6-in-1 Release Notes February 16, 2022

Dear 6-in-1 Customer:

Version 2022-047 has been posted on our website and is available for immediate download.

The password is **showtime**

Customer ID ("Cust ID"): Have this ready. It appears in the bottom right of the 6-in-1 Main Menu screen and on your invoices. Your "License" file holds your Customer ID and current License Key. We are replacing this file for the first time in many years in order to add some important functionality. When you finish installing this update, you will be prompted to enter your Customer ID. We will look up your License Key and enter it for you.

Installation

Administrative and IT personnel and "self-help" users: please see installation instructions/reminders at the end of this e-mail.

Always close 6-in-1 (standalone on your desktop, or FileMaker Server on your server in multiuser scenarios).

BaseElements (FileMaker Plug-in) on FileMaker Server 11 Installations: If you see a reference to this plug-in missing, you may ignore it. It is required for e-filing and 2D barcodes on some state fiduciary income tax returns. You do not need that functionality on the server, where FileMaker Pro is used solely for purpose of running updates. Starting immediately, that message should no longer appear.

FileMaker 11 vs. FileMaker 19

Three sets of users:

A. FileMaker 11 (Windows). Follow the usual installation instructions (below)

B. FileMaker 19 * (Windows). Run the new installer per the instructions (below)

C. FileMaker 19 * (Mac). Unzip the file into your EstateNN folder into your active data directory. Then launch 6-in-1 to allow the update to occur.

* **FileMaker 19.** Windows Server 2019 and the Mac OS of recent years have "outrun" FileMaker 11 (become incompatible). Accordingly, over the past several years, we have been migrating these firms to FileMaker 16/17/18/19, the last of which is 11 years newer than FileMaker 11. The rest of our user base will be hearing more about this in the months to come.

Update instructions for FileMaker 19 (Mac). There is no "installer" yet for these installations. After you close 6-in-1, just unzip the downloads file into your estates file (usually Estate19, but could be Estate18, or Estate17, or even Estate16), and overwrite any conflicting file names. This will **not** delete any of your data. Then launch FileMaker Pro and the Opener file. This will run the update. Once it is finished, close FileMaker Pro.

Alerts:

1. **Log4Shell Vulnerability**. NOT an issue for 6-in-1 users. Log4Shell is a zero-day vulnerability in Log4j, a popular Java logging framework that involves arbitrary code execution. The vulnerability was publicly disclosed on December 9, 2021. The vulnerability takes advantage of Log4j, allowing attackers to execute arbitrary Java code on a server or other computer and possibly leak sensitive information.

The Log4j library is NOT used anywhere in our software and our 6-in-1 users are NOT affected by this issue.

2. **PA-41 Fiduciary Income Tax Returns Involving Payments of** \geq \$15,000. Starting on January 1, 2022, these payments must be made electronically. Otherwise, a 3% penalty will be imposed (minimum of \$450, maximum of \$500). We will be adding an electronic payment feature to the PA-41 (just as we already provide for the 1041) in the near future. Please hold any returns with \geq \$15,000 of payments until that time.

3. View/Scheds Buttons on Right Panel. Since 2004, these buttons have conveniently allowed you to preview schedules and statements for various tax returns, inventories and accountings. In June 2021, however, Adobe apparently did something to Acrobat and Reader that effectively disables this feature on many systems. This relates to new interaction among FileMaker, Adobe Acrobat, and Internet Explorer (the browser that FileMaker invokes for the "web viewer" portion of View/Scheds feature).

Microsoft has announced the official "end-of-life" date for Internet Explorer as of 6/15/2022. It is being replaced by Microsoft Edge, first released in 2015, We are working on a resolution to this issue with Edge. In the meanwhile, as a more than complete substitute, just change your default printer to pdfFactory Pro. Using Print Options, print various pages or the entire return/account, then browse through pdfFactory Pro (red circle in your tray at the bottom) to "view" the schedules and statements.

3rd Release This Season

1. 2022-041 (02/10/2022) 2. 2022-045 (02/14/2022) 3. 2022-047 (02/16/2022)

Changes in 3rd Release (2022-047)

1. **709**, **Page 3**. Button for Schedule B fixed to navigate to 2021 version instead of 2020 version. Line 1 subtotals for Columns C and E, and Line 3, fixed to display totals through 2020 rather than through 2019. These are simply display issues, and do not affect the calculations.

