

THOMSON REUTERS®

TRIAL BALANCE BRIDGE GUIDE

FOR TAX YEAR 2019

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CHAPTER 1: TRIAL BALANCE BRIDGE

Trial Balance Bridge enables you to import trial balance data from spreadsheets, audit packages, general ledger packages, databases, and client write-up packages for 1065 and 1120 returns. With these products, you can review bridged information in tax format and make adjustments prior to merging the data into the return and computing.

SETTING SYSTEM DEFAULTS

Default Information

System default information transfers into the software from the Organizer as **read-only**. This information cannot be changed in Trial Balance Bridge.

Entity Information

The following default information is **read-only** in Trial Balance Bridge:

- Locator number
- Return type
- Entity name
- Fiscal year begin date
- Fiscal year end date.

Changes being made to everything (except the locator number, which cannot be changed) should be made in the Organizer. To make your changes, select **General Information > Company Information**.



In order for the changes to be reflected in the Trial Balance Bridge, exit the locator and then reopen the locator again.

Setting Trial Balance Bridge Defaults

You can change certain default settings in Trial Balance Bridge.

1. From the file menu on the Thomson Reuters tax application, select **Access > Trial Balance**.

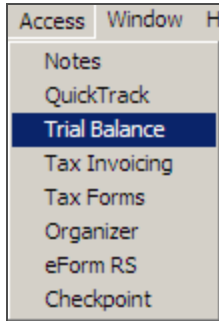


Figure 1:1

2. Select **Options > Return Defaults**.

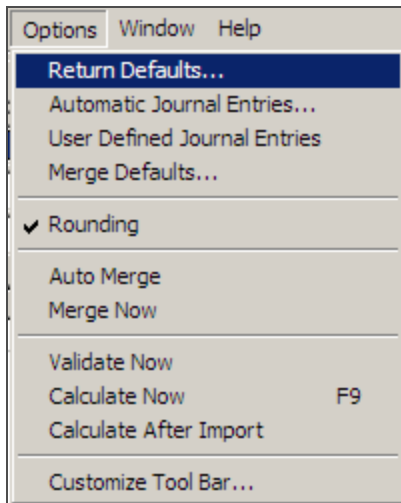


Figure 1:2

3. The **Return Defaults** dialog box appears. Click **OK**.

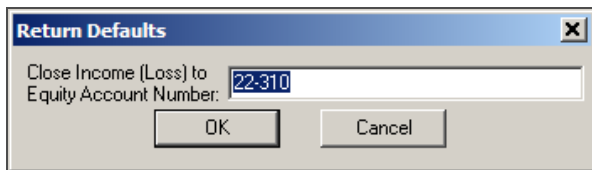


Figure 1:3

Changing Default Settings

The following describes the default field and explains how to change it. Once you have entered your change, click **OK** to activate.

IF THE TRIAL BALANCE IS IN BALANCE AND OPEN	Enter the equity account number where you want to close Income or Loss. The current year earnings are then closed to the specified account, displayed as a book adjustment in the Account Detail dialog box and included in the Adjusted Book Balance.
IF THE TRIAL BALANCE IS IN BALANCE AND CLOSED	Enter CLOSED in place of the account number.



If you do not specify an account number, Trial Balance Bridge automatically closes the books to the first retained earnings account for 1120, 1120S, 1120-RIC, and 1120-REIT (TRC 224), or the ending partners' capital account (TRC 230) for 1065. Trial Balance Bridge calculates the amount of Net Income per Books to close by adding the Adjusted Book Balance of all 30- and 40- TRC categories.

Setting Rounding Defaults

Amounts within Trial Balance Bridge are entered as dollars. You may elect to round within Trial Balance Bridge to view workpapers and tax summary as rounded amounts.

Trial Balance Bridge automatically rounds amounts. If rounding is turned on, all amounts are rounded and a check mark is displayed on the drop-down list. However, you have the option to toggle rounding off by selecting **Options > Rounding**. The check mark is removed next to *Rounding* on the drop-down list.

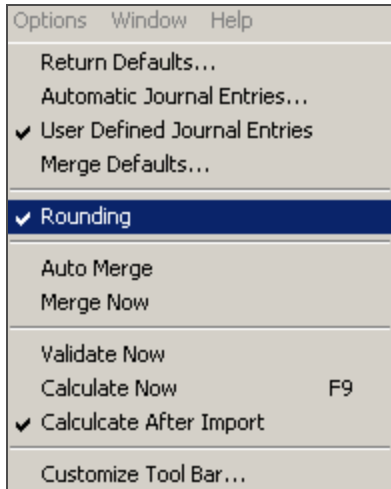


Figure 1:4

Trial Balance Bridge generates an item that appears as an adjustment on detailed workpapers and on account detail in tax summary. This amount handles any discrepancies in the rounded amounts during the calculation.

CHAPTER 2: UNDERSTANDING CODES

TAX RETURN CODES (TRCS)

Sorting the TRCs

A Tax Return Code (TRC) is a Thomson Reuters-defined, five-digit (nn-xxx) code used to route general ledger account balances and detail, if applicable, to specific lines on the tax return. To view a list of all the current year Business Return TRCs, which you can assign or change in Trial balance bridge, see https://www.riahelp.com/html/2019/reports/tbb/TRC_Codes_for_1065_1120.pdf.

Before you assign or change a TRC, you may want to sort (**Edit > Sort Trial Balance**) the Trial Balance Grid by using the TRC option to place the accounts in TRC order on the Trial Balance Grid.

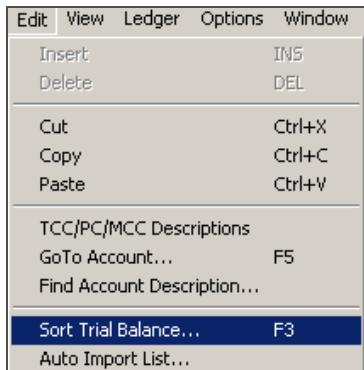


Figure 2:1

Select how to sort from the list of options.

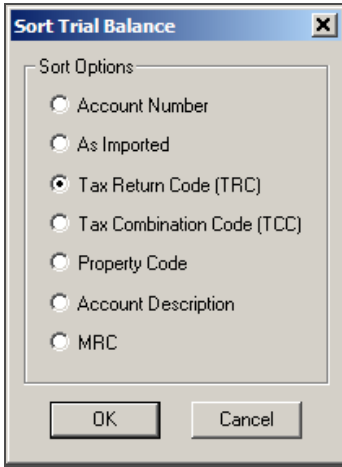


Figure 2:2

Blank TRCs appear together at the top of the Grid.

Assigning or Changing a TRC

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate TRC in the drop-down list.

	TRC	TCC	PC	MRC	MCC	PYB	CYB
11-600 Depletable Assets	11-600						
11-605 Accumulated Depletion	10-100					10,100.00	10,100.00
11-700 Land (Net of Amortization)	10-200					10,200.00	10,200.00
11-800 Intangible Assets - Goodwill	10-205					-10,205.00	-10,205.00
11-810 Intangible Assets - Organizational Cost	10-300					10,300.00	10,300.00
11-820 Intangible Assets - Trademarks & Patents	10-400					10,400.00	10,400.00
11-830 Intangible Assets - Other	10-500					10,500.00	10,500.00
11-900 Other Assets	10-900					10,900.00	10,900.00
20-100 Accounts Payable	11-100					11,100.00	11,100.00
20-200 Current Mortgages, Notes and Bonds Payable	11-200					11,200.00	11,200.00
20-300 Other Current Liabilities	11-300					11,300.00	11,300.00
20-410 Accrued Federal Income Tax	11-400					11,400.00	11,400.00
20-415 Federal Income Tax Deposits Paid	11-500					11,500.00	11,500.00
20-420 Accrued State and Local Income Tax	11-505					-11,505.00	-11,505.00
20-425 State and Local Income Tax Deposits Paid	11-600					11,600.00	11,600.00
21-100 Loans from Stockholders	11-605					-11,605.00	-11,605.00
21-200 Long-Term Mortgages, Notes and Bonds Payable	11-700					11,700.00	11,700.00
21-300 Other Liabilities	11-800					11,800.00	11,800.00
22-100 Capital Stock: Preferred	11-810					11,810.00	11,810.00
22-110 Capital Stock: Common	11-820					11,820.00	11,820.00
22-200 Additional Paid-In Capital	11-830					11,830.00	11,830.00
22-220 Patronage dividends allocated in noncash form	11-835					-11,835.00	-11,835.00
22-223 Per-unit retains allocated in noncash form	11-835					-11,835.00	-11,835.00
22-300 Retained Earnings: Appropriated	11-900					205,520.00	205,520.00
22-310 Retained Earnings: Unappropriated	11-900	001				205,520.00	205,520.00
22-400 Adjustments to Shareholders' Equity	41-220					0.00	275,000.00
22-440 Cost of Treasury Stock	41-260					0.00	2,200.00
30-100 Gross Receipts or Sales	41-300					0.00	300,000.00
30-105 Returns and Allowances	41-350					0.00	33,000.00
30-150 Merchant Card and Third Party Payments	41-420					0.00	370,000.00
31-110 DIV: Domestic Corporations Subj to 70% Deduction							
31-115 DIV: Domestic Corporations Subj to 80% Deduction							
31-120 DIV: Div-Financed Stock of Domestic/Foreign Cos							
31-125 DIV: PreI Stock of Less-Than-20%-Owned Public U							
31-130 DIV: PreI Stock of 20%-Or-More-Owned Public Util							
31-135 DIV: Less-Than-20%-Owned For Corps / FSCs @ 7							
31-140 DIV: 20%-Or-More-Owned For Corps / FSCs @ 80%							
31-145 DIV: Wholly-Owned Foreign Subs Subj to 100% Dev							
31-150 DIV: Domestic Corps Received By SBIC Under '58							

Figure 2:3

3. Highlight the appropriate cell(s) or row(s) of the account(s) to which you want to assign or change the TRC. To select multiple rows, hold down the left mouse button while you drag over the rows you want to select.
4. Select **Assign Coding**. The new TRC appears on the Trial Balance Grid for the account you selected. (You can also type the TRC on the Grid by placing the cursor in the TRC cell, typing in the code, and pressing **Enter**.)

M-3 RETURN CODES (MRCs)

An M-3 Return Code (MRC) is a Thomson Reuters-defined code used to route general ledger income and expense account balances to specific lines on Schedule M-3.

M-3 **Income/Loss** items begin with an **I** and **Expense/Deduction** items begin with an **E**.

You can assign or change a MRC in Trial Balance Bridge.

Assigning or Changing an MRC

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate row of the account to which you want to assign or change the MRC.
3. Select the appropriate TRC from the drop-down list. (The MRC list will not populate unless an income or expense TRC has been selected.)
4. Select the appropriate MRC from the MRC drop-down list.

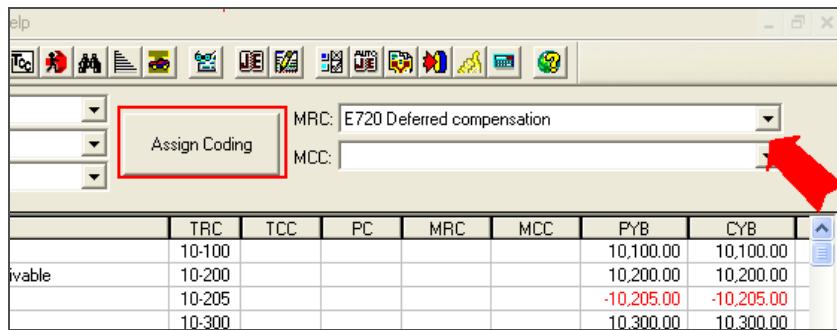


Figure 2:4

5. Select **Assign Coding**. The new MRC appears on the Trial Balance Grid for the account you selected. You can assign a TRC code and an MRC code to the general ledger account at the same time if you have highlighted the entire row prior to selecting **Assign Coding**. You can also type the MRC on the Grid by placing the cursor in the MRC cell, entering the code, and then pressing **Enter**.)

TAX COMBINATION CODES (TCCS)

A Tax Combination Code (TCC) is an optional three-digit code that can be used in conjunction with Tax Return Codes to customize the presentation of printed detail schedules. TCCs are particularly important in generating cross-tie schedules for consolidated returns. TCCs allow you to group accounts, change white paper detail and provide supporting statement headings.

When accounts are combined, the default description for the combined balance is that of the first account included in the combination. You can change the description through **Edit > TCC/PC/MCC Descriptions**.

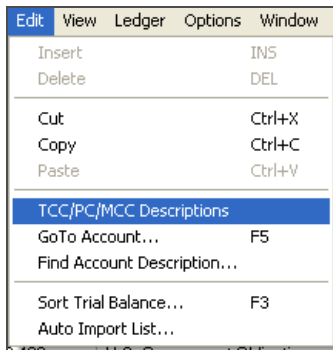


Figure 2:5

Creating a TCC

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate TRC in the drop-down list.
3. Click the drop-down list for TCC and select **Add New**. The **New Item** dialog box appears.
4. Enter the TCC code and description in the **New Code and Description** fields. You can also type the TCC in the appropriate cell. The default description is the description of the first account where you assigned the code.
5. Click **OK**. The new TCC appears in the TCC drop-down list.



Trial Balance allows import of 35 character-long TCC descriptions. You can manually enter up to 50 characters for TCC descriptions. However, the lengths allowed for detail descriptions in Organizer vary. Income and deduction details usually allow 50 characters. Balance sheet details usually allow 35 characters. Therefore, TCC descriptions longer than the Organizer can hold will be truncated after merge.

Assigning a TCC

1. Go to the **Trial Balance Grid**.
2. Since TCCs relate to TRCs, scroll through the TRC drop-down list and locate the TRC of the account to which you want to assign a TCC and select the appropriate TRC.
3. Select the TCC drop-down box. If a TCC has been assigned to a particular TRC and account, it appears with its description in the TCC drop-down list.
4. Select the TCC.
5. Select the appropriate cell(s) or row(s) of the account(s) to which you want to assign TCCs. To assign TCCs to multiple rows, hold down the left mouse button while you drag over the rows you want to select.
6. Select **Assign Coding**. The TCC displays in the **TCC** column (if you know which TCC to assign, you can type the TCC in the appropriate cell on the Trial Balance Grid).

Changing a TCC Description

1. Go to the **Trial Balance Grid** screen.
2. Select **Edit > TCC/PC/MCC Descriptions**.
3. Select **Tax Combination Code Description** to display MCCs and their corresponding descriptions.
4. Click the **TCC description** field.
5. Enter the description change.
6. Select **Done** when you have made the necessary changes.

Deleting a TCC

This function deletes the TCC and TCC description and removes this information from all accounts on the Trial Balance Grid associated with that TRC and TCC.

1. Select **Edit > TCC/PC/MCC Descriptions** from the **Trial Balance Grid** screen.
2. Select the row(s) containing the TCC(s) you want to delete.
3. Press **Delete**.

PROPERTY CODES (PCS)

Property Codes (PC) are used in Trial Balance Bridge to differentiate between various rental, royalty, and farm activities. Each group of accounts pertaining to a particular activity should have its own unique Property Code. Property Codes are used in 1065, 1120S, and 1120-REIT.

Property Codes must be numeric with a maximum length of three digits. If proforma exists, such as depreciation detail for a specific property or activity, you must insure that the Property Codes assigned in Trial Balance Bridge agree with those found on the locator's proforma.



Property Codes must match the set numbers of related activities found in the tax application to properly align data.

Creating a PC

1. Go to the **Trial Balance Grid** screen.
2. Select the appropriate TRC in the drop-down list.
3. Click the **PC** drop-down list, and then select **Add New**. The **New Item** dialog box appears. **PCs can only be added to TRCs that require PCs.**
4. Enter the PC code and description. You can also type the PC in the appropriate cell. The default description is the description of the first account where you assigned the code.
5. Click **OK**. The new PC appears in the PC drop-down list.

Assigning a PC

1. Go to the **Trial Balance Grid**.
2. Determine the accounts and the TRC of the accounts to which you want to assign property codes.
3. Select the appropriate TRC in the drop-down list.
4. Select the drop-down list for PC and select the property code to assign.
5. Select the appropriate cell(s) or row(s) of the accounts to which you want to assign property codes.
6. Select **Assign Coding** or enter the code in the appropriate cell.

Changing a PC Description

1. Go to the Trial Balance **Grid** screen.
2. Select **Edit > MCC/PC/MCC Descriptions**.
3. Select **Property Code Description** to display property codes and their corresponding descriptions.
4. Click the **PC description** field.
5. Enter the description change.
6. Click **Done** when you have made the necessary changes.

M-3 TAX COMBINATION CODES (MCCS)

An M-3 Combination Code (MCC) is an optional four-character code that can be used in conjunction with M-3 Return Codes to customize the presentation of printed detail schedules. MCCs are particularly important in generating cross-tie schedules for consolidated returns. MCCs allow you to group accounts, change whitepaper detail, and provide supporting statement headings.

Creating an MCC

1. Go to the **Trial Balance Grid** screen.
2. Select either a 300 (income) or 400 (expense) type TRC. This enables the drop-down list to see the MRCs.
3. Select the appropriate MRC from the drop-down list.
4. Click the drop-down list for MCC, and select **Add New**. The **New Item** dialog box appears.
5. Enter the MCC code and description. You can also enter the MCC in the appropriate cell if an MRC has been previously assigned to the account number. The default description is the description of the first account where you assigned the code.
6. Click **OK**. The new MCC appears in the MRC drop-down list.



Trial Balance allows import of 35 character-long MCC descriptions. You can manually enter up to 50 characters for MCC descriptions. However, the lengths allowed for detail descriptions in Organizer vary. M-3 details usually allow 40 characters. Therefore, MCC descriptions longer than Organizer can hold will be truncated after merge.

Assigning an MCC

1. Go to the **Trial Balance Grid** screen.
2. Highlight the line for which you want to assign an MCC.
3. Select the appropriate TRC for that line.
4. Select the appropriate MRC for that line. Or highlight the MCC field (or fields of contiguous accounts that already have MCCs assigned).
5. Select the MCC drop-down list. Existing MCCs and their descriptions are listed in the drop-down list.
6. Select an MCC.
7. Select **Assign Coding**. The MCC appears in the **MCC** column. If you know which MCC to assign, you can enter the MCC in the appropriate cell on the **Trial Balance Grid**.

Changing an MCC Description

1. Go to the **Trial Balance Grid** screen.
2. Select **Edit > MCC/PC/MCC Descriptions**. The **MCC/PC/MCC Descriptions** dialog box appears.
3. Select the **MCC Descriptions button** to display MCCs and their corresponding descriptions.
4. Click the **MCC Description** field.
5. Enter the description change.
6. When you finish making changes, click **Done**.

Deleting an MCC

This function deletes the MCC and MCC description and removes this information from the account on the Trial Balance Grid associated with that MRC and MCC.

1. Go to the **Trial Balance Grid** screen.
2. Select **Edit > MCC/PC/MCC Descriptions**. The **Edit MCC/PC/MCC Descriptions** dialog box appears.
3. Select the **MCC Descriptions button** to display MCCs and their corresponding descriptions.

