
**Electronic Return
File Specifications
and
Record Layouts
for
Individual Income Tax Returns**

Tax Year 2001



Department of the Treasury
Internal Revenue Service

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PART I
ELECTRONIC RETURN
FILE SPECIFICATIONS
FOR
INDIVIDUAL INCOME TAX RETURNS
TAX YEAR 2001

INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION
and
INFORMATION SYSTEMS ELECTRONIC FILING SECTION

August 6, 2001

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Introduction

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically via telephone lines to participating Internal Revenue Service Centers. Also covered are the formats for statement records, examples of types of records, and explanations of the acknowledgment files transmitted to electronic filers.

The File Specifications (Part I) must be used in conjunction with the Record Layouts (Part II) and the corresponding version of the Handbook for Electronic Return Originators of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will need only Publication 1345.

Publication 1345, Publication 1346, and Publication 1436 are mailed automatically to applicants as appropriate, based on their intended participation. You may also call 1-800-829-3676 for additional copies of publications. - |

This publication and its updates are also available on the Digital Daily web site at http://www.irs.gov/prod/elec_svs/pub1346.html. In addition, they are available on the Electronic Filing System Bulletin Board System. The Electronic Filing Bulletin Board System (EFSBBS) operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

Filers using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

859-292-0137

The communication software should have the following protocol:
Full Duplex, No Parity, 8 Data Bits, and 1 Stop Bit.

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Highlights for Tax Year 2001

New Form(s)/Schedule(s)

Nineteen additional forms and eleven schedules will be accepted for Electronic Filing for Tax Year 2001:

Form W-2C	Statement of Corrected Income and Tax Amounts
Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (Also section 1082 basis adjustment)
Form 2120	Multiple Support Declaration
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital..
Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa
Form 5074	Allocation of Individual Income Tax to Guam or the North...
Form 5471	Information Return of U.S. Persons with Respect to Controlled Foreign Corps.
Schedule J (Form 5471)	Accumulated Earnings and Profits of Controlled Foreign Corps.
Schedule M (Form 5471)	Transactions Between Controlled Foreign Corps.
Schedule N (Form 5471)	Return of Officers, Directors and 10% or More Shareholders of Controlled Foreign Corps.
Schedule O (Form 5471)	Organization or Reorganization of Foreign Corp.
Form 5713	International Boycott Report
Schedule A (Form 5713)	Computation of the International Boycott Factor
Schedule B (Form 5713)	Specifically Identifiable Taxes and Income (Section 999(c)(2))
Schedule C (Form 5713)	Tax Effect of the International Boycott Provisions
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Form 8275	Disclosure Statement
Form 8275-R	Regulation Disclosure Statement

Highlights for Tax Year 2001 (continued)

New Form(s)/Schedule(s) (continued)

Form 8594	Asset Acquisition Statement
Form 8609	Low-Income Housing Credit Allocation Certificate
Schedule A (Form 8609)	Annual Statement
Form 8611	Recapture of Low Income Housing Credit
Form 8621	Return by Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund
Form 8689	Allocation of Individual Income to the Virgin Islands
Form 8697	Interest Computation Under the Look-Back Method
Form 8865	Return of U.S. Persons with Respect to Foreign Partnerships
Schedule K-1 (Form 8865)	Partner's Share of Income, Credits Deductions, etc
Schedule O (Form 8865)	Transfer of Property to a Foreign Partnership
Schedule P (Form 8865)	Acquisitions, Dispositions and Changes in Interest in a Foreign Partnership
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated..

Highlights for Tax Year 2001 (continued)

Front-End Processing Subsystem

- New Trading Partner/Interface
- New Communications Acknowledgement Error Messages (1040 and ETD)
- The following Communication Error ACK Messages were deleted for Tax Year 2001
 1. "THIS IS A DUMMY ACKNOWLEDGMENT FILE"
 2. "MAXIMUM NUMBER UNSUCCESSFUL LOGIN ATTEMPTS REACHED"
 3. "TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE"
 4. "PROBLEM OCCURRED SENDING ACKNOWLEDGMENT FILE(S): YOU MAY CALL TO HAVE FILE(S) RESET"

Form Payment

The Acknowledgement File Key Record will now indicate when a valid payment record is received on an accepted return. The payment record will be processed in accordance with the requested payment date.

Third Party Designee

The record layouts for Forms 1040/1040A/1040EZ (SEQs 1303 - 1313) have been updated to record information to allow a friend, family member or any other person chosen to discuss tax return information with the IRS. A Self-Select five digit PIN is required in SEQ 1313. If the paid preparer who signed the return is the person chosen, "Preparer" should be enter in the space for the name (SEQ 1307). No other information is needed because preparer data is recorded in (SEQs 1339 - 1402).

Rate Reduction Credit

The Rate Reduction Credit field (SEQ 1016) was added to the record layouts for Forms 1040/1040A/1040EZ. This field should be used to claim the Rate Reduction Credit:

- if the credit was not received in 2001; or
- if the taxpayer did not receive the maximum credit but is eligible to claim the additional amount on the return.

Note:

To avoid your transmission and return from rejecting, assure that:

- No brackets are in the record Identification
- Sequence numbers are in the correct order
- Social Security Numbers are with the appropriate return
- Summary Record is correct (matching the number of return)

Editorial Changes

Changes made for Tax Year 2001 are noted by a single vertical bar in the right margin (|). Deletions are noted by a hyphen followed by a single vertical bar (-|).

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted to the Electronic Filing Bulletin Board System.

See Publication 1346 Part III for Highlights for Electronic Transmitted Documents (ETD) File Specifications and Record Layouts.

Comments and Suggestions

Please send any comments or suggestions regarding Sections 1-3 to:

Internal Revenue Service
Daphney McCray, **W:E:IEF:IB**, NCFB C4-188
5000 Ellin Rd.
Lanham, MD 20706

Please send any comments or suggestions regarding Section 12 of Part I to:

Internal Revenue Service
Federal/State Electronic Filing Program
Joyce Colbert, **W:E:IEF:TPB**, NCFB C4-245
5000 Ellin Rd.
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13 (Sub-sections .01, .02, .03, .08 and .09) of Part I to:

Internal Revenue Service
Maxanne Rearich, W:E:IEF:TPB, NCFB C4-267
5000 Ellin Rd.
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13 (Sub-sections .04, .05, .06, .07) of Part I to:

Internal Revenue Service
Carol Brauzer, W:E:IEF:IB, NCFB C5-121
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding the Publication 1346 (except for Sections 1, 2, 3, 12, and 13) to:

Internal Revenue Service
Corliss N. Brooks, **W:E:IEF:TPB**, NCFB C4-275
5000 Ellin Rd.
Lanham, MD 20706

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Section 1 - Data Communications

Most Electronic Filers will transmit over the Public Switched Telephone Network to the Austin, TX or to the Tennessee Computing Center in Memphis.

NOTE: In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at TCC to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS. Beginning with processing year 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS 1999, the IBM Series/1 mini-computers will be retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Center (OSC). Instead of installing the new FEPS in these centers, the following transmission rules apply:

Returns using ANSC EFINs and ETINs must be transmitted to the AUSC.
Returns with AUSC EFINs and ETINs must be transmitted to the AUSC.
Returns with CSC EFINs and ETINs must be transmitted to the TCC.
Returns with MSC EFINs and ETINs must be transmitted to the TCC.
Returns with OSC EFINs and ETINs must be transmitted to the AUSC.
After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines. Returns will continue to be numbered and owned by the original home service centers. Returns are not to be transmitted as if they were AUSC or MSC EFINs or ETINs, unless they should belong to AUSC or MSC since this will cause delays in processing and workload imbalances. All inquiries regarding transmission, rejects, problems, PATS should be directed to ANSC, AUSC, CSC, MSC, or OSC as appropriate.

NOTE: Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either AUSC or TCC. They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed transfer protocols, such as FTP, on 56kbs or ISDN lines at either AUSC or TCC. For more information and approval, contact:

Internal Revenue Service
ATTN: Darryl Giles
EMS Development Section
M:I:SD:SP:EI:EM
NCFB A4-258
5000 Ellin Rd.
Lanham, MD 20706

NOTE: The IRS systems are designed to handle large **volume** transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. Dial-up transmitters should file no more than 500 returns in one transmission. If fewer than 500 returns are to be transmitted, they should be filed not more than once per drain.

Dedicated, leased line filers may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); if less than 10,000 returns, file once per drain. Dial-up filers using ZMODEM with Checkpoint/Restart can file more than 500 returns per transmission. Transmitters using high-speed protocols may file no more than 10,000 returns per transmission. Peak filing occurs around the "drain" times, which are posted on the Electronic Filing Bulletin Board System.
(859) 292-0137 - not a toll-free call)

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (FEPS)

1. Trading Partner/Transmitter Interface (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case.

At any time while the EFSI prompts and messages are in upper case. At any time while responding to a prompt, including entering the login identification and password, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys). All responses may be in upper or lower case EXCEPT the password, which is **case-sensitive** and must be entered with the exact case as it appears in the Transmitters Profile DataBase (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the right bracket "]"

2. Transmitter Profile Data Base (TPDB)

The Transmitter Profile Data Base (TPDB) keeps track of the sequence number for the ETIN to date. The combination of the ETIN and sequence number is the File Name on the EFS System. The file name is linked to your acknowledgment files and can be searched by the Help Desk Staff to research the status of a transmission.

3. Asynchronous Communications Transmitter Interface

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the line feed "<lf>" character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "j" keys. This alerts the Operating System to transmit either an ASCII login prompt.

NOTE: The UNIX FEPS machines at AUSC and TCC will automatically send operating system and machine information after the login. An example of an incorrect password scenario below shows UNIX system information.

4. Normal Asynchronous Transmission

Boldface text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "<cr>" from the transmitter.

5. Suspended Transmitter

If a transmitter has been suspended from Electronic Filing, after successful login, the filer will receive the message "**SUSPENDED TRANSMITTER/ETIN**".

Section 1 - Data Communications

6. Logon Validation Specifications

- a. Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by his/her long-distance carrier for an inactive open line.
- b. Invalid file Transfer Protocol indicator (FTP)
During Participants Acceptance Testing, transmitters are requested to indicate to the Help Desk the File Transfer Protocol (FTP) they intend to use. The FTP is stored in the Transmitter Profile Data Base (TPDB). The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, z-modem is assigned as a default. A Trading Partner can choose menu item 3 to change protocol. Also, a Trading Partner is assigned by default, to use no compression on file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu item 4. For Trading Partner Interface (TPI) Session example, see item (7) seven below.

7. IMF Trading Partner (1040 and ETD) Session Example

The following discussion describes how a Trading Partner (TP) who files Forms 1040 and ETDs will interact with the EEC. Figure 0-1 illustrates the TP login along with information displayed by the NCR MP-RAS operating system. Getronics is aware that the IRS has requested NCR to change this display. This will not impact development of the TP interface.

U.S. DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE SYSTEMS
UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL PENALTIES.

UNIX System V Release 4.0 (computername) (pts/20)

Login: 99999

Password: mypass

UNIX System V Release 4.0 Version 3.0

<IRS computer name>

Copyright (C) 1984, 1986, 1987, 1988, 1989, 1990 AT&T

Copyright (C) 1987, 1988 Microsoft Corp.

Copyright (C) 1990-97, NCR Corporation.

All Rights Reserved

UX:login: INFO: Last login: Sun Aug 13 10:58:58 from computername

Figure 0-1. Trading Partner Login.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

If the TP successfully logs in to the Operating System, the "Official Use" banner shown in Figure 0-2.

```
-----  
  F O R   O F F I C I A L   U S E   O N L Y  
  
      #   #####   #####  
      #   #   #   #  
      #   #   #   #####  
      #   #####   #  
      #   #   #   #   #  
      #   #   #   #####  
  
      U.S. Government computer  
  
  F O R   O F F I C I A L   U S E   O N L Y  
-----
```

Figure 0-2. "Official Use" Banner.

If the EEC application is not available the message shown in Figure 0-3 will be displayed and the TP will be disconnected.

```
EFS is down| Please try later.
```

Figure 0-3. EFS Down Message.

If the EEC application is available but the TP has been suspended, the message in Figure 0-4 will be displayed and the TP will be disconnected.

```
SUSPENDED TRANSMITTER/ETIN.
```

Figure 0-4. Suspended TP Message.

If the TP is an active trading partner, the menu shown in Figure 0-5 will be displayed. The TP's current file transfer protocol will be displayed in brackets next to the "Change File Transfer Protocol" menu item. The TP's current compression method will be displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocol and compression method values will be identified later when the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

It should be noted that a TP's initial compression method will be "NONE". If a TP wishes to use compression she/he must select a compression method (which is discussed later in this section). The EEC does not auto-sense compressed files. Acknowledgment files will then be compressed and sent to the TP using the TP's selected compression method. The TP is also expected to submit file(s) compressed in the same manner.

At any prompt, if trading partner does not respond in a predetermined number of seconds the following actions will be taken:

- display "DISCONNECTING FROM EFS."
- disconnect the TP.

The number of seconds will be configurable. One value will apply to all trading partners. Initially this timeout value will be set to 60 seconds. If the timeout is set to 0 seconds, the trading partners will not be disconnected.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]

Enter your choice: 2
```

Figure 0-5. Initial Main Menu Display.

From the Main Menu, the TP can end her/his session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change her/his file transfer protocol by choosing "Change File Transfer Protocol", or change her/his compression method by choosing "Change Compression Method".

When the TP chooses, the "Receive/Send File(s)" menu item, the EEC TP interface software will check to see if there are acknowledgment files to be sent to the TP. No dummy acks will be sent. If there are no acknowledgment files, the message in Figure 0-6 will be displayed followed by the "send" prompt shown in Figure 0-13. This will allow TPs to submit files even if there are no acknowledgment files awaiting TP receipt.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Figure 0-6. Zero Acknowledgment File Display.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

If there are acknowledgment files, the messages shown in Figure 0-7 will be displayed. The message will show the number of acknowledgment files in the outbound mailbox waiting to be sent to the TP. The EEC TP interface will send at most 50 acknowledgment files at a time. If there are more than 50 acknowledgments in the outbound mailbox the TP may choose item 2 from the Main Menu again to receive additional acknowledgments. However, it should be noted that the count of acknowledgment files in the TP's outbound mailbox is established at the beginning of the TP's session. Therefore, any additional acknowledgment files that the EEC may place in the TP's outbound mailbox cannot be received until the TP's next login session.

```
Number of Acknowledgment File(s) in outbound mailbox: 003  
Are you ready to receive files? Y/[N]: Y or y
```

Figure 0-7. One or More Acknowledgment Files Display.

If the TP enters anything other than "Y" or "y", the Main Menu (Figure 0-20) will be redisplayed. If the TP fails to respond affirmatively three consecutive times she/he will be disconnected rather than returned to the Main Menu.

The TP cannot send files until she/he has received her/his acknowledgment files. If there are more than 50 acknowledgment files the TP can send a file after receiving 50 acknowledgment files.

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin will be displayed. The message depends on the protocol being used. For Zmodem, any mode of Xmodem or any mode of Ymodem, the message in Figure 0-8 will be displayed. For FTP, the message shown in Figure 0-9 will be displayed. If the TP is using the Kermit file transfer protocol, she/he will receive the notice shown in Figure 0-10. The file transfer will begin after the appropriate notice.

```
EFS ready for modem download.
```

Figure 0-8. Modem Download Notice.

```
Putting File(s) by FTP.
```

Figure 0-9. FTP "Putting Files" Notice.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

```
Put your Kermit program in server mode now.
```

Figure 0-10. Kermit Server Mode Notice.

If the TP is using FTP, Ymodem G or any mode of Xmodem as her/his file transfer protocol, up to 50 acknowledgment files will be concatenated and sent to the TP as a single file. If the TP is also using compression, the resulting concatenated file will be compressed. If the TP is using Kermit, Ymodem Batch or Zmodem as her/his file transfer protocol, up to 50 acknowledgment files will be sent as separate files. If the TP is also using compression, each file will be separately compressed. (See Appendix A for a description of acknowledgment file names.)

If the TP interface software detects that the transmission did not complete successfully, the message in Figure 0-11 will be displayed followed by the Main Menu (Figure 0-20). If this happens three times in a row, the TP will be disconnected.

```
Error transmitting Acknowledgment File(s).
```

Figure 0-11. Acknowledgment File Transmission Error Message.

If the TP interface software does not detect an error, the message shown in Figure 0-12 will be displayed.

```
Acknowledgment File(s) transmission complete.
```

Figure 0-12. Acknowledgment File Transmission Complete Message.

Next the TP will be asked if she/he wants to send a file as shown in Figure 0-13.

```
Do you want to send a file? Y/[N]: Y or y
```

Figure 0-13. Send Tax Return File Prompt.

If the TP enters anything other than "Y" or "y", the Main Menu (Figure 0-20) will be redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP will be disconnected.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, any mode of Ymodem, or any mode of Xmodem; she/he will be prompted to start the file transfer as shown in Figure 0-14.

```
Enter an upload command to your modem program now.
```

Figure 0-14. Modem Upload Prompt.

If the TP is using the FTP protocol, she/he will be prompted to supply a file name as shown in Figure 0-15. After supplying the file name the TP will be notified that the FTP transfer is beginning. This notice is also shown in Figure 0-15.

```
Enter the LOCAL name of the file you
are sending from your system: myfile

Getting file by FTP.
```

Figure 0-15. FTP File Name Prompt.

If the TP is using the Kermit protocol, she/he will be prompted to supply a file name as shown in Figure 0-16. After supplying the file name the TP will be notified to put her/his Kermit program in server mode. This notice is also shown in Figure 0-16.

```
Enter the LOCAL name of the file you
are sending from your system: myfile

Put your Kermit program in server mode now.
```

Figure 0-16. Kermit File Name and Server Mode Prompt.

If the TP responds to the filename prompts in Figure 0-15 or Figure 0-16 with only a carriage return (<CR>), then the notice shown in Figure 01-7 is displayed. If the TP responds with only a <CR> three times in a row, the TP will be disconnected.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

```
Invalid file name.  
  
Enter the LOCAL name of the file you  
are sending from your system: <CR>
```

Figure 0-17. Invalid File Name Message.

Once the TP has been notified that the file transfer is beginning (Figure 0-14, Figure 0-15 or Figure 0-16), the TP has 60 seconds to begin her/his file transfer. If the EEC does not receive at least part of the TP's file within 60 seconds, the TP will be disconnected.

If the TP interface software does not detect an error, the transmission confirmation message shown in Figure 0-18 will be displayed followed by the Main Menu (Figure 0-20). If the TP hangs up without receiving the confirmation message, the file may be discarded and a communications error acknowledgment may be generated.

The transmission confirmation message contains the Global Transmission Key (GTX Key) and the reference file name. The GTX Key is the unique identifier assigned by the EEC to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The reference file name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the reference file name.)

```
Transmission file has been received with the following GTX Key:  
  
Z20011020123423.1700          10200001
```

Figure 0-18. Transmission Confirmation Message Display.

If the TP interface software detects that the transmission did not complete successfully, the message in Figure 0-19 will be displayed followed by the Main Menu (Figure 0-20). If this happens three consecutive times, the TP will be disconnected.

```
Error receiving file. You must send it again.
```

Figure 0-19. Transmission Receipt Error Message.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

After the file transfer has completed, the Main Menu is redisplayed as shown in Figure 0-20. The TP can now end her/his session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change her/his file transfer protocol by choosing "Change File Transfer Protocol", or change her/his compression method by choosing "Change Compression Method". In order to illustrate all the menus, the following discussion assumes the TP chooses "Change File Transfer Protocol."

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]

Enter your choice: 3
```

Figure 0-20. Redisplay of Main Menu.