2. 709, Page 5. GST Exemption bumped up from \$11,580,000 (2020) to \$11,700,000 (2021)

3. CT and NJ Paper Filing Approval Received.

4. **7520 Rate for March 2022 (2.0%)**. This rate, published early afternoon on Tuesday, February 15, 2022, was added to the Life Estate Calcs module.

Changes in 2nd Release (2022-045)

1. **Multi-User Installations.** Clicking on yellow Main Menu dropdown buttons for State Inventory, State Accounting, State inher/Estate Tax, and State Fid Inc was generating a **"File Not Available"** message. We have restored the list of the files that those buttons read when you click them.

2. e-file, Return Rejected for a "%" character in the "In Care of Name". The e-file system for the 1041 and 12 state fiduciary income tax returns consists of 7,000+ fields (or "Elements" in XML speak). The General Information file currently contains 3,345 fields. In the e-file system, but only in the e-file system, a change to a field name in 6-in-1 has to have the same change made to the field reference in the e-file system. This is not automatic. A field name change was made in 6-in-1 (to group it more appropriately with other related fields), but this change was not made in the e-file file, thus generating an error message that one user has reported. This issue has been resolved.

Re-run 2022-045, or call us:

Introduction to 1st Release (2022-041)

Counting firms that have installed 6-in-1 on or after 2/15/2021 (12 months ago) through 6 pm on 2/15/2022, 6-in-1 launch counts for users of 6-in-1 are as follows:

Firms:	734
Users (via "Device ID"):	3,154
Launches (6-in-1 opened):	200,019

We have followed the same update procedure for at least the past 15 years (starting with a 6-in-1 update e-mail sent on 2/20/2007).