4. Highlight the row containing the MCC you want to delete.
5. Click **Delete**.

WORKPAPER REFERENCE CODES

You can import Workpaper Reference Codes as part of your Trial Balance Bridge import or add them directly to the **Trial Balance Bridge** grid. You can also add a note related to your Workpaper Reference Codes. Select **Ledger > Workpaper Notes** to display the **Workpaper Notes** dialog box.

The **Workpaper Reference** list box lists all Workpaper Reference Codes currently in the **Trial Balance Bridge** grid. Clicking a code in the list displays all accounts associated with the code in the **Associated Accounts** list box.

Adding a Workpaper Reference Code

1. Select **New** to add a new Workpaper Reference Code. The **New Workpaper Code** dialog box appears.
2. Enter a new code and click **OK** to add it to the list box. The new code is selected so you can add accounts and a note associated with the new code.

Printing a Workpaper Reference Code

Workpaper Reference Codes print with the associated accounts in the detailed reports. The notes for that code print immediately following the detailed report.

You can elect to preview and/or print the Workpaper notes by themselves by select **Workpaper Notes** on the **Preview** or **Print** dialog box and clicking **OK**.

Deleting a Workpaper Reference Code

Select **Delete** to delete a selected code from the list. A message informs you that all information associated with the code will also be deleted. The note is deleted as well as the Workpaper Reference Code from associated accounts. The accounts in the Trial Balance Bridge grid, however, are unaffected except for the deletion of the Workpaper Reference Code.

Viewing the Workpaper Reference Codes

1. Select **Prior** and **Next** to scroll through the Workpaper Reference Codes and display the associated accounts and note with each code.
2. If changes are made to the existing Workpaper Reference Codes note, you are prompted to save changes before displaying the information associated with the prior or next Workpaper Reference Code.

Adding an Account to a Workpaper Reference Code

1. Select **Ledger > Workpaper Notes**.
2. Select **Add Account** to assign an account to the selected Workpaper Reference Code. A dialog box shows all the accounts on the **Trial Balance Bridge** grid.
3. Select the account to which you would like to assign a Workpaper Reference Code, and select **Use Account**.
4. Upon changing your view to another Workpaper Reference Code or closing the dialog box, your changes are saved automatically. The **Trial Balance Bridge** grid is updated with the new Workpaper Reference Codes information.

Removing an Account from a Workpaper Reference Code

1. Select the associated account.
2. Select **Remove Account** to unassign an account.
3. Your changes are saved automatically. The Trial Balance Bridge grid is updated automatically with the new Workpaper Reference Codes information. You may also delete the Workpaper Reference Code for a particular account on the Trial Balance Bridge grid itself.

CHAPTER 3: IMPORTING AND BRIDGING

ROLLOVER

Rollover Process

Rollover eliminates having to re-enter certain information and also reduces the risk of data entry error.

If a return was bridged in the prior year using Trial Balance Bridge, then you can roll over the data.

Rollover Data List

The following data is rolled over:

- Account numbers
- Account descriptions
- Tax Return Codes (TRCs)
- Tax Combination Codes (TCCs)
- Tax Combination Code Descriptions
- Property Codes [PCs (1065, 1120S, and 1120-REIT)]
- Schedule M Return Codes (MRCs)
- Schedule M Combination Codes (MCCs)
- Prior-year journal entries: book adjustments, tax reclassifications, and Schedule M-1/M-3 adjustments
- Ending current-year balance (if it exists).



During the rollover process prior-year ending balances become current-year beginning balances. Current-year ending balances are left blank.

Rolling Over Trial Balance Bridge Locators

1. In the tax application, click the **Returns Processing** menu item at the top of the screen.



Figure 3:1

2. Then click **Preseason Processing > Preseason in Your Office > Rollover**. On the **Preseason - Rollover** screen, select an **Account** and **Year** from the drop-down lists, and select the account **Type** and **Sort List by** option (Name, Client Code, or Locator) by clicking the option button.

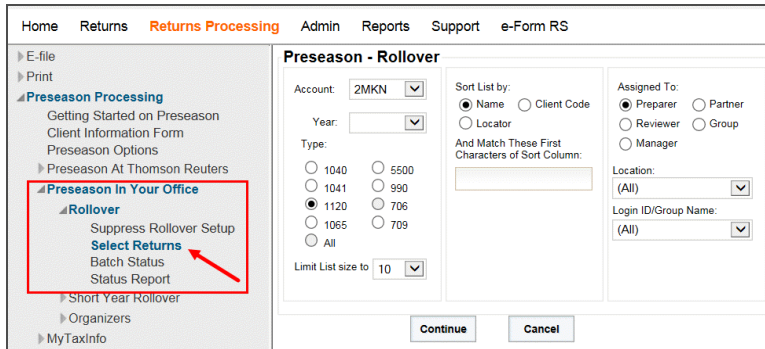


Figure 3:2

3. Click the **Continue** button.

4. A list of returns is displayed. Select the check boxes for those returns you want to roll over if multiple returns are displayed. If you wish to select all items in the list, click the **Select All** button, or else individually select the check boxes for the items you want to rollover. Once selections are complete, click the **Continue** button.

1120 Returns Found in Account 2MKN:

Select	Return	Rollover Date	Rollover Status	Taxpayer Name	Client Code	Completed	Assigned Group
<input type="checkbox"/>	0787IX			01172491	RJ		None
<input type="checkbox"/>	6911IX			01172491	RJ		None
<input type="checkbox"/>	6898IX			1120Create Test			None
<input type="checkbox"/>	9363IW			1120L Elim	David W		None
<input type="checkbox"/>	7834IX			Abhiram PD			None
<input type="checkbox"/>	9314IX			As E-Filed	LED		None
<input type="checkbox"/>	6127IZ			Consolidation Script Changes 17-6	David W		None
<input type="checkbox"/>	6125IZ			Consolidation Script Changes 17-6 - Elim	David W		None
<input type="checkbox"/>	6121IZ			Consolidation Script Changes 17-6 - P	David		None
<input type="checkbox"/>	6123IZ			Consolidation Script Changes 17-6 - S	David W		None

10 records returned.

Figure 3:3

5. The **Select Rollover Options** screen is displayed.

Select Rollover Options -- Webpage Dialog

If Data Exists:

Bypass (Do not Rollover Again)
 Rollover (Overwrite any Return Info for 2018)

Figure 3:4

6. If 2019 data exists for the return you are rolling over, select one of the following options:
- **Bypass:** 2018 data is not rolled over.
 - **Rollover:** 2018 data is rolled over even if 2019 data exists.
7. Click the **Submit** button. The rollover process is complete.

PREPARING FOR IMPORT

Types of Import Data

You can import the following types of data:

TRIAL BALANCE

- Account Number
- Account Description
- Prior Year Balance
- Current Year Balance
- Tax Return Code
- Tax Combination Code
- M-3 Tax Return Codes
- M-3 Tax Combination Codes
- Property Code
- M-3, Part II, Company Detail
- Workpaper Reference

JOURNAL ENTRY

- Journal Entry Type
- Journal Entry Number
- Journal Entry Description
- Account Number
- Adjustment Amount per account
- JE T/P (Temporary/Permanent)

TAX COMBINATION CODE (MCC) DESCRIPTION

- Tax Return Code
- Tax Combination Code
- Tax Combination Code Description

M-3 COMBINATION CODES (MCC) AND DESCRIPTIONS

- M-3 Return Code
- M-3 Combination Code
- MCC Description

M-3 COMPANY DETAIL

- M-3 Return Codes
- Company Name
- EIN (related to Company Name)
- Balance (Book Balance: Income/Loss)
- Temporary Difference (Income/Loss)
- Permanent Difference (Income/Loss)
- Entity Type
- Class of Stock
- End of Year Profit Percentage (12.5 for 12.5%)
- End of Year Loss Percentage
- Description
- Tax Shelter Name
- Tax Shelter Registration Number
- Reportable Transaction Type
- Percentage of stocks directly or indirectly owned (12.5 for 12.5%)
- Reason for missing EIN (A: "APPLD FOR"; F: "FOREIGNUS"; leave blank otherwise).

Import Data File Files and Formats

PREDEFINED FORMATS

In the *predefined formats*, Trial Balance Bridge looks to specific locations in the data source file for certain information. These locations are preset. For every import of data from that listed package, Trial Balance Bridge automatically locates the required fields.

USER-DEFINED FORMATS	In the <i>user-defined formats</i> , you tell Trial Balance Bridge where specific information is located in the source file. Your data can be in a variety of formats; you simply specify where the pertinent data is. By importing from user-defined formats, you expand the flexibility of bridging. You can import data from packages or external software (for example, spreadsheet software) other than a predefined audit or general ledger package.
USER-DEFINED TEMPLATES	Trial Balance Bridge contains the following types of user-defined templates: <ul style="list-style-type: none"> • Trial Balance • Journal Entry • TCC Descriptions • MCC Descriptions • M-3 Company Detail

Source File Formats

Trial Balance Bridge supports the following file formats:

- Data Interchange Format (DIF)
- Character Delimited File (DLM, CSV)
- ASCII/PRN File (PRN, TXT)
- Microsoft Excel (XLS)
- Extensible Markup Language (XML) for selected sources



When importing from Microsoft Excel, the files must contain column headings/descriptions in the first row in order to import correctly.

Preparing Files for Import

FIELD LENGTHS

Trial Balance Bridge sets a character-length limit to the elements that can be imported. To avoid import errors, check the file to ensure that the following requirements are met.

ELEMENT	REQUIREMENT
Account number	No more than 30 characters
Account description	No more than 50 characters
Prior-year balance	No more than 15 characters
Current-year balance	No more than 15 characters
Workpaper reference	No more than 5 characters
Tax Return Code	System-defined codes
Tax Combination Code	No more than 3 characters
Property Code	No more than 3 characters
M-3 Return Code	System-defined codes
M-3 Combination Code	No more than 4 characters
Journal entry description	No more than 45 characters

EXTRANEIOUS ITEMS

To avoid import errors, examine the files prior to import for extraneous items. Trial Balance Bridge recognizes and removes the following items for you.

ITEM	EXAMPLE
Spaces or blanks on TXT formatted columns in DLM and PRN files	_Cash_
Quotes on TXT formatted columns in DLM, PRN and DIF files	"Cash"

ITEM	EXAMPLE
Quotes on columns containing account numbers	"1000"
Leading zeros on columns containing amounts	000156.98
Dollar signs in columns containing amounts	\$

DEBITS AND CREDITS

Trial balance files and journal entry files should be balanced prior to import. Trial Balance Bridge reads debits and credits as shown below.

FORMAT	READ AS
100.00	Debit
100.00+	Debit
+100.00	Debit
-100.00	Credit
100.00-	Credit
(100.00)	Credit

Import: If Package Is Not Listed

Trial Balance Bridge supports specific general ledger and audit packages for bridging. You are not limited to importing only from these packages. In fact, Trial Balance Bridge is flexible in the file formats that it accepts. You can create a user-defined template for the file and import the data using the user-defined template. In preparation for template creation and for the import process, there are certain facts about the file you should know.

FILE TYPE	<p>You should know the file format type of the source file. The extension of a file is a good indicator of the file format type, but it is not completely reliable. For example, you can rename a spreadsheet file that has a XLS extension to a file named with a DIF extension. According to the file name, it appears to be a DIF file, but it is not in DIF format. The spreadsheet file must be translated by the source software into the DIF format, not simply renamed.</p> <p>User-defined templates can be designed to import the following file formats:</p> <ul style="list-style-type: none"> • DIF • ASCII/PRN • DLM • Microsoft Excel
DELIMITER USED	<p>For character-delimited files, you should know the delimiter used in the source file before creating a user-defined template. Common delimiters are tabs, commas, semi-colons, colons, and asterisks.</p>
IMPORT FROM ASCII/PRN FILE	<p>Trial Balance Bridge contains an Auto Parser to assist users in importing data from ASCII/PRN files. The Auto Parser displays the data in the import file and allows you to set column breaks to create the template for this type of source file.</p> <p>The Auto Parser attempts to determine where each column begins and ends and, if selected, shows possible column breaks.</p>
IMPORT FROM EXCEL	<p>When importing from Microsoft Excel, the files must contain column headings/descriptions in the first row in order to import correctly.</p>
LOCATION OF IMPORT ELEMENTS	<p>When you are creating a user-defined template, Trial Balance Bridge makes it easy for you to identify the data in the source file that you want to import. Nevertheless, it is useful to know in advance the basic structure of the source file. For example, is the account number in the first column or third column? Is the account description in the second column or fourth column? Knowing the location of all elements you plan to import facilitates the import process.</p>

HOW TO FIND FILE INFORMATION	For general ledger and audit packages that are not listed on the Import dialog, check the documentation that came with the software for export capabilities and instructions. Most packages export data to a file format acceptable to Trial Balance Bridge (DIF, ASCII/PRN, DLM).
IMPORTING VIA SPREADSHEET PACKAGES	You may want to use a spreadsheet package as a middleman for preparing files for import. Most commonly used spreadsheet packages have the ability to export data in a file format acceptable to be imported into Trial Balance Bridge. Therefore, if the source file data can be imported from the original package into a spreadsheet package, the data can be imported from the spreadsheet file into Trial Balance Bridge.

IMPORTING DATA

Importing an Audit Package or Template

1. In Trial Balance, select **File > Import**. The **Import** dialog box appears.

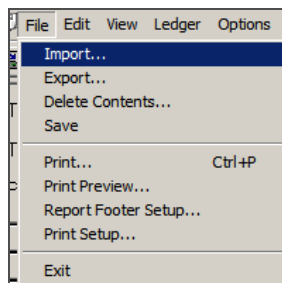


Figure 3:5

2. Select the desired data source: **Audit Package**, **GL Package**, or **User-Defined**.

3. Select the name of the package or template you want to import.

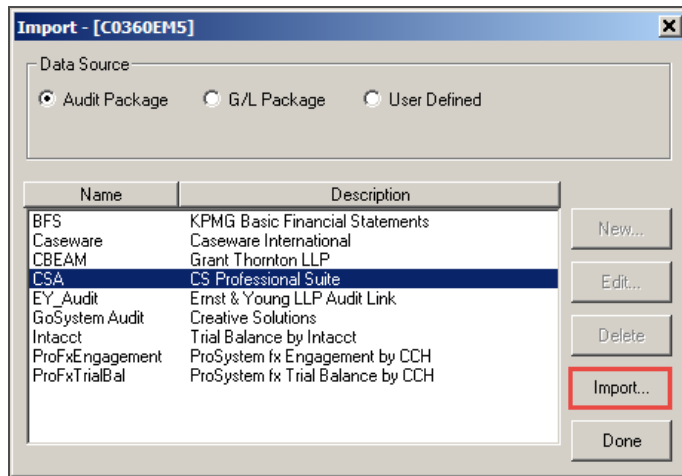


Figure 3:6

4. Select **Import**.

- The **Trial Balance Import** dialog box appears for Trial Balance.

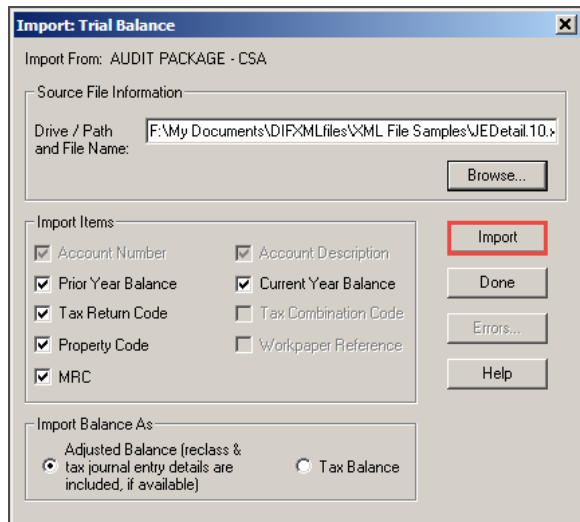


Figure 3:7

- The **Journal Entry Import** dialog box appears for Journal Entries.
 - The **MCC Import** dialog box appears for MCC Descriptions.
 - The **MCC Import** dialog box appears for MCC Descriptions.
 - The **M-3 Company Detail Import** dialog box appears for M-3 Company Detail.
5. Select the items you want to import.
 6. Type **Drive/Path/File Name** in the **Source File Information** field (or select **Browse** and select the desired file from the **Open** dialog box).

7. Select **Import**. The **Import Progress** dialog box appears. When the import process is complete, a confirmation message displays. If errors exist, a message appears indicating that there are errors.

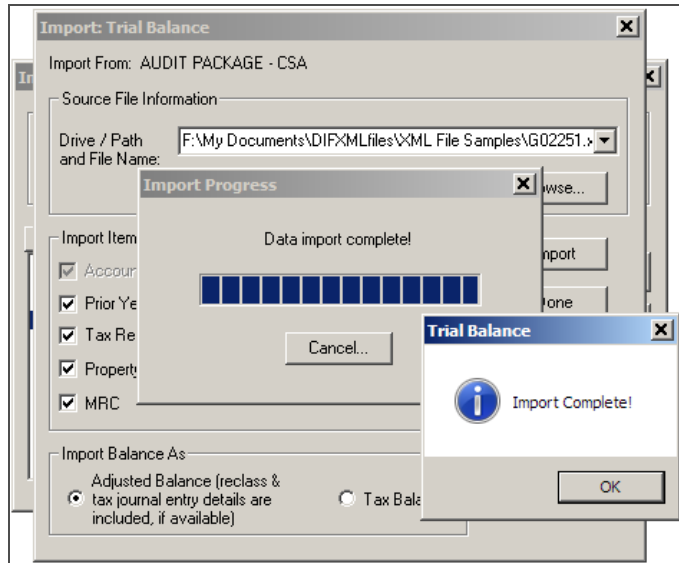


Figure 3:8

8. Click **OK** when import process is complete. The import process is complete. Click **Yes** or **No** to add this File and Format to the Auto Import List.

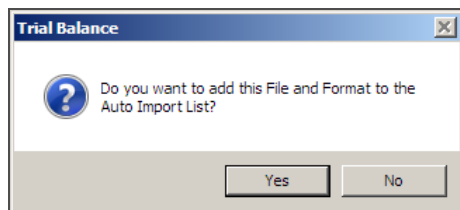


Figure 3:9

9. Click **Done**. The **Import** dialog box appears.

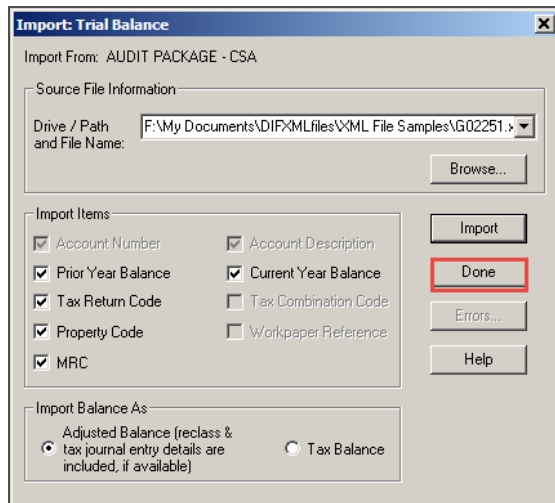


Figure 3:10



Mandatory items are preselected. The system also may select items automatically which could be imported based on the indicated package. If you do not want an item imported, simply clear the option next to the item.

Importing Changes to Source Files on the Auto Import List

Adding source files to the Auto Import list also allows easier access to source file names and locations if you choose to re-import through the normal import process.