When the TP chooses "Change File Transfer Protocol", the menu shown in Figure 0-21 will be displayed. Brackets will frame the TP's current file transfer protocol. Before a TP can use the FTP protocol, she/he must provide certain configuration information to the IRS. If this information does not exist in the EEC database, then "FTP" will not be displayed to the TP as one of the available protocols. (Note: The File Transfer Protocols Menu includes a combination of the protocols currently available to IMF and BMF TPs.)

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) XMODEM CRC
5) XMODEM CHKSM
6) YMODEM BATCH
7) YMODEM G
8) KERMIT
9) FTP

Enter your choice: 9
```

Figure 0-21. Initial File Transfer Protocol Menu Display.

The TP can change her/his protocol or return to the Main Menu. If the TP selects a protocol, the Main Menu will be redisplayed with the selected protocol in brackets as shown in Figure 0-24. This protocol setting will be saved in the EEC database and will be used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

Any character other than one of the menu number choices is considered invalid (as shown in Figure 0-22).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) XMODEM CRC
5) XMODEM CHKSM
6) YMODEM BATCH
7) YMODEM G
8) KERMIT
9) FTP

Enter your choice: 0 (or any other invalid character)
```

Figure 0-22. Invalid File Transfer Protocol Menu Selection.

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu will be displayed as shown in Figure 0-23. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) XMODEM CRC
5) XMODEM CHKSM
6) YMODEM BATCH
7) YMODEM G
8) KERMIT
9) FTP

Enter your choice: 9
```

Figure 0-23. Invalid File Transfer Protocol Menu Selection

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU", the Main Menu is redisplayed.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]

Enter your choice: 4
```

Figure 0-24. Redisplay of Main Menu after Protocol Change.

The TP can now end her/his session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change her/his file transfer protocol by choosing "Change File Transfer Protocol", or change her/his compression method by choosing "Change Compression Method". In order to illustrate all the menus, the following discussion assumes the TP chooses "Change Compression Method." The File Compression Methods Menu will be displayed as shown in Figure 0-25. Brackets will frame the current compression method. The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility).

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

Figure 0-25. Initial File Compression Methods Menu Display.

If the TP chooses a compression method, the Main Menu will be redisplayed with the selected method framed by brackets as shown in Figure 0-28. This compression method setting will be saved in the EEC database and will be used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting will be "None". Before using compression, the TP must select a method from File Compression Methods Menu.

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.01 IRS Front-end Processing Subsystem (Continued)

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 5
```

Figure 0-26. Invalid File Compression Menu Selection.

If the TP enters a character other than one of the menu number choices (as shown in Figure 0-26), an invalid menu selection message along with the File Compression Methods Menu will be displayed as shown in Figure 0-27. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) None
3) [GZIP]
4) COMPRESS

Enter your choice: 1
```

Figure 0-27. Invalid File Compression Methods Menu Selection Response.

If the TP chooses to return to the Main Menu, the Main Menu will be displayed again as shown in Figure 0-28. The TP can now choose to end her/his session, transmit another file, or change her/his protocol and/or compression settings.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]

Enter your choice: 8 (or any other invalid character)
```

Figure 0-28. Main Menu Display After Change Compression Method Menu.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

If the TP enters a character that is not one of the listed number choices, an invalid menu selection message along with the Main Menu will be displayed as shown in Figure 0-29. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]

Enter your choice: 1
```

Figure 0-29. Invalid Main Menu Selection.

If the TP chooses to logoff, the TP interface software will perform any necessary clean up activities, record statistical information in the EEC database, and then display the message shown in Figure 0-30. The TP should not hang up before receiving the disconnect message. If she/he does hang up prematurely, the EEC may not complete its cleanup activities. This could result in the TP receiving her/his acknowledgment files again in her/his next login session or in having her/his submission file discarded.

```
DISCONNECTING FROM EFS.
```

Figure 0-30. End of TP Session Message.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

Figure 0-31 illustrates a complete TP session including login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

```
U.S. DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE SYSTEMS
UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL PENALTIES.

UNIX System V Release 4.0 (computername) (pts/20)

login: 99999
Password: mypass
UNIX System V Release 4.0 Version 3.0
<IRS computer name>
Copyright (C) 1984, 1986, 1987, 1988, 1989, 1990 AT&T
Copyright (C) 1987, 1988 Microsoft Corp.
Copyright (C) 1990-97, NCR Corporation.
All Rights Reserved
UX:login: INFO: Last login: Sun Aug 13 10:58:58 from computername

-----
      F O R   O F F I C I A L   U S E   O N L Y
-----
          #   #####   #####
          #   #       #   #
          #   #       #   #####
          #   #####   #
          #   #       #   #
          #   #       #   #####

                U.S. Government computer

      F O R   O F F I C I A L   U S E   O N L Y
-----

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]

Enter your choice:  2
```

Figure 0-31. IMF TP Session to Pick Up Acknowledgments and Transmit a Tax Return File.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

```
Number of Acknowledgment File(s) in outbound mailbox: 003
Are you ready to receive files? Y/[N]: Y
EFS ready for modem download.
Acknowledgment File(s) transmission complete.
Do you want to send a file? Y/[N]: Y
Enter an upload command to your modem program now.
Transmission file has been received with the following GTX Key:
Z20011020123423.1700                10200001

      MAIN MENU
      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]

Enter your choice: 1

DISCONNECTING FROM EFS.
```

Figure 0-31 (cont). IMF TP Session to Pick Up Acknowledgments and Transmit a Tax Return File.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

8. Global Transaction (GTX) Key Format

- a. Global Transaction (GTX) Key example: SYYYYMMDDhhmmss.xxxx.

S = Processing Site Identifier
YYYY = Year, Year, Year, Year
MM = Month, Month
DD = Day, Day
hh = hour, hour
mm = minute, minute
ss = second, second
xxxx = milliseconds

- b. The Global Transaction (GTX) key is the file name on the UNIX FEPS machines and can also be used by the Help Desk Staff to research the status of a transmission. However, the Acknowledgment File Name continues to be the EFS File Name of ETIN and sequence number.

9. Acknowledgment File Name Formats

The format of the reference name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the EEC. The reference name is used to generate the acknowledgment file name.

The EEC acknowledgment files will be named as described in Table A-1.

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
1040/ETD - Proprietary (TRANA/TRANB/RECAP)			
EEC Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key
nnnn is a 4-digit sequence number generated by the EEC at the time the TP submitted his/her file.

Note 2: gzip will preserve the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

Note 4: Two acknowledgments are sent for files submitted in X12 format. When these two acknowledgment files are compressed, they would have the same name. Therefore, compressed functional acknowledgment files will have an 'F' appended to the compressed ack file name. TPs may have to rename their compressed functional ack files before they are able to decompress the files.

Section 1 - Data Communications

.01 IRS Front-end Processing Subsystem (Continued)

If a TP submits a file that is given the GTX Key "Z20011020154710.0800", the first four digits of the reference name would be "1020". The next four digits would be a sequence number generated by the EEC, e.g., "0001". The reference name would then be "10200001". An EEC error acknowledgment file would be named "10200001.NAK". An acknowledgment from the Unisys system would be named "10200001.ACK". If the acknowledgment file were compressed with gzip it would be named "10200001.GZ". If the acknowledgment file is compressed with Unix compress it would be named "10200001.Z".

Section 1 - Data Communications

.02 Receiving the Acknowledgment File

1. The Acknowledgment File identifies which returns have been accepted, rejected, or identified as duplicates.
2. Each file of electronic returns transmitted to the Service will normally be acknowledged within two workdays of receipt.
3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns that were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the appropriate service center for assistance.
4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, either the 20 character GTX key or the Acknowledgment Reference file name. ACK reference name is a combination of "MMDD" and sequence number plus ACK or NAK file extension. Note: "MM" represents month and "DD" represents day of the transmission file. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay.

Any electronically transmitted return that is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.

5. When a return has been rejected after three attempts, contact the appropriate service center's Electronic Filing Unit Help Desk for assistance.
6. NOTE: If using XMODEM and any other YMODEM protocol, the Acknowledgment Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP record to find each Acknowledgment File.
7. NOTE: If using YMODEM-Batch (FTPI "y" or "Y"), then the Acknowledgment Files are sent separately within the transmission. Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the EOT character. If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.

Section 1 - Data Communications

.03 Communication Error Messages

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem (FEPS) in the Communications Error Acknowledgment File. An aborted transmission result from the following FEPS disconnect conditions:

1. **"NO TRANA RECORD RECEIVED"** If the first record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANA " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, FEPS will reject the transmission.
2. **"NO TRANB RECORD RECEIVED"** If the second record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANB " is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, FEPS will reject the transmission.
3. **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM OR EMBEDDED # WITHIN RECORD"** If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, FEPS will reject the transmission.
4. **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"** If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, FEPS will reject the transmission.
5. **"INVALID PROCESSING SITE DESIGNATOR. A=CINCINNATI, B=OGDEN, C=ANDOVER, D=MEMPHIS, E=AUSTIN"** For 1040 and ETD transmissions if the if the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the specified letter codes, the FEPS will reject the transmission. If the actual processing site or alternate site and the Site Designator in the TRANA record do not agree, FEPS will reject the transmission.
6. **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, FEPS will reject the transmission.
7. **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, FEPS will reject the transmission.
8. **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, FEPS will reject the transmission.
9. **"MULTIPLE TRANA/TRANB RECORDS DETECTED"** If Multiple TRANA or TRANB or RECAP records are found within a file, the FEPS will reject the transmission.

Section 1 - Data Communications

.03 Communication Error Messages (continued)

10. **"INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST"** If the test/production indicator in column 117 of the TRANA record does not equal 'T' or 'P', FEPS will reject the transmission.
11. **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"** If the Production-Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile, FEPS will reject the transmission.
12. **"INVALID TOTAL RETURN COUNT IN RECAP RECORD"** If the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record, the FEPS shall reject the entire transmission and generate this Error ACK message.
13. **"INVALID JULIAN DAY IN THE TRANA RECORD"** If the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day, FEPS will reject the transmission.
14. **"INVALID TRANSMISSION TYPE CODE"** If the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid, FEPS will reject the transmission. Valid codes must equal one of the following codes:
 - " " (blank) = regular 1040 Electronic Filing
 - "D" =ETD
 - "O" = Online Filing
15. **"INVALID TOTAL FORM COUNT IN RECAP"** is a **new** Error Ack message for ETD transmissions. The FEPS shall reject the entire transmission and generate an Error ACK file with the new message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.
16. **"INVALID FORM FORMAT BEGINNING AT RECORD n"** is a **new Error** ACK message for IRS Proprietary format ETD transmissions, FEPS shall validate that every form begins with a FRM record (valid Record ID, Form Number and Page Number fields) and ends with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record. If not, FEPS shall reject the entire transmission and return an Error ACK file with new message.
17. **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** is a **new** Error Ack message that will be generated after the first occurrence of a validation error. For IRS Proprietary format return transmissions, FEPS will validate that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, FEPS will reject the entire transmission and return the new Error ACK. No validation will take place after this first error is encountered.

Section 1 - Data Communications

.03 Communication Error Messages (continued)

18. **"NO RETURNS WITHIN THE TRANSMISSION"** is a **new** Error ACK message. If there are no returns within a transmission, FEPS shall reject the entire transmission.
19. **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** is a **new** Error ACK message. To ensure that the number of bytes validated by the FEPS is the number of bytes that the Trading Partner intended to include in the record, FEPS shall validate that each record begins with a 4 digit byte count followed by the 4 asterisk record sentinel and the last character is a # in the corresponding position of the byte count. If these fields are not present, FEPS shall reject the entire transmission and generate an error acknowledgment file with the new Error ACK message.
20. **"TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"** is a **new** Error ACK message. If the Trading Partner's profile does not allow the transmission type specified in column 118 of the TRANA record, FEPS will reject the transmission.
21. **"ADDITIONAL TAX DATA AFTER RECAP"** is a **new** Error ACK message. If tax data exists after the RECAP record, the FEPS will reject the transmission.
22. **"SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT"** is a **new** Error ACK message. If FEPS detects that the Trading Partner has disconnected after submitting a transmission, but before the GTX key is displayed, this message will be generated. The submitted transmission will be deleted from the Trading Partner's mailbox and will not be processed.

Section 1 - Data Communications

.04 Problem Transmission

1. If the transmitter disconnects during a transmission, or if the FEPS detected a transmission format error, the FEPS will send a Communications Error Acknowledgment (ACK) File, which indicates why the transmission was not processed.
2. The Communications Error ACK File will be sent if there is an aborted transmission, whether or not other acknowledgment records are ready to be picked up. A Communications Error ACK File will NOT be sent if the transmitter only picks up acknowledgment files, and then selects logoff to disconnect the line.
3. Transmitters should not transmit more than 500 electronic returns via a dial-up line. If a transmitter is using one of the high-speed transfer protocols, up to 10,000 returns may be filed during the transmission. If the transmitter is not using a data compression protocol, fixed format data will take a longer amount of time to transmit than variable format data. If more than 500 returns are ready to be transmitted via dial-up, they must be sent in subsequent transmissions.

NOTE: Dial-up filers may file up to 10,000 returns per transmission, if using ZMODEM with Checkpoint/Restart.

4. The FEPS does support ZMODEM Checkpoint/Restart. To utilize this feature, the transmitter's communication package's ZMODEM setting for "Crash Recovery" should be set to "ON". If a transmission is aborted, the FEPS stores the partially transmitted file under the file name used by the transmitter in the ZMODEM protocol. If the next time the transmitter logs on and attempts to send the same previously named file, after receiving ACK Files, the FEPS will resume receiving the rest of the file. However, if on the next session, the transmitter attempts to send a new file, the previous partially received file will not be processed. In such a case, the transmitter will have to retransmit the whole file. For any other protocol, aborted transmissions must be restarted from the beginning since there are no checkpoint/restart capabilities.

- |

5. Layout of Communications Error Acknowledgment File

- a. Each Communication Error Acknowledgment File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error.

Example: A transmitter's first transmission was successful, but the second one was aborted because of line noise. The first ACK File would be a regular one regarding acceptance/rejection of the returns within the transmission, followed by a Communications Error ACK File regarding the aborted transmission.

Section 1 - Data Communications

.04 Problem Transmission (continued)

b. The layout of the Communications Error Acknowledgment File is below:

0120**TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGMENT
FILE45blanks#**

(The TRANA portion of the file is a total of 74 characters followed by 45 blanks and the pound sign (#) in the 120th position.)

0120**TRANB TRANSMISSION MMDDnnnn ON MM/DD/YYYY, HH:MM:SS WAS
UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:**

(The TRANB portion of the file is followed by blanks and a pound sign (#) in the 120th position; "Month,Month,Day,Day" = MMDD; "nnnn" = Transmission Sequence Number.)

0120**ACK**

(The ACK portion of the file containing one of the above Communication Error messages appears here, followed by blanks and a pound sign (#) in the 120th position.)

0120**RECAP**

(The RECAP portion of the file is followed by 106 blanks and the pound sign (#) in the 120th position.)

INTENTIONAL BLANK PAGE

Section 2 - Transmission File Format

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the transmitter will receive the acknowledgment transmission containing information about the previous transmission session.
 - c. Then, the return record transmission may commence. The return record transmission will consist of a series of logical records beginning with the Transmitter records, followed by some number of logical return records for a maximum of 10,000 returns per transmission for dial-up filers and 10,000 returns for dedicated/leased lines, and ending with a RECAP record.

CAUTION: Dial-up filers using ZMODEM with Checkpoint/Restart can file more than 500 returns per transmission with a maximum of 10,000 (Return Sequence Numbers 0000 - 9999). Dedicated leased line filers can file a maximum of 10,000 returns.

3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
4. All logical records must be transmitted in a series of logical blocks. Logical blocks are broken down into physical blocks, which must not exceed 512 bytes (not counting protocol characters).
5. Logical block byte counts must not be present for ASCII transmissions.
6. Each logical record within a transmission must be preceded by two four-byte fields, the Record Control Information. The first four-byte field is for a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
7. Every logical record must have the Record Terminus Character (#) as its last significant byte. Note that provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., blanks may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

Section 2 - Transmission File Format

.01 General Description (continued)

8. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.
9. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and the Record Terminus Character (#).
10. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
11. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part II Record Layouts. See Section 2 for file formats.
12. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, including the Form Payment, Authentication, Preparer Note, Election Explanation and Regulatory Explanation records, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.
13. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
 - Form 1040/1040A/1040EZ Page 1;
 - Form 1040/1040A Page 2;
 - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form;
 - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form;
 - (Forms W-2, W-2G, and 1099-R should precede other forms and Form Payment should follow other forms)
 - Authentication Record;
 - Statement Records;
 - Preparer Notes;
 - Election Explanations;
 - Regulatory Explanations;
 - State Records; and
 - Summary Record.
14. Schedule, Form, Statement, Preparer Note, Election Explanation and Regulatory Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return.) All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.

Section 2 - Transmission File Format

.01 General Description (continued)

15. The file should be unlabeled (no standard header or trailer records).
16. Each file must contain only complete returns.
17. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.
18. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ) will contain the Record Control Information and Tax Return Record Identification (ID) Group, followed by the Return Sequence Number (RSN) and the Declaration Control Number (DCN). The Record ID Group includes the Record ID, Return Type, Page Number, Taxpayer Identification Number, and Tax Period.
 - a. The RSN is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:
 - (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
 - (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
 - (3) Julian Day of Transmission (3 numeric characters)
 - (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (01-99))
 - (5) Sequence Number assigned to the return (4 numeric characters (0000-9999))
 - b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer that originated the electronic submission of the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:
 - (1) Always "00" (2 numeric characters)
 - (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
 - (3) Batch Number (3 numeric characters (000-999))
 - (4) Serial Number (2 numeric characters (00-99))
 - (5) Year Digit (1 numeric character)

NOTE: When using variable format, begin bracketing field numbers on Page 1 of the tax return beginning with the RSN [0007].

Section 2 - Transmission File Format

.02 Fixed and Variable Length Options

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

See Section 5 for requirements related to specific field descriptions and types of characters.

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part II Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. The fixed length option is indicated by an "F" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

When the fixed length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Fixed Format

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Part II Record Layouts, left-justified. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

b. Numeric Fields - Fixed Format

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

c. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4000 characters of data is present for one of these records, it is permissible to enter the End of Record Sentinel immediately following the last significant character when filing in fixed format. If you choose to do this, be sure to adjust the Byte Count accordingly.

Section 2 - Transmission File Format

.02 Fixed and Variable Length Options (continued)

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. The variable length option is indicated by a "V" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Part II Record Layouts, left-justified. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

- (1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following:
Date fields, Ratio (percentage) fields, Business Code field of Schedules C/C-EZ, and Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of the Post of Duty field of Forms 2555/2555EZ nor from the "Type of Use" fields of Form 4136.
- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be entered in the last position of the signed numeric field.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

Section 2 - Transmission File Format

.02 Fixed and Variable Length Options (continued)

c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. This is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "[" and "]". The Field Sequence Number is a 4 position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three position must be present. For example, you can use [0010] or [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:

```
nnnn****RECORD ID GROUP [1st field sequence number]DATA...[next  
field sequence number]DATA...# ("nnnn" is the record byte count)
```

NOTE: THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4000 characters of data is present for one of these records, the End of Record Sentinel can be entered immediately following the last significant character.

e. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

f. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part II Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

See Section 8 for Statement Record information.

