

The Lackner Group, Inc.

6-in-1 Release Notes

February 6, 2025

v2025-037

Highlights of This Update

- 81 test scenarios approved for paper and e-filing
- Approvals obtained for 1041 (e-file/paper), 709 (paper), and all 12 states
- Inflation adjustments for 2024 (706, 709, 1041, DecoupleCruncher)
- 709: 2024 form expanded from 5 to 10 pages; Pages 3-10 now Landscape
- Pending: NJ IT-R Inheritance Tax Return (2024)
- 1st Release: 2025-031 (1/31/2025) Unannounced
- 2nd Release: One fix to 1st Release (PA-41 RK-1/NRK-1 printing)
Simplified Circ Calc/Optimal Marital Deduction screen
Conspicuous placement of Add/Refresh Charitable Deduction button
Various further enhancements
- Automatic updates upon every 6-in-1 launch:
 - License Key (annual)
 - PA-1500 Interest Rate (annual, late November/early December)
 - 7520 Rate for life estate calculations (about the 18th of every month)
- K-1 button on 6-in-1 Main Menu for one-click navigation
- MA M-706 reverts to Dassori case (disregard non-MA property in tax calc)
- PA-1500: Minor revisions to Pages 1-3 (08-24 version)
- NY, PA, WI: Minor changes to PA Certification, NY/WI Inventory, WI Accounting
- 6-in-1 user statistics:
 - Launches: 235,000 (average per year)
940,027 (total from 2/15/21 through 2/6/2025)
 - Devices: 4,200
 - Firms: 860+
- 402 forms Included in 6-in-1 (1977-2024)
- Annual changes to almost 200 tax return pages
- Several thousand changes made to the software (both large and small)
- e-file submission speed again dramatically fast (5-10 sec. 1041, 3-5 sec. state)
- e-file self-help with purple block that explains in English the reason for rejection

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A

Releases This Season

1st Release

2025-031 (01/31/2025)

2nd Release

2025-037 (02/06/2025)

Password: **showtime**

[6-in-1 Downloads and Installation Instructions](#)

B

Status of 2024 forms

This version includes the following updated forms for 2024:

1. e-file

Approved: 1041

CT, DE, IN, MA, NC, NJ, NY, OH, PA, VA (10)

2. Paper file

Approved: 1041, 709 (no new 706 for 2024)

IL, PA, VA, WI (4)

CT: Extension, Voucher, Estimated

IN: IT-8879C (Declaration of Electronic Filing)

NC: D-410P Extension

Watermark will display:

DE:

Do Not Mail:

NC:

Approved for e-filing only

Others:

Client Copy

K-1s or equivalent: No watermark

C

Pending Item (NJ IT-R 2024)

1. NJ IT-R Inheritance Tax Return (12-24)

This return was significantly revised then released to the public in early December 2024. We are almost finished incorporating this new version into 6-in-1. There is no stated or mandatory start date (yet) for use of the new form, but we are anxious to get it into your hands. We expect to post an update within the next few weeks.

D

New in 2nd Release

1. PA-41 RK-1/NRK-1

Now prints each individual form, not the same first beneficiary for all forms.

2. 706 (Add or Refresh Charitable Residuary Gifts)

Added button to the right panel on Page 3 and on the Numbers/Deductions screen.

See discussion of this feature in the context of the PA-1500 below (E-17).

3. 706 Residuary Calculations (Cirque Calc and Optimal Marital Deduction Calc)

We have profoundly simplified this area. The "Cirque Calc" button (top right of Page 1 of the 706) has been replaced by a gold button called "Residue".

1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name 00 1924 CircCalc 8971	2 Decedent's Social Security No.
3a City, town, or post office; county, state or province, country, and ZIP or foreign postal code. PA	3b Year domicile established 4 Date of birth	5 Date of death 01-11-2025
6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite no., or post office, state or province, country, and ZIP or foreign postal code) a. <input type="checkbox"/> ?	Ext (Form 4768) Residue Optimal Mar/Char
6c Executor's social security number (see instructions)		Phone no.

This change to the name of the button marks the end of our 21-year tribute to Cirque du Soleil.

The next screen will default to the new "Simplified" screen. But you can always click on "Regular" to get back to the original screen.

This new screen unifies and simplifies the steps previously required to update Transact, Beneficiaries, and the 706 for a marital residuary calculation.