Current 6-in-1 includes the following:

```
19 versions of the 706 (1997-1999, 2001-2013, 2017-2019).
Supports estates going back to 10/9/1990.
20 versions of the 1041 (2002-2021)
19 versions of the 709 (2003 - 2021)
243 versions of the State Fiduciary Income Tax Returns
(2002 - 2021; NC 2006 - ; VA 2005 - )
12 versions of the Inventory (12 states)
12 versions of the Accounting (12 states)
9 U.S. miscellaneous forms (SS-4, 56, 843, 2848, 4421, 4810, 5495,
8821, 8822)
11 NC Probate Forms
15 PA Probate Forms
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Annual Changes to 100+ Tax Return Pages

Each year, there are 1,000 or more items that have to be changed, then tested, throughout the software to reflect changes required in the 100+ tax return pages that we support. Thus, it's a highly iterative process that lasts from September until all forms are released by the IRS and state departments of revenue in final form sometime in February or even into March.

For 1041 e-filing, eight (8) state e-filings, and 12 state paper filings, we have to submit a total of over 100 test scenarios in order to gain approval from all these jurisdictions. With test submissions still needed for the states listed above (e-file: DE 3, NY 1, VA 7; paper file: DE 3, IL 5, IN 10, VA 1, and WI 5).

Tips and Tricks

1. **Move 6-in-1 Window.** On the 6-in-1 Main Menu, Shift-Click on the Beneficiaries button (4th green button down the center). This will simply change your FileMaker menu (very top, left) from "Edit" to "File Edit View...". But this will release the "lock" on 6-in-1's Window position and allow you to move it around.

2. **Return to 6-in-1 Main Menu Screen from Anywhere.** Simply Shift-Click on the 6-in-1 button in the upper right corner of most screens. From there you can click once more to get to any other module.

3. **Transact => Page 1 of Any Module.** Simply **Alt**-Click on the module button at the top of the Transact screen. This will take you directly to Page 1 of the module. On a Mac, it's Command-Click.

4. Transact => Schedule Details. Simply Ctrl-Click on the modules button at the top of the

Transact screen. This will display a dropdown list of every schedule with data.

2022 Update (for 2021 forms)

This version includes the following approvals for 2021 forms:

Approved	
e-file:	1041
	СТ
	MA
	NJ
	ОН
	PA
Paper file:	1041, 709 (no new 706 for 2021) CT, NC, NJ, PA
Pending e-file:	DE, NY, VA
Paper file: DE, IL, IN, MA, NY, OH, VA, WI	
Watermar	ks: Removed from all K-1s or their equivalents Main pages display "Client Copy"*

* You may remove, but be **SURE** that you do not paper file any returns before we have confirmed state department approval:

DE (4102), IL (4103); IN (4104); MA (4105), NY (4108), OH (4109), VA (4111), WI (4112)

Highlights of the 2022 updates

"Short list" of items prioritized (and implemented in this upgrade) from big list of 205 items from the past 11 months:

 Main Menu, Yellow State Module Buttons. For state modules, instead of clicking the button to get a list of states, we now provide a button (on the right edge of the yellow buttons) for the state that is specific to the estate or trust that you have selected. Now you can click on that button and go directly to that state's module. Note to OH users: In version 2022-041, that feature was working beautifully for the State Inher/Estate Tax button but not so beautifully for the other three buttons. This was happening because it was testing for whether the state has a state-specific estate tax return (rather than testing for whether the state has a state-specific Inventory, Accounting, or Fiduciary Income Tax Return). Of course, OH abolished its estate tax as of 1/1/2013, so the test for the other three buttons was not working as expected. This issue has been resolved in Version 2022-044.

- 2. **Main and License Key Menus.** If your maintenance term has expired or is within 30 days of expiring, you should now see a large black arrow pointing to the License Key button (upper right of Main Menu) and the Update License Key button (bottom of License Key screen). For anyone who misses this arrow, we have ophthalmologists standing by.
- 3. [Bank] Ledger. In FileMaker 19, we were getting reports that large Bank Ledger sets (> 200 transactions) could be very slow to display. Accordingly, we made a slight change (several months ago) to force the "Use Dates" box to be checked when you arrive on that screen, and to force the date range to be the current month. This was understandably irritating to some users, so we have reverted the Ledger button to its previous behavior (keeping the "Use Date" box status and the date range as you left them). We did keep one change. If you have not yet selected a bank from the dropdown menu at the top of the Ledger screen, we will not display any transactions in the portal below. This largely addresses the speed issue with FileMaker 19 (which is blazingly faster than FileMaker 11 in most other aspects of 6-in-1 operations).
- 4. Bankle (our version of Wordle, the five-letter online word game that is now all the rage and just purchased by the New York Times). We have joined the movement on your beloved Ledger screen. As you surely know, there are buttons on the upper right of the Ledger screen for selecting the month and year for display of your bank transaction data. Click on a year button (currently 2019 2022), and you will get a date range of 1/1/yy 12/31/yy for that year. Click on a month button, and you will get the date range for that month and the year that you have previously selected.