Section 2 - Transmission File Format

.02 Fixed and Variable Length Options (continued)

3. Examples of Fixed and Variable Formats

a. Tax Form Record (Form 1040) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0444****RET  1040  PG01 111001111 200012 [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[37
5]20302[600]20302[750]20302#0176****RET  1040  PG02 111001
111 200012 [770]20302[789]2500[800]17802[810]1950[820]15852
[1030]2511[1130]2511[1160]4401[1250]4401[1260]1890[1270]129
0[1280]600[1323]SWIMMER#
```

b. Tax Form Record (Form 1040EZ) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0263****RET  1040Z PG01 111001111 200012 [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[375]20302[750]20302[820]15852[1160]4401[126
0]1890[1270]1290[1280]600[1323]SWIMMER#
```

c. Schedule Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0308****SCH CZ1040  PG01 111001111 0000001DEEP C DIVERbbbbbb
bbbbbbbbbbbbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbbbb000612FLOWER
BAKERYbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANIC
AL BLVDbbbbbbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX0000
0012000 00000002000 00000010000 1212199600100000000000000000X
X X X #
```

d. Schedule Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0183****SCH  A1040  PG01 222002222 0000001[090]2900[100]797
[130]PERSONAL PROPERTY[135]800[140]800[150]4497[160]14000[2
90]1000[350]400[360]14000[380]3500[395]600[410]4100[520]229
97#
```

Section 2 - Transmission File Format

.02 Fixed and Variable Length Options (continued)

e. Form Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0118****FRM   3903  PG01 111001111 0000001bbbbbbbbbb0000
0010000 00000000000 00000010000 00000006000 00000004000 #
```

f. Form Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0082****FRM   3903  PG01 222002222 0000001[040]10000[044]10
000[052]6000[180]4000#
```

Section 3 - Acknowledgment File Format

.01 Acknowledgment File Components

1. Every transmission will be acknowledged by the return of an Acknowledgment File (ACK File) to the transmitter. The Acknowledgment File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgment File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.
 - c. The Recap Acknowledgment Record (ACK Recap Record) with Fields 080 through 110 zero-filled.
3. If the transmission is accepted, the ACK File will contain the following:
 - a. The original TRANA and TRANB sent by the transmitter with Field 180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.
 - b. Next, an Acknowledgment Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. Next, the Recap Acknowledgment Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.
 - d. And finally, the FEPS-generated Acknowledgment File Name containing the ETIN and an IRS-generated sequence number (Field 140 in the ACK Recap Record).
4. The acknowledgment of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to **96** ACK Error Records for a rejected return.

Section 3 - Acknowledgment File Format

.01 Acknowledgment File Components (continued)

- a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet acknowledgment format.
 - b. If present, each ACK Error Record will contain data defining the Error Form Record Type, Error Form Record Number, the Error Form Occurrence for multiple occurrences of schedules or forms, the Error Field Sequence Number, and the Error Reject Code describing the specific error encountered.
5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all IRS service center validity checks or post to the IRS Master File without delays.
 6. A "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.
 7. An "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.
 8. A "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.
 9. A "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.
 10. A "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.
 11. An "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.
 12. A "B" in the Debt Code of the ACK Key Record indicates that a debt was found on both the FMS and IRS files for this return.
 13. An "F" in the Debt Code of the ACK Key Record indicates that a debt was found on the FMS File for this return.
 14. An "I" in the Debt Code of the ACK Key Record indicates that a debt was found on the IRS File for this return.
 15. An "N" in the Debt Code of the ACK Key Record indicates that no debt was found on either the FMS or IRS Files.

Section 3 - Acknowledgment File Format

.01 Acknowledgment File Components (continued)

16. A "0" in the **Pin Presence** Identification indicates that **no PIN is present on the return. Form 8453 or Form 8453-OL is required.**
17. A "1" in the **Pin Presence** Identification indicates that **Practitioner PIN is present on the return.**
18. A "2" in the **Pin Presence** Identification indicates that **Self-Select PIN by Practitioner is present on the return.**
19. A "3" in the **Pin Presence** Identification indicates that **Self-Select PIN On-Line is present on the return.**
20. A " " (blank) in the **Pin Presence** Identification indicates that **return rejected with PIN.**
21. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each three-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "999".
20. The Error Reject Codes and references to validation criteria related to the errors conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the applicable service center for assistance.

Section 3 - Acknowledgment File Format

.02 Acknowledgment File Record Layouts

1. ACK KEY Record - Acknowledgment File Key Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "ACKbbb"
0010	Filler	2	Blank
0020	Taxpayer Identification Number	9	N (Primary SSN)
0030	Return Sequence Number	16	Numeric ETIN(5), Transmitter's Use Code(2), Julian Day(3), Trans Seq Num(2), Seq Num for Return(4)
0040	Expected Refund or Balance Due	12	Refund or Balance Due from Applicable Return
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected
0060	Duplicate Code	3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero
0065	PIN Presence Indicator	1	"0" = No PIN 8453 or 8453-OL Required "1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN On-Line Used Blank = Rejected PIN
0070	EFT Code	1	blank
0080	Date Accepted	8	DT Format = YYYYMMDD
0090	Return DCN	14	N

Section 3 - Acknowledgment File Format

.02 Acknowledgment File Record Layouts (continued)

1. ACK KEY Record (continued)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0100	Number of Error Records	2	N Range 00-96
0110	Filler	13	Reserved
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RVCD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0119	Filler	4	Blank
0120	Debt Code	1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or blank
0130	State Packet Code	2	blank or valid state code
	Record Terminus Character	1	Value "#"

Section 3 - Acknowledgment File Format

.02 Acknowledgment File Record Layouts (continued)

2. ACK ERR Record - Acknowledgment File Error Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	Value "ACKRbb"
0010	Taxpayer Identification Number	9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 01-96
0040	Error Form Record ID	6	AN
0050	Error Form Record Type	6	AN
0060	Error Form Page Number	5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence	7	N (0000001-000050)
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	3	N (nnn) (Refer to Attachment 1)
0100	Filler	56	blank
	Record Terminus Character	1	Value "#"

Section 3 - Acknowledgment File Format

.02 Acknowledgment File Record Layouts (continued)

3. ACK RECAP Record - Acknowledgement File Recap Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	"RECAPb"
0010	Filler	8	Blank
0020	Total EFT Count	6	N
0030	Total Return Count	6	N, Range = (000001 - 999999)
0040	Electronic Transmitter Identification Number (ETIN)	7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	N (Must be the same as on the TRANA record)
0060	Transmission Sequence	2	N
0070	Total Accepted Returns	6	IRS USE ONLY
0080	Total Duplicated Returns	6	IRS USE ONLY
0090	Total Rejected Returns	6	IRS USE ONLY
0100	Total Duplicated EFT	6	IRS USE ONLY
0110	IRS Computed EFT Count	6	IRS USE ONLY
0120	IRS Computed Return Count	6	IRS USE ONLY
0130	Filler	17	Blank
0140	(GTX Key)	20	AN (Last byte is blank)
	Record Terminus Character	1	Value "#"

NOTE: Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0110 and 0120 are computed by IRS.

Section 3 - Acknowledgment File Format

04 How to Batch and Match Returns with Acknowledgment Files (continued)

3. Receiving, Locating, Storing, and Matching ACK Files

- a. In Part I, the Acknowledgment File format appears. It is composed of the original TRANA and TRANB received from the Transmitter, followed by the ACK KEY Record, ACK ERR Record(s) as applicable, and the ACK RECAP record.
- b. In Part I, the ACK KEY RECORD is outlined.
 - (1) Field 030 contains the RETURN SEQUENCE NUMBER (RSN) as submitted by the Transmitter in Field 007 of page 1, 1040, 1040A, 1040EZ.
 - (2) Field 090 contains the return Declaration Control Number (DCN), as submitted by the Transmitter in Field 000, page 1, 1040, 1040A, or 1040EZ.
- c. In Part I, the ACK RECAP is outlined.
 - (1) Field 040 contains the ETIN plus TRANSMITTER'S USE CODE as in the original transmitter's RECAP.
 - (2) Field 050 contains the JULIAN DAY OF TRANSMISSION as in the original transmitter's RECAP.
 - (3) Field 060 contains the TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY in Field 050, as in the original transmitter's RECAP.
 - (4) Field 140 contains the ACKNOWLEDGMENT FILE NAME, which was generated by the FEPS in the SUCCESSFUL COMPLETION MESSAGE at the end of transmitting returns (ETIN followed by 3 digit sequence number of the transmissions to date received from that ETIN, followed by a blank). (Software developers/transmitters must program to wait for this message and should store the File Name for comparison with the ACK File transmission when received.)
- d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive. The way ACK Files are transmitted back to the transmitter depends on the file transfer protocol the transmitter is using to pick them up. If transmitters do not write their software to parse out the individual ACK files that may be sent in one big transmission, they will not realize they have received more than one ACK File. Refer to Part I, Section 1.02.

Section 3 - Acknowledgment File Format

04 How to Batch and Match Returns with Acknowledgment Files

e. CAUTION:

- (1) If using **XMODEM-CRC** (File Transfer Protocol Indicator (FTPI) is set to "c" or "C" by transmitter), XMODEM Checksum ("x" or "X"), XMODEM-1k ("k" or "K"), or YMODEM-G ("g" or "G"), then the ACK files are concatenated within a single transmission. The transmitter must look for each RECAP record to find each ACK file - filer's software should do this automatically to store each ACK file in a separate directory.
- (2) If using **YMODEM-Batch** (FTPI "y" or "Y"), then the Acknowledgment Files are sent separately within the transmission. Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII - "ctrl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.
- (3) If using **ZMODEM** (FTPI "z" or "Z"), then Acknowledgment Files are sent separately within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files. Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.
- (4) Sometimes transmitters will use a different protocol if they are having problems with one. Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories. Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

f. ETD Batching and Matching

The ETD batching and Acknowledgment File processing follow the same patterns as 1040 returns.

Section 4 - Types of Records

.01 Transmitter Records

See Part II Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

1. TRANA and TRANB Records

The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

2. RECAP Record

The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

.02 Tax Return Records

See Part II Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in the order listed in Part II, Record Layouts or in the order of the Attachment Sequence Number preprinted on the corresponding paper form. (Refer to Section 2.01, Item 13.)

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

1. Tax Form Record

Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1.

2. Schedule and Form Records

Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 10 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Form/Schedule Occurrence Number of the schedule or within the Form Occurrence Number of a form.

Section 4 - Types of Records

.02 Tax Return Records (continued)

a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. The Form/Schedule Occurrence Number for the Schedule C-EZ will contain "0000001". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of five. When five Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an On-Line return and/or electing to use the Self-Select or **Practitioner** PIN (Personal Identification Number) for e-file signature | option. Only one Authentication Record is permitted per tax return.

4. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

5. Preparer Note, Election Explanation and Regulatory Explanation Records

- a. Preparer Note (NTE) records can be used by the paid preparer, electronic return originator or taxpayer to provide additional, voluntary information related to the tax return but not required to be attached to it.
- b. Election Explanation (ELC) records are used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose. The specific "election" must be cited followed by any explanatory or supporting information required. Multiple elections can be combined on one page record; separate page records can be used for each applicable election; and/or, multiple page records can be used for one election. The maximum number of ELC page records is 20. Enter the terminus character (#) after the last significant character in each ELC page record.

Section 4 - Types of Records

.02 Tax Return Records (continued)

c. Regulatory Explanation (REG) records are similar to Election Explanation records and are used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose. The specific "regulation" must be cited followed by any explanatory or supporting information required. Multiple regulatory explanations can be combined on one page record; separate page records can be used for each applicable regulation cited; and/or, multiple page records can be used for one regulatory explanation. The maximum number of REG page records is 20. Enter the terminus character (#) after the last significant character in each REG page record.

6. State Records

State Records include the Generic Record "STbbbb0001bb" and the Unformatted Record "STbbbb0002bb". There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

7. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, Authentication, Statement, Preparer Note, Election Explanation, and Regulatory Explanation Records included in the return, and the paper document indicators. (A value of "1" in a paper document indicator field shows that the paper document specified is a part of the return and has been attached to the Form 8453.) It also contains the Electronic Postmark fields, the IP (Internet Protocol) fields and the Software Identification fields.

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Section 5 - Types of Characters

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "[" , "]" , and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([]) and right ([]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

.01 Allowable Characters

1. Alpha (A)

Upper case alpha characters only: A - Z

Literal values - Enter exact character string from the Field Description in Part II Record Layouts.

2. Numeric (N)

Numeric characters only: 0 - 9

a. MONEY AMOUNT (N) (Signed Numeric) -

Enter whole dollar amounts (do not enter cents).

- (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.

Non-significant - Zero-fill the field, reserving the right-most position for the sign.

- (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

Non-significant - Omit the field.

Section 5 - Types of Characters

.01 Allowable Characters (continued)

- b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exception listed below, ratio fields contain six numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 025320, 105% = 105000

- (1) **EXCEPTION**: "Rate" fields on Form 4136 equal six numeric characters. The decimal point is assumed to precede the left-most position. Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183 = 183000
 Rate .03967 = 039670
 Rate .17 = 170000

- (2) **EXCEPTION**: "Rate" fields on Form 5471 equal ten numeric characters. Transmit all ten positions, left-justified and zero-filled. The decimal point is assumed to be between the third and fourth left most position.

Examples: Rate .76 = 0007600000
 Rate 1.54 = 0154000000
 Rate 1 = 0010000000

- c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.
- d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.
- e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD, MMYYYY, MMDDYYYY); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part II Record Layouts, then the Field Description will specify the required date format.

- f. **OTHER UNSIGNED NUMERIC FIELDS** (N) -

- (1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

Section 5 - Types of Characters

.01 Allowable Characters (continued)

- (2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C/C-EZ nor from the Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of the Post of Duty field of Forms 2555/2555EZ nor from the "Type of Use" fields of Form 4136.

Non-significant - Omit the field.

3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part II Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

- a. Special Characters - Only the following are permitted in certain cases: Ampersand (&); blank (), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).
- b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

Section 5 - Types of Characters

.02 Special Cases for Special Characters

1. Form 1040

Name Line 1: A - Z; ampersand (&); blank (); hyphen (-); and less-than (<).

Name Line 2: A - Z; 0 - 9; ampersand (&); blank (); hyphen (-); percent (%) for "in care of" address; and slash (/).

Street Address: A - Z; 0 - 9; blank (); hyphen (-); and slash (/).

City: At least three characters must be entered; A - Z; blank (); APO/FPO - Refer to Attachment 4.

State: A - Z - Refer to Attachment 3.

Dependent Names: A - Z; blank (); and hyphen (-).

2. Form 5329

Name of Person Subject to Penalty Tax: A - Z; blank (); hyphen (-); and less-than (<).

3. Form 8606

Nondeductible IRA Name: A - Z; blank (); hyphen (-); and less-than (<).

4. Forms W-2/W-2C/W-2G/1099-R

Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+); and slash (/).

City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

5. Foreign Employer/Payer Address on Forms W-2/W-2C/W-2G/1099-R

Employer/Payer State: Period (.)

6. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2C/W-2G/1099R

Employee/Recipient/Winner State: Enter Period (.)

7. Other Schedules/Forms with Similar Fields

Follow character set instructions for fields that most resemble those listed above.

8. Summary Record

IP Address: 0-9, period (.) or blank ()

Section 6 - Criteria for Filer Front-End Checks

.01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).
2. Taxpayer owes delinquent child support (refund offset).
3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).
4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for rematching. It is **strongly** suggested that you use the name as it appears on the mailing label of the tax package.
5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:
 - a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or
 - b. The return was filed before the last Estimated Tax payment was credited to the account.
6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.
7. The taxpayer is claiming a blatantly unallowable deduction.
8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.

Section 6 - Criteria for Filer Front-End Checks

.02 Optional Social Security Number Validation against Label

Preparers may wish to make a computer check on the validity of the SSN's of those taxpayers who have IRS preprinted mailing labels to prevent data entry errors that would result in delayed refunds. The two alpha characters that appear on the IRS label are check digits that can be used to verify the SSN. Use the following formula to validate the transcription of the SSN when the taxpayer presents an IRS mailing label:

1. Generate the high order check digit by multiplying the specific digits by the appropriate weight multiple.

<u>Digit of the SSN</u>	<u>Times</u>	<u>Weight Multiple</u>
1st position (high order)	X	+1
2nd position	X	+2
3rd position	X	-4
4th position	X	+1
5th position	X	+2
6th position	X	-4
7th position	X	+1
8th position	X	+2
9th position	X	-4

2. Add the products to an accumulator. If the net result of the accumulation is within the range of 0 through -22, select the alphabetical equivalent from the alphabetic table below. If the net result is outside the range of the table, check the sign of the accumulation.

If the sign is plus, subtract 23 from the result; if the sign is minus, add 23 to the result. Repeat this until the result is within the range of the table and select the alphabetic equivalent from the table for the high order position of the check digit.

Section 6 - Criteria for Filer Front-End Checks

.02 Optional Social Security Number Validation against Label (continued)

3. Generate the low order position of the check digit by multiplying the specific digits by the appropriate weight multiple.

<u>Digit of the SSN</u>	<u>Times</u>	<u>Weight Multiple</u>
1st position (low order)	X	+1
2nd position	X	-3
3rd position	X	+1
4th position	X	-3
5th position	X	+1
6th position	X	-3
7th position	X	+1
8th position	X	-3
9th position	X	+1

4. Add the products to an accumulator and repeat the calculation in "2" above to arrive at the low order position of the check digit.

5. Alphabetic Table

0 = A	-8 = K	-16 = T
-1 = B	-9 = L	-17 = U
-2 = C	-10 = N	-18 = V
-3 = D	-11 = O	-19 = W
-4 = F	-12 = P	-20 = X
-5 = H	-13 = Q	-21 = Y
-6 = I	-14 = R	-22 = Z
-7 = J	-15 = S	

Section 6 - Criteria for Filer Front-End Checks

.03 SSN Validation

Refer to **Attachment 8** for valid ranges of Social Security/Taxpayer Identification Numbers.

.04 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).
2. Add all the products.
3. Subtract the sum of all the products from the next multiple of ten.
4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

If 120139013 were the RTN, verify the check digit as follows:

- a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	3	14	0	3	21	9	0	7

- b. Add the products: $3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57$
- c. Subtract the sum of all the products from the next multiple of ten:
 $60 - 57 = 3$
- d. The remainder is the check digit: 3
- e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and recompute if appropriate.

Note: If the check digit does not match, the refund cannot be directly deposited.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

.01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 050) of Form 1040/1040A/1040EZ must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The **first** left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

Spouse's Name Control (SEQ 055) of Form 1040/1040A/1040EZ, Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) of Form 1040/1040A, Qualifying Child Name Control (SEQ 007, 077) of Schedule EIC, Parent Name Control (SEQ 045) of Form 8615, and Child Name Control (SEQ 015) of Form 8814 must meet the same criteria.

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
John Brown	BROW
John Di Angelo	DIAN
John En, Sr.	EN
John Lea-Smith	LEA-
Joe McCarty	MCCA
Mary Smith & John Jones	SMIT
John O'Neil	ONEI

2. Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
Abdullah Allar-Sid	ALLA
Jose Alvarado Nogales	ALVA
Juan de la Rosa Y Obregon	DELA
Pedro Paz-Ayala	PAZ-
Donald Vander Neut	VAND
Otto Von Wodtke	VONW

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.01 Name Controls for Individual Tax Returns (continued)

3. Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female).

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
Binh To La	LA
Kim Van Nguyen	NGUY
Nhat Thi Pham	PHAM
Jin-Zhang Qui & Yen-Yin Chiu	QUI

.02 Name Line 1 Format

1. Name Line 1 (SEQ 060) of Form 1040/1040A/1040EZ can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name. It cannot be preceded by or followed by a space.
2. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
3. Numeric characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III).
4. When a suffix such as "JR" or "III" is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

Titles such as "M.D." or "Ph. D.", which are not part of a give name, may be omitted.

5. DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.
6. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

If information in Name Line 1 exceeds 35 characters, truncate using the following guidelines:

- a. Substitute the initial for the second given name.
- b. Omit initial of the second name if necessary.
- c. Substitute initials for the secondary taxpayer's given name.
- d. Substitute initials for the primary taxpayer's given name.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.02 Name Line 1 Format (continued)

7. Enter taxpayer names as follows:

- a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.
- b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).
- c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:*

Enter as:

John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH

* Parentheses indicate the last name of the taxpayer with Primary SSN.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.03 Street Address Format

1. The Street Address (SEQ 080) of Form 1040/1040A/1040EZ contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.
2. Do not use the "#" symbol, "No.", or "Number" as a prefix to an apartment, house, P.O. Box, or route.
3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
4. Enter one-half as 1/2 (no spaces).
5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.
6. Replace a period with a space.
7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.
8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.04 Name Line 2 Format

Name Line 2 (SEQ 070) of Form 1040/1040A/1040EZ is used for a street address that requires two lines or for an "in care of" address.

An "in care of" address must be indicated by a percent (%) character, followed by a space, followed by the name of the person who is in care of the delivery.

Example 1: Mr. John Jones
In care of Alice B. Smith
801 Brown St.

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
% ALICE B SMITH (Name Line 2)
801 BROWN ST (Street Address)

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

Example 2: Mr. John Jones
80 Erie Street Apartment 5
Great Lakes Resort

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
GREAT LAKES RESORT (Name Line 2)
80 ERIE ST APT 5 (Street Address)

Example 3: Mr. John Jones
1 Lost Way
P.O. Box 1502

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
1 LOST WAY (Name Line 2)
PO BOX 1502 (Street Address)

Example 4: Mr. John Jones
P.O. Box 150
State University

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
STATE UNIVERSITY (Name Line 2)
PO BOX 150 (Street Address)

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Arthur P. <u>Aspen</u>	ASPE
Jane & Mark <u>Hemlock</u> The Sunshine <u>Cafe</u>	HEML
John and Mary <u>Redwood</u>	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Estate of Jay <u>Gold</u>	GOLD
Homer J. <u>Maroon</u> Estate	MARO
Frank <u>White</u> Estate Alan Baker Exec.	WHIT

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

3. Partnerships

Determine the Name Control using the following order of selection:

- a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Alabaster Group B.J Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The <u>Green</u> Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. <u>Howard</u> Azure Development Co.	HOWA
W.P Plum & H.N. Lavender dba <u>P & L</u> Pump Co.	P&LP
<u>Rose</u> Restaurant	ROSE
<u>The</u> Blues	THEB
Violet Drywall Finishers <u>William</u> Wheat, Gen. Ptr	VIOL

- b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Burgundy</u> , Olive & Cobalt, Ptrs.	BURG
Bob <u>Orange</u> & Carol Black	ORAN
G.H. <u>Orchid</u> et al Ptrs.	ORCH
A.B., C.D., & E.F. <u>Turquoise</u>	TURQ

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

4. Corporations

- a. Use the first four significant characters of the corporation name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>11th</u> Street Inc.	11TH
<u>Falcon</u> Field Plow Inc.	FALC
<u>J.R.</u> Oriole Inc.	JROR
<u>P & P</u> Company	P&PC
<u>Purple</u> Martin Ltd.	PURP
<u>RS</u> Corporation	RSCO
<u>Whippoorwill</u> Homeowners Assn.	WHIP
<u>Y-Z</u> Drive Co.	Y-ZD
<u>ZZZ</u> Club	ZZZC

- b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Meadowlark</u> Co.	MEAD
The <u>Swan</u>	THES

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

- c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation
PA - Professional Association
PC - Professional Corporation
PS - Professional Service

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Carl Sandpiper M.D.P.A.</u>	CARL
<u>John Waxwing PA</u>	JOHN
<u>Sam Sparrow SC</u>	SAMS

- d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Joseph Eagle Foundation</u>	JOSE
<u>Kathryn Canary Memorial Fdn.</u>	KATH

- e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>City of Fort Hulsache Board of Commissioners</u>	CITY
<u>House Assn. Of Beta XI Chapter of Omicron Delta Kappa</u>	HOUS
<u>Rho Alpha Chapter Epsilon Alpha Tau Fraternity</u>	RHOA
<u>Waxwing County Employees Association</u>	WAXW

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

- a. For individuals, use the first four characters of the last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Richard L. <u>Aster</u> Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W <u>Margaret Balsam</u> Cynthia Ivy & Laura Iris	BALS
Donald C. <u>Begonia</u> Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan <u>Periwinkle</u> Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

- b. For corporations, use the first four characters of the corporate name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Daisy</u> Corp. Employee Benefit Trust	DAIS
<u>Marigold</u> Association Charitable Lead Trust	MARI
<u>Morningglory</u> Church Endowment Trust John J. Waxbean, Trustee	MORN

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

- c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>GNMA</u> Pool No. 00 <u>100</u> B	100G
ABCD Trust No. 00 <u>1036</u> , Lotusbank TTEE	1036
Trust No. <u>1219</u> 0, FBO Margaret Lily	1219
00 <u>20</u> , <u>GNMA</u> POOL	20GN

- d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Testamentary Trust Edward <u>Bluebell</u> TTEE	BLUE
Trust FBO The <u>Cherryblossom</u> Society	CHER
Trust FBO Eugene <u>Eucalyptus</u>	EUCA
Michael <u>Tulip</u> Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

6. Other Organizations

- a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Parent Teachers Association of San Francisco</u>	PTAC
<u>Parent Teachers Association Congress of Georgia</u>	PTAG

- b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>A.I.S.D</u>	AISD
<u>R.S.V.P.</u> Post No.245	RSVP

- c. The Name Control is the first four characters of the national title.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Local 210 International Canary Assn.</u>	INTE
<u>Laborers Union, AFL-CIO</u>	LABO
<u>Post 3120, Veterans of Space Wars of U.S. Dept. of Georgia</u>	VETE

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2C, W-2G, 1099-R, 2441 and Schedule 2

- d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

<u>Name Control Underlined</u>	<u>Name Control</u>
Barbara J. Zinnia <u>ZZ</u> <u>Grain</u> Inc.	ZZGR

- e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>St. Bernard's</u> Methodist Church <u>Bldg.</u> Fund	STBE
Diocese of Kansas City <u>St. Rose's</u> Hospital	STRO
<u>St. Silver's</u> Church Diocese of <u>Larkspur</u>	STSI

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.06 Foreign Employer/Payer Address on Forms W-2/W-2C/W-2G/1099-R |

1. Employer/Payer Name Line 2: Foreign Street Address - If none, enter "NONE".

Employer/Payer Address: Foreign city, province or postal code.

Employer/Payer City: Foreign country name. Do not abbreviate the country name.

Employer/Payer State: Period (.)

2. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2C/W-2G/1099R |

Employee/Recipient/Winner Street Address: Foreign Street Address. If none, enter "NONE".

Employee/Recipient/Winner Address Continuation: Foreign city, province or postal code

Employee/Recipient/Winner City: Foreign Country Name. Do not abbreviate country name unless absolutely necessary.

Employee/Recipient/Winner State: Enter Period (.)

Section 8 - Statement Records

.01 General Information

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMBnn". Statement Records follow the Tax Form, Schedules, Forms and Authentication Records and precede the Preparer Note, Election Explanation, Regulatory Explanation, State and Summary Records.

The record layouts for Form 5471, Form 5713 and especially Form 8865 and associated schedules contain statement references identified as "Global". These statement fields are usually found at the end of the data for a page of the form, right before the Record Terminus character. These statements are to be used to enter any data for statements/attachments that are referenced on the form or in the form instructions but do not have their own separate "Statement" field within the record layout.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part II Record Layouts for the fields that can contain "STMBnn" and to determine how the data fields should be formatted.

See Part II Record Layouts Section 5 for the Statement Record Layout.

.02 Types of Statement Records

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

Example:

A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ *130) and "Other Taxes Amount" (SEQ +135). A statement reference is entered in the field "Other Taxes Type" (SEQ *130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

Section 8 - Formats for Statement Records

.02 Types of Statement Records (continued)

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

.03 Statement Record Format

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID Group (Fields 0000 through 0006), Statement Data (Field 0010) and the Record Terminus Character. Each line is a fixed-sized record of 123 bytes whether transmitting in fixed or variable format. Delimiters "[" and "]" are not used on statement records.
2. Each statement line of the Statement Record contains the 80-character Statement Data.

When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (*+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.
4. Each Statement Reference on the tax return must have a corresponding Statement Record.
5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

Section 8 - Formats for Statement Records

.03 Statement Record Format (continued)

6. A maximum of 30 Statement References can be entered in a tax return.
7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 999 statement lines permitted for each tax return.

When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.

9. The first line of the first page of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line (e.g., "SCHEDULE D PAGE 1 SHORT TERM CAPITAL GAINS AND LOSSES").
10. An optional statement record must contain at least four lines. The second line of the first page of an optional statement record (PG01, LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).
11. Each subsequent line of an optional statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.
12. A required statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.
13. Each subsequent line of a required statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

Section 8 - Formats for Statement Records

.04 Examples of Optional Statement Records

1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)

The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (*SEQ 030) of Schedule B.

Page 01 Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN01  bbbbbbbbbbbbbbbbbbb
SCHEDULE B INTEREST INCOMEbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

Page 01 Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN02  bbbbbbbbbbbbbbbbbbb
INTEREST PAYERbbbbbbbbbbbbbbbbbbAMOUNTbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

Page 01 Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN03  FIRST NATIONAL BAN
Kbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000350 bbbbbbbbbbbbbbbb
bb#
```

Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

Section 8 - Formats for Statement Records

.04 Examples of Optional Statement Records (continued)

Page 01 Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN04  LOTS OF MONEY MARK
ETbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbbb
bb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN50  CREDIT UNIONbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000004800 bbbbbbbbbbbbbbbb
bb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG02 333003333 LN51  FORTY NINE SAVINGS
AND LOANbbbbbbbbbbbbbbbbbbbbbbbb00000006000 bbbbbbbbbbbbbbbb
bb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

Section 8 - Formats for Statement Records

.04 Examples of Optional Statement Records (continued)

2. Optional Statement Record (Fixed or Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (*SEQ 1790) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART IIIbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN02  COLUMN Abbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbCOLUMNS B bbbb
bb#
```