1. Select **File > Import**.
2. Select the desired template and select **Import**.
3. Select your source file and your import items and select **Import**.
4. After the import, a dialog box appears with the question **Do you want to add this file and format to the auto import list?** Select **Yes**.

Adding Source Files to the Auto Import List

Adding source files to the Auto Import list also allows easier access to source file names and locations if you choose to re-import through the normal import process.

1. Select **File > Import**.
2. Select the desired template and select **Import**.
3. Select your source file and your import items and select **Import**.
4. After the import, a dialog box appears with the question **Do you want to add this file and format to the auto import list?** Select **Yes**.

WORKFILES

If there are numerous transfer errors resulting from erroneous column entries, the entire Trial Balance Bridge workfile should be deleted.

Use this function when:

- a file is transferred into Trial Balance Bridge using incorrect parameters
- an incorrect data file is transferred into Trial Balance Bridge
- you wish to retry the transfer process.

Deleting a Trial Balance Bridge Workfile

From the **Trial Balance Grid** screen, follow these steps to delete a workfile.

1. From the **Trial Balance Grid** screen, select **File > Delete Contents**. This option deletes Trial Balance Bridge data *only* and does not delete tax software files or any other application files.

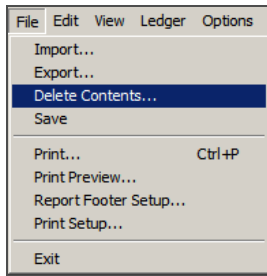


Figure 3:11

2. The **Delete Contents** dialog box appears.

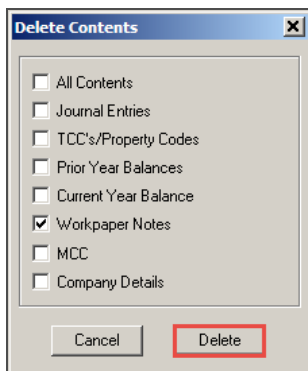


Figure 3:12

3. Select one of the following:

- All Contents
- Journal Entries
- TCCs/Property Codes
- Prior Year Balances
- Current Year Balances, including amounts in journal entries
- Workpaper Notes
- MCC (MCC codes, MCC descriptions, and MCC assignments)
- Company Detail.

4. Select **Delete**.



If you delete property codes and TRCs exist that require property codes, Trial Balance Bridge automatically assigns a property code of **001** to all such TRCs.

IMPORT GENERAL LEDGER FILES AND FORMATS

The following table shows the data source file formats and the type of data that can be imported from each General Ledger package listed.

* Also imports TCC descriptions.

GENERAL LEDGER PACKAGE	PACKAGE DESCRIPTION	FILE TYPE	DATA IMPORTED									
			ACCT #	DESC	PYB	CYM	TRC	TCC*	PC	JE	MRC	MCC
CLS	FMS/Client Ledger System	*.dat, *.dim *.csv	X	X	X	X						
CSA	WSW by Creative Solutions	*.gld, *.gle	X	X		X	X					

IMPORT AUDIT PACKAGE FILES AND FORMATS

The following table shows the data source file formats and the type of data that can be imported from each Audit package listed.

* Also imports TCC descriptions.

AUDIT PACKAGE	PACKAGE DESCRIPTION	FILE TYPE	DATA IMPORTED									
			ACCT #	DESC	PYB	CYM	TRC	TCC*	PC	JE	MRC	MCC
BFS	KPMG Basic Financial Statements	*.tfs, *.dlm, *.osv	X	X	X	X						
CASEWARE	Caseware International	*.ft, *.dlm, *.csv	X	X	X	X	X	X	X	X	X	X
CBEAM	Grant Thornton LLP	*.prn, *.txt	X	X	X	X	X		X			
CSA	Trial Balance Solutions	*.gld, *.gle	X	X	X					X	X	
		*.xml	X	X	X	X	X	X		X	X	
EY AUDIT	Ernst & Young LLP Audit Links	*.ey, *.dlm, *.csv	X	X	X	X	X	X	X			

AUDIT PACKAGE	PACKAGE DESCRIPTION	FILE TYPE	DATA IMPORTED									
			ACCT #	DESC	PYB	CYM	TRC	TCC*	PC	JE	MRC	MCC
GOSYSTEM AUDIT	Creative Solutions	*.dlm, *.csv, *.ft	X	X	X	X	X	X		X	X	
INTACCT	Trial Balance by Intaact	*.tzn	X	X		X						
PROFX I ENGAGEMENTS	ProSystem Fx Engagement by CCH	*.ria, *.dlm, *.csv	X	X	X	X	X	X	X			
PROFX TRIAL BALANCE	ProSystem Fx Trial Balance by CCH	*.prn, *.txt	X	X	X	X	X		X			

CHAPTER 4: USING TEMPLATES

CREATING USER TEMPLATES

User-Defined Templates

Templates are used to import data into Trial Balance Bridge from sources other than the listed general ledger and audit packages. Templates are called *user-defined* because you define where the data is located in the source file.

A template is a guide for formatting. If you want to import trial balance data from a source other than the listed general ledger and audit packages, you can create your own template in Trial Balance Bridge.

Importing Journal Entries and MCC and MCC Descriptions

You can also create templates for importing journal entries and MCC and MCC descriptions. You insure that the source data is in a specified format as dictated by the template. You tell Trial Balance Bridge which template to use. Trial Balance Bridge easily finds the data.

Creating Templates

You can create templates for:

- Trial balance data
- Journal entries
- TCC descriptions
- MCC descriptions
- M-3, Part II, Company Details.

CREATING A TEMPLATE

1. From the **Trial Balance Grid** screen, select **File > Import**. The **Import** dialog box appears.

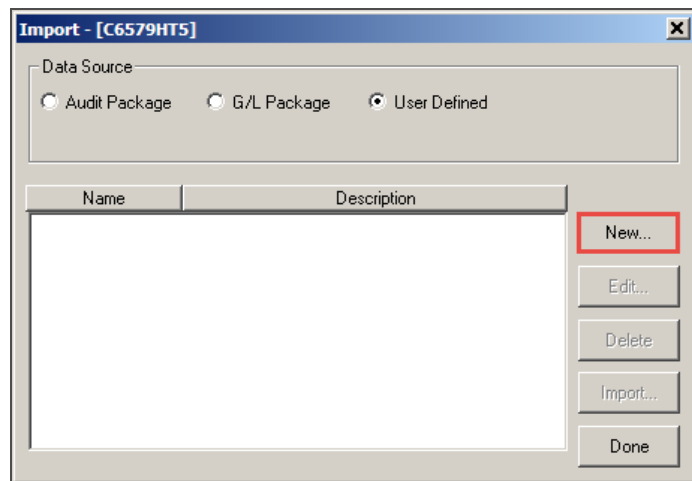


Figure 4:1

2. Select **User Defined**.
3. Select **New**. The **User Defined Import Template - Source File Definition** dialog box appears.

4. Select the type of template you want to create: **Trial Balance**, **Journal Entry**, **TCC Description** or **MCC Description**, or **M-3 Company Detail**.

The screenshot shows a dialog box titled "User Defined Import Template: Source File Definition". It contains the following elements:

- Source File Import Type:** A group box containing five radio buttons: Trial Balance, Journal Entries, Tax Combination Code (TCC) Descriptions, Schedule M-3 MCC Descriptions, and Schedule M-3 Company Detail.
- Template Name:** A text input field.
- Template Description:** A text input field.
- Source File Format:** A group box containing four radio buttons: Automatic Detection, DIF (Data Interchange Format), ASCII/PRN (Text Format), and DLM (Character Delimited Format). Below these is a "Delimiter:" label followed by a dropdown menu.
- Source File Information:** A group box containing a "Drive / Path and File Name:" label followed by a text input field and a "Browse..." button.
- Buttons:** "OK", "Cancel", and "Help" buttons at the bottom.

Figure 4:2

5. Enter the following information:
- **Template name** (up to 15 alpha numeric characters)
 - **Template description** (up to 80 alphanumeric characters)
 - **Source file drive/path and file name** (or select **Browse**, then select the file from the **Open** dialog box).

6. Select the appropriate **Source File Format**:

- **Automatic Detection**: Click to have Trial Balance Bridge scan the file and categorize it for you.
- **DIF**: A standard file format that simplifies the import and export of data between different spreadsheet programs.
- **ASCII/PRN**: An **ASCII** file contains only characters drawn from the ASCII (American Standard Code for Information Interchange) character set. No special formatting is allowed (such as underline or bold face). A **PRN** file is a special file type that gives instructions for printing a file.
- **DLM**: A Download Manager file that provides for a more efficient download of large files. Select the type of **Delimiter** from the drop-down list: Choices include **Asterisk**, **Colon**, **Comma**, **Semi-Colon**, or **TAB**.
- **Excel**: A spreadsheet program format created by Microsoft.



DLM files use a delimiting character, such as a comma, to indicate where a field of data stops. A delimiter is a character in your source file that is between the units of data. If you select DLM as your file format, the **Delimiter** drop-down box activates. Choose the delimiting character from the list that is used in your source file.

7. Select **OK**. The **User Defined Import Template** dialog box appears.

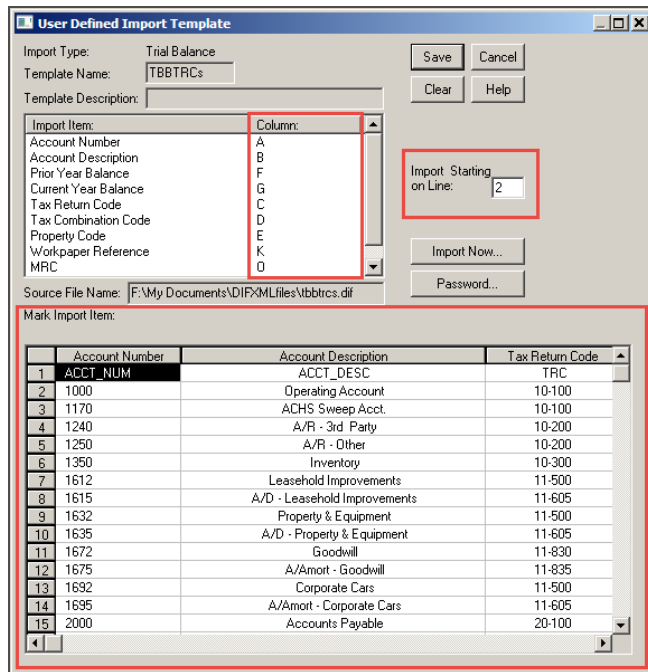


Figure 4:3



If the following error message is received **[File is Open]**, then the selected file is open in another application. Go to that application and close the file. Then use the **Browse** button to reselect the file.

8. Select the item to import from the **Import Item** list.
9. Select the corresponding column in the source file (appears in the **Mark Import Item** area of the screen). The column designator appears in the **Column** field.
10. Repeat the steps for each item to import.
11. Enter the beginning row number of the data you want to import in the **Import Starting on Line** field. Data on the row you select and all following rows is imported. Trial Balance Bridge defaults to Line 1.

12. If you do not want to password-protect your template, go to the next step.

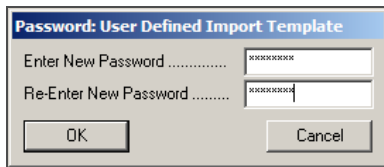


Figure 4:4

13. Select **Save**. The **Import** dialog box appears. The create process is complete. The new template that you created appears in the list on the dialog box.

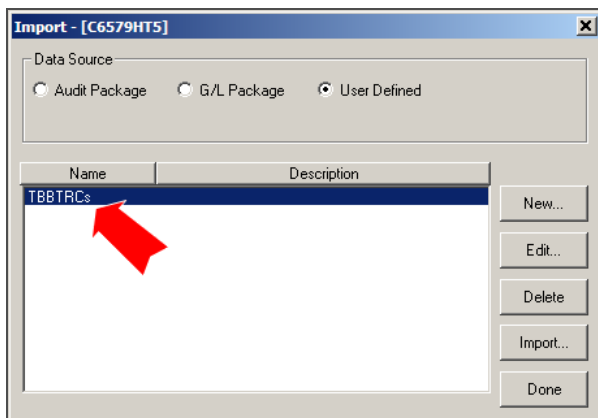


Figure 4:5



The default setting under the **Options** menu is for Trial Balance to be automatically calculated after import. However, you can clear the check mark beside the **Calculate After Import** item, if desired.

SETTING A PASSWORD FOR THE TEMPLATE

1. If you want to prevent anyone, except the administrator, from modifying or deleting the template you created, select **Password**. The **Password for User-Defined Template** dialog box appears.
2. Type the desired password twice.
3. Click **OK**.

Creating a User-Defined Template Using the Auto Parser

Trial Balance Bridge contains an Auto Parser to assist users in importing data from ASCII/PRN files. The Auto Parser displays the data in the import file and allow you to set column breaks to create the template for this type of source file.

1. To access the Auto Parser, select **File > Import**.
2. Select **User Defined** as the Data Source.
3. Click **New**. The **User Defined Import Template** dialog box appears.

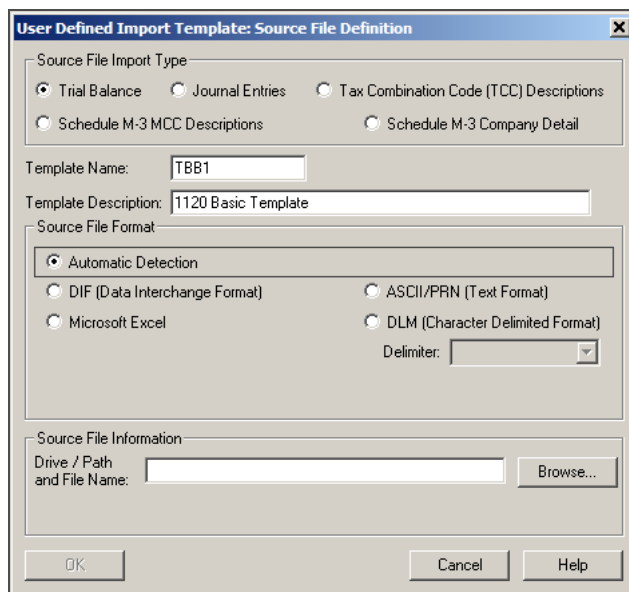


Figure 4:6

4. Enter a template name and description.
5. Select **ASCII/PRN** or leave the format type at **Automatic Detection**.
6. Enter the drive path and file name, or click **Browse** to select the source file from the **Open** dialog box.
7. Click **OK** to display the **Pick Column Locations** (Auto Parser) dialog box.
8. The data contained in the selected source file appears. The Auto Parser attempts to determine where each column begins and ends and, if selected, shows possible column breaks.

USING COLUMN BREAKS

If data, such as column headings, exist in the first or subsequent row, you can skip those lines by entering the number of lines to skip and clicking **Re-check** to have Auto Parser recheck for possible column breaks.

1. To add a column break, single-click where one column should end and the next should begin.
2. To move a column break, click and drag it to the desired location.
3. To delete a column break, select the break.
4. Once all columns have been determined, click **OK**.
5. The **User Defined Import Template** dialog box appears. If you determine that a column break has been added in an incorrect location, simply click **Cancel** to return to the Auto Parser and correct it.

CHAPTER 5: MERGING

MERGING BRIDGED DATA

Merging is the process of combining data from Trial Balance Bridge files with the tax return files. After merge has occurred, you can add data in the tax software to complete the return. You can then perform final tax calculations and review and print the final return.

Merge is the final process you perform in Trial Balance Bridge.

Merge Defaults

Merge defaults are locator-specific. You must set the defaults for each locator.

You can set the following defaults:

- specify which forms to merge (rather than all forms)
- select creation and printing of detail schedules for detailable TRCs
- suppress merge of accounts without balances
- suppress merge of prior year balances
- create cross-ties for consolidated returns (1065, 1120C, 1120S, and 1120-REIT only)

Accounts in 10- or 20- TRC Series

For accounts in the 10- or 20- TRC series (Balance Sheet accounts), Trial Balance Bridge checks both prior-year balance, and final tax balance (after M-1 adjustments).

Accounts in 10-nnn or 20-nnn TRC Series

For accounts in the 10-nnn or 20-nnn TRC series (Balance Sheet accounts), Trial Balance Bridge checks both prior-year balance, and final tax balance (after M-1 adjustments).

SELECTING FORMS/DETAIL TO BE MERGED

1. From the file menu on the Thomson Reuters tax application, click **Access > Trial Balance**.

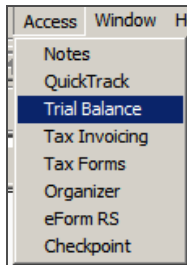


Figure 5:1

2. Select **Options > Merge Defaults**.

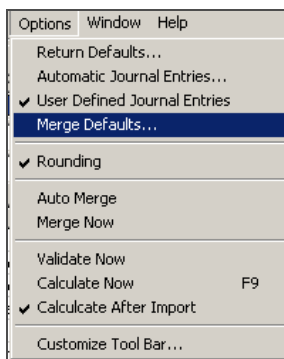


Figure 5:2

3. The **Merge Options** screen is displayed with tabs displayed at the top:

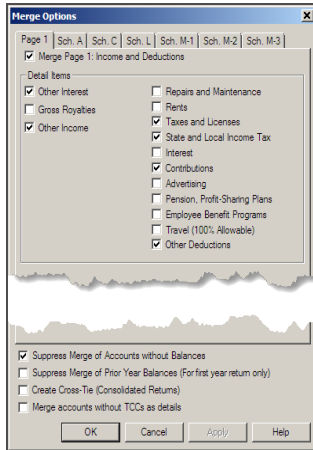


Figure 5:3

- Income and Deductions: Page 1
- Rental
- Other Rental
- Royalty
- Schedule A
- Schedule C
- Schedule F
- Schedule K
- Schedule L
- Schedule M-1
- Schedule M-2
- Schedule M-3

4. The tabs displayed depend on the return type selected. For example, the tabs that appear on an 1120S return are shown below. You will notice that some tabs are the same, but several are different.

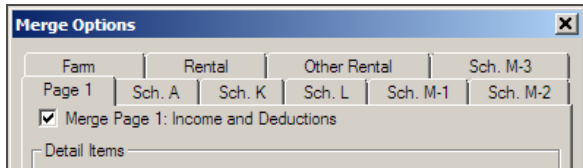


Figure 5:4

5. For each form tab, select whether to merge the form by selecting the check box underneath the tabs, and select any of the items in the **Detail Items** section as desired. The default setting is all forms and only the IRS-required detail. Note the list of **Detail Items** varies depending the tax application selected.