Regular Simplified

Transaction

Create or Update

Beneficiary Name (Residuary Marital Trust)	Transaction Name	Code	Amount
✕ Marital Trust	Residuary Marital	121.91	1,000,000.00

Beneficiary

Create or Update

Beneficiary Name (Residuary Marital Trust)	Relationship	Total Residue	% Share of Res	\$ Share of Res
✕ Marital Trust	Marital Trust	14,990,000.00	100.00000%	1,000,000.00
Beneficiary Name (Other Residuary Shares)			93.32889%	
Taxable 01	Son	14,990,000.00	46.66444%	6,995,000.00
Taxable 02	Daughter	14,990,000.00	46.66444%	6,995,000.00

E

New in 1st Release

1. 706 Inflation Adjustments

	2024	2025
Basic Exclusion Amount	\$13,610,000	\$13,990,000
GST Exemption	\$13,610,000	\$13,990,000

2. 709 Inflation Adjustments

Basic Exclusion Amount	\$13,610,000	\$13,990,000
GST Exemption	\$13,610,000	\$13,990,000
Annual Gift Exclusion	\$18,000	\$19,000

3. State Estate Tax and DecoupleCruncher Exclusions

CT	\$13,610,000	\$13,990,000
DC	\$ 4,710,000	\$ 4,873,200
ME	\$ 6,800,000	\$ 7,000,000
NY	\$ 6,940,000	\$ 7,160,000
RI	Exclusions	\$ 1,774,583
	Credit	\$ 83,370

4. 706 Print Options

New checkboxes at the bottom of the Print Options screen for printing TG-4 and TG-7 (stored in the 709 module) directly from the 706.

TG-4 TG-4 (Adjusted Taxable Gifts).....
TG-7 TG-7 (Gift Tax Paid or Payable).....

**706 Print Options
(bottom)**

5. 709 for 2024 Approved (paper filing)

6. 709: Changes to Form

Expanded from 5 to 10 pages (2024)

Page 1, Part I, Lines 9, 10, 11: Accommodate foreign addresses

New Page 2, Part III: Spouse's consent on gifts to third parties.

Moved from Page 1, Part I, Lines 12-18). A consenting spouse is no longer required to sign the return but must sign a Notice of Consent to be attached to the donor's return.

Form 709 (2024) 0 2024		Page 2		
Part III Spouse's Consent on Gifts to Third Parties				
		?	Yes	No
1	Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished. If the answer is "No," skip lines 2-7.)			X
2	Name of consenting spouse			
3	SSN of consenting spouse			
4	Were you married to one another during the entire calendar year? See instructions.			
5	If line 4 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date. See instructions			
6	Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)			
7	Consent of Spouse. Have you obtained required spousal consent for gifts made to third parties to be considered as made one-half by each spouse? If "Yes," you must attach a Notice of Consent. See instructions.			

Copyright © 2024 form software only The Lackner Group, Inc. Form 709 (2024)

New Pages 3-5: Replace original Page 2 by breaking Schedule A, Part 1-3, into three pages.

Schedule A. Columns for Parts 1, 2 and 3 of Schedule A were reorganized. New columns (k), (l) and (m) with checkbox on parts 1 and 3 were added to identify if gift is a charitable gift, deductible gift to spouse, or 2652(a)(3) election.

New Page 6: Original Page 3 (Schedule A, Part 4)

New Page 7: Lower half of original Page 3 (Schedule B)

New Page 8: Upper half of original Page 4 (DSUE)

New Page 9: Lower half of original Page 4 (Schedule D, Computation of GST)

New Page 10: Original Page 5

Printing

Pages 1 - 2: **Portrait** mode

Pages 3 -10: **Landscape** mode.

We display all 10 pages in **Portrait** mode, with an option to view Pages 3-10 in Landscape mode (as they will print for filing). You will see a “**Landscape**” button in the upper right of each such page, with a “**Portrait**” button to return to the viewing version.

File Edit View Insert Format Records Scripts Tools Window Help
Form 709 (2024) 0 2024 Page 3

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation. Yes No

B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here See instructions. Attach a statement.

Part 1 - Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

a Item number	b Donee's name and address	c Relationship to donor (if any)	d Description of gift	e Donor's adjusted basis of gift	f Date of gift	g Value at date of gift	h For split gifts, enter 1/2 of column (g)	i Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable					
									j Reserved for future use	k Charitable gift	l Deductible gift to spouse	m 2652(a)(3) election		

6-in-1
Exit Gift Tax Program
Input Schedules... ?
View Schedules... ?
Print Options... ?

Landscape

File Edit View Insert Format Records Scripts Tools Window Help
Form 709 (2024) 0 2024 Page 3

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation. Yes No

B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here See instructions. Attach a statement.