But you might have transactions for three of the four years, and it might be worth knowing which years. "Bankle" to the rescue! Let's say that you have transactions for the selected bank for 2019-2020-2021, but not yet for 2022. When you select a bank, Bankle will highlight the 2019-2020-2021 buttons in light green, but keep the 2022 button in light gray. If you then click on one of these three light green buttons, thereby forcing display of bank transactions for that year, that light green button will turn darker green to indicate your selection. If you happen to click on the gray 2022 button, thereby forcing display of no bank transactions (because none for that year), that light gray button will turn darker gray.

A similar thing will happen with the month buttons, but without the green highlighting. A month's light gray color will turn darker gray to indicate your selection.

If you try to enter a word like ADIEU or AROSE or AUDIO or CANOE or CRANE or IRATE

or LATER or RAISE or STEAR or TEARY, it won't do anything for you because that's Wordle's thing and not Bankle's thing.

- 5. **FM 19 Transact and General Information Dropdown Arrows.** Whenever there is no list to display, FM 19 would hang. We resolved that issue in most places by checking first for the existence of a list before attempting to display it. This was not necessary in FileMaker 11.
- 6. **PA-1500.** If have only an F and/or G transaction, and have not allocated it to anybody, will no longer default to the Exempt/Charitable column in the Pre-Residue section at the top of the Tax Allocation screen in the PA-1500. Will default to the highest tax class for any beneficiaries entered in the Beneficiaries database (15%, 12%, 4.5%, or 0%). If no Beneficiaries yet entered, it will default to 15% rather than to Exempt.
- 7. **709 TG-7.** Numbers starting with 2006 are now all displayed in a small 5-point font size to accommodate \$1 billion+ gifts. We encountered this issue late in last year's tax season with one of our longtime 6-in-1 customers.
- 8. **709 Now Highlights the Other Spouse on the Right-Hand Panel.** If you pick a donor or donor spouse on the right panel, that name will highlight in a slightly brighter yellow, and the related spouse's name will highlight in a pale (but visible) yellow.
- 9. **709.** Page 1, checkbox in upper right to display "Amended" along the top a required by the instructions.
- Navigation to Various State Estate Tax Returns (CT, MA, NJ, and NY) (FileMaker 19). This navigation should now work as expected.
- 11. "General Information" Button (etc.) on Right-Hand Panels (FileMaker 19). We had made a change for FileMaker 19 to prevent display of the various blocks in your tray at the bottom for the open files (an artifact of new behavior of FileMaker 19 for Windows). The change we made (to close a file once you navigated to another file) had the unforeseen consequence of losing the found set. As a result, if you were in the Accounting module and clicked on the "General Information" button on the right-hand panel, it would not take you to the record for your active estate or trust. In a multi-user scenario, it would take you to the very first estate or trust entered into the system for your firm. Although using the 6-in-1 dropdown menu continued to work as expected, we have changed the mechanism from "close" window to "hide" window. This preserves the found set, and life is now back to normal.
- 12. CT Inventory (PC-2407, NEW 1/22). Adapted the CT Inventory pages to this new form.
- 13. **CT Accounting (PC-4406, NEW 1/22).** We also adapted the CT Accounting cover pages to this new form. When we were about 95% of the way in this work, we realized that this new form is used solely for Conservatorships, Guardianships, and

Trusts. We soldiered on nonetheless and made sure that you now have access to both (unchanged PC-241 REV 7/13 for estates and the new PC-4406 for everything else).

- 14. **Code for PA 9113A Sole-User Trusts (Survivor).** Added code 12.15 for Pennsylvania Section 9113A "Sole-Use Trusts" (when tax is deferred from first estate to second estate). This new code can be found under both the 9113A and Transfer categories. This gives you a PA G_6 result for the assets for which a surviving spouse is deemed to be the "transferor" because predeceased spouse's estate did not elect to pay tax on the first estate. In this case, assets are taxable in the surviving spouse's estate with no implications for any other modules (including 706, where presumably the asset was reported in the first estate).
- 15. **Transact "Name" vs. "Date" on Right-Hand Panel.** In last year's update, this panel was inadvertently set to display "Date" rather than the "Name". In multi-user installations, changing it on your workstation would stick only during your current session, and would revert to "Date" on your next launch of 6-in-1. Making it sticky required a change at the server level in standalone mode (with everyone kicked out of 6-in-1 and the FileMaker Server service stopped). This year's release restores the default to "Name".