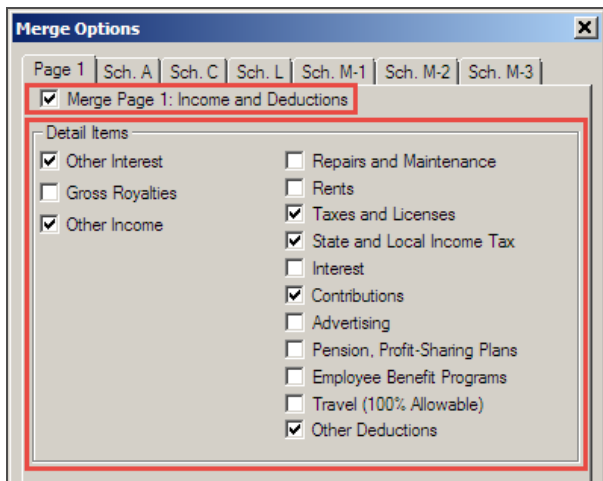
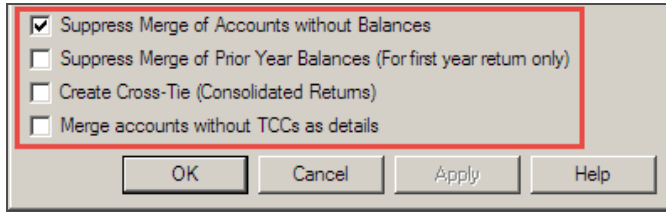


Figure 5:5



If you clear a detail item, Trial Balance Bridge sums the amounts (prior-year balances and balance after M-1 adjustments) and merges only the total. If you clear a form, Trial Balance Bridge grays all detailable items and the information related to that form is not merged.

6. At the bottom of the **Merge Options** screen, you can select the overall options:



The screenshot shows a dialog box titled "Merge Options" with a red border. It contains four checkboxes and four buttons. The first checkbox, "Suppress Merge of Accounts without Balances", is checked. The other three checkboxes are unchecked. The buttons are "OK", "Cancel", "Apply", and "Help".

<input checked="" type="checkbox"/> Suppress Merge of Accounts without Balances
<input type="checkbox"/> Suppress Merge of Prior Year Balances (For first year return only)
<input type="checkbox"/> Create Cross-Tie (Consolidated Returns)
<input type="checkbox"/> Merge accounts without TCCs as details

Buttons: OK, Cancel, Apply, Help

Figure 5:6

7. You can select four options for each tab:

- Suppress Merge of Accounts without Balances:** Merge removes existing data such as TCCs, descriptions, and financial information from the Organizer prior to the merge operation. This operation affects manual entry, locked data, and overrides. The merge operation transfers *only accounts with balances* to the Organizer. ***This option is intended for other than first-year users.***
- Suppress Merge of Prior Year Balances:** Existing Organizer data (including manual entry, locked data, and overrides) remains the same. If a description has changed for a detailed item that was previously merged, a new line item is added in the Organizer, and the original line item (old description) is retained as a separate entry. This merge operation transfers *all accounts* to the Organizer. ***This option is intended only for a first-year return to preserve the Balance Sheet beginning balances.***

The presence of a blank line or lines in the Organizer group field between rows of data prior to the merge may cause detailed line items to be out of alignment for beginning and ending balances after the merge operation. (See below.)

TCC	Other Current Assets - TRC 10-900	Beginning	Ending
001	Prepaid Insurance	3,513.	6,254.
002	Prepaid Expenses Other	7,181.	811.
009	Prepaid Income Tax		50.
009	Prepaid Income Tax	129.	
Previously a blank row Total:		10,823.	7,115.

Figure 5:7

- Suppress prior year balances and Suppress accounts without balances:** Existing Organizer data (including manual entry, locked data, and overrides) remains the same. If a description has changed for a detailed item that has previously been merged, a new line item is added in the Organizer, and the original line item (old description) is retained as a separate entry. The merge operation transfers *only accounts with balances* to the Organizer. ***This option is intended only for first-year returns to preserve the Balance Sheet beginning balances.***

The presence of a blank line or lines in the Organizer group field between rows of data prior to the merge may cause detailed line items to be out of alignment for beginning and ending balances after the merge operation. Keep in mind, an existing line item without a balance in the Organizer does not get deleted prior to the merge operation.

- **Create Cross-Ties for Consolidated Returns (1065, 1120C, 1120S Only):** This option is only displayed when working with 1120, 1120-C, 1120S, and 1065 consolidated returns. Select this check box when you need cross-ties for these returns. Cross-ties require certain TRCs and MRCs, if they exist, to have a TCC and an MCC respectively prior to merging. If the required TCCs and MCCs do not exist, the merge process displays an error dialog box listing the accounts that do not have a TCC or MCC, and the merge is not performed.

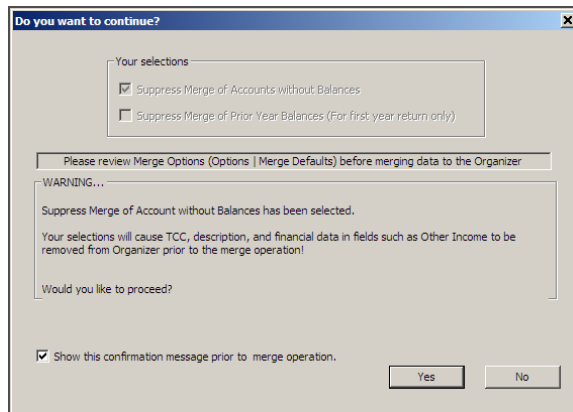


Figure 5:8

- **Merge Accounts without TCCs as Details:** If this option is selected and TRCs exist on the Trial Balance that do not contain TCCs, an error dialog box is displayed with a listing of the accounts that require a TCC for cross-ties. The merge process will not continue until all TCCs have been entered.

Suppressing Merge of Accounts without Balances

1. From the Trial Balance file menu, select **Options > Merge Defaults** to open the **Merge Options** screen.
2. Select the **Suppress merge of accounts without balances** check box at the bottom of the screen.

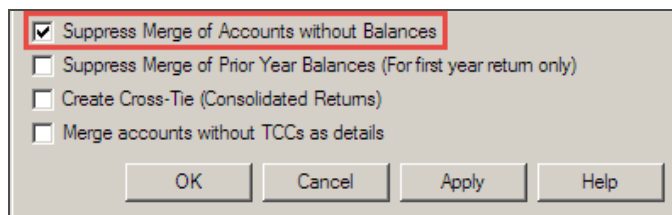


Figure 5:9

3. When you select this check box, Trial Balance Bridge scans the Chart of Accounts. Any detailed item description with no PYB (Prior Year Balance) or CYB (Current Year Balance) will not be merged. If this option is not selected, the detailed item descriptions are merged.

Suppressing Merge of Prior Year Balances

1. From the Trial Balance file menu, select **Options > Merge Defaults**.
2. Select the **Suppress merge of prior year balances** check box. When you select this check box, Trial Balance Bridge scans the account descriptions.

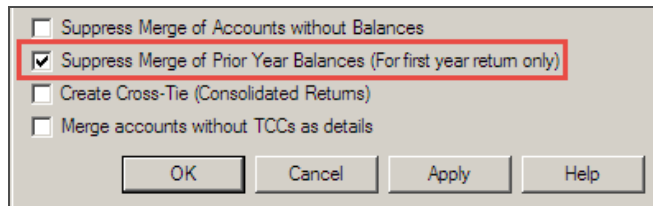


Figure 5:10

3. If the descriptions in the import file match the descriptions in the tax application exactly, then the prior year balances within the tax application remain unchanged, and the current year balances are merged. If the current description in the tax application does not match the description in the import file, the new description is merged, and **only** the current year balance is merged. In either case, **no** prior year balances are merged.



This process is **not** case-sensitive.

Suppressing Merge of Prior Year Balances and Suppress Accounts without Balances

1. From the Trial Balance file menu, select **Options > Merge Defaults**.
2. Select the **Suppress Merge Accounts without Balances** and **Suppress merge of prior year balances** check boxes. When you select both of these check boxes, Trial Balance Bridge scans the account descriptions.

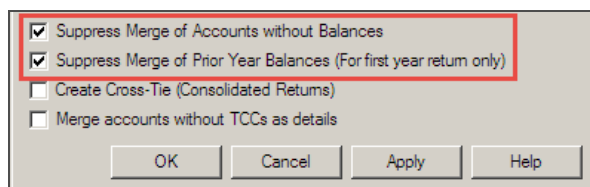


Figure 5:11

3. If a description has changed for a detailed item that has previously been merged, a new line item is added in the Organizer, and the original line item (old description) is retained as a separate entry. The merge operation transfers only accounts with balances to the Organizer.

INITIATING A MERGE

1. Select **Options > Merge Now**.

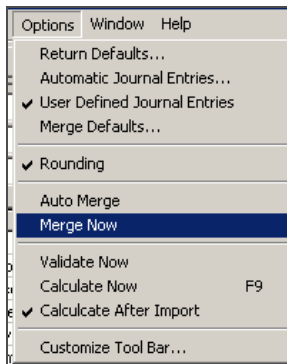


Figure 5:12

2. Trial Balance Bridge merges the data in the Trial Balance Bridge file into the tax application file as follows:
 - If selected forms *have not been specified* through **Options > Merge Defaults**, no tax forms are updated. You *must* specify which forms you want to merge.
 - If selected forms *have been specified* through **Options > Merge Defaults**, only the selected forms are updated.
3. When you select **Merge Now**, all tax forms are updated as long as they have been selected on **Options > Merge Defaults**.
4. To update specific forms, you must specify the forms you want to merge through **Options > Merge Defaults**. Only the forms that you select are updated with new data.

Merging Data into an Existing Locator

If data already exists in the return, you can merge or re-merge bridge data from within Trial Balance Bridge and still maintain your data. However, data in all fields that are merged from Trial Balance Bridge will be deleted and new Bridge data will be merged to these fields.

If you do not wish to overwrite existing Organizer data, you can select one of the following options:

The Trial Balance merge operation options follow these specifications:

<p>SUPPRESS PRIOR YEAR BALANCES ONLY</p>	<p>Merge will remove existing data such as TCC, description, and financial information from the Organizer prior to the merge operation. This operation affects manual entry, locked data, and overrides as well. The merge operation transfers all accounts to the Organizer.*</p>
<p>SUPPRESS PRIOR YEAR BALANCES AND SUPPRESS ACCOUNTS WITHOUT BALANCES</p>	<p>Merge will remove existing data such as TCC, description, and financial information from the Organizer prior to the merge operation. This operation affects manual entry, locked data, and overrides as well. The merge operation transfers only accounts with balances to the Organizer.</p> <p>This option is intended for other than the first-year user.</p>
<p>SUPPRESS PRIOR YEAR BALANCES ONLY</p>	<p>Existing Organizer data (including manual entry, locked data, and overrides) remains the same. If a description has changed for a detailed item that has previously been merged, a new line item will be added in the Organizer, and the original line item (old description) will remain as a separate entry. The merge operation transfers all accounts to the Organizer.</p> <p>This option is intended only for first-year return to preserve Balance Sheet beginning balances.</p> <p>The presence of a blank line or more in the Organizer group field between rows of data prior to the merge may cause detailed line items to be out of alignment for beginning and ending balances after the merge operation.</p>
<p>SUPPRESS PRIOR YEAR BALANCES AND SUPPRESS ACCOUNTS WITHOUT BALANCES</p>	<p>Existing Organizer data (including manual entry, locked data, and overrides) remains the same. If a description has changed for a detailed item that has previously been merged, a new line item will be added in the Organizer and the original line item (old description) will remain as a separate entry. The merge operation transfers only accounts with balances to the Organizer.</p> <p>This option is intended only for first-year return to preserve Balance Sheet beginning balances.</p> <p>The presence of a blank line or more in the Organizer group field between rows of data prior to the merge may cause detailed line items to be out of alignment for beginning and ending balances after the merge operation.</p> <p>Existing line item without any balance in the Organizer does not get deleted prior to the merge operation.</p>



* This option is intended for other than the first-year user.

For easier data recovery in the event of disaster, close your return prior to merging your Trial Balance data which creates a version for rollback purposes. Please call Support if you need rollback assistance.

CROSS-TIES

Cross-ties, used on the 1120, 1120-C, 1120-F, 1120S, and 1065 returns to facilitate consolidations in the tax application, are indicated by an "X" in the **Cross-Tie** column. Tax Combination Codes (TCCs) are required on all Tax Return Codes (TRCs) that are related to cross-ties, if this option is selected. MCCs are required on all M-3 Return Codes (MRCs) that are related to cross-ties.

Generating Cross-Ties for Consolidated Returns

1. Select **Options > Merge Defaults**.
2. To create crossties for consolidated returns, select the **Create Cross-Tie (Consolidated Return)** check box.

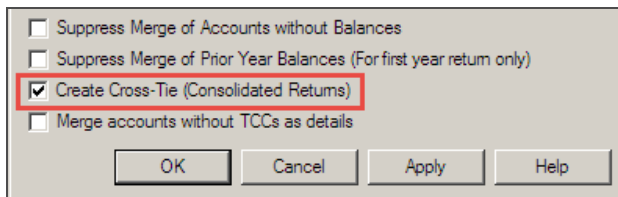


Figure 5:13

3. An X in the **Cross-Ties** column on the TRC/MRC lists indicates that the code is used for cross-ties.



If this is a parent used for consolidations, it is not recommended that you suppress merge of accounts with zero balances.

TRCs without TCCs

If the following conditions exist:

- you select this option
- you select the **Merge Detail** check box for a cross-tie TRC, **and**
- accounts exist in Trial Balance with this TRC but without TCCs

an error box displays with a listing of the accounts that require a TCC for cross-ties. The merge process does not continue until all TCCs have been entered.

MRCs without MCCs

If the following conditions exist, an error box appears with a listing of the accounts that require an MCC for cross-ties. The merge process does not continue until the MCCs have been entered.

- you select this option
- you select the merge detail check box for a cross-tie MRC, **and**
- accounts exist in Trial Balance with this MRC but without MCCs

CHAPTER 6: EXPORTING DATA

EXPORTING DATA

Exporting Trial Balance Data

The export function allows you to use information from a locator in Trial Balance Bridge in some other application. For example, you can export journal entries to a file and import the file to a spreadsheet file. The spreadsheet file may be useful in recording monthly or quarterly journal entries.

Files can be exported in the following formats:

- DIF (Data Interchange Format)
- TXT (ASCII)
- XLS (Excel)
- MDB (Access DB)

You can export:

- Trial Balance Bridge data
- Company Details
- Journal Entries
- TCC Descriptions
- MCC Descriptions
- Workpapers
- Adjusting Journal Entry
- Balance Sheet Detail
- Schedule M-1 Detail
- Taxable Income Detail

TRIAL BALANCE EXPORT

The Trial Balance Bridge export file contains:

- Account Number
- Account Description
- TRC, TCC, and Property Code
- MRC and MCC
- Prior-Year Balance
- Preliminary Current-Year Balance
- Adjusted Book Balance
- Balance After Tax Reclassification
- Final Tax Balance after M-1/M-3 Adjustments
- Workpaper Reference Codes.

The Trial Balance Bridge export file is indexed by TRC.

JOURNAL ENTRIES EXPORT

The journal entries export file contains:

- Journal Entry Type indicator (BA, TR, M1, * M2)
- Journal Entry Number
- Journal Entry Description
- Account Numbers
- Account Descriptions
- Adjustment Amounts
- J/E T/P (Temporary/Permanent).

The journal entries export files are dual-indexed by journal type and number.



*For both M-1/M-3 journal entries

TCC EXPORT

The TCC export file contains:

- Tax Return Code
- Tax Combination Code
- Tax Combination Code Description

The TCC export file is indexed by TRC.

MCC EXPORT

The MCC export file contains:

- M-3 Return Code
- M-3 Combination Code
- M-3 Combination Code Description

The MCC export file is indexed by MRC.

COMPANY DETAILS EXPORT

The Company Details export file contains:

- M-3 Return Code
- Entity Name
- Entity EIN
- Adjusted Book Balance
- Temporary Difference
- Permanent Difference

- Entity Type
- Stock Class
- End of Year Profit Sharing Percentage
- End of Year Loss Sharing Percentage
- Description of Reportable Transaction
- Tax Shelter Name
- Tax Shelter Registration Number
- Type of Reportable Transaction
- Percentage of Stocks Directly or Indirectly Owned (12.5 for 12.5%)
- Reason for Missing EIN (A: APPLD FOR; F: FOREIGNUS, leave blank otherwise).

The Company Details export file is indexed by MRC.

WORKPAPER EXPORT

This feature allows you to export Trial Balance Bridge information to an Excel file in workpaper format. The types of workpapers available for export are:

- Taxable Income Detail
- Balance Sheet Detail
- Schedule M-1 Detail
- Adjusting Journal Entries.

Exporting Data

1. Select **File > Export**.

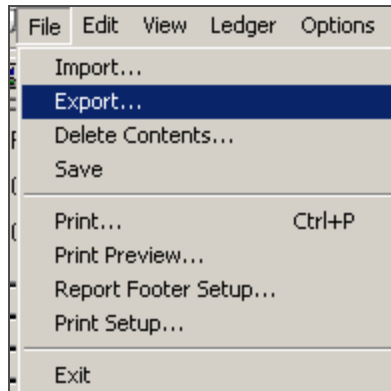


Figure 6:1

2. The **Export** dialog box appears.

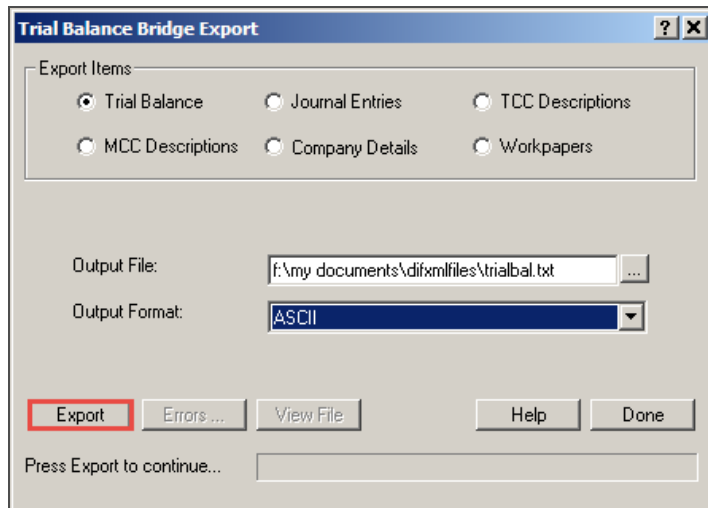


Figure 6:2

3. Select one of the following export items: **Trial Balance**, **Journal Entry**, **TCC Descriptions**, **MCC Descriptions**, **Company Details**, or **Workpapers**.
4. Select the file format for the exported file: **DIF**, **ASCII**, **Excel**, or **Access (MDB)**.
5. Select the output file name including the drive and path or accept the default.

6. Click **Export** to start the process.
7. If errors occur during the export process, click **Errors** to review.

CHAPTER 7: JOURNAL ENTRIES

MAKING JOURNAL ENTRIES

Trial Balance Bridge allows you to enter a number of different types of journal entries. If a trial balance has been imported into Trial Balance Bridge prior to making adjusting entries, all book journal entries can be made while in Trial Balance Bridge. If amounts need to be adjusted to reflect the proper tax balance, all book/tax journal entries can be made while in Trial Balance Bridge.