Part 1 - Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

a Item number	b Donee's name and address	c Relationship to donor (if any)	d Description of gift	e Donor's adjusted basis of gift	f Date of gift	g Value at date of gift	h For split gifts, enter 1/2 of column (g)	i Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable					
									j Reserved for future use	k Charitable gift	l Deductible gift to spouse	m 2652(a)(3) election		

Portrait

The **Portrait** version of Pages 3-10 can be printed (one by one) by clicking on the “Print this page” button on the right panel (small round button right above the blue portal). These pages will all print with a watermark that reads “Do Not File”. The only acceptable version of these pages for IRS filing purposes is the **Landscape** version.

0 2024
Total Gift Tax Returns: 106

709 Print Options

Set Required (*) Print All Marked Pages and Schedules

Clear

Client (0 2024)

a) Display Draft Watermark?

b) Display Exclusion Info Bottom of Sched A?

c) Display Schedule A as Single-Line Entries?

d) Sort Sched A1 & A3 by Donee, Date?

e) Sort Sched A1 & A3 by Date, Donee?

f) Display Column F (Value of Gift) on Sch A? Apply to all returns

g) Sort by Group before all else? (Super Sort)

Page or Schedule

1 General; Tax Computation	6 Computation of Taxable Gifts
2 Spouse's Consent	7 Gifts from Prior Periods
3 Gifts Subject Only to Gift Tax	8 DSUE Amount
4 Direct Skips	9 Generation-Skipping Transfers
5 Indirect Skips	10 GST Reconciliation; Tax Comp

Gifts Subject Only to Gift Tax

Direct Skips

Indirect Skips

Generation-Skipping Transfers

GST Tax Computation

Summary of Donee Exclusions

Column C Calculation *

* 2010 & later: Applicable only if the total of all prior-year gifts > \$500,000

Print Setup

Print Options...

1 2 3 4 5

6 7 8 9 10

Recalc

To print Pages 3-10 in Portrait mode:

Navigate to them with the numbered buttons on the right panel.

Then click on the small round button entitled "Print this page" (right side, directly above the blue portal).

2024

Gifts Made by Donor	Split Gifts (Donor's Share of Gifts Made by Spouse)	1 <input type="checkbox"/> *	6 <input type="checkbox"/> *
2 <input type="checkbox"/> *	7 <input type="checkbox"/>	3 <input type="checkbox"/>	8 <input type="checkbox"/>
4 <input type="checkbox"/>	9 <input type="checkbox"/>	5 <input type="checkbox"/>	10 <input type="checkbox"/>

Count Spouse's Gifts

Continuation Pages

A-1

A-2

A-3

D-1

D-3

Exclusions

B Keep for your records

2024

Print Setup

Print Options...

1 2 3 4 5

6 7 8 9 10

Recalc

To print Pages 3-10 in Portrait mode:

Navigate to them with the numbered buttons on the right panel.

Then click on the small round button entitled "Print this page" (right side, directly above the blue portal).

* Transactions exist for schedule

Note: The IRS has changed the structure of the 709 in part to prepare for eventual e-filing of that form. In fact, it has taken an overt step in this direction by releasing a draft of [Form 8453-EG](#), E-File Declaration for Forms 709 and 709-NA (December 2024).

709 Gift Details: now allows you to import gifts from 2023 even after you have started entering gifts for 2024. Just check the box entitled “Show 2023”.

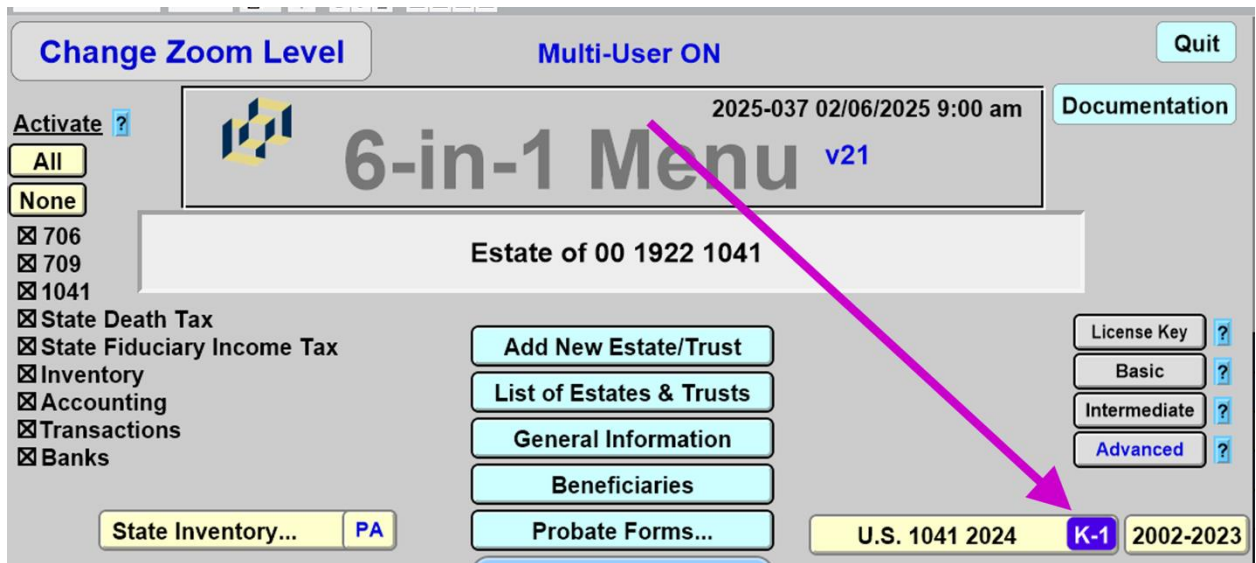
7. 1041 for 2024 Approved (paper and e-filing)