- 16. **e-file Filter for List of Estates and Trusts.** Made sure that the filter "O" (inadvertently stored with last year's update) was removed, so that all estates and trusts for the selected year will now be displayed by default. Added black background with white foreground to the year "radio buttons" at the top to make them more conspicuous.

System

1.1 **License Key**: For all releases starting with 2/15/2021, License Keys will be updated automatically once we receive your renewal. Gone are the days of needing to e-mail or text or call you with License Keys, or sometimes all three. We have added a big fat arrow pointing to the License Key button (6-in-1 Main Menu screen) and to the "Update License Key" button n the License Key screen. IF you miss it, we have ophthalmologists standing by.

1.2 **Update Notifications**: Brought right to your 6-in-1 License Key and Main Menu screens. Whenever an update has been posted, your next launch of 6-in-1 will compare your current version with the latest version. You will see a message at the top (in **green** letters) that an update is available. The version number and revision date of your current version (very top) will turn **red** to alert you that you are no longer running the latest release.

1.3 **Release Notes**. Also brought right to your 6-in-1 Main Menu screen (bottom). This will alert you to changes made in later releases.

1.4 **Privacy Notice**. Bottom left of your License Key screen. This lists the data (none of it Personal Information) that we gather every time that you launch 6-in-1. This allows us to

improve the software and your overall experience, as well as determine at any given time what operating system and what version of 6-in-1 you are running. This is what allowed us, for example, to provide you with the statistics above about the number of firms, unique users, and 6-in-1 launches to date. The unique user count is based on the "Device ID", an encrypted version of the hard drive serial number that the IRS requires us to include with every e-filed 1041.

Forms (including federal inflation adjustments)

- 2.1 **706**: Exclusion \$11.7M (2021) and \$12.06M (2022) No new 706 released for 2020
- 2.2 709 for 2021: Exclusion \$11.7M (2021) and \$12.06M (2022) Annual exclusion \$15K (2018 - 2021) Annual exclusion for 2022 will be \$16K Now 5-10x faster (based on work done in the March 2021 release) Alt-Click allows for virtually instant navigation from page to page, worksheets back to main, and year to year across all 19 years (2003 - 2021)
- 2.3 1041 and related forms and instructions for 2021 (e-file and paper filing)

Changed line

Page 2, Line 18 (Refundable credit for qualified sick and family leave taken after 3/31/2021)

2.4 **State Fiduciary Income Tax Returns** for 12 states (eight of them include e-file):

CT, DE, IL, IN, MA, NC, NJ, NY, OH, PA, VA, and WI

2.5 DecoupleCruncher

(a) Year 2022 Added to Dropdown Year Menu

(b) Exclusions for 2022 (changes in **blue**)

CT: \$9,100,000
DC: \$4,254,800
HI: \$5,490,000
IL: \$4,000,000
MA: \$1,000,000
MD: \$5,000,000
ME: \$6,010,000
MN: \$3,000,000
NY: \$6,110,000
OR: \$1,000,000
RI: \$1,648,611 (published as a credit of \$74,300 , which converts
to the exclusion listed to the left)
VT: \$5,000,000
WA: \$2,193,000

Pennsylvania

[repeated from February 2020 update notes]

PA-1500, Allocation of Assets

Allocation to Tax Classes. We have revised how allocations to tax classes work. Previously, if the decedent was married at death, we would allocate all unallocated assets to the spouse (0% rate), otherwise to lineal heirs (4.5% rate).

Allocate to Highest Tax Class First (New). Now, however, we allocate all unallocated assets to the highest tax class for which you have entered a beneficiary in the Beneficiaries database. This provides you with "guardrails" so that, if you fail to allocate all pre-residuary gifts (bequests, joint, transfers) and/or 100% of the residue, we will assign any unallocated assets first to the 15% tax class (if any), then to the 12% tax class (if any), then to the 4.5% tax class (if any), and finally to the 0% tax class. This way, any incomplete allocations will tend to overstate the tax due, not understate it.

Fixed in 2022 release. Previously, if you had Joint assets (Schedule F) or Transfers (Schedule G) that were not allocated to any beneficiaries, and you had no beneficiaries for this estate in your Beneficiaries database, these assets were being incorrectly allocated to the "Exempt" column in the Pre-Residue section in the upper right quadrant of the Tax Allocation in the PA-1500 module. They are now being allocated to the 15% tax class.

Insolvent Estates. Also, we have added logic to handle insolvent estates, where the joint assets

and/ transfers exceed the net probate estate available to pay expenses. Normally, you would reduce the allocations to joint owners and transferees in the Transact file (in the "Allocations" screen - yellow button). But even if you don't, we will reduce the amounts allocated to joint owners and transferees in the Tax Allocation screen of the PA-1500 (Pre-Residue section at top) by the amount of the shortfall. We will allocate the shortfall (as a reduction) to Schedule G transferees first, then to Schedule F joint owners. You can, however, allocate more to Schedule F joint owners, which will reduce the allocations to Schedule G transferees accordingly. See the section on the right side of the Tax Allocation screen in the PA-1500.