You can make four different kinds of journal entries in Trial Balance Bridge:

- **Book Adjustments:** Book adjustments are entries that are posted to finalize account balances prior to any tax consideration. You can only post book adjustments to general ledger account numbers that are part of your chart of accounts in Trial Balance Bridge.
- **Tax Reclassifications:** Tax reclassifications allow you to reclassify balances between accounts for tax return presentation. Reclassifications cannot be made from the balance sheet to the income statement, but only between items on the balance sheet or between items on the income statement. If you are preparing an M-3, you will need to set up new general ledger accounts required for M-3 presentation purposes and then map them to the M-3 with MRC codes. You may then want to reclassify some of the book balances (or part of the book balances) in the income and expense accounts to these new general ledger accounts required for the M-3.
- **Schedule M-1/M-3 Adjustments:** Use M-1/M-3 journal entries to reconcile book and taxable income. If you are preparing an M-3, you must indicate whether the difference is temporary or permanent. (The default is temporary.) These entries appear on Schedule M-3, Parts II or III in columns (b) or (c). For M-1 presentation, the entry must affect income, expense, or the balance sheet on one side, and Schedule M-1 on the other.



The side of the entry that affects income or expense will also affect the M-3, if you made the entry using account numbers rather than TRCs. If TRCs were used, an entry **will not** be made to the M-3 because TRCs are not mapped to MRCs. Only account numbers are mapped to MRCs. To create an MRC for an M-1/M-3 journal entry when the entry was made using TRCs, you must go back to the grid after the entry is made and manually enter MRCs for the income or expense lines in the entry.

For Schedule M-1 items, enter:

- Debits for unrecorded taxable income and for nondeductible expenses
- Credits for recorded nontaxable income and for unrecorded deductible expense.

- **Schedule M-2 Adjustments:** Schedule M-2 adjustments record equity account transactions (for tax return purposes only) exclusive of net income or loss. Since Schedule M-2 is only a tax return analysis of a particular entity's equity account, this type of journal entry is typically "one-sided." Therefore, to balance each Schedule M-2 entry, Trial Balance Bridge creates an account styled "M2 BALANCING ACCOUNT." This new account appears on the Trial Balance Grid without a Tax Return Code (TRC), is **not** included in any calculation and does **not** impact any account balance.



Do **NOT** add a TRC to **M2 BALANCING ACCOUNT** on the Trial Balance Grid.



Only the 62-xxx series TRCs listed under the **TRCs** button (in the **Journal Entry Detail** dialog box) are available for Schedule M-2 entries.

JOURNAL ENTRY BASICS

Use the **Journal Entry Detail** dialog box to enter detail for a journal entry.

Adding a Journal Entry Line

1. On the grid on the **Journal Entry Detail** dialog box, go to the first available cell under **Account** and add your information for that line.
2. To insert a line, highlight the line below where you want your new line to appear and click **Insert**.

Entering Detail for a Journal Entry

1. On the **Trial Balance Ledger** drop-down list, select **Journal Entries**.

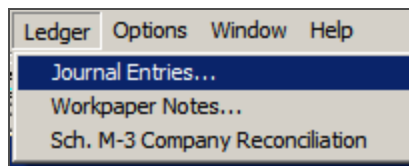


Figure 7:1

- On the resulting **Journal Entries** dialog box, select one of the four **Journal Entry Type** options: **Book Adjustment**, **Tax Reclassification**, **Schedule M-1/M-3 Adjustment**, and **Schedule M-2 Adjustment**.

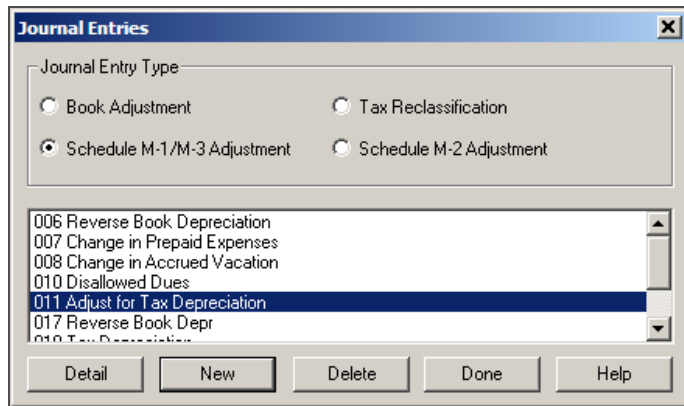


Figure 7:2

- Any existing journal entries for the selected Journal Entry type appear in a list. Select one of the items in the list, and then click the **Detail** button.

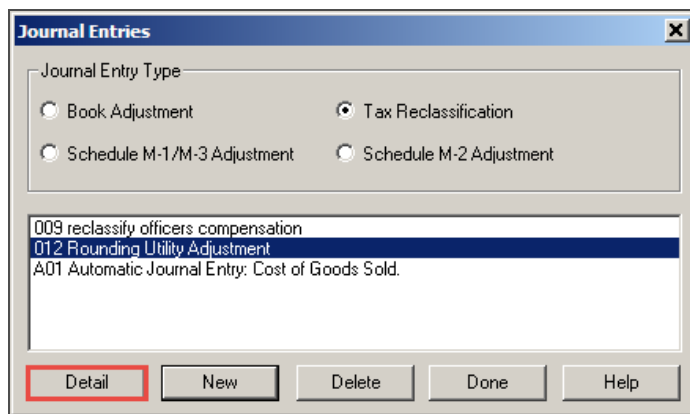


Figure 7:3

4. The **Journal Entry Detail** screen is displayed. Click the buttons at the bottom of the screen to provide additional information and navigation:

	Account	Description	Debit	Credit
23	8950	Rounding Utility Adjustment	0.00	-0.21
24	8960	Rounding Utility Adjustment	0.42	0.00
25	8970	Rounding Utility Adjustment	0.00	-0.32
26	9400	Rounding Utility Adjustment	0.05	0.00
27	9800	Rounding Utility Adjustment	0.00	-0.48
x			0.00	0.00

Difference: 0.00 Total: 4.05 4.05

Journal Entry Memo

Accounts... TRC's... TCC Lookup << Prior Next >> Done Help

Figure 7:4

- **Accounts:** Lists all accounts and their descriptions. Use this button if you are unsure of which account number you want to use. Select the account, or highlight and select **Use Acct** to enter this account in your journal entry.
 - **TRCs:** Lists all TRCs and their descriptions to create a temporary journal entry account using TAXnn-*nnn*. Select the TRC, or highlight and select **Use TRC**.
 - **TRC Lookup:** View a list of TRCs and corresponding TCCs.
 - **Difference:** For unbalanced entries, the field shows the difference between the total debits and total credits.
 - **Prior/Next:** Buttons allow you to move from one entry to another.
5. The system automatically assigns the **JE Number**, but you can enter a three-digit JE Number if you have selected **Options > User Defined Journal Entries**. You can also enter a brief description in the field provided.
6. Click **Done** to exit the Journal Entry Detail screen and save.

Entering an Account Description

1. If you enter a valid account on the **Journal Entry Detail** dialog box, the description automatically displays.
2. If you enter an invalid account, an invalid account message appears in the description column and this row of the entry is not saved when you exit the **Journal Entry Detail** dialog box.

Entering Debits and Credits

1. When you enter debits and credits on the **Journal Entry Detail** dialog box, the software recognizes a number in the debit column as a positive number, and a number in the **Credit** column as a negative number.
2. Whenever you type a number in the **Credit** column, the number changes to red and is considered a credit or a negative number. The number you type in the debit column remains black and is considered a debit or a positive number.

Deleting a Journal Entry Line

1. On the grid on the **Journal Entry Detail** dialog box, highlight the line you want to delete.
2. Click **Delete**.

Importing Journal Entries

1. Use the **Journal Entry Import** dialog box to import a source file.

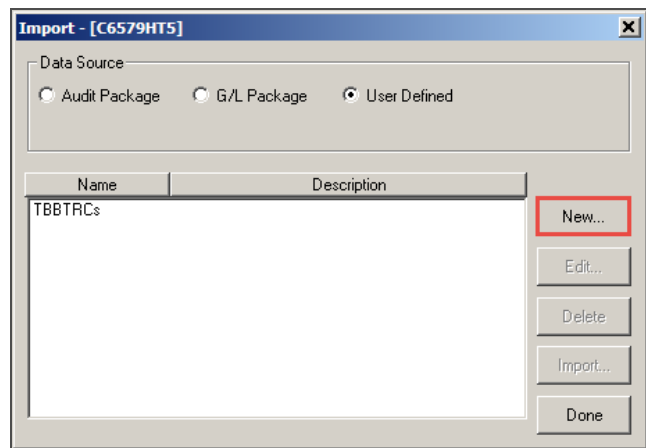


Figure 7:5

2. Make a **Data Source** selection, such as the **User Defined** option shown in the figure above, and click the **New** button. Other choices are **Audit Package** and **G/L Package**.

- To import a User-Defined source file, either type the drive/path and file name in the **Drive/Path** and the **File Name** fields, or click **Browse** and choose the file you want to import from the **Open** dialog box.

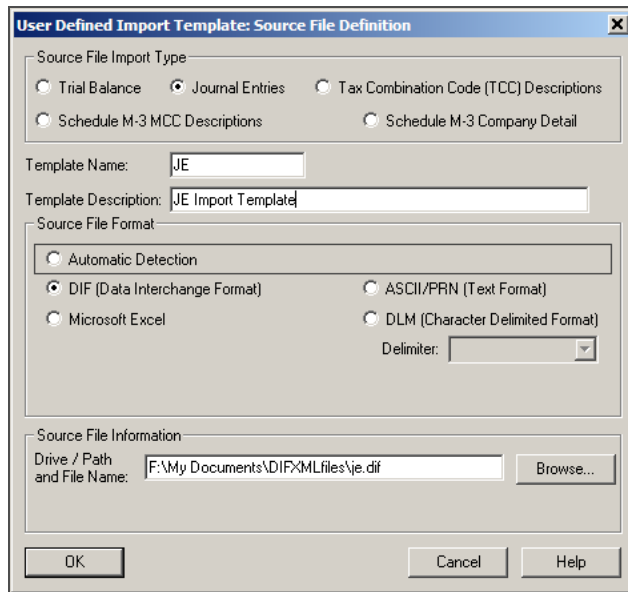


Figure 7:6

4. The **Import Items** area on the screen allows you to select the items you want to import: **Journal Entry Type**, **Journal Entry Acct Number**, **Journal Entry Acct Description**, **Journal Entry Number**, and **Journal Entry Amount**. These are mandatory items, and thus are already selected. Trial Balance Bridge may select items automatically that could be imported based on the indicated package. If you do not want an items imported, click **Clear**. Select the column letter for only those items you wish to import.

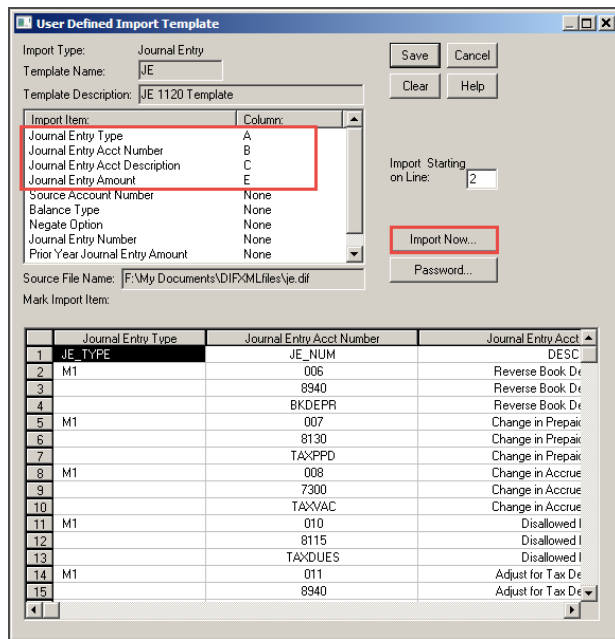


Figure 7:7

5. To perform an import, click the **Import Now** button.
6. If import errors are present, the **Errors** button activates. To review the errors, click the **Errors** button.
7. When you are finished importing, click **Done**.

Using Automatic Journal Entries

1. Select **Options > Automatic Journal Entries**.

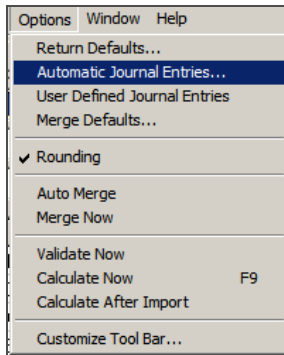


Figure 7:8

2. Select the appropriate option(s) to use automatic journal entries for:

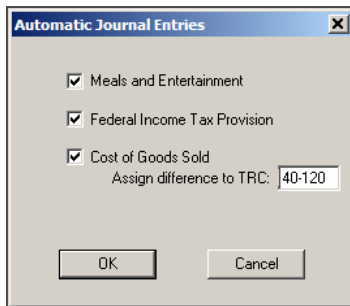


Figure 7:9

- meals and entertainment (1120, 1120S, 1120RIC, 1120REIT, and 1065)
 - federal income tax provision (1120, 1120S, 1120RIC, and 1120REIT)
 - cost of goods sold (1120, 1120S, and 1065)
 - guaranteed payments (1065 only).
3. For **COGS**, if selected, enter the TRC to which to assign the difference.
 4. Click **OK**.

CHAPTER 8: THE TAXNN-NNN FEATURE

UNDERSTANDING THE TAXNN-NNN FEATURE

Use the *TAXnn-*nnn** feature to create an account for the tax return that is not in the general ledger. *TAXnn-*nnn**, where *nn-*nnn** is a TRC, is the format for these special account numbers.

*TAXnn-*nnn** accounts are temporary accounts used when a general ledger account is not already set up. An example of this is Officers Compensation. Trial Balance Bridge allows you to create these special accounts within the **Journal Entry** dialog box, and you can adjust or reclassify amounts from the regular general ledger accounts to these accounts. Once created, they appear on the **Trial Balance Grid** with no balances. This is simply a way for you to track all accounts associated with the return. It also allows these accounts to be exported with the amounts in their associated totals column.

JOURNAL ENTRIES

If you use a *TAXnn-*nnn** account in a journal entry, Trial Balance Bridge uses the standard caption for the TRC as the *TAXnn-*nnn** account description. If you specify a TCC and description with the TRC, you can use the TCC description by entering your account as **TAXnn-*nnn*.*nnn***.

TAXNN-NNN AND M-1 OR M-3 SCHEDULE

You can use the *TAXnn-*nnn** feature with M-1/M-3 adjustments.

- You must go back to the grid to enter the MRC.
- All M-1 TRCs begin with 6.
- There is no M-1 TRC for net income per books. This figure is computed from your entries and carries to Schedule M-1.

GENERATING A DETAIL STATEMENT

To generate a supporting schedule (detail statement) for Schedule M-1, enter the TAX*nn-*nnn** account number with a TCC. For example, without a TCC, you get the following:

Enter: TAX41-900.012 Professional Services	\$500.00
Tax return detail: Other Book Expenses Not Deducted	\$500.00

For the description in the journal entry to carry to the tax return, use TCCs as part of the account number.

Enter: TAX41-900.012 Professional Services	\$500.00
Tax return detail: Professional Services	\$500.00

AUTOMATIC JOURNAL ENTRIES

Automatic journal entry accounts appear in the **Trial Balance Grid** with no balances.

To activate automatic journal entries, select **Options > Automatic Journal Entries**. In the **Automatic Journal Entries** dialog box, you can select any of the following journal entries to be generated upon compute:

- Cost of Goods Sold (1065, 1120, 1120S)
- Guaranteed Payments (1065)
- Federal Income Tax Provision (1120, 1120S, 1120-REIT, 1120-RIC)
- Meals and Entertainment (1065, 1120, 1120S, 1120-REIT, 1120-RIC)

COST OF GOODS SOLD

A book adjustment is performed if Cost of Goods Sold is selected.

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO40-110	Beginning Inventory	X	
AUTO40-120	COGS Inventory Balancing Entry	X	
AUTO40-190	Ending Inventory		X

AMOUNTS AVAILABLE FOR PYB AND PRELIMINARY CYB FOR BEGINNING INVENTORY

Amounts available for Prior Year Balance and Preliminary Current Year Balance for Beginning Inventory (TRC 40-110) and Ending Inventory (TRC 40-190) are included with Beginning Inventory (TRC 40-110) and Ending Inventory (TRC 40-190). The difference between Beginning Inventory and Ending Inventory is reflected in the journal entry as AUTO01 under the **category of JEs** .

ADJUSTMENT FOR SCHEDULE F: FARM

Currently an automatic journal entry for the Schedule F Cost of Goods Sold is unavailable. This tax adjustment can be manually entered with a journal entry as shown below.

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT	
TAX48-170	Beginning Inventory	X		PYB of TRC 10-301
TAX48-173	COGS Farm Inventory Balancing Entry	X		Adjustment for purchases
TAX48-176	Ending Inventory		X	CYB of TRC 10-301

GUARANTEED PAYMENTS

An M-1 adjustment is performed as a reclassification to income if Guaranteed Payments is selected. The amount for TRC41-230, TRC48-492, and TRC48-589 is summed and reflected in the following adjustment.

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-120	Guaranteed Payments	X	
AUTO34-200	Guaranteed Payments		X

FEDERAL INCOME TAX PROVISION

An M-1 adjustment is performed if Federal Income Tax Provision is selected.

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-110	Federal Income Tax	X	
AUTO41-400	Federal Income Tax		X



If you are preparing an M-3, it is not recommended that you use the automatic entry for the Federal Income Tax Provision. The M-3 requires that the provision for current and deferred federal income tax be separated. AUTO41-400 includes both Current and Deferred FIT accounts.

MEALS AND ENTERTAINMENT

An M-1 adjustment is performed if Meals & Entertainment is selected. This adjustment limits the amount of Meals and Entertainment for tax return purposes within the bridge. Trial Balance Bridge, however, merges 100% of Meals & Entertainment into the tax applications and the tax applications then perform the limitation. Therefore, this M-1 adjustment also has the **Exclude from merge** option selected.

1065

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Travel & Entertainment (100%)		X

1120-C

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-216	Travel & Entertainment	X	

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO41-810	Meals & Entertainment (100%)		X

1120-F

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

1120S

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

1120-REIT

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

1120-RIC

ACCT NUMBER	DESCRIPTION	DEBIT	CREDIT
AUTO60-216	Travel & Entertainment	X	
AUTO41-810	Meals & Entertainment (100%)		X

CHAPTER 9: TRIAL BALANCE BRIDGE GRID

CHANGING THE TRIAL BALANCE GRID

Use the **Trial Balance Bridge Grid** the same way you use a spreadsheet application. You can resize columns and rows, insert and delete rows, move columns, sort the Grid, and go to specific accounts on the Grid.