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN03  BROWN ESTATEbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb1122222222bbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN04  LANGLEY ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb2233333333bbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN05  FORTUNE ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb3344444444bbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN06  CHERRY TRUSTbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb4455555555bbbb
bb#
```

Section 8 - Formats for Statement Records

.04 Examples of Optional Statement Records (continued)

- 3. Optional Statement Record - Continuation Statement (Fixed or Variable Format)

For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (*+SEQ 1807) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART III CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN02  COLUMN C      COLUMN
D      COLUMN E      COLUMN F      bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN03  0000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN04  0000000000 000000
00500 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN05  0000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN06  0000000000 000000
03000 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Section 8 - Formats for Statement Records

.05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

<u>Schedule/Form</u>	<u>SEQ#</u>	<u>Identification</u>
Form 1040 Page 1	590	Total Other Income
	697	Total Alimony Paid
	735	Total Other Adjustments
Form 1040 Page 2	1125	Total Other Tax
	1177	Total NEI Amount
Form 1040A Page 2	1177	Total NEI Amount
Form 1040EZ	1177	Total NEI Amount
Schedule A	140	Total Other Taxes Amount
	410	Total Unreimbursed Employee Business Expense Amount
	435	Total Other Expenses
	495	Total Other Expenses Limit
Schedule B	025	Total Seller Financed Mortgage Amount
Form 6198	040	Total Other Gain/Loss

Section 9 - Validation - Transmission Records

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

.01 General Transmission Reject Conditions

- 805 o TRANS Record B (TRANB) must be present.
- 823 o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 825 o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
 - o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.

.02 TRANS Record A (TRANA) Reject Conditions

- 806 o Processing Site (SEQ 040) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.
- 822 o Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).

Julian Day (SEQ 070) of TRANS Record A (TRANA) must equal the actual day of the transmission to the IRS and the Transmission Sequence (SEQ 080) must be for that same Julian Day. (Each transmission of returns for a Julian Day must have the Transmission Sequence incremented by one. The first transmission beginning after midnight should have the Julian Day for the day, e.g., "015" beginning at 12:01 a.m. with Transmission Sequence of "01".)
- 824 o Transmitter EFIN (SEQ 110) must be present.

Section 9 - Validation - Transmission Records

.03 RECAP Record Reject Conditions

830 o Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.

831 o Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

840 o The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
Electronic Trnsmtr Identification Number (ETIN)	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060

Section 10 - Validation - Tax Return

.01 General Reject Conditions

- 001 o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
 - o The Summary Record must be present.
- 010 o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.
 - o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
 - o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.

When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts:
Year fields with a length of four positions = YYYY, date fields with six positions = MMYYYY, date fields with eight positions = MMDDYYYY unless otherwise specified.
 - o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- 014 o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)

Section 10 - Validation - Tax Return

.01 General Reject Conditions (continued)

- 030 o Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.
- o Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.
- All pages of a multiple-page schedule or form must be present.
- o Listed below are exceptions to this rule:
-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8606, Form 8824 and Form 8853.
-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, **Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801 and Form 8839.**
-Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.
-Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.
-**Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713**
-**Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.**
-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- o For Form 1040, Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.
For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.
For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.
- 033 o Fields within a record cannot be longer than specified in Part II Record Layouts.
- o Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.
- 034 o For each record, significant data must be present in the Record ID Group.

Section 10 - Validation - Tax Return

.01 General Reject Conditions (continued)

- 035 ○ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 044 ○ The record has an invalid field in one of the Record ID Group. The error may be one of the following:
 - The Taxpayer Identification Number (SEQ 003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
 - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
 - Each record must be followed by a record terminus character (#).
- 045 ○ The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
 - If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.
- 500 ○ Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.
- 501 ○ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.
 - Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.
- 502 ○ Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.
- 503 ○ Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.
- 504 ○ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.
- 505 ○ Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.
- 506 ○ Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.
- 507 ○ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.

Section 10 - Validation - Tax Return

.01 General Reject Conditions (continued)

- 508 ○ Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married filing joint status (SEQ 130); or Secondary SSN (SEQ 030) has been used as a Primary SSN on another return.
- 509 ○ Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.
- 510 ○ Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where self was claimed as an exemption (SEQ 160) has also been used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.
- 511 ○ Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status value "3".
- 512 ○ Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.
- 513 ○ Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.
- 514 ○ Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.
- 515 ○ Primary SSN (SEQ 010) was used as a Primary SSN more than once.
- 520 ○ Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.
- 521 ○ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.

Section 10 - Validation - Tax Return

.01 General Reject Conditions (continued)

- 524 o Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 525 o Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.
- 526 o Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.
- 527 o Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.
- 528 o Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.
- 600 o IRS Master File indicates that the taxpayer must file Form 8862 to claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
- 900 o Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.
- 902 o Declaration Control Number (DCN) (SEQ 008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
- 903 o Secondary SSN (SEQ 030) of the Tax Form cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.
- 904 o Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.
- 905 o Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same "drain" of returns.
- 906 o Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.
- 999 o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".

Section 10 - Validation - Tax Return

.02 Statement Record Reject Conditions

- 005 o The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.
- 050 o The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".
 - o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
 - o For Required Statement Records, any Statement Reference "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 051 o For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 052 o Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
 - o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
- 053 o The total number of Statement Records cannot exceed the total number of Statement References within a tax return.

Section 10 - Validation - Tax Return

.03 Tax Return Record Identification (Record ID) Reject Conditions

- 003 o Tax Period (SEQ 005) equal "200112". For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification Page 2 must also equal "200112".
- 028 o EFIN of Originator (SEQ 008b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.
- 029 o EFIN of Originator (SEQ 008b) must be for a valid electronic filer.
- 031 o Return Sequence Number (RSN) (SEQ 007) must be numeric.
- 032 o Declaration Control Number (DCN) (SEQ 008) must be numeric.
- 060 o Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 061 o Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 062 o The first two digits of the Declaration Control Number (DCN) (SEQ 008) must be zeros.
- 064 o The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "2".

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

Field on the Tax Form:			Field from the Schedule or Form:		
ERC	SEQ#	Identification	Sch/Frm	SEQ#	Identification
<u>076</u> :	380	Taxable Interest	= Sch B/ Sch 1	290	Taxable Interest
<u>077</u> :	394	Total Ordinary Dividends	= Sch B/ Sch 1	525	Total Ordinary Dividends
<u>099</u> :	440	Business Income/Loss	= Sch C Sch C-EZ	710 710	Net Profit (Loss) plus Net Profit
<u>078</u> :	450	Capital Gain/Loss	= Sch D	1848 1849	Combined Net Gain/Loss or Allowable Loss
<u>081</u> :	470	Other Gain/Loss	= 4797	1030	Redetermined Gain/Loss
<u>079</u> :	510	Rent/Royalty/Part/ Estates/Trusts Inc	= Sch E	1150 2010	Total Income or Loss or Total Supplemental Income (Loss)
<u>140</u> :	520	Farm Income	= Sch F	680	Net Farm Profit or Loss
<u>457</u> :	577	Housing/Foreign Earned Income Exclusion Amount	= 2555 2555EZ	1260 1260	Max. Housing and Foreign Earned Inc. Exclusions plus Max. of Foreign Earned Inc. Exclusion
<u>357</u> :	632	Archer MSA Deduction	= 8853	200	Medical Savings Account Deduction
<u>080</u> :	637	Current Year Moving Expenses	= 3903	180	Moving Exp Deduction
<u>195</u> :	640	Self-Employed Deduction Schedule SE	= Sch SE	165	Deduction for 1/2 of Self Employment Tax
<u>459</u> :	730	Other Adjustment Amount	= 2555	1310	Total Housing Deduction

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:			Field from the Schedule or Form:			
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
082:	789	Total Itemized or Standard Deduction	=	Sch A	520	Total Deductions
392:	820	Taxable Income	=	Sch J	010	Taxable Income
251:	820	Taxable Income	=	8615	100	Child Taxable Income
261:	857	Form 8814 Amount	=	8814	220	Form 8814 Tax
252:	915	Tax (Form 1040)	=	8615	290	Form 8615 Tax
	860	or Tax (Form 1040A)				
110	915	Tax	=	Sch J	220	Subtract Line 21 from Line 17
083:	925	Credit for Child & Dependent Care	=	2441/ Sch 2	330	Credit for Child & Dependent Care
084:	930	Credit for Elderly or Disabled	=	Sch R/ Sch 3	250	Credit
087:	918	Alternative Minimum Tax	=	6251	340	Alternative Minimum Tax
086:	1040	Self Employment Tax	=	Sch SE	160	Self-Employment Tax
115:	1080	Social Security & Medicare Tax on Tips	=	4137	200	F1040 Social Security Medicare Tax on Tips
112:	1100	Tax on Retirement Plans	=	5329	078	Total Section 72 Tax on Early Distributions
						plus
					091	Tax on Ed IRA Distrib Not Used for Educ Expenses
						plus
					160	Excess Contributions Tax on Traditional IRA
						plus
					480	Excess Contributions Tax on Roth IRA
						plus
					570	Excess Contribution Tax on Ed IRA
						plus
					660	Excess Contributions Tax on MSA
						plus
					720	Tax on Excess Accumulations

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:			Field from the Schedule or Form:			
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>221</u> :	1105	Advanced EIC Payments	=	W-2	200	Advance EIC Payment
<u>236</u> :	1107	Household Employment Taxes	=	Sch H	140	Total Taxes Less Advance EIC Payments
					240	plus FUTA Tax
<u>374</u> :	1186	Additional Child Tax Credit	=	8812	120	Additional Child Tax Credit
<u>426</u> :	1210	Other Payments	=	2439	230	Tax Paid by Regulated Investment Company
			=	4136	820	and Total Income Credit Amount
<u>136</u> :	1300	ES Penalty Amount	=	2210	240	Underpayment Penalty/ Short Method
					720	or Total Underpayment Penalty
			=	2210F	180	or Underpayment Penalty/ Farmers Fisherman

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>ERC</u>	<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>170:</u>	Sch A	390	Casualty/Theft Loss	=	4684	450	Line 16 Minus Line 17
<u>280:</u>	Sch B/ Sch 1	289	Excludable Savings Bond Interest	=	8815	290	Excludable Savings Bond Interest
<u>186:</u>	Sch C	703	Home Business Expense	=	8829	450	Schedule C Allowable Expenses
<u>250:</u>	Sch D	1870	Investment Capital Gain	=	4952	036	Investment Capital Gain
<u>180:</u> <u>184:</u>	Sch E	1991	Net Farm Rental Income/Loss	=	4835	610	Net Farm Rent Profit and/or
						630	Net Farm Rent (Loss)
<u>171:</u>	4797	440	Gain/Loss for Entire Year (Form 4684 Sec B Gain)	=	4684	1120	Loss Equal to or Smaller than Gain
<u>251:</u>	8615	100	Child Taxable Income	=	1040/ 1040A	820	Taxable Income

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Section 11 - Validation - Specific Schedules and Forms

The first seven sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

- 11.01 Forms 1040, 1040A, and 1040EZ
- 11.02 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
- 11.03 Forms 1040 and 1040A only
- 11.04 Form 1040 only
- 11.05 Form 1040A only
- 11.06 Form 1040EZ only

The remaining four sub-sections include Error Reject Codes for the following:

- 11.07 Specific Schedules
- 11.08 Specific Forms
- 11.09 Authentication Record
- 11.10 State Records
- 11.11 Summary Record

.01 Form 1040, Form 1040A, and Form 1040EZ

- 004 ○ Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
 - Primary SSN (SEQ 010) is a required field.
 - Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1.
 - Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1 must be significant.
- 006 ○ Only the following characters are permitted in the Primary Name Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
 - Primary Name Control (SEQ 050) is a required field.
 - Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a required field when Secondary SSN (SEQ 030) is significant.
 - See Section 7.01 for Name Control format.

Section 11 - Validation - Specific Schedules and Forms

.01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 007
 - o Street Address (SEQ 080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
 - o Street Address (SEQ 080) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 016
 - o Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
 - o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 020
 - o Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
 - o Name Line 1 (SEQ 060) is a required field.
 - o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.
- 021
 - o Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 format.
- 022
 - o State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
 - o State Abbreviation (SEQ 087) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 023
 - o City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - o City (SEQ 083) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."

Section 11 - Validation - Specific Schedules and Forms

.01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 024 ○ If Address Ind (SEQ 097) equals "1" (APO/FPO Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1". Refer to Attachment 4.
- 063 ○ When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)
- 069 ○ Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).
 - Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).
- 071 ○ When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 072 ○ When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
 - Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
- 075 ○ If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
 - Form 1040: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.
 - Form 1040A: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3".
 - Form 1040EZ: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.
- 103 ○ If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.
 - Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G.
 - Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R.
 - Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.

Section 11 - Validation - Specific Schedules and Forms

.01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 108 ○ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1138).
 - Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 109 ○ Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
 - Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 126 ○ If Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410, 1420) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
 - If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.
 - If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
 - When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
- 146 ○ When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.
- 166 ○ **Reserved** - |
- 177 ○ If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2450 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040. |

Section 11 - Validation - Specific Schedules and Forms

.01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 192 ○ At least one of the following fields must be significant for the forms listed below.
Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250).
Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).
- 204 ○ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
 - Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
- 259 ○ When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 299 ○ RAL Indicator (SEQ 1465) must equal "Y" or "N".
 - RAL Indicator (SEQ 1465) is a required field.
- 303 ○ Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (**SEQ 1300**) is not significant, then Total Tax (SEQ 1138) must be greater than Total Payments (SEQ 1250).

Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then
 - Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
- 606 ○ IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
- 610 ○ If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095).

If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).
- 611 ○ Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).

Section 11 - Validation - Specific Schedules and Forms

.01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 612 ○ Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
 - 613 ○ Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
 - 614 ○ Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".
 - 615 ○ If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; **or any of the following forms are present: Form 4563, Form 5074, Form 8689**, then the return must be processed at Andover Service Center.
- -
-
-
-
-
- 770 ○ Tax Form - If **Third Party Designee "Yes" Box (SEQ 1303)** is equal "X", then Name of Paid Preparer must be significant.
- Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".**

Section 11 - Validation - Specific Schedules and Forms

.02 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

- 019 ○ When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
- Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".
- 105 ○ When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).

Section 11 - Validation - Specific Schedules and Forms

.03 Form 1040 and Form 1040A

- 008 ○ Total Box 6a and 6b (SEQ 167) must equal the number of boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).
 - Filing Status (SEQ 130) is a required field.
- 011 ○ When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.
- 012 ○ If Overpaid (SEQ 1260) is significant and ES Penalty Amount (**SEQ 1300**) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (**SEQ 1300**) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
- 037 ○ The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).
- 041 ○ Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
- 043 ○ When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant:
Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153);
Number of Children Who Lived with You (SEQ 240);
Number of Other Dependents Listed (SEQ 350).
 - When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030). Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 065 ○ When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".

Section 11 - Validation - Specific Schedules and Forms

.03 Form 1040 and Form 1040A (continued)

- 066 ○ If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)
 - Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format. See Section 7.01 for Name Control format.
- 067 ○ Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 068 ○ When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 073 ○ Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "1998" or "1999" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".
 - When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.
- 076 ○ If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.
- 077 ○ If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.
- 083 ○ Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.
- 084 ○ Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.
- 088 ○ Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).

Section 11 - Validation - Specific Schedules and Forms

.03 Form 1040 and Form 1040A (continued)

- 111 o When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".
- 114 o If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.
- 116 o If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1138), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
- 119 o If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
 - o Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.
- 121 o Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).
- 127 o If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (**SEQ 1300**) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
- 128 o If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (**SEQ 1300**) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 129 o If Total Payments (SEQ 1250) equals Total Tax (SEQ 1138), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
- 130 o If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: **\$4700, 5600, 5650, 6750, 7750, 8500, 8850, 9400, 10300, or 11200**; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).
 - o Exception for Form 1040: This check is not performed when **one or more of the following forms are present**: Schedule A, **Form 4563**.
- 131 o If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".

Section 11 - Validation - Specific Schedules and Forms

.03 Form 1040 and Form 1040A (continued)

- 134 ○ Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786), and Modified Standard Deduction Ind (SEQ 787) and Itemize Election Ind (SEQ 788) are blank, and Schedule A **and Form 4563 are** not present; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- Form 1040A - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- 136 ○ Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (**SEQ 1300**) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.
- Form 1040A - If Form 2210 is present, then ES Penalty Amount (**SEQ 1300**) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.
- 138 ○ Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).
- 158 ○ If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).
- 188 ○ When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.

Section 11 - Validation - Specific Schedules and Forms

.03 Form 1040 and Form 1040A (continued)

- 191 ○ Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 935), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 922), Other Credits (SEQ 1015), **Rate Reduction Credit (SEQ 1016)** and Nonconventional Source Fuel Credit Amount (SEQ 1018).
- Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 955), Education Credits (SEQ 950), Adoption Credit (SEQ 960) and **Rate Reduction Credit (SEQ 1016)**.
- 198 ○ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).
- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 200 ○ When Earned Income Credit (SEQ 1180) is greater than **\$364**, Schedule EIC must be present.
- 221 ○ Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.
- 243 ○ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" or Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- 252 ○ When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.
- 281 ○ When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.
- 370 ○ When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.
- 372 ○ When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".

Section 11 - Validation - Specific Schedules and Forms

.03 Form 1040 and Form 1040A (continued)

- 373 o When Additional Child Tax Credit (SEQ 1186) is significant, at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present.
 - o When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".
- 374 o When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 120) from Form 8812.
- 382 o If Education Credits (SEQ 935/SEQ 950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 935/SEQ 950) must be significant.
- 384 o When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/SEQ 950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/SEQ 950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$50,000.
- 386 o When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.
- 387 o Form 1040/1040A - The Education Credits cannot exceed \$5500.
- 388 o When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".
- 389 o Student Loan Interest Deduction (SEQ 628) must not exceed \$2500. |
- 486 o When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.

Section 11 - Validation - Specific Schedules and Forms

.04 Form 1040

- 070 ○ If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".
- 078 ○ Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1848) or Allowable Loss (SEQ 1849).
- 079 ○ Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
- 080 ○ Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.
- 081 ○ If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 082 ○ If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 789) of Form 1040 must equal Total Deductions (SEQ 520) from Schedule A.
- 086 ○ If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.
- 087 ○ Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.
- 089 ○ When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.
 - When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). Refer to Attachment 8 for valid ranges of Social Security/Tax Identification Numbers.
- 097 ○ When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.

When Capital Distribution Box (SEQ 447) is not equal to "X" and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.
- 099 ○ Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.
- 110 ○ If both Schedule D and Schedule J are present, then Tax (SEQ 915) of Form 1040 must equal Subtract Line 21 from Line 17 (SEQ 220) of Schedule J.

Section 11 - Validation - Specific Schedules and Forms

.04 Form 1040 (continued)

- 112 ○ Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720).
 - When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".
- 115 ○ If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.
- 132 ○ When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.
- 135 ○ When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.
- 140 ○ Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.
- 150 ○ When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.
 - When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 165 ○ If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 175 ○ When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.
- 178 ○ When Other Form Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8859, Form 8861.

Section 11 - Validation - Specific Schedules and Forms

.04 Form 1040 (continued)

- 179 ○ When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.
- When Nonconventional Source Fuel Credit Amount (SEQ 1018) is significant, then Nonconventional Source Fuel Credit (SEQ 1025) must contain "STMbnn".
- 189 ○ If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 630, 637, 640, 645, 650, 680, 697, 730, 735.
- 196 ○ When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
- When F1040 Social Security Medicare Tax on Tips (SEQ 200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
- 236 ○ Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).
- 245 ○ When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.
- Form 1040 - When Form 3800 Block (SEQ 1003) equals "X", Form 3800 must be present.
- 260 ○ When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.
- 263 ○ If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.
- 270 ○ When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.
- 277 ○ When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 285 ○ If schedule D is present and no Schedule J is present, and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2236) of Schedule D.
- 287 ○ When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
- When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.

Section 11 - Validation - Specific Schedules and Forms

.04 Form 1040 (continued)

- 357 ○ **Archer MSA Deduction (SEQ 632)** must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant. |
- 358 ○ **Reserved** - |
- 360 ○ If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
 - If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.
- 361 ○ If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (**SEQ 1112**) is present, then Form 8853 must be present. |
 - If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (**SEQ 1112**) of Form 1040 must be present. |
- 364 ○ If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
 - If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.
- 420 ○ When Form 4136 Block (SEQ 1205) is equal to "X", **Form 4136 must be present**, and vice versa. |
- 426 ○ Other Payments (SEQ 1210) must equal **the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus** Total Income Tax Credit Amount (**SEQ 820**) from Form 4136. |
- 454 ○ Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
- 456 ○ When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.
 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.
- 457 ○ The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.

Section 11 - Validation - Specific Schedules and Forms

.04 Form 1040 (continued)

- 458 ○ When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.
- 459 ○ If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.
- 494 ○ If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.
- 495 ○ If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.
 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.
- 666 ○ If Form 8801 Block (SEQ 1005) is equal to "X", then Form 8801 must be present.
- 717 ○ Form 1040 - When F8697 Literal (SEQ 1129) is equal to FORM 8697", then Form 8697 must be present.
 - Form 1040 - When F8697 Amount (SEQ 1130) is significant, then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant.
 - When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F8697 Amount (SEQ 1130) must be significant.
- 721 ○ When Other Form Literal (SEQ 1010) equals "8834", Form 8834 must be present.
 - When Other Form Literal (SEQ 1010) equals "8844", Form 8844 must be present.
 - When Other Form Literal (SEQ 1010) equals "8859", Form 8859 must be present.
- 772 ○ When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, or Form 8861.
- 790 ○ If Form 2439 Block (SEQ 1202) equal "X", then Form 2439 must be present and vice versa.
- 791 ○ If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).
- 778 ○ When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.
- 779 ○ If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant

Section 11 - Validation - Specific Schedules and Forms

.05 Form 1040A

- 038 ○ Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 8379, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

.06 Form 1040EZ

- 039 ○ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400, Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 159 ○ If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal **\$7450** when Secondary SSN (SEQ 030) is not significant, and must equal **\$13400** when Secondary SSN (SEQ 030) is significant.
- If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed **\$4550** when Secondary SSN (SEQ 030) is not significant, and cannot exceed **\$10500** when Secondary SSN (SEQ 030) is significant.
- 161 ○ Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.
- 162 ○ Earned Income Credit (SEQ 1180) cannot exceed **\$365** and Adjusted Gross Income (SEQ 750) must be less than **\$10710**.
- When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- 194 ○ If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules

1. Schedule A

- 015 ○ The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 113 ○ When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.
- 170 ○ Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.
- 197 ○ When Other Expense Amount (SEQ 485) is significant, Total Other Expenses Limit (SEQ 495) must be significant.

2. Schedule B and Schedule 1

- 280 ○ When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.

3. Schedule C

- 098 ○ Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).
- 100 ○ When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.
- 117 ○ At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).
- 149 ○ When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".
- 183 ○ If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.
- 187 ○ Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules (continued)

4. Schedule C-EZ

- 036 o Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.
- 240 o Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.
- 241 o At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).
- 242 o Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

5. Schedule D

- 250 o When Investment Capital Gain (SEQ 1870) is significant, Form 4952 must be present. Investment Capital Gain (SEQ 1870) of Schedule D must equal Investment Capital Gain (SEQ 036) from Form 4952.

6. Schedule E

- 102 o If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.
- 106 o If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.
- 169 o At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules (continued)

- 184 ○ Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
- When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
 - When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 - Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 286 ○ When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.

7. Schedule EIC

- 201 ○ Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).
- Qualifying Child Name Control (SEQ 007, 077) must be in the correct format. See Section 7.01 for Name Control format.
- 202 ○ Year of Birth (SEQ 020, 090) cannot be greater than current tax year.
- 203 ○ Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".
- 205 ○ Schedule EIC - When Qualifying SSN (SEQ 015, SEQ 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security Numbers.
- 206 ○ If Year of Birth (SEQ 020, 090) is greater than "1977" and less than "1983", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules (continued)

- 207 ○ If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".
 - If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "2000", then Number of Months (SEQ 070, 140) must equal "12".
- 216 ○ Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 217 ○ When Year of Birth (SEQ 020, 090) is less than "1978", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 218 ○ Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2001", the corresponding Number of Months (SEQ 070, 140) must equal "12".
- 222 ○ If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2428 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$28281.
 - If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4008 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$32121.
- 476 ○ The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).

8. Schedule F

- 141 ○ At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).
- 142 ○ Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".
- 143 ○ Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.
- 182 ○ When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules (continued)

9. Schedule H

- 208 o Cash Wages Over \$1300 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1300 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.
- 209 o Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 210 o Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
- 211 o Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 212 o Name of State Where Unemploymnt Cntrbtns Paid (SEQ 200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.
- 213 o Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters, and cannot equal all blanks or all zeros.
- 214 o When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 215 o Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".
 - o Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".
 - o Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".
- 219 o Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 220 o When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules (continued)

- 223 o When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.
- 224 o If Cash Wage Over \$1300 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.
- 225 o When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1300.
- 226 o When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 227 o When Page 2 of Schedule H is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X".
o When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".
- 228 o Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).
- 229 o When Page 2 of Schedule H is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.
- 235 o When Page 2 of Schedule H is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.

10. Schedule J

- 390 o Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).
o One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).
- 391 o The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.
- 392 o Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.
- 393 o When Add Lines 4,8,12,and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).

Section 11 - Validation - Specific Schedules and Forms

.07 Error Reject Codes for Schedules (continued)

11. Schedule R and Schedule 3

- 085 ○ Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).
- 133 ○ If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.
- 163 ○ One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.

12. Schedule SE

- 046 ○ SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 047 ○ SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
- 107 ○ If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.
- 195 ○ When Self-Employment Tax (SEQ 160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 165) must be significant, and vice versa.
 - If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

1. Form W-2

- 122 ○ Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
- Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 123 ○ The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
- Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.
- 139 ○ Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.
- 289 ○ When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.
- 290 ○ Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
- Exception: This check is not performed when Employer State (SEQ 073) of Form W-2, **Payer's State (SEQ 024) of Form W-2G and/or Payer' State (SEQ 042) of Form 1099-R** contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 291 ○ Employer City (SEQ 070) must contain at least three characters.
- 295 ○ Neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) of the combined W-2s can be greater than 1/2 (50%) of Wages (SEQ 120).
Exception: This check is bypassed when Combat Pay has been excluded from Wages.
- 616 ○ When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

2. Form W-2C

- 795 ○ When Corrected Name Box (SEQ 100) is significant, then Employee's Incorrect Name (SEQ 350) must be significant.
- 796 ○ When Employee's Correct SSN (SEQ 170) is present, then Employee's Incorrect SSN (SEQ 340) must be significant.

3. Form W-2G

- 124 ○ The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).
- 290 ○ **Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024).**
 - Exception: This check is not performed when Employer State (SEQ 073) of Form W-2, **Payer's State (SEQ 024) of Form W-2G and/or Payer' State (SEQ 042) of Form 1099-R** contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 295 ○ Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).
- 616 ○ When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).

4. Form 982

- 782 ○ When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.
- 783 ○ When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal "STMbnn".
- 784 ○ When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

5. Form 1099-R

- 125 ○ The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).
- 290 ○ **Form Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042).**
 - Exception: This check is not performed when Employer State (SEQ 073) of Form W-2, **Payer's State (SEQ 024) of Form W-2G and/or Payer's State (SEQ 042) of Form 1099-R** contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 295 ○ Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).
- 295 ○ For each occurrence of Form 1099-R, Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).
- 616 ○ Form 1099R - When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).

6. Form 1116

- 230 ○ When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.
- 231 ○ If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to "AMT".
- 232 ○ On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 090.
 - When more than one Form 1116 is present, the same box (SEQ 020 through 090) cannot equal "X" on more than one Form 1116.
 - Exception: The same box (SEQ 020 through 090) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 010) is significant on one of the two Forms 1116.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

7. Form 2106 and Form 2106-EZ

- 048 o SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 049 o SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.

8. Form 2120

- 702 o First name of Person Supported (SEQ 040), Last Name of Person Supported (SEQ 050) and Name of Person Claiming Dependent (SEQ 060) must be significant.
- 703 o Name of T/P Not Claiming Dependent (SEQ 110), Original Signature is Maintained on File by T/P Indicator (SEQ 120), Street Address of T/P Not Claiming Dependent (SEQ 130), City of T/P Not Claiming Dependent (SEQ 140), State Abbr. of T/P Not Claiming Dependent (SEQ 150), and Zip Code of T/P Not Claiming Dependent (SEQ 160) must be significant.
