



Release Notes for 6-in-1 Version 2023-024

We're delighted to announce the first major release of 6-in-1 for 2023.

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1st Release This Season

1. 2023-024 (01/24/2023)

Introduction to 1st Release (2023-024)

Installation Password

The password for installing the update is: [showtime](#)

Usage Statistics

Counting firms that have installed 6-in-1 on or after 2/15/2021 (almost 24 months ago) through 6 pm on 1/24/2023, 6-in-1 launch counts for users of 6-in-1 are as follows:

	2/15/21 – 2/15/22	2/16/22 – 1/25/23	Total
Firms:	734	839	
Users (via “Device ID”):	3,154	4,483	
Launches (6-in-1 opened):	200,019	239,859	439,878

We have followed the same update procedure for at least the past 16 years (starting with a 6-in-1 update e-mail sent on 2/20/2007).

Current 6-in-1 includes the following:

Versions	Form	Notes
19	706	1997 - 1999, 2001 - 2013, 2017 - 2019, covering 2020 – 2022. Supports estates going back to 10/9/1990.
21	1041	2002 - 2022
20	709	2003 – 2022
255	State Fiduciary Income Tax Returns	2002 – 2022; NC 2006 – 2022 ; VA 2005 – 2022
12	Inventory	12 states
12	Accounting	12 states
9	U.S. Miscellaneous	SS-4, 56, 843, 2848, 4421, 4810, 5495, 8821, 8822
11	NC Probate Forms	
15	PA Probate Forms	



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.

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.



2023 Update (for 2022 forms)

This version includes the following updated forms for 2022:

E-File Status

1041	Approved
PA	Approved
CT	Pending*
DE	Pending*
MA	Pending*
NJ	Pending*
NY	Pending*
OH	Pending*
VA	Pending*

Paper File Status

Form or State	Status	Code to Remove Watermark** DO NOT paper file before approval.
1041	Approved	
709	Approved	
706	No new 706 for 2022	
PA	Approved	
CT	Pending*	4101
DE	Pending*	4102
IL	Pending*	4103
IN	Pending*	4104
MA	Pending*	4105
NC	Approved	
NJ	Pending*	4107
NY	Pending*	4108
OH	Pending*	4109
VA	Pending*	4111
WI	Pending*	4112

* Pages display "Client Copy"

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



Highlights for the 2023 update

Main Menu

1. **Right Panel.** Hover over entity name, tooltip now displays date of death or date trust funded.

General Information

2. **Archive.** May now filter list of estates by up to three characters of the entity name.
3. **State Dropdown List.** Added the following choices (below WY and above Canada)

Armed Forces (Americas, Europe, Pacific)

AA

AE

AP

4. **Certification of Notice, Add/Edit Beneficiaries.** In FileMaker 19, the zip code now generates the corresponding city and state.

Probate Forms

5. **US Form 56 (Rev. November 2022).** Checkbox for an Individual (rather than an Estate or Trust). Removes "Estate of" and adjusts the Identifying Number and Decedent's Social Security Number blocks. Separate Forms 56 must be filed for you as a fiduciary acting for the decedent individually (final lifetime 1040, for example) and for the estate (706 or 1041, for example).

Beneficiaries

6. **Relationships Dropdown.** Broken into two parts (A-G and H-Z). This will make it much faster to select relationships that appear in the lower part of the alphabet. So far, no relationships start with an X, Y, or Z, but that could happen.
7. **Copy Beneficiaries from Estate to Trust, etc.** This feature will allow instantaneous copying of a set of beneficiaries from one entity to the other. Please call technical support for guidance.



Transactions

8. **Alternate Valuation.** Sorting of multiple entries for a given asset will now sort correctly by date in the last instance. Date string now represented as yyyy/mm/dd rather than mm/dd/yyyy.
9. **Pagination.** The conversion from FileMaker 11 to FileMaker 19 changes the behavior of the page numbers at the bottom of schedules. Whereas the old symbol for page number was “##”, the new one is now {{PageNumber}}. To resolve this, we simply widened the object so that the entire symbol would appear, and thus not cut off the page number during printing.

Input Schedules/Statements (right panel of various modules)

10. **New Transaction.** For no apparent reason, the behavior of this button stopped working reliably after 18 years. We made one simple change (unchecking a box that reads “Do not evaluate if all referenced fields are empty”), and this appears to resolve the issue. **Note:** on the PA-1500, if you check Supplemental Estate Return and constrain the transactions by date range, there is still an issue that we need to work out. In this case, you are better off going to Edit Transactions (large blue button on Main Menu) and selecting “Intermediate” (lower left corner). This removes half of the objects on the screen and reduces the “cognitive load”, regaining some of the simplicity offered by Input Schedules/Statements.