8. 1041 Changes to Form (2024)

Page 2: Schedule G, Line 4d, Form. 4255

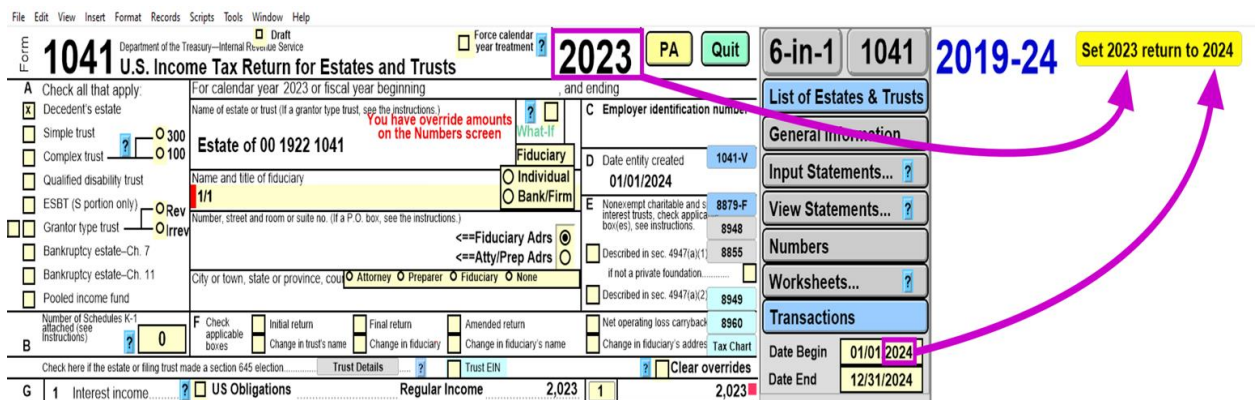
9. 1041: 6-in-1 Main Menu

New purple K-1 button added so that you can navigate directly to the K-1s.



10. 1041: 2024 Returns Started on the 2023 Form (federal and state)

If you have some returns described above, you will be happy with a gold button we have added to the top right of Page 1 of the 1041 (to the right of the right panel). This button is entitled "Set 2023 return to 2024".



Clicking the gold button on the 1041 screen will set to 2024 any 2023 return with a starting date in 2024. If you have an associated state fiduciary income tax return with the same status, it will set that to 2024 as well. Finally, it will set all 2023 beneficiaries to 2024. When you click, it will take a second or two, and the button will disappear. This button will appear for each 1041 until you change that return to 2024. This new feature will make it unnecessary to start a 2024 return from scratch if you already started one with the previous version.

Important: you must navigate to the 2023 1041 (with a starting date of 2024) via the 6-in-1 button (upper right) or the yellow button on the 6-in-1 Main Menu screen, "2002-2023" drop-down menu to the right of the new purple "K-1" button. If, instead, you first navigate to a 2024 1041, you will be creating a new blank 1041 for 2024.

11. 12 States Approved (paper and e-filing)

12. General Information: Municipality type

Added "City" to the list of Municipality types (Township, Borough, City)

13. MA M-706: Non-MA Property

The MA estate tax calculation now completely disregards non-MA property.

Part 1. Tentative Massachusetts estate tax

1 Total gross estate (from page 1, line 1 of U.S. Form 706 with a revision date of July 1999 or from Part 5, line 12 of this return).....	1	8,000,000.00
2 Total allowable deductions (from page 1, line 2 of U.S. Form 706 with a revision date of July 1999 or from Part 6, line 11 of this return).....	2	0.00
3 Subtract line 2 from line 1.....	3	8,000,000.00
4 Adjusted taxable gifts (from page 1, line 4 of U.S. Form 706 with a revision date of July 1999).....	4	
5 Add lines 3 and 4.....	5	8,000,000.00
6 Total gift tax payable (from page 1, line 9 of U.S. Form 706 with a revision date of July 1999).....	6	
7 Credit for state death taxes (from page 1, line 15 of U.S. Form 706 with a revision date of July 1999).....	7	773,200.00

Note: Starting in 2023, you may continue to refer to Line 15 of the July 1999 revision of U.S. Form 706 but don't limit it to the amount on Line 14. This is now a straight Table B calculation.