- 704 o SSN of T/P Not Claiming Dependent (SEQ 170) and Signature Date for T/P Not Claiming Dependent (SEQ 180) must be significant.
- 705 o The SSN of Person Claiming the Dependent (SEQ 020) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 706 o The Year of the Tax Year for Claim (SEQ 030) must equal the Current Processing Year.
- 707 o First Name of Person Supported (SEQ 040) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210, 220).

Last Name of Person Supported (SEQ 050)
must equal one of the following: Dependent Last Name
(SEQs 171, 181, 191, 201, 211, 221)

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

- 708 ○ SSN of T/P Not Claiming Dependent (SEQ 170) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines.
Refer to Attachment 8 for valid ranges of Social security Numbers.
- Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5"
- Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".

9. Form 2210 and Form 2210F

- 148 ○ Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn".
- Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".

10. Form 2439

- 785 ○ All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).
- 786 ○ Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

11. Form 2441 and Schedule 2

- 074 ○ Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.
- 090 ○ When Form 2441/Schedule 2 is present, at least one of the following fields must be significant:
 - Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A;
 - Dependent Care Benefits (SEQ 210) of Form W-2;
 - Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2or if Form 1040/1040A (SEQ 915/860) is not significant, then the credit for Child Care (SEQ 330) of Form 2441/Schedule 2 must be zero.
- 298 ○ When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

- 095 ○ If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.
- If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.
- 137 ○ When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.
- 296 ○ If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).
- 298 ○ When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.

12. Form 2555 and Form 2555EZ

- 406 ○ An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, **Form 4563**, **Form 5074**, **Form 8689**, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
- 452 ○ Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

- 453 ○ Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$78,000.
- 455 ○ Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
 - Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).
- 460 ○ Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.
 - Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year
or
When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).
 - Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.
 - Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year
Or
When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).
 - Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.
- 461 ○ Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.

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.08 Error Reject Codes for Forms

- 462 ○ Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).
- 463 ○ Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code.
 - Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code.
 - Refer to Attachment 9 for Post of Duty Codes.
- 464 ○ Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.
- 465 ○ Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
- 466 ○ Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
- 467 ○ Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.
- 468 ○ Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.
- 469 ○ Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.
- 470 ○ Form 2555EZ - For each of the following, only one box can equal "X":
 - Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020);
 - Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060);
 - Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).
- 471 ○ Form 2555 - Part II or Part III must be present, but not both.
- 472 ○ Form 2555/2555EZ - Must be processed at the Andover Service Center.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

13. Form 3468

- 723 ○ Form 3468 - If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct.SEQ 060) contains significant data, Paper Document Indicator 4 (SEQ 180) of the Summary Record must be significant.
- 724 ○ Form 3468 - If **Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero**, then Form 6251 must be present.

14. Form 3800

- 720 ○ When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847 or Form 8861.
- 725 ○ If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.
- 726 ○ If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.
- 727 ○ If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.
- 728 ○ If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.
- 729 ○ If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.
- 730 ○ If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.
- 731 ○ If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.
- 732 ○ If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.
- 733 ○ If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.
- 734 ○ If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.
- 735 ○ If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.
- 736 ○ If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.
- 737 ○ If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

- 738 ○ If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal "STMbnn".
- 739 ○ If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170).
- 740 ○ If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.
- 741 ○ If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.
- 742 ○ Form 3800 - If **Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero**, then Form 6251 must be present.
- 743 ○ The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.

15. Form 3903

- Only Field Format validations apply.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

16. Form 4136

- 422 ○ Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:
- When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.
 - When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.
 - When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.
 - When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.
 - When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.
 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.
 - When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.
 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.
 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.
 - When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.
 - When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.
 - When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.

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.08 Error Reject Codes for Forms

- 422 ○ (Continued)
- When Nontaxable Use of **Commercial** Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then **Commercial Aviation fuel Gasoline Gallons (SEQ 460)** must be significant.
 - When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.
 - When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 680) is greater than zero, then at least one of the following must be significant: SEQ 650, 660, or 670.
 - When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.
 - When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 710) must be significant.
 - When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.
 - When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.
 - When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800) must be significant.
- 423 ○ If Evidence of Dyed Diesel Fuel Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 240) must equal "STMbnn" and vice versa.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

- 424 ○ Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).
- If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).
- Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.
- 425 ○ If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.

Section 11 - Validation - Specific Schedules and Forms

- 427 ○ When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:
- When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.
 - When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.
 - When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.
 - When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.
 - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.
 - When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.
 - When Nontaxable Use of Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 370 or 390) must be significant.
 - When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.
- 446 ○ When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.
- 447 ○ When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present, and vice versa.
- When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.

17. Form 4137

- 017 ○ Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant.
- 054 ○ Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

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.08 Error Reject Codes for Forms

- 059 ○ Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.

18. Form 4255

- Only Field Format validations apply.

19. Form 4562

- Only Field Format validations apply.

20. Form 4563

- 406 ○ An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, **Form 4563**, **Form 5074**, **Form 8689**, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
- 496 ○ When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.

21. Form 4684

- 174 ○ When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.

22. Form 4797

- 171 ○ When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
- 667 ○ If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 974) is significant, then Form 8824 must be present.

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.08 Error Reject Codes for Forms

23. Form 4835

- 180 ○ When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
 - When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 - Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 181 ○ If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.

24. Form 4952

- 101 ○ At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).

25. Form 4970

- 278 ○ Accumulation Dist. Attributable Tax (SEQ 670) must be significant.

26. Form 4972

- 271 ○ None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).
 - All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).
- 272 ○ Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).
- 275 ○ At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr Method Average Tax (SEQ 690).
- 276 ○ Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.

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- 279 ○ For each of the following, one box must equal "X", but both cannot equal "X":
Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044);
Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).

27. Form 5074

- 406 ○ An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, **Form 4563**, **Form 5074**, **Form 8689**, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

28. Form 5329

- 018 ○ Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.
- 057 ○ SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 058 ○ SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.
- 118 ○ Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

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.08 Error Reject Codes for Forms

29. Form 5471

- 632
- When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".
 - When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
 - When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
 - When Other Current Assets - Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
 - When Investment In Subsidiaries - Beginning (SEQ 2830) or Investment In Subsidiaries - End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule) (SEQ 2860) must equal "STMbnn".
 - When Other Investments - Beginning (SEQ 2870) or Other Investments - End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
 - When Other Assets - Beginning (SEQ 3090) or Other Assets - End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".
 - When Other Current Liabilities - Beginning (SEQ 3170) or Other Current Liabilities - End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
 - When Other Liabilities - Beginning (SEQ 3230) or Other Liabilities - End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
 - When Paid-in or Capital Surplus - Beginning (SEQ 3305) or Paid-in or Capital Surplus - End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
 - When Own 10% Interest in a Partnership - Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
 - When Own Interest in a Trust - Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".
 - When Own Foreign Entities - Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".
 - When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
 - When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

633 ○ The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.

30. Schedule J (Form 5471)

○ Only Field Format validations apply.

31. Schedule M (Form 5471)

○ Only Field Format validations apply.

32. Schedule N (Form 5471)

634 ○ If Deduction for Dividends Paid During Tax Year (SEQ 750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).

33. Schedule O Form 5471)

○ Only Field Format validations apply.

34. Form 5713

○ Only Field Format validations apply.

35. Schedule A (Form 5713)

○ Only Field Format validations apply.

36. Schedule B (Form 5713)

○ Only Field Format validations apply.

37. Schedule C (Form 5713)

○ Only Field Format validations apply.

38. Form 5884

744 ○ If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 270) both contain an entry greater than zero, then Form 6251 must be present.

39. Form 6198

○ Only Field Format validations apply.

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

40. Form 6251

- o Only Field Format validations apply.

41. Form 6252

- 094 o If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.

42. Form 6478

- 745 o Qualified Ethanol Fuel Production (020) cannot be greater than 15000000 (fifteen million).
- 746 o If **Total Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero**, then Form 6251 must be present.

43. Form 6765

- 747 o Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).
- 748 o If Subtract Line 2 from Line 1 - Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.
- 749 o If **Subtract Line 43 from Line 42 (SEQ 530) and Net Income Tax (SEQ 690) both contain an entry greater than zero**, then Form 6251 must be present.

44. Form 6781

- 700 o When Mixed Straddle Account Election Box (SEQ 040) equals "X", Statement Required by Regulations (SEQ 050) must equal "STMbnn".
- 701 o When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain "STMbnn".

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.08 Error Reject Codes for Forms

45. Form 8082

- 711 ○ Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust) (SEQ 070) or Pass-Through Entity (REMIC) (SEQ 075).
- 712 ○ Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.
- 713 ○ The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

46. Form 8271

- 430 ○ **Reserved**
- 432 ○ When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name -1 (SEQ 030) or Tax Shelter Registration Number -1 (SEQ 040) or Name of Person Who Applied for Registration -1 (SEQ 050) or Tax Shelter Identifying Number -1 (SEQ 060).

47. Form 8275

- Only Field Format validations apply.

48. Form 8275-R

- Only Field Format validations apply.

49. Form 8283

- Only Field Format validations apply.

50. Form 8379

- 619 ○ First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.
- 620 ○ When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State-Yes Box (SEQ 150) or Community Property State-No Box (SEQ 160).

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.08 Error Reject Codes for Forms

- 621 ○ When Community Property State Yes Box (SEQ 150) is equal to "X", one or more of the following community state's abbreviation must be significant:

SEQ 161 Community Property State Abbreviation for Arizona;
SEQ 162 Community Property State Abbreviation for California;
SEQ 163 Community Property State Abbreviation for Idaho;
SEQ 164 Community Property State Abbreviation for Louisiana;
SEQ 165 Community Property State Abbreviation for Nevada;
SEQ 166 Community Property State Abbreviation for New Mexico;
SEQ 167 Community Property State Abbreviation for Texas;
SEQ 168 Community Property State Abbreviation for Washington;
and/or
SEQ 169 Community Property State Abbreviation for Wisconsin.

See Attachment 5 - Community Property States Abbreviations

- 622 ○ When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).
- 623 ○ When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540), Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).
- 624 ○ When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).
- 625 ○ When Exemptions-Joint Return (SEQ 570) is present, then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.
- 626 ○ When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).
- 627 ○ When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).
- 628 ○ When Form 8379 is present, Form 2555/2555EZ must not be present.

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.08 Error Reject Codes for Forms

- 629 ○ When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).
- 630 ○ When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal "AS", "GU", "MP", "PR", or "VI".
- 631 ○ When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.

51. Form 8396

- Only Field Format validations apply.

52. Form 8582

- Only Field Format validations apply.

53. Form 8582-CR

- 435 ○ When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25,000.
- When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25,000.
- 436 ○ When Special Allowance for Rental Activity (SEQ 210) is significant, Form 8582 must be present.

When Special Allowance for Rental Activity (SEQ 340) is Significant, Form 8582 must be present.
- 437 ○ Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.

54. Form 8586

- 651 ○ If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.
- 652 ○ If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.
- 653 ○ If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.
- 654 ○ If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present

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.08 Error Reject Codes for Forms

- 657 ○ Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.
- 660 ○ When **Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 300)** both contain an entry greater than zero, Form 6251 must be present.

55. Form 8594

- Only Field Format validations apply.

56. Form 8606

- 055 ○ SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 056 ○ SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.
- 450 ○ Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.
- 451 ○ Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
 - Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

57. Form 8609

- 780 ○ Percentage Aggregate Basis Financed (SEQ 250) must be equal to or greater than zero and cannot be blank.
- 781 ○ If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.

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.08 Error Reject Codes for Forms

58. Schedule A (Form 8609)

- o Only Field Format validations apply.

59. Form 8611

- o Only Field Format validations apply.

60. Form 8615

- 006 o Parent Name Control (SEQ 045) must be significant and correctly formatted. See Section 7.01 for Name Control format.
- 251 o Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 253 o Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".
- 255 o Gross Unearned Income (SEQ 070) must be greater than \$1500.
- 256 o Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.
- 257 o Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.
- 258 o Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.

61. Form 8621

- 771 o Identifying Number (SEQ 020) must be significant.
- 772 o When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain "STMbnn".
- 773 o If Elect to Treat PFIC as QEF (SEQ 230) equals "X" then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.
- 774 o When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals "X", then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.

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.08 Error Reject Codes for Forms

- 775 ○ When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals "X", then Subtract Line 10d from Line 10a (SEQ 540) must be significant.
- 776 ○ When Elect to Extend Time of PYMT (SEQ 260) equal "X", then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.
- 777 ○ If Elect to Recognize Gain On Sale of Interest In PFIC on Last Day (SEQ 270) equal "X", then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.

62. Form 8689

- 406 ○ An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, **Form 4563**, **Form 5074**, **Form 8689**, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

63. Form 8697

- 519 ○ Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.
- 714 ○ Employer Identification Number of Entity (SEQ 150) and Name of Entity (SEQ 140) on Form 8697 must be present.
- 715 ○ Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).
- 716 ○ Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

64. Form 8801

- 665 ○ Total Tax Credits (SEQ 220) must be greater than zero.

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.08 Error Reject Codes for Forms

65. Form 8812

- 475 ○ The following fields cannot equal "X": Amount on Line 5 - No Box (SEQ 043) or Amount on Line 8 - No Box (SEQ 073).

66. Form 8814

- 006 ○ Child Name Control (SEQ 015) must be significant and correctly formatted. See Section 7.01 for Name Control format.
- 261 ○ When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.
- Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.
- 262 ○ Child Taxable Unearned Income (SEQ 170) must be greater than \$750 and less than \$7500.
- 264 ○ When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.
- When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.
- When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.
- 265 ○ When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.
- 266 ○ Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 267 ○ Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$750, Form 8814 Tax (SEQ 220) must equal \$75.

67. Form 8815

- 282 ○ Taxable Expenses (SEQ 190) must be greater than zero.
- 283 ○ Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$113649. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$70749.

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.08 Error Reject Codes for Forms

68. Form 8820

- 750 ○ If **Total Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero**, then Form 6251 must be present.

69. Form 8824

- Only Field Format validations apply.

70. Form 8826

- 751 ○ Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.
- 752 ○ Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.
- 753 ○ If **Total Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero**, then Form 6251 must be present.

71. Form 8828

- 288 ○ Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).

72. Form 8829

- 186 ○ Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.
- 193 ○ Total Hours Available (SEQ 065) cannot exceed the maximum number of available hours (24 hrs x the number of days in the year).

73. Form 8830

- 754 ○ If **Total Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero**, then Form 6251 must be present.

74. Form 8834

- 755 ○ If **Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero**, then Form 6251 must be present.

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.08 Error Reject Codes for Forms

75. Form 8835

- 756 ○ If **Total Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero**, then Form 6251 must be present.

76. Form 8839

- 480 ○ When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 481 ○ Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.
- If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).
- Eligible Child Name Control (SEQ 030, 110) must be in the correct format. See Section 7.01 for Name Control format.
- 482 ○ Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.
- 483 ○ Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 484 ○ If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1983", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".
- 485 ○ Modified AGI (SEQ 240) and Modified AGI (SEQ 390) must be less than \$115000.

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.08 Error Reject Codes for Forms

- 487 ○ If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000.
- If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.

77. Form 8844

- 757 ○ If Tentative EZE Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero, then Form 6251 must be present.

78. Form 8845

- 758 ○ If Total Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.

79. Form 8846

- 759 ○ If Total Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.

80. Form 8847

- 760 ○ If Total Current Year CDC Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.

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.08 Error Reject Codes for Forms

81. Form 8853

- 350 ○ Policyholder SSN (SEQ 289) must be numeric and within the valid range for an SSN or an ITIN.
 - Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.
 - Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 351 ○ MSA Acct Holder SSN (SEQ 009) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.
- 355 ○ If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 160) is significant, then Employee Contributions-Yes (SEQ 140) must equal "X".
- 356 ○ If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.
- 359 ○ One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)
 - Payments or Death Benefits - Yes (SEQ 320)
 - Payments or Death Benefits - No (SEQ 330)
 - and
 - Insured Terminally Ill - Yes (SEQ 340)
 - Insured Terminally Ill - No (SEQ 350).
- 362 ○ If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax box (SEQ 260) is blank, then Total Taxable MSA Distributions (SEQ 270) must be significant.
 - If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax box (SEQ 260) is equal to "X", then Total taxable MSA Distributions (SEQ 270) must be blank.
- 363 ○ If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.
- 365 ○ Reserved

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.08 Error Reject Codes for Forms

82. Form 8859

- 761 ○ Divide Line 3 by \$20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.

83. Form 8861

- 762 ○ If **Total Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero**, then Form 6251 must be present.

84. Form 8862

- 602 ○ Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.
- 603 ○ Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.
- 604 ○ When Schedule EIC is not present, Did The Child Live With You In The USA YES Box-1 (SEQ 290) of Form 8862 must be present.
- 605 ○ When Schedule EIC is present, Relationship Yes Box-1 (SEQ 060) of Form 8862 must be present.

85. Form 8863

- 379 ○ The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.
- 380 ○ Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 381 ○ When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers.)

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.08 Error Reject Codes for Forms

- 383 ○ To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.
- 385 ○ Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.
- 387 ○ Hope Scholarship Credit (SEQ 240) cannot exceed \$1500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.

86. Form 8865

- 635 ○ When Category 1 Filer (SEQ 080) is significant, Pages 2 through 7 of Form 8865 must be present.
- 636 ○ When Category 1 Filer (SEQ 080) or Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.
- 637 ○ Business Activity Code (SEQ 690) must be within the valid range (111100 - 813000).
- 638 ○ When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).
- 639 ○ When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
- 640 ○ When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
- 641 ○ When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 642 ○ When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss) (SEQ 2290) or Other Income (Loss) (SEQ 2300).

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.08 Error Reject Codes for Forms

- 643 ○ When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent (SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
- 644 ○ When Net Short-Term Capital Gain or (Loss) (SEQ 2750) is significant, Net Short-Term Capital Gain or (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant.
- 645 ○ When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, 28% Rate Gain (Loss) (SEQ 3250) or Other Income (Loss) (SEQ 3300) must be significant.
- 646 ○ When Net Long-Term Capital Gain or (Loss) (SEQ 3130) is significant, Net Long-Term Capital Gain or (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.
- 647 ○ When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.
- 648 ○ When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.
- 649 ○ When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.
- 650 ○ Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).

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.08 Error Reject Codes for Forms

- 661
- o When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMbnn".
 - o When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".
 - o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".
 - o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".
 - o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".
 - o When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMbnn".
 - o When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMbnn".
 - o When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMbnn".
 - o When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMbnn".
 - o When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMbnn".
 - o When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMbnn".
 - o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".
 - o (continued)
 - o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
 - o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
 - o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".
 - o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".

Section 11 - Validation - Specific Schedules and Forms

- o (Continued)
- o When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".
- o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
- o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".
- 662 o The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.

- 87. **Schedule K-1 (Form 8865)**
- 663 o Schedule K-1 (Form 8865) - The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.

- 88. **Schedule O (Form 8865)**
- o Only Field Format validations apply.

- 89. **Schedule P (Form 8865)**
- o Only Field Format validations apply.

- 90. **Form 8866**
- 607 o If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

91. Form 9465

- 167 o Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168 o Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 172 o Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.
- 710 o When Direct Debit information is present, Routing Transit Number (SEQ 330) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.
- o Bank Account Number (SEQ 340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".

92. Form Payment

The literal "PAYMENT REQUEST RECD" (SEQ 0115) in the Acknowledgement file will indicate a valid payment record on an accepted return.

- 010 o Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a required field and cannot equal all zeros or all blanks.
- 395 o Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.
 - o When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.
- 396 o Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
- o Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
- o Type of Account (SEQ 050) must equal "1" or "2".

Section 11 - Validation - Specific Schedules and Forms

.08 Error Reject Codes for Forms

- 397 ○ Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before **April 15** of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than **April 15**.
- When the return is transmitted to IRS after **April 15**, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.
- The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
- **The Requested Payment Date cannot be prior to the current processing date minus five days.**
- 398 ○ Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 080) must be one of the following: 20020415 or 20020617, or 20020916.
- If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020415, or 20020617, or 20020916.
- If the process date is April 23 through **June 21, 2002** of the current processing year, the Requested Payment Date (SEQ 080) must be 20020617, or 20020916.
- If the process date is **June 22, 2002** through **September 20, 2002** of the current processing year, the Requested Payment Date (SEQ 080) must be 20020916.
- The process date cannot be greater than **September 20, 2002**.
- The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
- 690 ○ (Balance Due) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.
- 691 ○ (Balance Due) - Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
- 692 ○ Amount of Tax Payment (SEQ 060) must be greater than zero.
- 693 ○ When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of "1040S".

Section 11 - Validation - Specific Schedules and Forms

.09 Authentication Record

- 025 ○ For an On-Line return (when PIN Type Code (SEQ 008) is blank), the following fields must be present: **Jurat/Disclosure Code (SEQ 075) of Authentication Record** and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.
- 026 ○ For an On-Line return (when PIN Type Code (SEQ 008) is blank), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: **Jurat/Disclosure Code (SEQ 075) of Authentication Record** and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.
- 522 ○ Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File. -
- 523 ○ Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File. -
- 670 ○ **When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).**
- 671 ○ **When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).**
- 672 ○ **When the PIN Type Code (SEQ 008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 090) must be present.**
 - **When the PIN Type Code (SEQ 008) is equal to "O", then the ERO EFIN/PIN (SEQ 090) cannot be present.**
- 673 ○ For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".
- 674 ○ When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros.
and
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.
- 675 ○ **When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros.**
And
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.

Section 11 - Validation - Specific Schedules and Forms

.09 Authentication Record (continued)

- 676 ○ When the PIN Type Code (SEQ 008) is equal to "P", "S", or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.

When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.

- 679 ○ When the PIN TYPE Code (SEQ 008) is equal to "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 680 ○ When the PIN TYPE Code (SEQ 008) is equal to "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
- 681 ○ When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).
- 682 ○ When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).
- 683 ○ When the PIN TYPE Code (SEQ 008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (11 digits total).
- 684 ○ When the PIN TYPE Code (SEQ 008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.
- 689 ○ The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.
- 694 ○ When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".
- 695 ○ When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".
- 696 ○ When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".

Section 11 - Validation - Specific Schedules and Forms

.09 Authentication Record (continued)

- 697 ○ When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- 698 ○ When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.
- 699 ○ When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).

.10 State Records

- 009 ○ The unformatted state record exceeds the maximum length.
- 400 ○ The Generic Record must be present in the state data packet.
 - An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 401 ○ The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.
 - The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 402 ○ All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.
- 403 ○ Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
- 404 ○ The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.
 - The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.
- 405 ○ Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).
- 406 ○ An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, **Form 4563**, **Form 5074**, **Form 8689**, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

Section 11 - Validation - Specific Schedules and Forms

.10 State Records (continued)

- 407 ○ The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.
- 408 ○ When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "0", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "0", and vice versa.

.11 Summary Record

- 027 ○ Electronic Return Originator Name (SEQ 010) must be significant.
 - Electronic EFIN of ERO (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.
- 151 ○ Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS.
- 152 ○ Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.
- 153 ○ Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.
- 154 ○ Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.
- 155 ○ Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.
- 156 ○ Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.
- 157 ○ Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.
- 160 ○ Number of Forms W-2C (SEQ 055) must equal the number of Forms W-2C computed by the IRS.
- 438 ○ For On-Line Returns, the IP Address (SEQ 190) **must** be present and must contain at least one period **and cannot contain alpha characters**.
- 490 ○ If Year of the Electronic Postmark Date (SEQ 260) is present, Year of Electronic Postmark Date must equal the current processing year.
- 491 ○ If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), Electronic Postmark Time Zone (SEQ 280).
- 493 ○ Software Identification Number (SEQ 230) must be present.

Section 11 - Validation - Specific Schedules and Forms

.11 Summary Record (continued)

- 685 ○ Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.
- 686 ○ Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.
- 687 ○ Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.
- 688 ○ Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.

Section 11 - Validation - Specific Schedules and Forms

Section 12 - Federal/State Electronic Filing Specifications

.01 What Is Federal/State Electronic Filing

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then **provide** correctly formatted state data to the state tax administration agency.

.02 Federal/State Filing - Participating States

Thirty-seven states and the District of Columbia will participate in Tax Year 2001 Federal/State e-file Program.

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. A roster of state electronic filing coordinators is included in item .12 of Section 12. Updated rosters of state coordinators will be available in the IRS Home Page and on the IRS Centralized Bulletin Board. Most states will place their specifications in the IRS Centralized Bulletin Board, Federal/State Library.

If there are any comments or suggestions regarding Part I, Section 12, please forward them to:

Internal Revenue Service
Federal/State Filing Program
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Section 12 - Federal/State Electronic Filing Specifications

.03 Data Communications

All e-file returns will be transmitted to two transmission centers, Austin Service Center and Tennessee Computing Center. The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns. Federal/State electronic returns are to be transmitted based on the following state home center relationship:

Home Service Center	Transmit Site	States Supported
Andover	Austin	CT DC DE MD NJ NY PA RI VA VT
Austin	Austin	IA IL KS MO NM OK WI
Cincinnati	Tennessee	IN KY MI OH SC WV
Memphis	Tennessee	AL AR GA LA MS NC
Ogden	Austin	AZ CO HI ID MT ND NE OR UT

NOTE: IRS will restrict electronic filers to sending state returns as specified above or the Federal/State return will be rejected. For example, if a filer in North Carolina sends a South Carolina return to any service center other than Cincinnati, the home center, the return will be rejected. The North Carolina filer must request, through a revised application, that their EFIN be accepted at the Cincinnati Service Center (CSC) in order to transmit a South Carolina return to CSC. States may have additional restrictions.

IRS will reject Federal/State returns that are not submitted to the correct home service center. The correct home service center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the home service center that supports the state. If it is a federal return only, always transmit it to your supporting home service center.

Section 12 - Federal/State Electronic Filing Specifications

.04 Record Format General Description

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part II Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (SEQ 040) and Number of Form Records (SEQ 090) of the Summary Record must include a count for each state packet.
2. Increase the counts in Number of Logical Records in Tax Return (SEQ 040) and Number of Form Records (SEQ 090) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

.05 File Format General Description

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.
2. The state packet must be placed after the federal statement records and before the preparer notes record. Any other order will cause return rejection.

Section 12 - Federal/State Electronic Filing Specifications

.06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

2. State records must not contain the following data characters: "[" "]" "#" "*" within the state's variable format. These are reserved by the IRS for use as delimiters.
3. The following delimiters **must** be used to transmit the unformatted state records as variable to the state:
 - "{" instead of "[" and
 - "}" instead of "]" and
 - "\$" instead of "#" and
 - !" instead of "*".

The hexadecimal representations of these characters are:

<u>Symbol</u>	<u>ASCII Hex</u>		<u>Symbol</u>	<u>ASCII Hex</u>
[5B	{	7B	
]	5D	}	7D	
#	23	\$	24	
*	2A	!	21	

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

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.07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

.08 Acknowledgment File

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available for state retrieval within twenty-four hours of IRS acknowledgment.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state acknowledgment or acceptance of the state tax return.**

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by the Form Record Id Type ("STbbbb"), and Form Number ("0001bb" or "0002bb") Page Number and Form/Schedule Number.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS acknowledgment of federal return acceptance. Electronic filers must contact the states to obtain state acknowledgment of state return receipt.

Section 12 - Federal/State Electronic Filing Specifications

.09 Record Format Fixed and Variable Examples

There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state packet.

1. Example of a variable Generic Record:

```
-----1-----2-----3-----4-----5-----6
123456789012345678901234567890123456789012345678901234567890

0276****ST      0001  PG01 123456789 0000001[0010]SC[0020]00570321
000116[0060]JANE TEST  DOE NOW 35 CHARACTERS R[0075]3440
LITTLE RANC H RD      NOW 35 CHAR[085]LADSON  NOW 22 CHAR
AC[0095]SC[0100]294566666666 [0110]00018 [0150]1 [0155]01 [0195]411
2 [0200]3400 [0310]10308V[0525]185 [0550]185 [0580]185 [0650]B#
```

2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
-----1-----2-----3-----4-----5-----6
123456789012345678901234567890123456789012345678901234567890

1004****ST      0002  PG02 123456789 0000001[0010]SC[0020]00570321
117551[0050]0318!!!!FRM  W2  PG01 123456789 0000001{0030}PAT
RICKCHILDS DBA LOW COUNTRY{0040}100 LIBERTY HALL R[00
55]D SUITE 102{0050}GOOSE CREEK SC 29445{0060}400006745{00
70}400002047{0090}400005100{0200}490{0210}36 [0060]54{0220}227
{0230}3654{0245}3654{0255}53{0310}DOE  JANETEST {0320}3440
LITTLE RAN[0065]CH RD{0330}LADSON SC 29456{0380}171{0390}
3654{0400}SC{0500}S$02 [0070]82 [0105]S$#
```

Section 12 - Federal/State Electronic Filing Specifications

.10 STCAP Record Layout

Field Identification	Length	Field Description
Start-Record-Sentinel	4	A Value "*****".
0000 Record-Name	5	A Value "STCAP"
0010 Filler	1	AN Value Blank
0020 Total-Records	10	N Value numeric
0030 Filler	1	AN Value Blank
0040 Total-Generic	8	N Value numeric
0050 Filler	1	AN Value Blank
0060 Total-Unformatted	8	N Value numeric
0070 PATS-Indicator	1	A Value "P" if PATS data Blank if live data
0080 Filler	1	AN Value Blank
0090 Process Date	8	N IRS Accept Date {YYYYMMDD}
SRS-Use-Fields		Reserved for SRS Use
0100 SRS-State-SRIN	5	N St Retrieval SRIN
0110 Filler	1	A Value Blank
0120 SRS-State-File-Name	12	A State Abbr. followed by Sequence Number followed by .gz
0130 Filler	6	A Value Blank
0140 Drain-Total>Returns	8	N Value numeric
0150 Filler	1	AN Value Blank
0160 Drain-Tot-Return-Accp	8	N Value numeric
0170 Filler	1	AN Value Blank
0180 Drain-Tot-Record-Accp	10	N Value numeric
0190 Filler	1	AN Value Blank
0200 Drain-Total-Return-Rej	8	N Value numeric
0210 Filler	2	AN Value Blank
0220 SRS-Hash-SSNS	14	N Numeric
0230 SRS-File-Number	3	N Numeric
0240 SRS-File-Total	3	N Numeric
0250 PDATE	8	N Numeric (yyyymmdd)
0260 PTIME	4	N Numeric (HHMM)
0270 YR-TO-DATE-COUNT	10	N Numeric
Record-Terminus	1	A Value #.

Section 12 - Federal/State Electronic Filing Specifications

.11 Validation of State Packet Rejection General Conditions

In most error conditions, existing Error Reject Codes will be used. The Error Reject Codes are cross referenced in Attachment 1 of this publication.

Section 12 - Federal/State Electronic Filing Specifications

.12 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to nine unformatted records can be contained in a packet. Only one state packet is allowed per federal return.
2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.
3. An unformatted record is not required; however, up to nine unformatted records are allowed per state return packet. If more than nine are present, the entire return is rejected with Error Reject Code 045.
4. The Header Section in the generic and unformatted records (SEQ 000 through SEQ 020) must be present.
5. The Record ID's in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Record ID Type	6	(Both Records "STbbbb")
Form Number	6	(Generic Record "0001bb" Unformatted Record "0002bb")
Page Number	5	(Both Records"PG01b")
Taxpayer Identification Number	9	N (Primary SSN)
Filler	1	blank
Form/Schedule Number	7	N (Generic"0000001" Unformatted "0000001 to "0000009")

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Federal/State Electronic Filing state. Valid states in Tax Year **2001** are:

Alabama.....AL	Kansas.....KS	New York.....NY
Arkansas.....AR	Kentucky.....KY	North Carolina..NC
Arizona.....AZ	Louisiana.....LA	Ohio.....OH
Colorado.....CO	Maryland.....MD	Oklahoma.....OK
Connecticut....CT	Michigan.....MI	Oregon.....OR
Washington DC..DC	Mississippi....MS	Pennsylvania...PA
Delaware.....DE	Missouri.....MO	Rhode Island...RI
Hawaii..... ..HI	Montana.....MT	South Carolina..SC
Georgia.....GA	North Dakota...ND	Utah.....UT
Idaho.....ID	Nebraska.....NE	Vermont.....VT
Illinois.....IL	New Jersey.....NJ	Virginia.....VA
Indiana.....IN	New Mexico.....NM	West Virginia...WV
Iowa.....IA		Wisconsin.....WI

Section 12 - Federal/State Electronic Filing Specifications

.12 Validation of State Records

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

7. The State Direct Deposit/Direct Debit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ. Taxpayers may elect to have the federal and state direct deposit or direct debits in the same account, or they can chose different accounts.
8. If there is an entry in the State Direct Deposit/Direct Debit Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.
9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 060), Address Line 1 (SEQ 075), City (SEQ 085), State Abbreviation (SEQ 095), and Zip Code (SEQ 100).
10. Entries in the Consistency Section of the generic record, when not blank, must correspond to the same entries on the federal return. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section	1040	1040A	1040EZ
	----Sequence Number----		
150 Federal Filing Status-----	130	130	(See note)
155 Total Federal Exemptions-----	360	360	(See note)
160 Wages, Salaries, Tips-----	375	375	375
165 Taxable Interest-----	380	380	380
170 Tax Exempt Interest-----	385	385	385
175 Dividends-----	395	395	
180 State/Local Income Tax Refund-----	420		
185 Taxable Social Security Benefits-----	557	557	
190 Keogh Plan and SEP Deductions-----	650		
195 Adjusted Gross Income-----	750	750	750
200 Standard/Itemized Deductions-----	789	789	
205 Earned Income Credit-----	1180	1180	1180

Note: The Generic Record Federal Filing Status (SEQ 150) and the Total Federal Exemptions (SEQ 155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

Section 12 - Federal/State Electronic Filing Specifications

.12 Validation of State Records

11. The numeric fields (SEQ 360 - SEQ 675), if not blank, will be checked for format.
12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.
13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 023) of the Generic Record and reject both the federal and state returns if these are not equal.
14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 400) contains a positive value, then "State Name 1" (SEQ 370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 470) contains a positive value, then "State Name 2" (SEQ 440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 405.
15. If the federal return is an On-Line return, the associated state return must also be an On-Line return. IRS will check the On-Line-State-Return (SEQ 049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.
16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

009 STATE RECORD -

The unformatted state record exceeds the maximum length.

400 STATE RECORD -

The Generic Record must be present in the state data packet.

An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

401 STATE RECORD - - STATE CODE (SEQ 010)

The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.

The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

Section 12 - Federal/State Electronic Filing Specifications

.12 Validation of State Records

402 STATE RECORD - - ENTITY SECTION

All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.

403 STATE RECORD - - CONSISTENCY FIELDS

Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

404 STATE RECORD - - DECLARATION CONTROL NUMBER (DCN)

The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.

405 STATE RECORD - - FORM W-2 CHECK

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).

406 STATE RECORD -

An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, **Form 4563, Form 5074, Form 8689**, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

407 STATE RECORD - - RETURN SEQUENCE NUMBER (RSN)

The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.

408 STATE RECORD - - ONLINE RETURN INDICATOR

When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (Field 15) of the TRANS Record A (TRANA) must equal "O", and vice versa.

Section 12 - Federal/State Electronic Filing Specifications

.13 State e-file Coordinators

Alabama Department of Revenue http://www.ador.state.al.us Henry G. Mixon, Coordinator 50 N. Ripley St., Rm. 4223 Montgomery, AL 36132-7410	E-mail: hmixon@revenue.state.al.us Telephone (334) 242-1066 Fax: (334) 242-0064
Arizona Department of Revenue http://www.revenue.state.az.us Ed Vaughan, Coordinator 1600 West Monroe Ave. Phoenix, AZ 85007	E-mail: efile@revenue.state.az.us and/or vaughane@revenue.state.az.us Telephone (602) 542-3141 x4390 Fax (602) 542-4254
Arkansas Department of Finance and Administration http://www.state.ar.us/efile Dan Brown, Coordinator P.O. Box 8110 (ZIP 72203-8110) 7th and Wolfe Streets G-34 Little Rock, AR 72201	E-mail: dan.brown@rev.state.ar.us Telephone: (501) 682-7070 Help Desk (501) 682-7925 Fax (501) 682-7393
California Franchise Tax Board http://www.ftb.ca.gov Sean McDaniel, Coordinator Electronic Document Services MS A-1 Francise Tax Board P.O. Box 1468 Sacramento, CA 95812	E-mail: sean.mcdaniel@ftb.ca.gov Telephone: (916) 845-6180 Fax: (916) 845-5340
Colorado Department of Revenue http://www.revenue.state.co.us Phil Archuletta, Coordinator 1375 Sherman St., Rm. 600 Denver, CO 80061	E-mail: parchuletta@spike.dor.state.co.us Telephone (303) 866-3889 Fax (303) 866-3050
Connecticut Department of Revenue Services http://www.drs.state.ct.us Jason Purslow, Coordinator 25 Sigourney St. Hartford, CT 06106	E-mail: jason.purslow@po.state.ct.us Telephone (860) 297-5979 Fax (860) 297-4757
Delaware Division of Revenue http://www.state.de.us/revenue James Stewart, Coordinator 820 N. French St. Wilmington, DE 19801	E-mail: jastewart@state.de.us Telephone (302) 577-8170 Fax (302) 577-8202
District of Columbia http://www.dc.gov Office of Chief Financial Officer Sonja Peterson, Coordinator 941 North Capital St., 6 th Floor Washington, DC 20002	E-mail: sonja.peterson@dc.gov Telephone (202) 442-6461 Fax (202) 442-6330
Hawaii Department of Taxation http://www.state.hi.us/tax/tax.html Susan Adaniya, Coordinator P.O. Box 259 Honolulu, HI 96809-0259	E-mail: efile@tax.state.hi.us Telephone: (808) 587-1692 Fax: not available

Section 12 - Federal/State Electronic Filing Specifications

.13 State e-file Coordinators (continued)

Georgia Department of Revenue http://www.state.ga.us/departments/DOR Sandy Sharpe, Coordinator 270 Washington St., Rm. 201A Atlanta, GA 30334	E-mail: ssharp@gw.rev.state.ga.us Help Desk (404) 651-8555 Fax (404) 651-8266
Idaho State Tax Commission http://www.state.id.us/tax/home/htm Dawn Glazier, Coordinator 800 Park Blvd., Plaza IV Boise, ID 83722-0410	E-mail: dglazier@tax.state.id.us Telephone (208) 334-7822 Fax (208) 334-7650
Illinois Department of Revenue http://www.revenue.state.il.us Kevin Richards, Coordinator 101 West Jefferson St., 2-249 Springfield, IL 62702	E-mail: krichards@revenue.state.il.us Help Desk (217) 524-4767 or 4097 Fax (217) 782-7992
Indiana Department of Revenue http://www.in.gov/dor Bill Dunbar, Coordinator 5150 Decatur Blvd Indianapolis, IN 46241	E-mail: bdunbar@dor.state.in.us Telephone (317) 615-2508 Fax (317) 615-2520
Iowa Department of Revenue and Finance http://www.state.ia.us/government/drf Jay Kerrigan, Coordinator 1305 East Walnut, 4th Fl. Des Moines, IA 50319	E-mail: jay.kerrigan@idrf.state.ia.us Help Desk (515) 242-6359 Fax (515) 242-6040
Kansas Department of Revenue http://www.ink.org/public/kdor Nancy H. Lewis, Coordinator 915 SW Harrison Topeka, KS 66612-2001	E-mail: Nancy_Lewis@kdor.state.ks.us Telephone (785) 296-4066 Fax (785) 296-0153
Kentucky Revenue Cabinet http://www.state.ky.us/agencies/revenue/revhome.htm Judy Ritchie, Coordinator 1266 Louisville Rd. Frankfort, KY 40620	E-mail: Judy.Ritchie@mail.state.ky.us Telephone (502) 564-5370 Fax (502) 564-4206
Louisiana Department of Revenue http://www.rev.state.la.us Naomi Foret, Coordinator (P.O. Box 201 Zip 70821-0201) 330 North Ardenwood Dr. Baton Rouge, LA 70806	E-mail: nforet@rev.state.la.us Help Desk (225) 925-7292 Fax (225) 925-6760
Maine Revenue Services http://janus.state.me.us/revenue Matthew J. Backus, Coordinator State House Station 24 Augusta, ME 04333	E-mail: matthew.j.backus@state.me.us Telephone (207) 624-9730 Fax (207) 624-9740
Maryland Office of the Comptroller http://www.comp.state.md.us Jeane Olson, Coordinator Van Jones, Assistant 110 Carroll St. Annapolis, MD 21411	E-mail: : jolson@comp.state.md.us E-mail: : vjones@comp.state.md.us Telephone (410) 260-7753 Fax (410) 974-2967

