















































































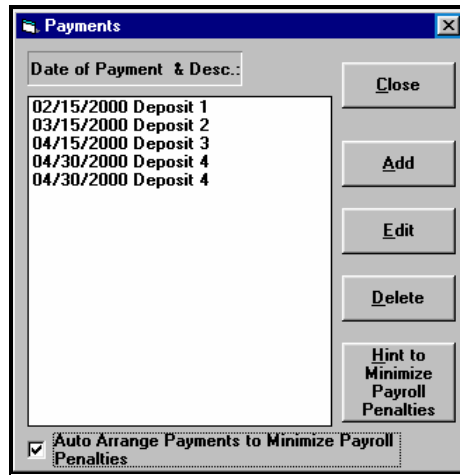








8. Repeat steps 3 – 7 for each of the other payments. When you are done entering payments, the Payments screen should look like this:




*Notice that Deposit 4 appears two times. That \$2,000 payment is entered as if it were two payments of \$1,000 to cover the \$1,000 short falls for 2/15/2000 and 3/15/2000.*


9. **Click** on the Auto Arrange Payments to Minimize Payroll Penalties check box.



10. **Click** the Payments screen **Close** button.

11. Save the information by **clicking** on the Save button  on the Main Screen.

## Print Reports

- To print reports **click** on the picture on the Tool Bar that looks like a printer .
- **Click** on the **OK** button for the print dialog screen.
- On the Report Choices screen **click** on Summary of Results and Payroll Deposit Pen.
- **Click** on the **OK** button.
- To exit after the reports are printed **click** on the picture on the Tool Bar that looks like a door.

# Index

## §

§301.6601-1(e) 24  
§6211 24  
§6601(a) 24  
§6601(c) 24  
§6601(e)(2)(A) 25  
§6601(e)(2)(B) 25  
§6601(h) 25  
§6621(a)(1)(A) 26  
§6621(c)(2)(A) 26  
§6651(a)(1) 27  
§6651(a)(2) 27  
§6651(d)(1) 9  
§6653(b) 29  
§6656 28  
§6656(b)(1) 28  
§6656(b)(1)(B) 15  
§6656(e) 28  
§6662 27  
§6662(c) 27  
§6662(d) 27  
§6662(d)(2) 27  
§6662(e) 28  
§6663 29

## A

About Screen 4  
Accuracy Related Penalties 27  
    Negligence 27  
    Substantial Understatement 27  
    Substantial Valuation Misstatement 28  
Accuracy Related Underpayment 10  
Add 14  
Adequate disclosure 27  
Allocate to Interest 19  
Allocate to Penalties 19  
Allocate to Taxes 19  
Allocation of a payment 25

Amount Shown on Return 8  
Amount Subject to 50% Interest Fraud 12  
Amount Subject to 50% of Interest Negligence 11  
Amount Subject to Flat Rate Fraud 12  
Amount Subject to Flat Rate Negligence 11  
Applied As Penalties 17  
Applied As Tax 17  
Are Your Inputs Correct 30  
Assessment date 25, 30  
Auto Arrange Payments to Minimize Payroll Penalties  
    18, 29, 38

## C

Calculate §6651(d)(1) Increased Failure To Pay Rate 9  
Calculate 50% of Interest Fraud Penalty 12  
Calculate 50% of Interest Negligence Penalty 11  
Calculate Flat Rate (5%) Negligence Penalty 11  
Calculate Flat Rate Fraud Penalty 12  
Carryback Year Interest 24  
Charge Date 16  
Charge Information Screen 17  
Charges 15  
Check the IRS's calculation of interest and penalties 30  
Choose A Filename 32, 34  
Civil Fraud 12, 25, 29  
Close 14  
Comparing Program Results To IRS 30  
Compound interest 25  
Contents... 5  
Corporate Taxpayer 7  
Corrupted 1

## D

Date for Starting Increased Rate 9  
Date Interest Is Suspended 21  
Date Interest Runs on Charge 17  
Date of Demand for Immediate Payment (Jeopardy  
    Assessment) 15  
Date of Earliest Delinquency Notice 15  
Date of Liability 17  
Date Return Filed 9  
Date Suspended Interest Is Restarted 21  
Delete a charge 16  
Delete a payment 18  
Delete a payroll deposit 14  
Denver Tax Software 4  
Deposit Due Date 14  
Description of Payment 19, 37  
Detailed Analysis Report 23, 31, 33  
Disk caching 1  
Does §6656(b)(1)(B) Apply 15  
Due Date for Deposit 15  
Due Date of Deposit 35  
Due Date of Return 7, 32, 34