Acct Num	Acct Desc	TRC	TCC	MRC	MCC	PYB	CYB	Book Adj	Tax Reclass Adj	M1/M-3 Adj	Final Tax Bal
1	1000 Operating Account	10100				157,985.76	418,011.00	0.00	0.00	0.00	39,418,011.00
2	1170 A/GS Sweep Acct.	10100				845,443.64	845,443.64	0.16	0.00	0.00	10,845,444.00
3	1240 A/R - 3rd Party	10200	009			2,362.00	-133,328.00	0.00	0.00	0.00	-133,628.00
4	1250 A/R - Other	10200	009			796,168.00	739,168.00	0.00	0.00	0.00	153,739,168.00
5	1350 Inventory	10300				456,790.00	458,650.00	0.00	0.00	0.00	212,458,650.00
6	1612 Leasehold Improvements	11500	003			396,473.41	396,473.41	-0.41	0.00	0.00	396,473.00
7	1615 A/D - Leasehold Improvements	11605	004			-49,087.00	-49,087.00	0.00	0.00	0.00	-49,087.00
8	1632 Property & Equipment	11500	003			946,204.00	946,204.00	0.00	0.00	0.00	1,946,204.00
9	1635 A/D - Property & Equipment	11605	004			-305,160.00	-305,160.00	0.00	0.00	0.00	-305,160.00
10	1672 Goodwill	11630	005			076,943.00	076,943.00	0.00	0.00	0.00	1,076,943.00
11	1675 A/Amort - Goodwill	11635	006			-71,796.00	-71,796.00	0.00	0.00	0.00	-71,796.00
12	1682 Corporate Cars	11500	003			86,688.00	86,688.00	0.00	0.00	0.00	86,688.00
13	1685 A/Amort - Corporate Cars	11605	004			-16,583.92	-16,583.92	-0.08	0.00	0.00	-16,584.00
14	2000 Accounts Payable	20100				-78,855.41	-78,855.41	0.41	0.00	0.00	-78,855.00
15	2010 A/P Payroll	20100				724,336.00	724,336.00	0.00	0.00	0.00	298,724,336.00
16	2050 Commissions Payable	20300				-334,582.00	-334,582.00	0.00	0.00	0.00	-334,582.00
17	2055 Referral Fees Payable	20300				-36,060.56	-36,060.56	-0.42	0.00	0.00	-36,061.00
18	2057 Salary Payable	20300				4,500.00	4,500.00	0.00	0.00	0.00	4,500.00
19	2059 Franchise Fees Payable	20300				-33,970.00	-33,970.00	0.00	0.00	0.00	-33,970.00
20	2075 Accrued Vacation Salaries	20300				-9,023.00	-9,023.00	0.00	0.00	0.00	-9,023.00
21	2082 Accrued Rent Payable	20300				-22,420.00	-22,420.00	0.00	0.00	0.00	-22,420.00
22	2090 Current Portion Long Term Debt	20200				-123,692.00	-123,692.00	0.00	0.00	0.00	-123,692.00
23	2940 Non-Negotiable Promissory Note	21200	008			-162,881.00	-162,881.00	0.00	0.00	0.00	-162,881.00
24	2990 Less - Current Portion	21200	008			123,692.00	123,692.00	0.00	0.00	0.00	123,692.00
25	3650 Capital Stock	22100				64,300.00	64,300.00	0.00	0.00	0.00	64,300.00
26	3700 Paid in Capital	22110				-57,271.60	442,232.82	-1.16	0.00	0.00	34,442,232.00
27	3900 Retained Earnings	22310				-702,582.40	-702,582.40	-84,907,209.60	0.00	0.00	-85,609,792.00
28	4000 Gross Sales	30100	I420	002		311,000.00	311,000.00	0.00	0.00	0.00	202,311,000.00
29	4010 Sales Commission Income	30100	I420	002		516,838.00	516,838.00	0.00	0.00	0.00	-8,516,838.00
30	4050 Lease Commission Income	30100	I420	002		-460,742.00	-460,742.00	0.00	0.00	0.00	-460,742.00
31	4075 Incoming Referral Income	30100	I420	002		-460,750.00	-460,750.00	0.00	0.00	0.00	-460,750.00
32	410008 Dulong Referral Income	30100	E890			-71,230.00	-71,230.00	0.00	0.00	0.00	-71,230.00
33	4200 Beginning Inventory	40110	I260	06		487,895.00	456,789.00	0.00	0.00	0.00	175,456,789.00
34	4205 Purchases	40120	I260	06		404,889.00	404,889.00	0.00	0.00	0.00	89,404,889.00
35	4210 Other Costs - COGS	40150	I260	06		857,440.00	857,440.00	0.00	0.00	0.00	56,857,440.00
36	4225 Ending Inventory	40190	I260	06		456,789.00	458,650.00	0.00	0.00	0.00	212,458,650.00
37	4500 Other NF Income	30100	I420	002		-56,568.00	-56,568.00	0.00	0.00	0.00	-56,568.00
38	4600 Exec/Premier Fees	30100	I420	002		-478,769.00	-478,769.00	0.00	0.00	0.00	-478,769.00

Figure 9:1

Setting Columns

1. Select **View > Grid Display Options**.

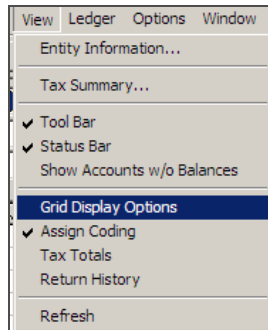


Figure 9:2

Changing the Trial Balance Grid

2. Select the appropriate options to display any or all of the following on the trial balance grid:

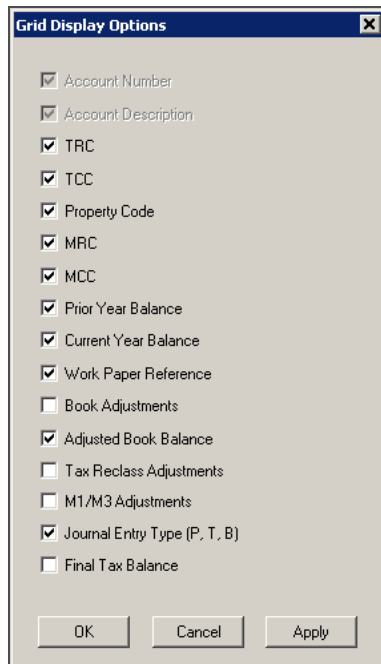


Figure 9:3

- TRC
- TCC
- property code
- MRC
- MCC
- prior year balance
- current year balance
- work paper reference
- book adjustments
- adjusted book balance
- tax adjustments
- M1/M3 adjustments
- journal entry type (P, T, B)
- final tax balance.

3. Click **Apply** and then **OK**.

Sizing Columns and Rows

1. Place the mouse pointer on the column or row label cell until the pointer becomes a crosshair (you must be in the cell label area of the Grid to change size).
2. Hold down the left mouse button and drag the row or column to the size you want. When you change a row size, all rows in the Grid change. When you change the width of a column, the number of characters that field can hold is not affected (the account number can only be up to 15 characters regardless of the column width).

Moving Columns

1. Select the column you want to move by clicking the label cell of the column.
2. Press **Shift** while holding down the left mouse button. The mouse pointer appears with a small rectangular outline.
3. Drag the column to where you want it and release the mouse button. The column appears in the new location on the Grid. You can move multiple contiguous columns by holding down the Shift key while you click the side-by-side columns you wish to move, then by dragging them to the new location on the Grid.

Inserting New Rows

1. Decide where you want the new row on the Grid. New rows are added **above** an existing row.
2. Select the row to come after the new row by clicking the row label.
3. Select **Edit > Insert**, or press the **Insert** key. The new row appears above the highlighted row.

Deleting Rows

1. Select the row you want to delete by clicking the mouse pointer on the row label for that row. To select multiple rows, hold down the **Shift** key and click the rows you want to select.
2. Select **Edit > Delete**, or press the **Delete** key.
3. A delete confirmation message appears. Click **OK**. All the selected rows are deleted.

Going to a Specific Account on the Grid

1. Select **Edit > GoTo Account**.

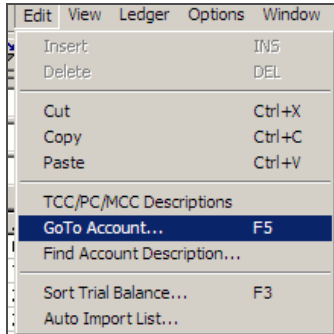


Figure 9:4

2. The **GoTo Account** dialog box appears.

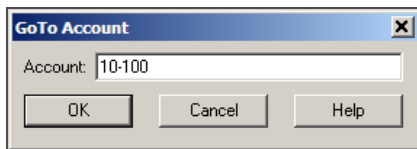


Figure 9:5

3. Enter the account number you want in the **Number** field.
4. Click **OK**. The **Grid** scrolls to the account you designated, highlights it, and displays it at the top of the **Grid** view.

Finding an Account by its Description

1. Select **Edit > Find Account Description**. The **Find Account Description** dialog box appears.

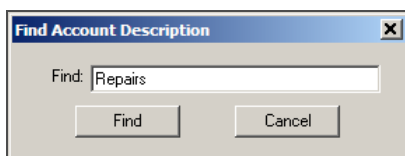


Figure 9:6

2. Enter any consecutive characters of an account description. (The **Find** function is not case-sensitive.)

3. Click **Find**. The grid scrolls to the account which contains the specified characters.
4. If you want to continue searching for the specified characters, select **Find Next**.

Sorting the Trial Balance Grid

1. Select **Edit > Sort Trial Balance**.
2. The **Sort Trial Balance** dialog appears.

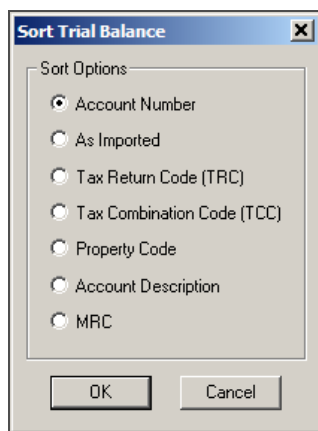


Figure 9:7

3. Select the sort option you want.
4. Select **OK**. A progress dialog box appears. When sorting is complete, the resorted Trial Balance Grid appears.

Grid Option Displays

In the lower right corner of the Trial Balance grid in the gray bar are alerts that indicate your option settings:

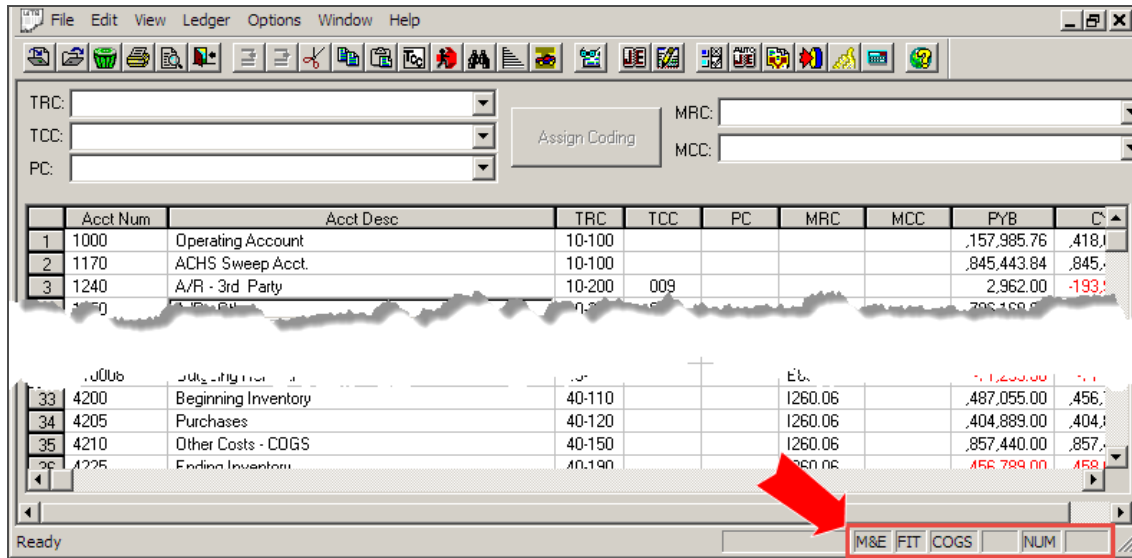


Figure 9:8

1. **Zero Balances On** is displayed when the option to view accounts with zero balances is set. This option can be changed by selecting **View > Show Accounts w/o Balances**.

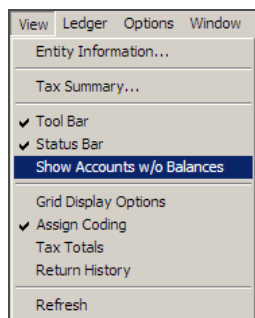


Figure 9:9

2. **M&E, FIT, COG** are displayed when the **Automatic Journal Entries** option is turned on. This option can be changed by selecting **Options** from the menu, and selecting **Automatic Journal Entries** from the list.

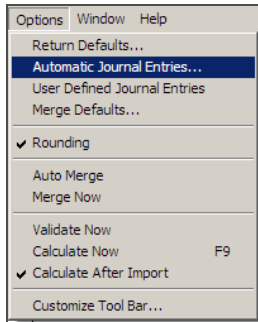


Figure 9:10

3. On the **Automatic Journal Entries** screen, select the check boxes for the applicable options.

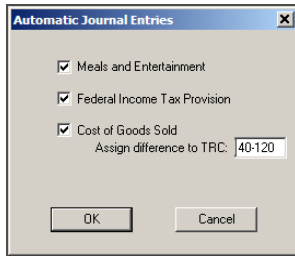


Figure 9:11

TRIAL BALANCE BRIDGE GRID TERMS

TERM	DEFINITION
TRC	A Tax Return Code (TRC) is a TTA-defined, three-digit code used to route general ledger account balances to specific lines on the tax return. For example, if the general ledger has an account for cash, assign it a TRC of 100 and the balance will be presented on the first line of Schedule L. Every account must have a valid TRC.
TCC	A Tax Combination Code (TCC) is a user-defined, three-digit code that can be used in conjunction with TRCs to customize the presentation of printed detail schedules. TCCs are optional.

TERM	DEFINITION
MRC	An M-3 Return Code (MRC) is an TTA-defined code used to route general ledger account balances to specific lines on Schedule M-3. All income and expense accounts in the general ledger must have valid MRC codes.
MCC	An M-3 Combination Code (MCC) is a user-defined, four-character code that can be used in conjunction with MRCs to customize the presentation of printed detail schedules. MCCs are optional for lines where the detail is not required by law. If detail is required and no MCC is assigned, the detail will not merge into Organizer.
PROPERTY CODE	Property codes are mandatory in the 1065, 1120S, and 1120-REIT return types to differentiate between various rental activities. Property codes are user-defined, four-digit numeric codes. If property codes are not entered, Trial Balance Bridge defaults to a property code of 001.
ACCOUNT NUMBER	The general ledger account number can be alphanumeric with a maximum of 30 characters. Each account number must be unique.
ACCOUNT DESCRIPTION	The account description can be up to 50 alphanumeric characters.
PRIOR-YEAR BALANCE	Prior-year adjusted book balances must be closed. The beginning balance sheet must be in balance. The income statement items are shown for comparative purposes only.
CURRENT-YEAR BALANCE	Current-year trial balances can be entered closed or open. To indicate a closed trial balance, select Options > Return Defaults , then type CLOSED .
WORKPAPER REFERENCE CODE	You can record a code that corresponds to your workpaper labeling system. The code can be up to five characters long.
ASSIGN CODING BUTTON	You can select a cell or range of cells in the Grid and display a TRC, MCC, MRC, MCC, and/or a PC. When you select Assign Coding , Trial Balance Bridge assigns the selected code to the appropriate columns.

CHAPTER 10: REVIEWING DATA IN TAX FORMAT

Select **View > Tax Summary** to view bridged data in tax return format. There are a number of reports available for each of the return types. Click the **Detail** buttons on the **Tax Summary** screen to view individual reports. When the reports are displayed, you can click the amount buttons to view the details down to the account level. For some items, such as dividends, additional detail screens may also be displayed.

Changes must be made by accessing the **Trial Balance Grid** screen, through journal entries, or by changing the source file and reimporting.

VIEWING ACCOUNT DETAIL

1. From the **Tax Summary** screen, you can access supporting schedules by clicking **Detail**. For example, if you are on an 1120 return you can access Schedule L, Liabilities and Capital by clicking **Detail** for **Balance Sheet - Liabilities**.
2. The detail dialogs displayed correlate with the tax return type:
 - a. **TCC Detail:** From the detail dialog, you can access **MCC Detail** by clicking an item. For example, from Schedule L, click **Other Current Liabilities**.
 - b. **Account Information:** From the **TCC Detail** screen, you can access all information about an account by selecting the account number. You can make changes to existing journal entries by selecting an adjustment in the list box to access the **Journal Entry Detail** dialog box. When a change is made, a calculation will occur to correctly reflect your new balances.

ACCESSING JOURNAL ENTRY DETAIL

1. From the Trial Balance menu, select **View > Tax Summary**.

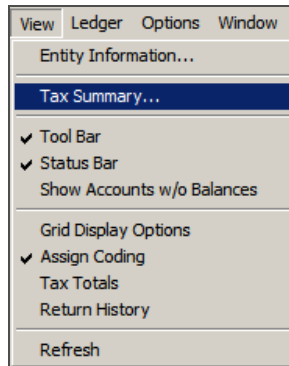


Figure 10:1

2. On the **Account Detail**, click the **Detail** button for an item.

The screenshot shows a window titled 'NET INCOME (LOSS)' with a table of financial data. Each row has a 'Detail' button. A red arrow points to the 'Detail' button for 'Liabilities and Equity'.

NET INCOME (LOSS)			
Page 1	84,907,210.00	Detail	
Schedule M-1	84,907,210.00	Detail	
Difference	0.00		
Page 1	84,907,210.00	Detail	
Schedule M-3	84,907,210.00	Detail	
Difference	0.00		
BALANCE SHEETS			
	Beginning of Year	End of Year	
Assets	380,323,031.00	419,331,026.00	Detail
Liabilities and Equity	300,232,782.00	419,524,953.00	Detail
Difference	80,090,249.00	-193,927.00	
RECONCILIATION OF EQUITY			
Schedule L	85,609,792.00	Detail	
Schedule M-2	85,609,792.00	Detail	
Difference	0.00		

Figure 10:2

3. The detail for the item selected is displayed (Schedule M-3 is shown below).

Schedule L: Balance Sheets [Liabilities and Stockholders' Equity]		
	Beginning Balance	Ending Balance
Accounts Payable	298,803,191.00	298,803,191.00
ST Mortgages, Notes and Bonds Payable	123,692.00	123,692.00
Accrued Federal Income Tax	0.00	0.00
Federal Income Tax Deposits Paid	0.00	0.00
Accrued State and Local Income Tax	0.00	0.00
State and Local Income Tax Deposits Paid	0.00	0.00
Other Current Liabilities	442,556.00	442,556.00
Loans from Stockholders	0.00	0.00
LT Mortgages, Notes and Bonds Payable	39,189.00	39,189.00
Other Liabilities	0.00	0.00
(1120C) Patronage Dividends Non-Cash...	0.00	0.00
(1120C) Retains Allocated Non-Cash.....	0.00	0.00
Capital Stock: Preferred	64,300.00	64,300.00
Common	57,272.00	34,442,233.00
Additional Paid-In Capital.....	0.00	0.00
Retained Earnings: Appropriated	0.00	0.00
Unappropriated	702,582.00	85,609,792.00
Adjustments to Shareholders' Equity	0.00	0.00
Less: Cost of Treasury Stock	0.00	0.00
TOTAL LIABILITIES AND EQUITY	300,232,782.00	419,524,953.00

Figure 10:3



DO NOT MAKE CHANGES ON THE TAX SUMMARY! If you need to make changes, change the Trial Balance Grid, change Journal Entries, or change the source file and reimport.



Only amounts displayed in the “boxed” fields (see item L1 in column (a) versus item L23b) will transfer to the Organizer Schedule M-3. If amounts are not boxed that need to be, you need to change the MRCs and/or the reclass adjustments as necessary to correct the display.