Part 2. Computation of tax for estate of Massachusetts resident decedent with property in another state

1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1.....	1	8,000,000.00
2 Credit for state death taxes. Enter the amount from Part 1 line 7.....	2	773,200.00
3 Reserved for future use.....	3	
4 Gross value of real estate and tangible personal property in other states.....	4	
5 Percentage of estate in other states. Divide line 4 by line 1 Note: Complete computation to six decimal places.....	5	
6 Prorated credit. Multiply line 2 by line 5.....	6	
7 Reserved for future use.....	7	
8 Massachusetts estate tax. Subtract line 7 from line 2. Enter result here and in Part 4, line 1a.....	8	773,200.00

Federal Gross Estate
10,000,000

2023 and later

	8,000,000.00
Adjustment	- 60,000.00
Adjusted Taxable	7,940,000.00
Gross MA Tax	773,200.00
Credit: ≥ 2023	- 99,600.00
Net MA Tax	673,600.00

\$2,000,000 non-MA property disregarded

*** Per late 2024 revisions to the regulations, Line 1 (both Parts 1 and 2) should not include non-MA ppty. Accordingly, Part 2, Lines 3-7, are blank, and tax on L8 is based on net MA-only ppty reflected in Part 1, L3.**

14. NY Inventory

New option to display the attorney name in the lower left corner (instead of the fiduciary name).

15. PA-1500, Pages 1-3 (08-24)

Pages 1-3. This version makes exactly these changes:

1. Page 1 instruction regarding need for Correspondent information removed.
2. Pages 2 and 3: "Oxford comma" inserted in six (6) places, following the words "and" or "or" in a series of items. We went through a rigorous review process (😊) and obtained approval on 1/27/2025 (with new DocIDs and bar code).

16. PA-1500, Schedule J-IIB (Charities)

The PA Department of Revenue wants only the names of charities to appear in the description portion of this schedule. To comply with this requirement, we display on Schedule J-IIB only the names of charities as entered in the Beneficiary field in the charitable distribution record in Transact. Because a frequent question is “Why is my charitable beneficiary blank” (when the amount **does** appear), we have added a prompt in the transaction (with pink tinting) to remind you to enter the beneficiary there.

17. PA-1500 (Add or Refresh Charitable Residuary Gifts)

Added button to right panel of Schedule J to Add or Refresh. This allows you to see the result of this step instantly on Schedule J.

The screenshot displays the PA Schedule J-IIB interface. At the top right, there is a link "Print detail on continuation schedule(s)?" with a printer icon. The main heading is "PA Schedule J-IIB" in pink. Below it, the section "B. CHARITABLE AND GOVERNMENTAL DISTRIBUTIONS" is shown. A list of four charities is displayed:

1	Charity 01
2	Charity 02
3	Charity 03
4	Charity 04

To the right of the list, there is a vertical column of four monetary values: 4,000,000.00, 3,000,000.00, 2,000,000.00, and 1,000,000.00. A pink box highlights these values. To the right of the values, there is a blue button labeled "Add or Refresh Charitable Residuary Gifts". A pink arrow points from the button to the monetary values. Below the button, the text "Single button click" is written in pink.

18. PA Certification of Notice

Sorting of recipients refined so that continuation page(s) will reliably display the recipients who don't fit onto the main page.

19. WI Inventory (05/24)

Notary Public blocks removed
False swearing language added
"Form completed by" block added

20. WI Accounting (05/24)

Notary Public blocks removed from Pages 1 and 2
Signature block for PR #1 moved to Page 2
False swearing language added to Page 2
"Form completed by" block added to Page 2

21. WI Accounting, Page 2, Bottom: List of Interested Parties

Increased limit from 9 to 50 persons (five sets of 10 each)

22. Transactions: "New Trans" button

In one peculiar circumstance, this button (create new transaction) doesn't work. This issue arises when a user has removed the date of death from the general information record (which defaults to the current date minus 21 days). The New Trans button depends on the existence of either a date of death or a date trust funded. In this circumstance, we now enter a date for you (same default of current date minus 21 days) so that you will never know that it was missing.

23. White Screen: Navigating from one module to another

We have noticed that your screen can go white for a few seconds (sometimes as long as 10 seconds) while you navigate from one module to another. This appears to be new behavior in FileMaker Pro 20. For now, you need to be patient and wait for the next screen to display. We will monitor this to determine whether we can speed things up in a future update.