706

11. **Portability Extension** (checkbox at top of Page 1). Now provides for five (5) years from the DOD for claiming portability.
12. **“Pro Forma” Watermark.** Check the box in the upper right corner of Page 1.
13. **Optimal Charitable Deduction.** Radio button on the right panel of the Optimal Marital Deduction screen (yellow button in the upper right of Page 1, below Block 5 and above Block 7b). You may now run an Optimal Charitable Deduction calculation by checking the radio button to the right of the red “Recalc Optimal” button. Also note the calculations in the upper right, and the “Residue” grid on the right that illustrates the iterations when the calculation is circular.



8971

- 14. Face Value of Bonds.** An adjustment was made to ensure that the face value of bonds is expressed as number of \$100 units x 100. Thus, 100 units of a bond will display as "\$10,000 Bond ABC".

709

- 15. Show All Gifts.** New green button added to the upper left of Gift Details. Once you choose a gift from the right panel, you now have a found set of one (1). If you change your found set to ALL, you can easily navigate from gift to gift by using the Ctrl-Up and Ctrl-Dn keys.

e-file Rejections

- 16. Form 8960.** The Line 19b highest-bracket amount should be as follows:

2021: \$13,050

2022: \$13,450

2023: \$14,450

When you file a short-year 2022 return (for example) before January 2023, your only option is to file with the 2021 "schema" released in January 2021. But the 2021 schema were testing for a highest-bracket amount of \$13,050 (correct for a 2021 return) when they should have been testing for \$13,450 (correct for a 2022 return). At our urging, the IRS fixed this issue a year or two ago. Our own error-trapping, however, was not modified accordingly. Therefore, a number of returns in 2022 (22 of our 5,000+ submissions) encountered a "Business Rule Error" and did not get sent to the IRS. Our developers are addressing this issue, which should be resolved within the next several days.

- 17. Rounding.** We ran into some rounding issues on some of the newer state-level forms, and these have been resolved. The IRS e-file system is very exacting, and submissions must therefore be strictly formatted.
- 18. Name Control.** This is a four-character value that the IRS assigns to every estate and trust when an EIN is issued. Generally speaking, it is based on the first four (4) characters of the decedent or grantor's LAST name. For EINs obtained online and starting with a particular set of two-digit numbers, however, it is based on the grantor's FIRST name. The IRS business rule that tested for this Name Control string had been disabled for several years but was reenabled in early 2022. This accounted



for the rejection of 82 of our 5,000+ submissions in 2022. A number of firms did track down their EIN confirmation letter, found the correct Name Control at the top of Page 2, and successfully resubmitted. Others may have tried to call the IRS number that we provided, but we imagine that this was largely futile given how short-handed the IRS has become, especially during the COVID-19 pandemic. So far in 2023, of 150 returns that have been submitted, none has been rejected on the basis of an incorrect Name Control value.

Connecticut

19. **Inventory (PC-4400, REV. 1/22).** Selecting “Trust” on the right panel conforms to the form for “Inventory/Testamentary Trusts”.
20. **Inventory (PC-2407, NEW 1/22).** Selecting “Estate” on the right panel reverts to the form for “Inventory/Decedents’ Estates”.
21. **Inventory.** Both versions of the CT Inventory now suppress the Relationship field from the right side of Page 3.

Delaware

22. **Inventory (Rev. 6/21/2022).** Inventory conformed to this version.

Pennsylvania

23. **645 Election.** Added for combining estate with up to five trusts. Note checkbox at top of Page 1 and on right panel of Numbers, Schedule A, and Schedule B. Also note the grid to the right of the right panel of the Numbers screen. This makes explicit the requirement that losses from one entity not be netted against gains from another entity. Only positive amounts from each entity may be used. This applies to Lines 3, 4, and 5, as well as to Schedule A, Line 14 (Gambling and Lottery Winnings).

Note #1. Your PA-41 must include US Form 8855, “Election to Treat a Revocable Trust as Part of an Estate” (button on the upper right of Page 1 of the 1041). E-filers should attach this file as a PDF attachment: e-file Center, More... (upper right), PDF Attach (second tab from the left).