CHAPTER 11: M-3 RETURN CODE CATEGORIES

M-3: COMBINATION CODES (MCCS)

An M-3 Combination Code (MCC) is an optional four-character code that can be used in conjunction with M-3 Return Codes to customize the presentation of printed detail schedules. MCCs are particularly important in generating cross-tie schedules for consolidated returns. MCCs allow you to group accounts, change whitepaper detail, and provide supporting statement headings.

MCC EXPORT

The MCC export file contains:

- M-3 Return Code
- M-3 Combination Code
- M-3 Combination Code Description

The MCC export file is indexed by MRC.

CHAPTER 12: WORKPAPERS

WORKPAPERS: PRINT AND PRINT PREVIEW

The following reports are available to preview or print:

- Adjusting Journal Entries
- Workpaper Notes
- G/L Account Sequence
- Detail:
 - Taxable Income Detail
 - Taxable Income Variance Detail
 - Balance Sheet Detail
 - Schedule M-1 Detail
 - Schedule M-1 Variance Detail
 - Rental Real Estate Property Detail (Forms 1065 and 1120S only)
 - Other Rental Property Detail (Forms 1065 and 1120S only)
 - Royalty Property Detail (Forms 1065 and 1120S only)
 - Farm Property Detail (Forms 1065 and 1120S only)
 - Schedule M-3 Detail

- Summary:
 - Taxable Income Summary
 - Taxable Income Variance Summary
 - Balance Sheet Summary
 - Schedule M-1 Summary
 - Schedule M-1 Variance Summary
 - Schedule M-2 Summary
 - Rental Real Estate Property Summary (Forms 1065 and 1120S only)
 - Rental Real Estate Summary (Forms 1065 and 1120S only)
 - Other Rental Property Summary (Forms 1065 and 1120S only)
 - Other Rental Summary (Forms 1065 and 1120S only)
 - Royalty Property Summary (Forms 1065 and 1120S only)
 - Royalty Summary (Forms 1065 and 1120S only)
 - Farm Property Summary (Forms 1065 and 1120S only)
 - Farm Summary (Forms 1065 and 1120S only)
 - TRC and TCC Summary
 - Schedule M-3 Summary
 - MRC and MCC Summary

Taxable Income Detail and Balance Sheet Detail Reports

On the Balance Sheet: Detail and Income Statement: Detail Workpapers, details of each account are categorized by TRC/MCC and displayed in tax form format. The workpapers contain MCC subtotals and TRC grand totals. These amounts are printed:

- Prior-Year Balance (Balance Sheet only)
- Preliminary Current-Year Balance

- Book Adjusting Journal Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

Taxable Income Summary

The Taxable Income Summary presents the totals of all accounts for each TRC. The Taxable Income Summary is displayed according to the line numbers on the form. The following amounts are printed:

- Preliminary Current-Year Balance
- Book Adjusting Journal Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

TAXABLE INCOME VARIANCE/SCHEDULE M-1 VARIANCE

Taxable Income Variance Detail and Schedule M-1 Variance Detail Reports

The Taxable Income Variance: Detail and Schedule M-1 Variance: Detail Workpapers compare the difference between prior year balance and the current year balance for each account. Accounts are categorized by TRC/MCC and displayed in tax form format. The workpapers display MCC subtotals and TRC grand totals. These amounts are printed:

- Prior Year Final Tax Balance
- Current Year Final Tax Balance
- Difference
- Percent Change.



This report is printed in landscape format only.

Taxable Income Variance Summary and Schedule M-1 Variance Summary Reports

The Taxable Income Variance: Summary and Schedule M-1 Variance: Summary Workpapers compare the difference between prior year and current year totals of all accounts for each TRC. The workpapers are displayed according to the line numbers on the form. These amounts are printed:

- Prior Year Final Tax Balance
- Current Year Final Tax Balance
- Difference
- Percent Change.



This report is printed in landscape format only.

BALANCE SHEET SUMMARY

The Balance Sheet Summary presents the totals of all accounts for each TRC. The balance sheet is displayed according to the line numbers on the form. The following amounts are printed:

- Prior-Year Balance
- Preliminary Current-Year Balance
- Book Adjusting Journal Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

SCHEDULES M-1 AND M-2

Schedule M-1 Detail

The Schedule M-1 Detail presents the total of all accounts for each account categorized by TRC/MCC and displayed in tax form format. The workpapers contain MCC subtotals and TRC grand totals. The following amounts are printed:

- Preliminary Current-Year Balance
- Book Adjusting Journal Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

Schedule M-1 Summary

The Schedule M-1 Summary presents the totals of all accounts for each TRC. The Schedule M-1 Summary is displayed according to the line numbers on the form. The following amounts are printed:

- Preliminary Current-Year Balance
- Book Adjusting Journal Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

Schedule M-2 Summary

Workpapers for Schedule M-2, Analysis of Partners Capital Accounts for 1065 and Analysis of Unappropriated Retained Earnings for all 1120 return types, print in summary form. The M-2 is available on portrait orientation only.

ADJUSTING JOURNAL ENTRIES

On the Adjusting Journal Entries workpaper, detail for each journal entry is shown. Journal entries are listed by type:

- Book Adjustments
- Tax Reclassifications
- Schedule M-1 Adjustments.

Accounts and Details Affecting Journal Entry

All accounts and details affecting a journal entry are shown. These amounts are printed:

- Debits
- Credits
- Assets
- Liabilities and Equity
- Income
- Expense
- Schedule M-1
- Journey Entry Memos.

Journal Entry Memos print immediately following the Adjusting Journal Entries. Journal Entries and Journal Entry Memos are available on landscape orientation only.

G/L ACCOUNT SEQUENCE

The General Ledger Account Sequence presents a total of all accounts. This workpaper displays a listing of every account with its description, TRC, and MCC. The following amounts are printed:

- Prior Year Balance
- Preliminary Current Year Balance
- Book Adjusting Journal Entries
- Adjusted Book Balance
- Tax Adjustments
- Final Tax Balance.

TRC AND TCC SUMMARY

The TRC and TCC Summary presents a listing of all TRCs and their corresponding TCC. The following items are printed:

- TRC
- TCC
- TCC description.

SCHEDULE M-3

Schedule M-3 Detail

The Schedule M-3 Detail lists all lines of Part II and Part III of the M-3 with line item references, descriptions, MRCs, MCCs, and TRCs assigned for that particular tax return. The following amounts print:

- Column (a): Income (Loss) per income statement
- Column (b): Temporary Differences
- Column (c): Permanent Differences
- Column (d): Income (Loss) per Tax Return

Schedule M-3 Summary

The Schedule M-3 Summary lists all lines and line descriptions with total balance for each line of Part II and Part III of the M-3. The following amounts print:

- Column (a): Income (Loss) per income statement
- Column (b): Temporary Differences
- Column (c): Permanent Differences
- Column (d): Income (Loss) per Tax Return

MRC and MCC Summary

The MRC and MCC Summary presents a listing of all MRCs and their corresponding MCC. The following items are printed:

- MRC
- MCC
- MCC description.

RENTAL REAL ESTATE/OTHER RENTAL/ROYALTY/FARM

These reports are available for Forms 1120S, 1120-REIT, and 1065 return types.

Rental Real Estate, Other Rental, Royalty, and Farm Property Detail

Workpapers for Rental Real Estate: Detail, Other Rental: Detail, Royalty, and Farm: Detail present the totals for all accounts for each TRC. Information prints on a property-by-property basis, by line numbers on the government form. The following amounts are printed:

- Book Balance
- Book Adjusting Entries
- Adjusted Book Balance
- Tax Adjustments (tax reclassification and M-1 entries)
- Final Tax Balance.

Rental Real Estate, Other Rental, Royalty, and Farm Property Summary

Workpapers for Rental Real Estate: Summary, Other Rental: Summary, Royalty, and Farm: Summary present the totals of all accounts for each TRC. Information prints on a property-by-property basis, by line numbers on the government form. The following amounts are printed:

- Book Balance
- Book Adjusting Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.

Rental Real Estate, Other Rental, Royalty, Farm Summary

Reports for Rental Real Estate: Summary, Other Rental: Summary, Royalty: Summary, and Farm: Summary present the totals of all properties, by the line numbers on the government form. The following amounts are printed:

- Book Balance
- Book Adjusting Entries (totals)
- Adjusted Book Balance
- Tax Adjustments (totals for tax reclassification and M-1 entries)
- Final Tax Balance.
- MRC and MCC Summary

WORKPAPER NOTES

Workpaper Reference Codes print with the associated accounts in the detailed reports. The notes for that code print immediately following the detailed report.

You can also elect to preview and/or print the Workpaper notes only by highlighting **Workpaper Notes** on the **Preview** or **Print** dialog box and clicking **OK**.



The default paper size print setting for workpapers is 8 1/2 inches by 11 inches.

PREVIEWING BEFORE PRINTING

1. Select **File > Print Preview**. A list of available reports appears.
2. Select the report that you want to preview. The **Preview Trial Balance Reports** lists all reports available to view for the particular tax return type.

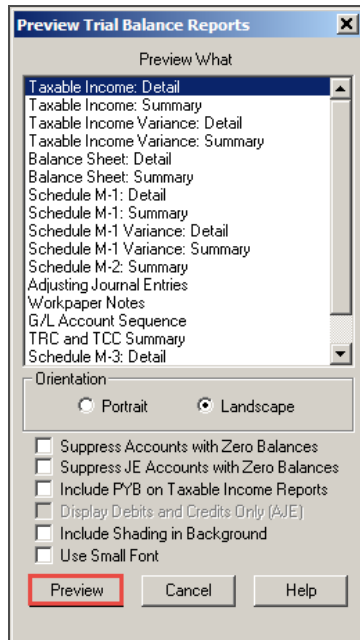


Figure 12:1

3. Select the orientation you need, by selecting the **Portrait** or **Landscape** option. The default is *Landscape*. The default paper size for printing is 8 ½ inches by 11 inches with a **Landscape** orientation. Some items have only one orientation.



Adjusting Journal Entries previews only on landscape and Schedule M-2 previews only on portrait. For example, Adjusting Journal Entries and G/L Account Sequence only preview on landscape, and the M-2 Summary and TRC Summary only preview on portrait.

4. Select **Suppress Lines with Zero Balance** if you only want to preview accounts with balances.
5. To include the prior year balance on the taxable income reports, select the **Include PYB on Taxable Income Reports** check box.

- 6. You can include format options such as background shading or small font by selecting the **Include Shading in Background** or **Use Small Font** check boxes.
- 7. Click the **Preview** button to preview.

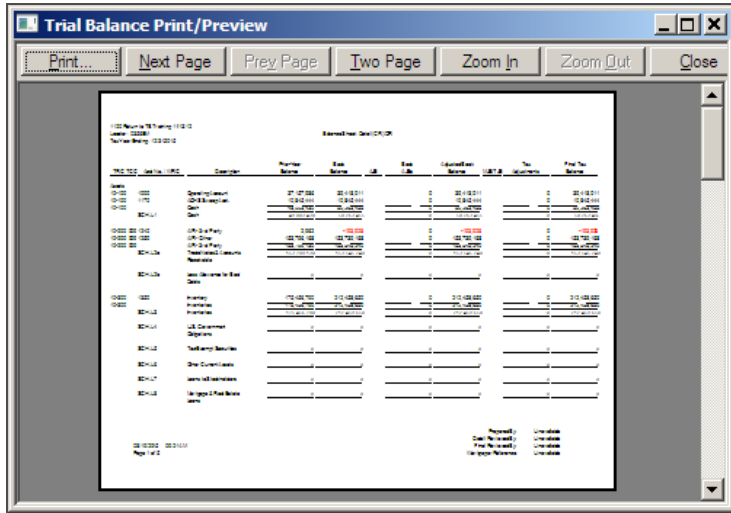


Figure 12:2

PRINTING A TRIAL BALANCE REPORT

1. Select **File > Print**. A list of available reports appears.



Figure 12:3

2. Select the report or workpapers you want to print.
3. Select the orientation you need, by selecting the **Portrait** or **Landscape** option. The default is *Landscape*. The default paper size for printing is 8 ½ inches by 11 inches with a **Landscape** orientation. Some items have only one orientation.



Adjusting Journal Entries and G/L Account Sequence only print on landscape, and Schedule M-2 and TRC Summary only print on portrait.

4. You also have the option to print multiple reports at a time. Simply click and drag to highlight multiple reports, or click the **Ctrl** button as you select each report to print. Then click **Print**.
5. Select **Suppress Lines with Zero Balance** if you only want to print accounts with balances.
6. To include the prior year balance on the taxable income reports, select the **Include PYB on Taxable Income Reports** check box.
7. You can include format options such as background shading or small font by selecting the **Include Shading in Background** or **Use Small Font** check boxes.

- 8. Select the number of copies of the reports you want to print. To print multiple copies of the report, click each report to print and select the number of copies you want.
- 9. Select **Print to File** to have the reports print to a file instead of directly to a printer.
- 10. Click the **Print** button.

11205 Trial Balance Training
 Locator: 0360E11 Rental Real Estate: Property Detail (CR)/OR
 Tax Year Ending: [Redacted]

TRC TO C	Acct No. / WRC	Description	Book Balance	A/E	Book Bal	Adjusted Book Balance
RRE 001	RRE-001					
38-400	38-400	RRE Gross Rents	-38,400		0	-38,400
38-400		RRE Gross Rents	<u>38,400</u>		0	<u>38,400</u>
		Rental Income (RRE)	-38,400		0	-38,400
		Other Rental Income (RRE)	0		0	0
		Net gain (loss) from disposition of property	0		0	0
		Net income (loss) from pass-through entities	0		0	0
48-480	48-480	RRE Advertising	48,480		0	48,480
48-480		RRE Advertising	<u>48,480</u>		0	<u>48,480</u>
		Net income (loss) from pass-through entities	48,480		0	48,480
48-483	48-483	RRE Auto and Travel	48,483		0	48,483
48-483		RRE Auto and Travel	<u>48,483</u>		0	<u>48,483</u>
		Auto & Travel (RRE)	48,483		0	48,483
48-486	48-486	RRE Cleaning and Maintenance	48,486		0	48,486
48-486		RRE Cleaning and Maintenance	<u>48,486</u>		0	<u>48,486</u>
		Cleaning & Maintenance (RRE)	48,486		0	48,486
48-489	48-489	RRE Commissions	48,489		0	48,489
48-489		RRE Commissions	<u>48,489</u>		0	<u>48,489</u>
		Commissions (RRE)	48,489		0	48,489
48-482	48-482	RRE Insurance	48,482		0	48,482
48-482		RRE Insurance	<u>48,482</u>		0	<u>48,482</u>
		Insurance (RRE)	48,482		0	48,482
48-485	48-485	RRE Legal and Other Professional Fees	48,485		0	48,485
48-485		RRE Legal and Other Professional Fees	<u>48,485</u>		0	<u>48,485</u>
		Legal & Other Professional Fees (RRE)	48,485		0	48,485

Prepared By: Accountant
 Detail Reviewed By: Manager
 Final Reviewed By: Partner
 Workpaper Reference: Balance Sheet Summary

Figure 12:4

PRINTING REPORT FOOTER INFORMATION

You can customize your printed reports to track preparer, reviewer, and workpaper reference names in the report footer information.

Page 1 of 2	<table border="1"> <tr> <td>Prepared By:</td> <td>Accountant</td> </tr> <tr> <td>Detail Reviewed By:</td> <td>Manager</td> </tr> <tr> <td>Final Reviewed By:</td> <td>Partner</td> </tr> <tr> <td>Workpaper Reference:</td> <td>Balance Sheet Summary</td> </tr> </table>	Prepared By:	Accountant	Detail Reviewed By:	Manager	Final Reviewed By:	Partner	Workpaper Reference:	Balance Sheet Summary
Prepared By:	Accountant								
Detail Reviewed By:	Manager								
Final Reviewed By:	Partner								
Workpaper Reference:	Balance Sheet Summary								

Figure 12:5

1. On the top menu in Trial Balance Bridge, select **File > Report Footer Setup**.

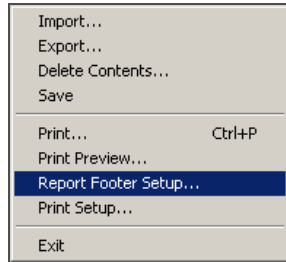
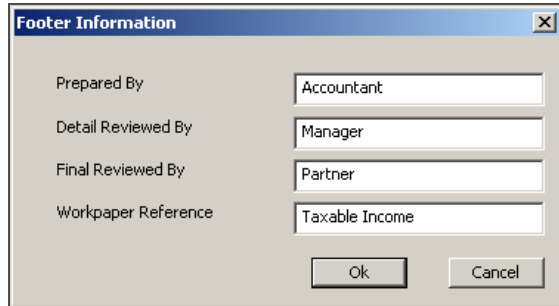


Figure 12:6

2. Enter the following information so it will appear at the bottom of the printed reports:

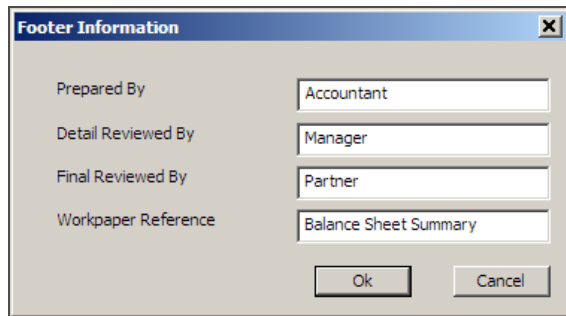


The screenshot shows a dialog box titled "Footer Information" with a close button (X) in the top right corner. It contains four text input fields with the following labels and values:

Label	Value
Prepared By	Accountant
Detail Reviewed By	Manager
Final Reviewed By	Partner
Workpaper Reference	Taxable Income

At the bottom of the dialog box are two buttons: "Ok" and "Cancel".

Figure 12:7



The screenshot shows a dialog box titled "Footer Information" with a close button (X) in the top right corner. It contains four text input fields with the following labels and values:

Label	Value
Prepared By	Accountant
Detail Reviewed By	Manager
Final Reviewed By	Partner
Workpaper Reference	Balance Sheet Summary

At the bottom of the dialog box are two buttons: "Ok" and "Cancel".

Figure 12:8

- **Prepared By:** Enter the name or initials of the person(s) preparing the return.
- **Detailed Reviewed By:** Enter the name or initials of the person doing the detail review of the return.
- **Final Reviewed By:** Enter the name or initials of the person doing the final review of the return.
- **Workpaper Reference**

3. Click **OK** to have footer information appear on the selected report.

CHAPTER 13: M-3 RETURN CODE CATEGORIES

CATEGORY NAME	SPECIFIC SUBCATEGORY	CATEGORY/RANGE
Asset		10-19
Liability		20-29
Income		30-30
	Operating Income	30
	Nonoperating Income	31
	Activity Income	38
Deductions		40-49
	Operating Deductions	40
	Nonoperating Deductions	41
	Schedule K Deductions	44
	Activity Deductions	48
Schedule M-1		60
Schedule M-2		62

CHAPTER 14: EXCEL ADD-IN

With the Excel® Add-In, you can open an existing or new Microsoft Excel worksheet, map the data, and then import the mapped data to Trial Balance in the tax application.

Excel Add-in is available for:

- Trial Balance
- Journal Entry
- Tax Combination Code descriptions
- MCC description

Excel Add-in is not available for

- PC code in the Trial Balance
- Property Code Descriptions

For more information on the add-in, see the *Excel Add-in Guide*.

