Employer ID number	Overrides information entered on screen **1** (General Information).
6	New mailing address	Overrides information entered on screen **1** (General Information).

Overrides Worksheet		
Override Location		**Location of Information Being Overridden**
Screen/Line	**Field Name**	
990		
8	Daytime phone number	Overrides information entered on screen **1** (General Information).
Form 8868 - Application for Extension of Time to File an Exempt Organization Return		
	Type of return to be filed	Overrides the return type entered on screen **1**.
	Books in care of information	Overrides the information flowing from screen **1** (General Information).
	If group return, enter the four-digit Group Exemption Number (GEN)	Overrides the number flowing from screen **1** (General Information).
	Extension of time until	Overrides default date calculated by the system based on the entity's tax year.
Form 8925 - Report of Employer-Owned Life Insurance Contracts		
	Name of policyholder	Overrides entries made on screen **1** (General Info).
	ID number of policyholder	Overrides entries made on screen **1** (General Info).
Client Bill - Adjustments and Payments		
	Billing option (overrides what is set up in options)	Overrides select made in **Setup > Options**, **Billing** tab.
	Custom paragraph option (overrides what is setup in options)	Overrides select made in **Setup > Options**, **Billing** tab.
	Date to be printed on bill	Overrides the default date (the present date).

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