F

Inflation Adjustments for 2024

1. 706 (through 2025)

Federal Basic Exclusion Amount and GST Exemption Amount

2021: \$11.70M

2022: \$12.06M

2023: \$12.92M

2024: \$13.61M

2025: \$13.99M

Form 706

2022: August 2019 is still the most recent version issued by the IRS

2022: New Instructions for Form 706

2023: New Instructions for Form 706

2024: New Instructions for Form 706

2. 709 (through 2024)

Basic Exclusion Amount and GST Exemption Amount

2021: \$11.70M

2022: \$12.06M

2023: \$12.92M

2024: \$13.61M

2025: \$13.99M

Annual exclusion (per donee)

2018 – 2021: \$15K

2022: \$16K

2023: \$17K

2024: \$18K

2025: \$19K

Alt-Click allows for virtually instantaneous navigation from page to page, worksheets back to main, and year to year across all 21 years (2003 – 2024)

3. DecoupleCruncher

(a) **Year 2025** Added to Dropdown Year Menu

(b) **Exclusions for 2025** (changes in **blue**)

CT: **\$13,990,000** (up from \$13,610,000) (CT-706/709 & CT-706 NT updated for 2024 decedents)

DC: **\$4,873,200** (up from \$4,710,000)

HI: \$5,490,000

IL: \$4,000,000

MA: **\$2,000,000**

MD: \$5,000,000

ME: **\$7,000,000** (up from \$6,800,000)

MN: \$3,000,000

NY: **\$7,160,000** (up from \$6,940,000)

OR: \$1,000,000

RI: **\$1,802,431** (up from \$1,777,583)

RI Credit of **\$85,375** (up from \$83,370)

VT: \$5,000,000

WA: \$2,193,000

G

Interesting Facts About 6-in-1

1. User Statistics

Counting firms that have installed 6-in-1 on or after 2/15/2021 (almost 48 months ago) through 10 pm on 2/6/2025, 6-in-1 launch counts for users of 6-in-1 are as follows:

	<u>2/21 – 2/22</u>	<u>2/22 – 1/23</u>	<u>2/23 – 1/24</u>	<u>2/24 – 1/25</u>
<u>Total</u>				
Firms:	731	834	862	860
Users* (via "Device ID"):	3,156	4,446	4,104	4,013
Launches (6-in-1 opened):	200,178	236,950	251,371	248,656
	937,155			

* This reflects the number of users running 6-in-1 on multiple devices.

We have followed the same update procedure for at least the past 18 years (starting with a 6-in-1 update e-mail sent on 2/20/2007).

2. 402 Forms Included in 6-in-1 (1997-2024)

19 versions of the 706 (1997 - 1999, 2001 - 2013, 2017 - 2019, covering 2020 - 2024).

Supports estates going back to 10/9/1990.

23 versions of the 1041 (2002 - 2024)

22 versions of the 709 (2003 – 2024)

279 versions of the State Fiduciary Income Tax Returns
(2002 – 2024; NC 2006 – 2024 ; VA 2005 – 2024)

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

402 Total Tax Returns, Inventories, Accountings, and Probate Forms

3. Annual Changes to almost 200 Tax Return Pages

Each year, there are several thousand items throughout the software that have to be changed then tested to reflect changes required in the almost 200 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.

4. 81 Test Scenarios, 518 Pages

For 1041 e-filing, 10 state e-filings, 3 state paper filings, and 3 paper filing of misc forms for 3 other states (extension voucher, estimated, and/or Declaration of Electronic Filing) we have to submit a total of 81 test scenarios in order to gain approval from all these jurisdictions (29 paper tests and 52 e-filing tests). Counting blank, full-filled, and sample returns, this represented 518 pages of tax forms.

5. No Paper Filing: CT, DE, IN, MA, NC, NJ, NY, OH (8)

Because NY has not accepted paper filing of the IT-205 for some years, we no longer seek approval of the paper version of that form. It was a long and laborious process, for naught.

In addition, this year, we are not supporting paper filing for the above nine (9) states. e-filing has become "the way of the world". We can foresee a time when this will be the only way to file tax returns.

DE now displays a watermark that reads "Do Not Mail".

NC now displays a watermark that reads "Approved for e-filing only".

CT, IN, MA, NJ, NY, and OH now display a watermark that reads "Client Copy".

No watermark is displayed on any of the K-1 equivalents for any of these four states.

H

Important 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.

e-filing

1. Note on e-filing speed

We changed e-file servers last year, but the e-file submission script (triggered by your button clicks) were still pointing to the old server for a somewhat redundant part of the process. We have repointed this script to the new server. This dramatically increases the transmission speed from the level where it was two years ago to 5-10 seconds now for a 1041 and 3-5 seconds now for a state return.