PREPARING FOR MAPPING

The following items are needed prior to import:

- The locator number and the account number for an existing locator.
- The locator must **NOT** be open.
- Microsoft Excel is installed on your local machine.
- Credentials that are used to login directly to the browser (Login ID, Firm, Location, and Password).

DOWNLOADING THE TEMPLATES

The **Templates** download contains mapped worksheets of all released Excel Add-In import targets. Tax Return Templates are available by tax type (1040, 1120, and 1065) for the year 2019. Each Tax Return Excel Workbook contains a mapped target on separate worksheets. Users can use the mapped worksheets for import or copy.

To download the **Templates**:

1. In RS Browser, go to **Returns Processing > Import/Export > Excel Add- in > Templates**.

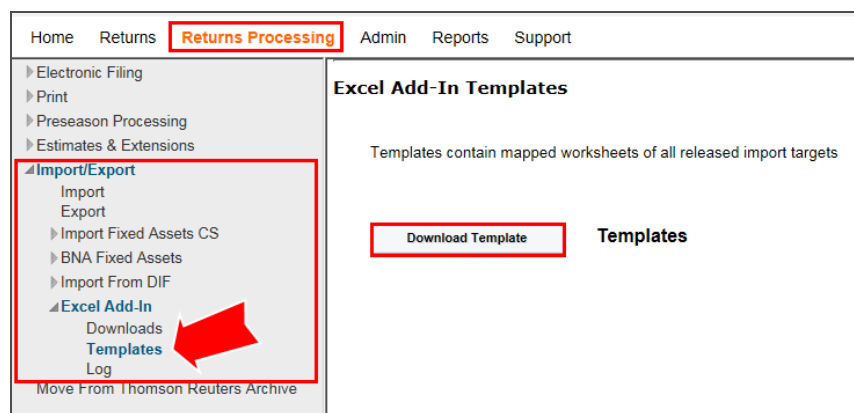


Figure 14:1

2. On the **Excel Add-In Templates** screen, click the **Download Template** button (see above).
3. Click **Open**, **Save**, or the down arrow and select **Save As** from the menu. Browse to the file location and save the ZIP file.
4. Select the template you want to open in Excel.
5. Select the forms desired from the tabs at the bottom of the spreadsheet. Enter the import information into the Excel template.

NEW MAPPING

1. Open an existing Excel worksheet.
2. Click the **Data Import** tab. Then click the **New Map** icon.

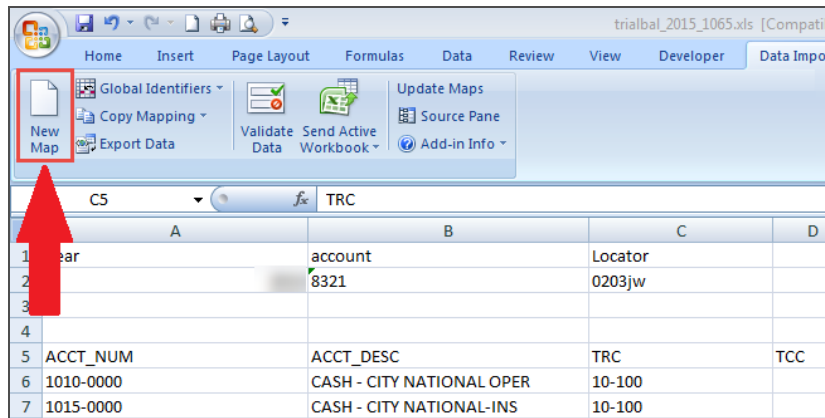


Figure 14:2

3. The **New Mapping** dialog box opens. Click the down arrow to view the tax **Year** list. Then select the Trial Balance, and click **OK**.

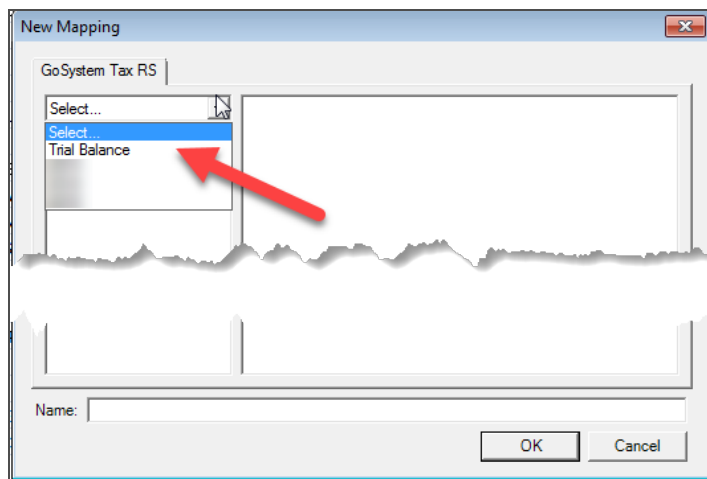


Figure 14:3

4. Select the correct entity, either **1065** or **1120**.

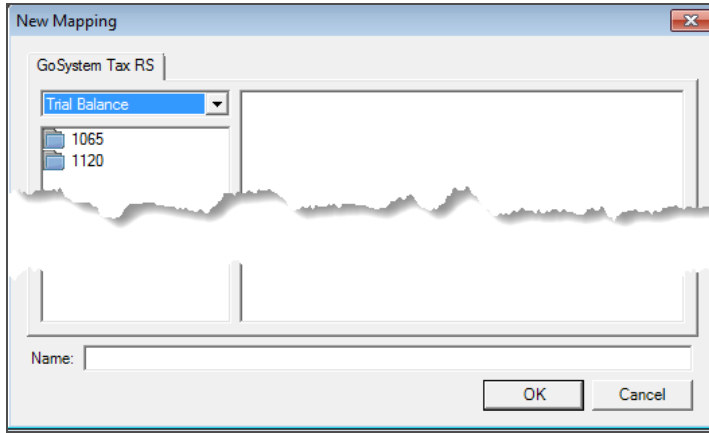


Figure 14:4

5. Chose the correct importing file:

- Chart of Accounts (Trial Balance)
- Journal Entries
- M3 combination codes
- Tax Combination Code

6. On the spreadsheet, click and drag the data from the **XML Source** pane you want to map to a cell on the worksheet. Briefly, the cursor that appears inside the circle appears in the cell.

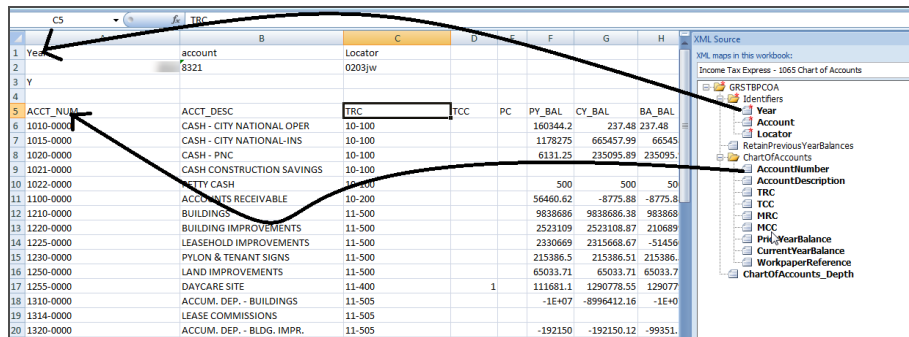


Figure 14:5

As an alternative method of mapping, on the spreadsheet, click the data you want to map on the worksheet. In the **Source Pane**, select the corresponding data element.

Chart of Accounts specification: RetainPreviousYearBalances: Y/N

When the field is mapped **Y**, the Excel Add-In will not import the prior year balance, and the **Trial Balance Prior Year** column will be blank.

When the field is mapped **N** and the **Prior Year** column is mapped, then the prior year balance is imported.

7. A shaded box appears around the data to indicate that it is mapped to the selected value and a blue **Heading** icon appears to the right of the data. Click the icon to view the **Header Options** drop-down list by clicking the down arrow. You can either keep an existing heading or add a heading generated from the **XML Source** pane.

	A	B	C
1	Year	Account	Locator
2			
3			
4			

Figure 14:6

8. Once data is mapped, a blue box appears around the data.

9. Continue to match elements from the schema tree to data on the worksheet until you assign elements to all data on the worksheet that you want to map. The elements that are mapped become bold in the **XML Source** pane.
10. Repeat the process for subsequent worksheets.
11. Run validation and correct any errors.

IMPORTING MAPPED DATA

After a worksheet or workbook is mapped and validated, you can import the data to the tax application.

To import the data on a mapped worksheet:

1. Open the worksheet.
2. Click the bottom half of the **Send Active Workbook** button. Select one of the following options:
 - **Send Active Workbook** (sends the workbook that is currently open)
 - **Send Multiple Workbooks.**

Send Active Workbook

1. Click the **Send Active Workbook** option.
2. A message appears after the import is completed with instructions to check the import log for status.
3. Click **OK** to close the dialog box.

Send Multiple Workbooks

1. In the **Select workbooks to send** dialog box, browse to the location of the selected workbooks.
2. Browse to select workbooks and click **Open**.
3. If successful, a **Data Import** dialog box confirms the import process has completed.
4. To validate the import, open the **Import log** in RS Browser. The status of the import is indicated in the **Type** column. If the import was successful, the log will designate the status as *Completed*.
5. If the import status is *Completed*, go to the tax application to validate that the information was imported to the correct place in and the correct format.

Unsuccessful Imports

1. If there is a problem with importing the data, a list of export errors appears.
2. Correct the errors shown on the **Error** list.
3. After the corrections are made, start the import process again.

IMPORT LOG

The **Import Log** provides information on the status and history of imports.

To access the Import Log in the Browser, click the **Returns Processing** tab, and then select **Import/Export > Excel Add-In > Log** in the left menu.



The return must remain closed during the import process. After import, the client must open a locator and navigate to **Access > Trial Balance** in order for the import process to complete.

CHAPTER 15: MISCELLANEOUS INFORMATION

PARTNER BRIDGE INFORMATION

The **Partner Bridge** is part of the 1065 product. For more information on **Partner Bridge**, click **Using Partner Bridge** on the **1065 Help Contents** tab.

SHAREHOLDER BRIDGE INFORMATION

The **Shareholder Bridge** is part of the 1120 product. For more information on **Shareholder Bridge**, click **Using Shareholder Bridge** on the **1120 Help Contents** tab.

NET INCOME PER BOOKS

The method Trial Balance Bridge uses to calculate Net Income per Books is to add the Adjusted Book Balance of all 30-*nnn* and 40-*nnn* series TRCs.

M-3 COMPANY DETAIL

This procedure must be completed so that, when the M-3 is merged into the Tax Return Lines on Schedule M-3, Part II, Company Detail will be populated. If you do not complete this procedure, you must manually enter this information in Organizer.

Reviewing the M-3 Company Detail on the Trial Balance Grid

1. Go to the Trial Balance Grid.

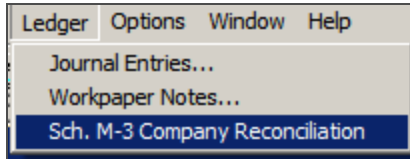


Figure 15:1

2. Select **Ledger > Sch. M-3 Company Reconciliation**. The **Schedule M-3 Line Detail** window appears. Two distinct screens appear.

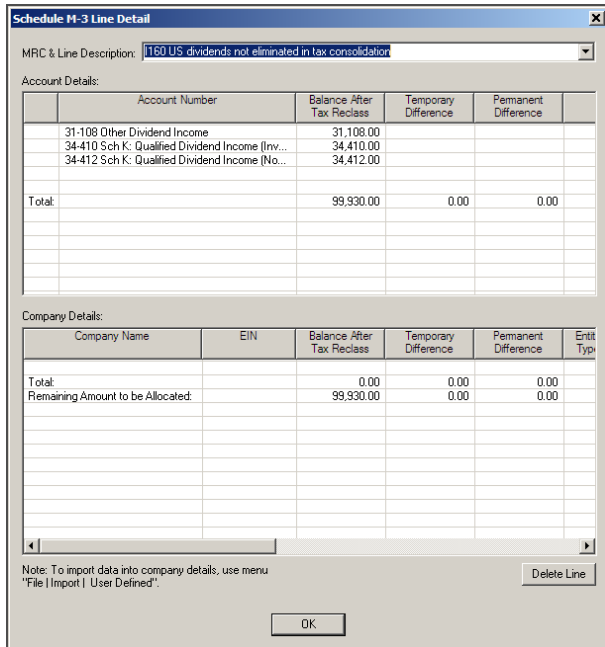


Figure 15:2

3. Select an item from the **MRC & Line Description** drop-down list.
4. There are two distinct sections: **Account Details** on top, **Company Details** on the bottom.

Account Details

The **Account Details** relate to the accounts that have been mapped through the MRC to one of the lines that require company detail on Part II of Schedule M-3.

This information is coming from the Trial Balance, and can be edited on this screen. All of the account book **Balances After Tax Reclass** entries and the **Temporary Differences** and **Permanent Differences** of all the accounts are mapped to the MRC and Line Descriptions are displayed. When this information is merged into the tax application, the totals from this screen appear in the Organizer screen under **Sch M-3, Part II**.

The following table shows the Schedule M-3 lines that are eligible for detail amounts.

PART II: INCOME/LOSS ITEMS AND PART III: EXPENSE DEDUCTION ITEMS

TYPE	LINE	LINE DESCRIPTION	MCC DETAIL	CROSS-TIE REQUIRED
1120-C				
Part II	1-12	Special detail	X	
Part II	23f	Worthless stock losses	X	
Part II	25	Other income/loss items with differences	X	X
Part II	28	Other items with no differences	X	
Part III	35	Other expense/deduction items with differences	X	
1120S				
Part II	1-12	Special detail	X	
Part II	21f	Worthless stock losses	X	

TYPE	LINE	LINE DESCRIPTION	MCC DETAIL	CROSS-TIE REQUIRED
Part II	22	Other income/loss items with differences	X	
Part II	25	Other items with no differences	X	
Part III	29	Other expense/deduction items with differences	X	
1065				
Part II	1-10	Special detail	X	
Part II	21f	Worthless stock losses	X	
Part II	22	Other income/loss items with differences	X	
Part II	25	Other items with no differences	X	
Part III	29	Other expense/deduction items with differences	X	

CHANGING THE MRC AND LINE DESCRIPTION

1. Select the **MRC & Line Description** drop-down list. The available MRC codes and descriptions appear.
2. Select the MRC account for review or reconciliation. Temporary and Permanent differences are from the M-1/M-3 Journal Entries. Whether you selected **Temporary Difference** or **Permanent Difference**, the AJE determines how the account detail will appear. All Journal Entries must use account numbers mapped to the MRC in order to be reflected in the Schedule M-3 Company Reconciliation.

Company Details

The bottom section reflects the Company Details that were imported from an user-defined file through **Import M-3 Company Detail**. You can also edit this same information in this section of the **Schedule M-3 Line Detail** screen. The line for which the Company Details are displayed is selected from the drop-down box at the top of the screen.

CHANGING THE MRC AND LINE DESCRIPTION

1. Select the **MRC Line Description** drop-down list, and then select the MRC line description that you want to review or reconcile.
2. The last line on the bottom screen shows the differences between the account detail and the company detail for balance, **Temporary Difference**, and **Permanent Difference**. The difference should be zero. If not, review your account detail balances and journal entries, or change your import file for the company detail.
3. If you change the import file, we recommend that you delete the contents and delete the company information before you import the revised Company Detail.

The above procedure must be completed so that, when the M-3 is merged into the Tax Return Lines on Schedule M-3, Part II, Company Detail will be populated. When merged into the tax application, the information appears on the Organizer screen under **Sch M-3, Part II, Detail**. Otherwise, you will have to manually enter this information in the Organizer.

CHAPTER 16: FREQUENTLY ASKED QUESTIONS

GENERAL

Adding Accounts

Can I use the default information when I add accounts to the Trial Balance Grid?

No. You should use a unique account number and description in place of the default information.

Adjustments

How can I avoid an automatic adjustment in my closed Trial Balance? I imported a closed trial balance into Trial Balance Bridge. When I view the Tax Summary, there seems to be a discrepancy in the way the books are closed. How can I get Trial Balance Bridge not to make this automatic adjustment?

1. Go to **Options > Return Defaults**.
 2. Enter *Closed*, and click **OK**.
 3. By doing so, you delete the automatic adjustment.
-

How do I see the changes to the M-1 adjustment? After making a M-1 adjustment with a TCC, I decided that I wanted to change the adjustment's description. I selected Ledger > Journal Entry, and then made the appropriate change to the description. However, when I printed the Trial Balance Bridge workpapers, I did not see the change. Is there anything else that I need to do to make sure that this change is saved?

Yes. When you make the original entry, the description appears in the Trial Balance Grid automatically. After you make a change within the journal entry, the Trial Balance Grid is not updated automatically. To change this, go into the Trial Balance Grid and change the account description manually to see the change in the workpapers.

Account Numbers

Does Trial Balance Bridge restrict account number size?

Account numbers can be a maximum of 30 characters in length.

Data

How do I save my data and start over if the data is damaged?

Depending upon the nature of actions taken by the user while working within Trial Balance Bridge, the following procedure often rectifies such a situation:

1. Export all data (Trial Balance, Journal Entries and TCC Descriptions).
 2. Go to **File > Delete Contents > Delete All Contents**.
 3. Re-import each exported file.
-

Import

Do I need to use both the account number and description to import items?

Yes. Both the account numbers and account descriptions are necessary to complete an import.

IMPORTING AND MERGING

Detail Items

The predefined import templates do not contain my general ledger or audit packages. Can I import from a package that is not listed?

1. Export the information from your G/L or audit package.
2. Convert the export file to a spreadsheet format (*.xls or *.dif).

3. Then you can import the spreadsheet file into Trial Balance Bridge using the **User-Defined Import Template** feature.
-

Package Not Listed

After merging Trial Balance data into the Organizer, I noticed that the detail items are merging as one lump sum/total instead of as separate line items. What can I select to merge the detail line items?

1. From within Trial Balance, go to **Options > Merge Defaults**.
 2. Click the appropriate form or tab.
 3. Select the option next to each item that you want to merge to Organizer.
-

Page 1 Data

How do I make sure that all Page 1 data is merged?

1. From within Trial Balance, go to **Options > Merge Defaults > Page 1** tab.
 2. The **Merge Page 1: Income and Deductions** option should be selected. If you do not select this option, your Page 1 information will not be included in the merge.
-

PRINT

Workpapers

How do I print Trial Balance Bridge workpapers to a file?

1. Go to **File > Print**.
2. Select the **Print to File** option.
3. Click **Print**.

4. On the **Print to File** dialog box, enter the drive\path\filename.
 5. Select **OK**.
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Why didn't the last column of my workpapers print correctly? After printing the Bridge workpapers, I noticed that the last column does not appear on the printed copy. How can I correct this?

To print Bridge workpapers correctly:

1. Go to the **Print Trial Balance Reports** window.
 2. Select the **Use Small Font** print option.
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Zero-Balance Accounts

How do I prevent zero-balance accounts from printing?

1. Go to **File > Print** or **File > Print Preview**.
 2. Select the option to suppress lines with zero balances. Please note that tax line item totals ALWAYS print.
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