Odd Pennies, Rounding, etc. When you have two or more beneficiaries receiving shares of assets, there can be minor variances because of rounding. For example, three beneficiaries splitting 1.00 in equal shares will get .33 each. This generates a .99 total, with a variance of .01. If the sum of variances is .99 or less, we will disregard this variance and display nothing in the 15% tax class that would otherwise display this variance.

Filter by Pre-Residuary vs. Residuary and by Tax Class. In Beneficiaries, clicking on the "PA" button or the "NJ" button (upper right, to the right of the "2 Beny Shares/706" button) takes you to a grid showing the allocation of assets on a beneficiary-by-beneficiary basis. There are three "Views" of this grid (#1, #2, #3).

In the upper left corner of these Views are new "filter" checkboxes:

PreResiduary vs. Residuary Tax Class: 0%, 4.5%, 12%, 15%, Exempt (PA) Tax Class: AS, AO, C, D (NJ, View #3 only)

Check various combinations of these checkboxes to narrow the set of beneficiaries who will be displayed in the grid. Note that the numbers at the bottom adjust to reflect the totals for just the beneficiaries who appear.

PA-1500, Parental Transfers to Minors: Note this tax class (as of 1/1/2020), which applies if all five of the following conditions are true:

- 1) PA decedent
- 2) Decedent died on/after 1/1/2020
- 3) Child is under the age of 22 on the date of the parent's death
- 4) Decedent had one of the following relationships to the child:
 - (a) Natural parent
 - (b) Adoptive parent
 - (c) Stepparent
- 5) Transfer is to or for the use of the child

We have added logic to the Beneficiaries file that handles this new tax status. We are also marking all eligible minor beneficiaries with a bright yellow highlight.

We have also added a new View #3 to the Beneficiaries file, with a more explicit display of how the burden is borne separately for tax generated by the pre-residue vs. tax generated by the residue.

Finally, we have even added an option (right side of View #3) that will "equalize" the net amounts to children (minors and non-minors), in case parents want this result despite the new law. This entails allocating enough more to the non-minors so that, net of tax, they will get the very same net share that minors get free of tax.

Technical Notes

Please pay careful attention to the 6-in-1 Download and Installation Instructions at the end of this e-mail.

For multi-user installations, please remind your IT experts (who may not be reading these emails) that it takes a full 25-30 minutes for users to regain 6-in-1 desktop access after the FileMaker Server service has been restarted (after the update). We receive frequent calls from users who launch 6-in-1 and receive a blank gray screen. The most common solution is to wait the full 25-30 minutes before re-launching 6-in-1.

Also, be sure to turn off any anti-virus software, including BitDefender, before you run the update.

6-in-1 Download and Installation Instructions

Be sure to close 6-in-1 before installing the update.

Please remember to disable any anti-virus software during the installation of 6-in-1 upgrades, then re-enable it when you are finished.

Download link:

Updates

Click on Standalone or Server.

The password is **showtime**

<u>Standalone</u>. Click on the link, choose Run (or Save), and follow the prompts.

<u>Server</u>. In addition to closing 6-in-1 at all workstations, **be sure that you stop the FileMaker** Server service on the network. You should also review our updated FMS11_Instructions_2018_04_05.pdf file available on our Downloads, Server page. When you are finished with the installation, you must (a) restart the FileMaker Server service and (b) wait for **at least 25-30 minutes** (while all 6-in-1 files are opening on the server) before trying to access 6-in-1 from any workstations.

For FileMaker Server 19, the wait time is dramatically shorter (10-15 minutes).

FileMaker Pro / Server 19 Installers. We've been busy building brand new installers for the FileMaker 19 based version of 6-in-1, and are delighted to introduce them for our Windows users with this release. Windows Standalone or Server users, please take care to read through the installer steps as they are presented. Unlike our prior installers, which only update the 6-in-1 DATABASE files, these new installers will also update all other elements of the 6-in-1 installation including any updates for FileMaker Pro, FileMaker Server, plugins, fonts, and more. Any system not running FileMaker 19.4.2 (the latest version available) will be updated with this new installer. macOS users: Have no fear, you haven't been forgotten! Our new installers for 6-in-1 on Mac Standalone and Server will be coming very soon. In the meantime, the 'zip' packages that we've been providing for updates will continue to be provided.

Note #1. The software will import your data from prior returns into the newest software. It will <u>not</u> overwrite your data. Unless otherwise stated, all 6-in-1 updates are cumulative.

<u>Note #2</u>. Your screen may go "white" for several minutes or more at the end of the upgrade. This is expected. Please wait until the screen returns to its normal condition before you proceed. We have shortened this step considerably compared with prior upgrades.

Sincerely, The Lackner Group, Inc.

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