2. e-file Launch (Production Year 2025, Tax Year 2024)

- a. **Controlled Launch (1/15/2025).** Several firms participated in this “Controlled Launch”.
- b. **Opening Day (1/15/2025).** A number of firms also submitted a total of 33 returns on “Opening Day”.
- c. **PA-41 Processing Delays.** For some reason, PA took a week after Opening Day to process any of the returns that had been e-filed during that time. It was apparently doing its own (but unannounced) version of a “Controlled Launch”.

It is now turning these returns around in about an hour as in past years.

3. e-file Rejections

Last year we processed over 6,000 e-filed returns. Issues arose with just over 500 of them. The most frequent issues were the following:

Count

50 **Name Control.** This affects some 2% of all e-filed 1041 returns once the IRS started to enforce a match between the four-character "Name Control" string and the EIN the estate or trust.

45 **Duplicate Returns.** We now check for status as soon as you click on the e-file 1041 button. We are also now permitting a resubmission only if your return shows one of these three conditions:

1. Rejected
2. XSD Error (fails XML validation before getting to the IRS)
3. Accepted (and you are amending)

If your return nonetheless is rejected as a Duplicate, you can now Ctrl-Click on the Get Status button (1041 or state). The program will check the status of previous submissions until it finds one that had been accepted one, and will set the return to that Submission ID. This will then change the Status to **Accepted**. If you hover over either Set Status button, you will see a Tooltip to

this

effect.

71 **IRS 1041 Schema Version.** On two occasions this past year, as well as one occasion the previous year, the IRS incremented its 1041 e-file schema version by a whole number (5.0 to 6.0, then 6.0 to 7.0). It then disabled the previous schema version, causing returns to bounce if submitted with that previous version. Starting in March 2024, then again in June 2024, we initiated screen-sharing sessions to change a single digit from 5 to 6 (on 115 installations) and from 6 to 7 (84 installations). We concluded that this was less burdensome on the user end than running an entire update just to change a single digit.

Starting with this release, we have made all schema references dynamic (1041 and all 10 states). This way, we can update your installation remotely whenever an e-file schema is changed mid-season.

72 **PA-41 RK-1/NRK-1.** Because this form was substantially shortened (from 20 or 18 lines to 2 or 3 lines, respectively), we rebuilt it from scratch. But we

needed to add “formatting” types to eliminate hyphens from zip codes, SSNs and EINs; round amounts to zero decimals; and limit names and addresses to specified lengths. These invalid formats would cause returns to bounce. We corrected these formats for PA users in the same sessions used to adjust the IRS 1041 e-file schema change sessions described above.

a. **Form 8960**

The Line 19b highest-bracket amount should be as follows:

2021: \$13,050
2022: \$13,450
2023: \$14,450
2024: \$15,200
2025: \$15,650

When you file a short-year 2024 return (for example) before January 2025, your only option is to file with the 2023 “schema” released in January 2023. But the 2023 schema were testing for a highest-bracket amount of \$14,450 (correct for a 2023 return) when they should have been testing for \$15,200 (correct for a 2024 return). The IRS has not yet fixed this issue despite our urging during the past three years. It’s possible that it is now fixed. We’ll know soon enough.

b. **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 **50** of our 6,000+ submissions in 2024. 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 calling the IRS number we provided, but we imagine that this was largely futile given how short-handed the IRS had become, especially during the COVID-19 pandemic. **So far in 2025, of over 263 returns that have been submitted, only one (1) has been rejected on the basis of an incorrect Name Control value.**

4. Additional Notes on e-file

a. Name Control

We learned last year that, if you have an "fbo" (for benefit of) 1041 that bounces because of a "Name Control" issue, try using the first four letters of the beneficiary's first name.

b. Filter Returns with Colored Blocks

All blocks: click to filter list by status (**Pending**, **Accepted**, **Error LGI**, **Rejected IRS**)

Click on **green**, then Shift-Click on **blue**: **Pending** and **Accepted**

Click on **blue**, then Shift-Click on **green**: **Pending** and **Accepted**

c. New Feature to Help with Rejected Returns



In the e-file Center, the colored status blocks to the right of the estate/trust names (normally green, blue, pink, or red) will display in purple. Click on that block, and you will see a help screen that lists the reason(s) for the rejection. This will allow more users to engage in "self-help" to fix any returns that don't go through the first time.