Note #2. 6-in-1 2023-024 as posted contains a minor glitch that occurs only when all of the following are true:

- (a) Estate is electing under Section 645 for the PA-41
- (b) Line 3 is 0 or less (income from business, profession, or farm)
- (c) Line 4 is a positive amount (gain)

This will be fixed in the next update. Please call if you encounter this scenario (which should be rare), and we'll change a "3" to a "4" in one calculation.

- 24. **Schedules RK-1, NRK-1, and N.** no longer dependent on federal DNI > 0. Thus, appropriate amounts will now appear on those schedules even when federal DNI = 0.
- 25. **Accounting Capital Gains Schedules.** Added option for multi-column display sorted and subtotaled by asset. This can reduce the size of some accountings by dozens or even hundreds of pages.
- 26. **Schedule AU (REV-1197, Agricultural Use Exemptions).** "Business of Agriculture Exemption" checkboxes (first set) now permit checking more than one box.

Zip Codes

- 27. **Wyomissing.** Added (19610)

Forms (including federal inflation adjustments)

706 (through 2023)

Federal Basic Exclusion Amount

- 2021: \$11.70M
- 2022: \$12.06M
- 2023: \$12.92M

Form

- 2022: August 2019 is still the most recent version issued by the IRS
- 2022: New Instructions for Form 706



709 (through 2023)

Basic Exclusion Amount

2021: \$11.70M

2022: \$12.06M

2023: \$12.92M

Annual exclusion (per donee)

2018 – 2021: \$15K

2022: \$16K

2023: \$17K

NOTE: [Alt-Click](#) allows for virtually instantaneous navigation from page to page, worksheets back to main, and year to year across all 20 years (2003 – 2022)

1041 and related forms and instructions for 2022

(e-file and paper filing)

Changed line

Page 2, Line 18 (Refundable credit for qualified sick and family leave taken after 3/31/2021 **and before 10/1/2021**)

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



DecoupleCruncher

- (a) Year 2023 Added to Dropdown Year Menu
- (b) Exclusions for 2023 (changes in **blue**)

CT:	\$12,920,000	(up from \$9,100,000) (CT-706/709 and CT-706 NT updated for 2022 decedents)
DC:	\$4,254,800	(2023 exclusion not yet announced)
HI:	\$5,490,000	
IL:	\$4,000,000	
MA:	\$1,000,000	
MD:	\$5,000,000	
ME:	\$6,410,000	(up from \$6,010,000)
MN:	\$3,000,000	
NY:	\$6,580,000	(up from \$6,110,000)
OR:	\$1,000,000	
RI:	\$1,733,264	(up from \$1,648,611) RI Credit of \$80,395 (up from \$74,300)
VT:	\$5,000,000	
WA:	\$2,193,000	

Highlights from the 2022 release

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

28. **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.
29. **[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).

30. **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 2020 – 2023), 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 2020-2021-2022, but not yet for 2023. When you select a bank, Bankle will highlight the 2020-2021-2022 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 2023 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, won’t do anything for you because that’s Wordle’s thing and not Bankle’s thing.
31. **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.
32. **PA-1500.** If you 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.
33. **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 two years ago with one of our longtime 6-in-1 customers.



34. **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.
35. **709.** Page 1, checkbox in upper right to display "Amended" along the top as required by the instructions.

Life Estate Calcs

On 5/5/2022, the IRS released updated [mortality] **Table 2010CM** based on the 2010 Census, a little over three years after the required release date of 5/1/2019. These proposed regulations provided a transition period for using **Table 2000CM** or **Table 2010CM** starting with all transfers made on or after 1/1/2021. Because life expectancies increased from 2000 to 2010, this has the following effect:

Life Estate:	larger	
Remainder:	smaller	(1 minus Life Estate)
Annuity:	larger	(Life Estate divided by 7520 rate)

FileMaker 11 vs. FileMaker 19

Three sets of users:

- A. FileMaker 11. (Windows)
- B. FileMaker 19 * (Windows)
- C. FileMaker 19 * (Mac)

* **FileMaker 19.** Windows Server 2019 and the macOS 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.

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 on the License Key screen. If you miss it, we have ophthalmologists standing by.

1.2 Update Notifications: Now available directly from 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 available directly from 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.

Pennsylvania

[repeated from February 2020 update notes, below]

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. **Caution:** in the case of insolvent estates, the joint owner or transferee must actually pay the deductible items in order for these deductions to be allowed.

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.