## **E**

- Edit 14
- Edit a charge 16
- Edit a payment 18
- Edit a payroll deposit 14
- End Calculation 7, 32, 34
- Enter information 32
- ENTER** key 4
- Enter Payroll Deposits 36
- Entering Information 4
- Estimated taxes
  - Penalty for underpayment of 25
- Example 32
- exit 4
- Exit 1, 33, 38
- Extensions 24

## **F**

- Failure To File 9, 25, 27
- Failure To Make Deposit Of Taxes 28
- Failure To Pay 8, 27
- Filename 32, 34
- Fraud 12

## **G**

- Getting started 4

## **H**

- Help 5
- help file 5
- Hint to Minimize Payroll Penalties 18

## **I**

- Initial Balance 7, 32, 34
- Initial Inputs 6
- Input Report 22
- Input screen 4
- Inputs 30, 32
- Installation
  - Network 2
- Installing
  - And Starting 2
- Interest
  - Compounded 25
  - Factors 25
  - General Rule 24
  - On Penalties 25
- Interest & Penalties -- The Law 24
- Interest rate
  - Large corporations 26
  - Overpayments 26

- Tax Motivated 26
- Interest Rate 25
- IRS 31
- IRS Allocation Method 19, 25
- IRS examination 21, 30
- IRS interest rate 25
- IRS notice 30

## **L**

- Large corporate overpayment rate 26
- Large corporate underpayment rate 26
- Large corporation overpayment rate 20
- Large corporation underpayment rate 20

## **M**

- Main Screen* 4
- Menu 5

## **N**

- Negligence 11
- Negligence -- Accuracy Related 27
- Net operating loss 24
- Netting of interest 26
- Network Installation 2
- New Scenario 34
- NOL 24
- Notifying The IRS About A Mistake 31
- Num Lock 5
- Numeric information 5

## **O**

- Optional 2nd Line 6
- Optional Interest Rates 20
- Other Charges... 15
- Overpayment interest rate 26
- Overview 1

## **P**

- Partial payments 30
- Payment 25
- Payment Amount 19, 37
- Payment Date 18, 19, 37
- Payment Information Screen 19
- Payments
  - Select 18
- Payments screen 37
- Payments... 17
- Payroll Deposit Information screen 35
- Payroll Deposit Penalties 28
- Payroll Penalties
  - An Overview of the Law 28

- Auto Arrange Payments to Minimize Payroll Penalties 29, 38
- Due Date of Deposit 35
- Enter Liabilities 35
- Enter Payroll Deposits 36
- How Payroll Payments Are To Be Applied 28
- How To Match Payroll Deposits With Liabilities 28
- Payroll Tax Deposit screen 35
- Required Deposit 35
- Payroll Tax 7
  - Indicate in Initial Inputs 34
  - Initial Balance 34
  - Start Calculation 34
- Penalties 8, 27
  - State 8
- Penalty Rate
  - Substantial Understatement Penalty 13
- Penalty Reports 23
- Personal Holding Companies 27, 28
- Print Reports 33, 38
- Procedure 3

## Q

- Quick Start 3

## R

- Rate Table 7
- Readme file 8
- READWINT.TXT 8
- Refund 7
- Refund situations 31
- Report Choices Screen 22, 33, 38
- Reports 22
- Required Deposit 15, 35
- Rev. Proc 90-58 28
- Rev. Proc. 99-10 28

## S

- S Corps 27, 28
- Select Or Add Other Charges 16
- Select Or Add Payments 18
- Start Calculation 6, 28, 32, 34
- Start Date For Large Corporation Overpayment Rate 20
- Start Date For Large Corporation Underpayment Rate 20
- Starting 4
- Starting Situation 7
- State interest rates 7
- State Penalties 8
- Steps 3
- Substantial Overstatement Of Pension Liabilities -- Accuracy Related 28
- Substantial Understatement -- Accuracy Related 27

- Substantial Understatement Penalty 13
- Substantial Valuation Misstatement -- Accuracy Related 28
- Summary Of Results 22
- Summary Report 31
- Suspend interest 21
- Suspended interest 24, 30
- System Requirements 2

## T

- Tax Motivated Rates 20, 26
- Taxpayer 6
- Total Charge 17
- Trust Fund Penalties 28, 33
- Turning off your computer 1
- Tutorial 5

## U

- Underpayment of estimated taxes 25
- Understated Tax 13
- Use IRS Allocation Method 19
- Use Large Corporation Overpayment Rate After 12/31/94 20
- Use Large Corporation Underpayment Rate After 12/31/90 20

## V

- Valuation Overstatement Penalty 13

## Y

- Year Interest Paid 25