6-in-1 | e-file Center

Fiduciary Income Tax Returns Found Count: 4

1041 State Paper e-file All [Show all](#)

○ 2022 ○ 2023 ● 2024

Click for Details =>  Original Postmark Date  [View Report](#)

Don't File Paper File Fed State Estate/Trust U Type Link ? ? All Federal All State Errors

ID	File	Paper	Fed	State	Estate/Trust	Type	Link	Original Postmark Date	Status	Errors
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	T	<input checked="" type="checkbox"/>	12/17/24	Purple	
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	T	<input checked="" type="checkbox"/>	12/17/24	Blue	
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	T	<input checked="" type="checkbox"/>	12/17/24	Blue	
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>	12/18/24	Blue	



Rejected return. Purple block. Click for details.

6-in-1 | e-file Center

Fiduciary Income Tax Returns Found Count: 4

1041 State Paper e-file All [Show all](#)

○ 2022 ○ 2023 ● 2024

Click for Details =>  Original Postmark Date  [View Report](#)

Don't File Paper File Fed State Estate/Trust U Type Link ? ? All Federal All State Errors

ID	File	Paper	Fed	State	Estate/Trust	Type	Link	Original Postmark Date	Status	Errors
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	T	<input checked="" type="checkbox"/>	12/17/24	Purple	

Error Message

US 01 Pearl Purple Trust (EIN: 00-4043211)

If Form 1041, Line 6 'NetFarmProfitLossAmt' has a non-zero value, then Schedule F (Form 1040) must be attached to Line 6.

Rejected return. Purple block. Details to left.

J

FileMaker 11 vs. 19 vs. 20 (21)

FileMaker 11

12/5/2024 End-of-Life for 6-in-1 v11

After nearly 15 years, we posted our last update for v11 on 12/5/2024. This was based on FileMaker Pro 11, first released in June 2010. For the past several years we have been making all updates in the FileMaker Pro v11 version, then converting all 125 files to FileMaker Pro 18, 19, and now 20. We will continue to support v11 for the intermediate future but will not be updating it any further. We urge any users who have not yet migrated to do so at your early convenience. FileMaker Pro 20 provides tools that will allow us to do things that will amaze you. Stay tuned!

FileMaker 19

2/7/2025 End-of-Life for 6-in-1 v19

FileMaker 19 and 20 are essentially interchangeable.

With this update, however, we are standardizing on FileMaker 20 as our base. By tying FileMaker 20 into the new Lackner Connect utility, we have greatly simplified the update process.

FileMaker 20 (21*)

With this update, you need to make sure of only two things:

1. **FileMaker:** You are running FileMaker 20 with Lackner Connect. Our downloads page guides you through this in great detail. Mac customers will now use FileMaker 21.



- * **21:** Mac desktops, and Windows & Mac servers, will be running FileMaker 21.
2. **6-in-1:** You are **running** a current version of 6-in-1 (2025-037 in this case). Unlike previous updates, you will be able to run a 6-in-1 update at any time.
 - a. **Standalone:** Upon your next launch of 6-in-1.
 - b. **Server (Multi-User):** At the server machine, upon the next launch of 6-in-1 by you or your IT personnel.

K

System

1. Update Notifications

Lackner Connect will notify you on each launch whether a 6-in-1 update is available.

2. Release Notes

Available directly from your 6-in-1 Main Menu screen (**blue** button, bottom, center). Clicking this button will open a web browser to recent release notes that will highlight changes that have been made.

3. Privacy Notice

Bottom left of your License Key screen. This lists the data (none of it is Personal Information) that we gather every time 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.

L

Installing Update

See our [Downloads](#) page for explicit documentation on how to install updates (FileMaker and 6-in-1)

Note: “SSL Certificate **Expired on [date]**” Message in FileMaker Server Admin Console

You may disregard this message. A future release of FileMaker Server will eliminate this message.

M

6-in-1 Paralegal Talent

From time to time we become aware of highly competent paralegals with considerable 6-in-1 experience who are looking for work, largely because their former firm has either closed (retirement or death) or merged into a larger firm with existing 6-in-1 experience.

One such paralegal in the Pittsburgh area has come to our attention.

He has nearly 12 years of experience using 6-in-1 in all aspects of the administration of over 200 estates and trusts.

He has advanced knowledge of some 15 software programs directly related to law office operations, and a number of them directly related to the field of estates and trusts.

He is also a licensed notary public.

Prior to his paralegal work, he spent 20 years as an international award-winning meeting and conference planner. Thus, he also has some entrepreneurial chops.

If you believe that you can benefit from the services of this paralegal on a contract basis, please reach out to us at support@lacknergroupp.com.

This leads to the thought that we might help members of our practice by area connecting offices that needs estate/trust paralegals with experienced paralegals who need work.

In addition to this particular paralegal in Pittsburgh, there are paralegal services in Pennsylvania (eastern, central, and western) as well as upstate NY (near Albany) with decades of experience using 6-in-1. We'd be happy to make introductions.