Section 12 - Federal/State Electronic Filing Specifications

.13 State e-file Coordinators (continued)

<p>Massachusetts Department of Revenue http://www.massdor.com Kara A. Tempesta, Coordinator (P.O. Box 7013, Boston, MA 02204) 200 Arlington St. Chelsea, MA 02150</p>	<p>E-mail: tempestak@dor.state.ma.us Help Desk (617) 887-5013 Fax (617) 887-5029</p>
<p>Michigan Department of Treasury http://www.treasury.state.mi.us Annette L. Olivier-Wolfe, Coordinator 430 W. Allegan Lansing, MI 48922</p>	<p>E-mail: MIefile2D@state.mi.us Telephone (517) 373-0614 Fax (517) 241-2727</p>
<p>Minnesota Department of Revenue http://www.taxes.state.mn.us Nancy Rose, Coordinator 600 N. Robert St., M/S 4131 Saint Paul, MN 55146-4131</p>	<p>E-mail: justine.schindeldecker@state.mn.us E-mail: william.grewe@state.mn.us E-mail: nancy.k.rose@state.mn.us E-mail: sue.laplane@state.mn.us Help Desk: (651) 296-2153 or (800) 657-3738 Fax (651) 296-8222</p>
<p>Mississippi State Tax Commission http://www.mstc.state.ms.us/index2.htm Niki Meadows, Coordinator P.O. Box 1033 Jackson, MS 39215</p>	<p>E-mail: nmeadows@mstc.state.ms.us Help Desk (601) 923-7055 Fax (601) 923-7039</p>
<p>Missouri Department of Revenue http://dor.state.mo.us Jerry Wingate, Coordinator 301 W. High St., Rm. 330 Jefferson City, MO 65105</p>	<p>E-mail: Jerry_Wingate@mail.dor.state.mo.us Telephone (573) 751-3930 Fax (573) 526-5915</p>
<p>Montana Department of Revenue http://www.mt.gov/revenue Dave Berg, Coordinator (P.O. Box 5805 zip 59620) 125 North Roberts Helena, MT 59601</p>	<p>E-mail: daberg@state.mt.us Telephone (406) 444-3627 Fax (406) 444-4556</p>
<p>Nebraska Department of Revenue http://www.nol.org/home/NDR Larry Chapman, Coordinator (P.O. Box 94818, Lincoln, NE 68509-4818) 301 Centennial Mall South Lincoln, NE 68508</p>	<p>E-mail: lchapman@rev.state.ne.us Telephone (402) 471-5619 Fax (402) 471-5608</p>
<p>New Jersey Division of Taxation http://www.state.nj.us/treasury/revenue Irwin Nadel, Coordinator (P.O. Box 191 zip 08646-0191) 847 Roebling Avenue Trenton, NJ 08625</p>	<p>E-mail: inadel@revenue.state.nj.us Help Desk (609) 984-7989 Fax (609) 292-1777</p>
<p>New Mexico Taxation and Revenue http://www.state.nm.us/tax Paul Mann, Coordinator 1100 S. St. Francis Drive #3040 Santa Fe, NM 87501</p>	<p>E-mail: pmann@state.nm.us Telephone (505) 476-3773 Fax (505) 827-0469</p>

Section 12 - Federal/State Electronic Filing Specifications

.13 State e-file Coordinators (continued)

<p>New York Department of Taxation and Finance http://www.tax.state.ny.us/ Dee Bethel, Coordinator W.A. Harriman Campus, B8, R. 557 Albany, NY 12227</p>	<p>E-mail: dee_bethel@tax.state.ny.us Help Desk (518) 457-7296 Fax (518) 457-9813</p>
<p>North Carolina Department of Revenue http://www.dor.state.nc.us/ Alice Worsley, Coordinator (P.O. Box 871 Zip 27602) 501 North Wilmington St. Raleigh, NC 27604</p>	<p>E-mail: Alice.Worsley@ncmail.net E-mail: Johnetta.Baugham@ncmail.net Telephone (919) 733-1674 Fax (919) 715-6086</p>
<p>North Dakota Office of State Tax Commissioner http://www.state.nd.us/taxdpt Becky Herrmann, Coordinator 600 East Boulevard Ave. Bismarck, ND 58505-0599</p>	<p>E-mail: bherrman@state.nd.us Telephone (701) 328-3598 Fax (701) 328-3700</p>
<p>Ohio Department of Taxation http://www.state.oh.us/tax Karen Fisk, Coordinator 800 Freeway Drive North Columbus, OH 43229</p>	<p>E-mail: Karen.Fisk@tax.state.oh.us Help Desk (614) 433-7773 Fax (614) 433-7771</p>
<p>Oklahoma Tax Commission http://www.oktax.state.ok.us Darla Young, Coordinator 2501 Lincoln Boulevard Oklahoma City, OK 73914</p>	<p>E-mail: dyoung@oktax.state.ok.us Help Desk (405) 521-3124 Fax (405) 522-4275</p>
<p>Oregon Department of Revenue http://www.dor.state.or.us Cecily Martin, Coordinator 955 Center St., N.E. Salem, OR 97310</p>	<p>E-mail: cecily.a.martin@state.or.us Telephone (503) 945-8642 Fax (503) 945-8649</p>
<p>Pennsylvania Department of Revenue http://www.revenue.state.pa.us Richard Santo, Coordinator Bureau of Individual Taxes 5th Floor Strawberry Square Harrisburg, PA 17128-0605</p>	<p>E-mail: rsanto@state.pa.us E-mail: ncarberry@state.pa.us Help Desk (717) 787-4017 Fax (717) 772-4193</p>
<p>Rhode Island Division of Taxation http://www.doa.state.ri.us/tax Susan Galvin, Coordinator Division of Taxation One Capitol Hill Providence, RI 02908-5800</p> <p>M. Paola Laorenza, secondary contact mlorenz@tax.state.ri.us</p>	<p>E-mail: galvins@tax.state.ri.us Telephone (401) 222-2263 Fax (401) 222-6288</p> <p>E-mail: mlorenz@tax.state.ri.us Telephone: (401) 222-4091 Fax (401) 222-6288</p>
<p>South Carolina Department of Revenue www.sctax.org Keith Wicker, Coordinator (P.O. Box 125 29214-0401) 301 Gervais Street Columbia, SC 29214</p>	<p>E-mail: wickerk@sctax.org Telephone (803) 898-5541 Fax (803) 898-5888</p>

Section 12 - Federal/State Electronic Filing Specifications

.13 State e-file Coordinators (continued)

Utah State Tax Commission http://txdtm01.tax.ex.state.ut.us Douglas D. Hansen, Coordinator 210 North 1950 West Salt Lake City, UT 84134	E-mail: ddhanse@tax.state.ut.us Telephone (801) 297-7575 Fax (801) 297-7698
Vermont Department of Taxes Rhonda Grenier, Coordinator http://www.state.vt.us/tax/index.htm 109 State Street Montpelier, VT 05609-1401	E-mail: rgrenier@tax.state.vt.us Telephone: (802) 828-5563 Fax: (802) 828-3754
Virginia Department of Taxation http://www.tax.state.va.us Denise S. Johnson, Coordinator (P.O. Box 27423 zip 23261-7423) 2220 West Broad Street Richmond, VA 23220	E-mail: djohnson@tax.state.va.us Telephone (804) 367-6100 Fax (804) 367-0985
West Virginia State Tax Department http://www.state.wv.us/taxrev Jeff Anderson, Coordinator (P.O. Box 2222 zip 25328) 1001 Lee Street Charleston, WV 25301	E-mail: janderson@tax.state.wv.us Help Desk (304) 558-8655 Fax (304) 558-1991
Wisconsin Department of Revenue efiling@dor.state.wi.us Marcia Gray, Coordinator (P.O. Box 8977, Zip 53708) 2135 Rimrock Road Madison, WI 53713	E-mail: Marcia.Gray@dor.state.wi.us Telephone (608) 264-6886 Fax (608) 264-6884

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Section 13 - Self-Select PIN for e-file Specifications

01. What is the Self-Select PIN for e-file?

The Self-Select PIN for e-file is a way of filing a totally paperless electronic return. This program allows taxpayers to electronically sign their e-filed return by selecting a five-digit Personal Identification Number (PIN). It eliminates the requirement for Form 8453 in most cases.

Questions or comments regarding Section 13 (except Signature Authorization) should be sent to:

Internal Revenue Service
Maxanne Rearich, W:E:IEF:TPB, NCFB C4-267
5000 Ellin Rd.
Lanham, MD 20706
Phone: (202) 283-0265

Questions or comments regarding IRS e-file Signature Worksheets, Jurat/Disclosure Version should be sent to:

Internal Revenue Service
Carol Brauzer, W:E:IEF:IB, NCFB C5-121
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-7842

02. Taxpayer Eligibility Requirements

The following taxpayers are eligible to participate:

- Taxpayers who filed Form 1040, 1040A, 1040EZ, 1040PR, 1040NR or Telefile for Tax Year 2000
- Taxpayers who did not have a requirement to file for Tax Year 2000, but have filed previously
- First time filers who are sixteen or older on or before December 31, 2000
- Military personnel residing overseas with APO/FPO addresses
- Taxpayers residing in the American possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and the Northern Marianas, or with foreign country addresses

Returns for the following taxpayers are NOT eligible for Self-Select PIN for e-file:

- Taxpayers under the age of sixteen
- Taxpayers required to file a Form 8283 (Non-Cash Charitable Contribution) or Form 8332 (Release of Claim to Exemption for Children of Divorced or Separated Parents). These forms need to be attached to a Form 8453 or Form 8453-OL.

Section 13 - Self-Select PIN for e-file Specifications

03. Data Validation

The following fields must be present for the taxpayer when using the Self-Select PIN for e-file:

Primary:

Social Security Number
Name Control
Date of Birth

From Tax Year 2000 return, taxpayer's original submission prior to any adjustment: |

Adjusted Gross Income (AGI) - |

If Married Filing Joint:

Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth

From Tax Year 2000 return, taxpayer's original submission prior to any adjustment: |

Spouse Adjusted Gross Income (AGI) - |

If taxpayers **did not** file jointly in **Tax Year 2000**, they are required to provide their respective AGI amount. - |

If a return was not filed in Tax Year 1999, then the AGI Field is zero filled. - |

If taxpayers filed Form 1040NR or 1040PR in Tax Year 2000, then the AGI field is zero. |

Note:

Taxpayers filing their 2000 tax return after November 16, 2001 are eligible to use the Self-Select PIN for e-file. These taxpayers will need to submit zeroes for their Adjusted Gross Income. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the Self-Select PIN eligibles is being created in November and due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN. - |

Validation of Data:

Adjusted Gross Income The AGI is entered in whole dollar amounts. There will be a one dollar tolerance level. - |

Section 13 - Self-Select PIN for e-file Specifications

04. IRS e-file Signature Worksheets (continued)

3. A final version of the IRS *e-file* Signature Worksheet will be provided via the Electronic Filing Bulletin Board System. If we are able to obtain a form number, we will also be able to post the revised copy on the Digital Daily IRS website.
4. The **DRAFT** version of the IRS *e-file* Signature Worksheet provided in this document can be used to begin software development.
5. The IRS e-file Signature Worksheet, Application for Extension of Time to File, is also available for taxpayers to authorize the ERO to enter the taxpayer Self-Select PIN on one of several extension of time to file applications. The ERO must also retain the IRS e-file Signature Worksheet, Application for Extension of Time to File. The IRS e-file Signature Worksheet, Application for Extension of Time to File, and related guidelines will be provided on the Electronic Filing Bulletin Board System.

Section 13 - Self-Select PIN for e-file Specifications

.04 IRS e-file Signature Worksheet (continued)

FORM 13138

IRS e-file Signature Worksheet
Tax Year 2001

DRAFT

DCN [generated from tax return software]

Taxpayer Name [generated] Taxpayer Social Security Number

Spouse Name [generated] Spouse Social Security Number

Purpose: (1) To certify the truthfulness, correctness, and completeness of taxpayer's electronic income tax return. (2) To select a Personal Identification Number (PIN) as taxpayer's signature for electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent. (3) To authorize Electronic Return Originator (ERO) to enter taxpayer's PIN as taxpayer's signature on electronic income tax return, and if applicable, Electronic Funds Withdrawal Consent. Part C (optional): To certify taxpayer authentication by Practitioner PIN Program participants.

A. Form 1040/1040A/1040EZ entries for the tax year ending December 31, 2001

- 1. Adjusted gross income (Form 1040, line 33; 1040A, line 19; or 1040EZ, line 4)
2. Total tax (Form 1040, line 58; 1040A, line 35) or Tax (Form 1040EZ, line 10)
3. Federal income tax withheld (Form 1040, line 59; 1040A, line 36; or 1040EZ, line 7)
4. Refund (Form 1040, line 68a; 1040A, line 42a; or 1040EZ, line 11a)
5. Amount you owe (Form 1040, line 70; 1040A, line 44; or 1040EZ, line 12)

B. Declaration and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2001, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part A, above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected the Personal Identification Number (PIN) below as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN [enter five numbers, other than all zeroes]
I () authorize () do not authorize [generate/enter name of Electronic Return Originator]
to enter this PIN as my signature on my tax year 2001 electronically filed income tax return.

Taxpayer's Signature Date

Spouse's PIN [enter five numbers, other than all zeroes]
I () authorize () do not authorize [generate/enter name of Electronic Return Originator]
to enter this PIN as my signature on my tax year 2001 electronically filed income tax return.

Spouse's Signature Date

Practitioner PIN Program Participants only - continue below

C. Certification & Authentication - Practitioner PIN Program participants

Practitioner's PIN [enter six position EFIN, followed by five self selected numbers]
As a participant in the Practitioner PIN Program, I certify that the above numeric entry is my PIN, which is my signature on the tax year 2001 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

Practitioner's Signature Date

ERO MUST RETAIN THIS DOCUMENT - SEE WORKSHEET GUIDELINES
DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO
SEE DISCLOSURE, PRIVACY ACT, AND PAPERWORK REDUCTION ACT ON NEXT PAGE

(Rev, 8/06/2001)

Section 13 - Self-Select PIN for e-file Specifications

.04 IRS e-file Signature Worksheet (continued)

FORM 13138

DRAFT

Disclosure, Privacy Act, and Paperwork Reduction Act Notice to be added

**IRS e-file Signature Worksheet Guidelines
Tax Year 2001**

In some instances, taxpayers may wish to self select a Personal Identification Number (PIN), but indicate they are unavailable or unable to return to the ERO's office, or it is inconvenient for them to sign the electronically prepared individual income tax return. These taxpayers shall be provided the option to authorize the ERO to enter their self select PIN by completing Part B of the IRS e-file Signature Worksheet. **When possible, encourage taxpayers to personally enter their PIN for a truly paperless filing experience.**

ERO responsibilities – provide this worksheet to taxpayers who wish to authorize their ERO to enter the taxpayer(s) self select PIN. Include the appropriate taxpayer identifying information referenced at the top of the page, and the five requested data fields in Part A (zeroes may be entered, when appropriate) from the current income tax return. Provide the worksheet for taxpayer's review, in person (yourself or designee), by mail (e.g. postal service, Federal Express, United Parcel Service), e-mail, or an Internet web site.

Taxpayer responsibilities – taxpayer responsibilities are to: 1) verify accuracy of prepared income tax return; 2) indicate their self select PIN, *five numbers other than all zeroes*, 3) check appropriate line to indicate if they do or do not authorize the ERO to input their PIN, and 4) sign and date the worksheet, and 5) return completed worksheet to the ERO by hand delivery, mail (e.g. postal service, Federal Express, United Parcel Service), or FAX transmission.

Important Notes for EROs:

- **Retain completed IRS e-file Signature Worksheet for three years from Return Due Date or IRS received date, whichever is later. Do not send worksheet to IRS unless requested to do so.**
- Obtain taxpayer authentication information – e.g. Date of Birth, Adjusted Gross Income from prior year tax return (use line entry from taxpayer's originally filed tax return - do not use adjusted or corrected math error figures).
NOTE: Complete Part C. only if you have agreed to participate in the Practitioner PIN Program. Authentication information will not be required on input screen for returns filed under the Practitioner PIN Program. EROs preparing tax returns should confirm identities of the taxpayer(s) listed on the tax return. See additional guidance in Publication 1345.
- **Enter taxpayer(s) self select PIN(s) only if taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one taxpayer to authorize the ERO to enter the self select PIN, and for the spouse to enter it's own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter PIN of absent spouse.**
- A PIN signature replaces use of Form 8453. A PIN signature **must not** be used if a Form 8453 is required to transmit attachments to IRS.
- Provide taxpayer with a copy of their signed worksheet upon request.
- Provide taxpayer with a corrected copy of the worksheet if changes are made to the return (e.g. based on taxpayer review).
- See Publication 1345A, Filing Season Supplement for Electronic Return Originators.

(Rev, 8/06/2001)

Section 13 - Self-Select PIN for e-file Specifications

.05 Jurat/Disclosure Version Indicators

1. This table includes the jurat/disclosure versions A - D that are available for use with electronically filed Forms 1040/1040A/and 1040EZ for tax year 2001.
2. Column three indicates the codes (e.g. P1,C1,T1..) for the components required for each version. Note that there are two component lists for each version, **without or with** electronic funds withdrawal.
3. The text for each of the components is in Section 13.06 below.
4. A sample exhibit of each jurat/disclosure version is contained in Section 13.07, below. For display purposes all possible components are shown. All components shown are not required in every instance, (e.g. returns with electronic funds withdrawal require additional statements).

Jurat/Disclosure Version Indicators Tax Year 2001 - Processing Year 2002 Form 1040 Series - Forms 1040/1040A/1040EZ			
Version Indicator	Title	Required Screen/Graphic Selections	Comments
A	On-Line Self Select PIN Form 1040/A/EZ		Prepared by: on-line by taxpayer Transmitted by: ISP or transmitter Signatures: taxpayer(s) - Self Select PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • With electronic funds withdrawal 	P1,C1,T1 P1,C1,D1,T1	
B	Regular On-Line Filing Form 1040/A/EZ		Prepared by: on-line by taxpayer Transmitted by: ISP or transmitter Signatures: No PIN - F8453-OL required
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • With electronic funds withdrawal 	C1,T1 C1,D1,T2	
C	Self Select PIN by ERO Form 1040/A/EZ		Prepared by: preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) - self Select PIN ERO - Self Select PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • With electronic funds withdrawal 	E1,P1,C1,T1 E1,P1,C1,D1,T1	
D	Practitioner PIN Program Form 1040/A/EZ		Prepared by: preparer/ERO Transmitted by: ERO Signatures: Taxpayer - Self Select PIN Paid Preparer's Self Select PIN Requires completion of IRS e-file Signature Worksheet - prior year return information not required.
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • With electronic funds withdrawal 	P2,P1,C1,T6 P2,P1,C1,D1,T6	

Section 13 - Self-Select PIN for e-file Specifications

.06 Jurat/Disclosure and Electronic Funds Withdrawal Statement Components

This section provides the components to be used to develop Perjury Statement, Consent to Disclosure, and Electronic Funds Withdrawal screen language statements for electronic filing tax preparation software. These statements are to be included in the software for presentation to the taxpayer or return preparer on the input screen to enable input of return signatures and authentication information. Use the criteria provided for selection.

Perjury Statement Selections

Selection P1

Perjury Statement - use this selection when electronically filing Form 1040/A/EZ with Self Select PIN

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Selection P2

Perjury Statement and Paid Preparer signature - use this selection when electronically filing Form 1040/A/EZ under Practitioner PIN Program

Perjury Statement and Paid Preparer Signature

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

Paid Preparer's PIN

(enter EFIN plus 5 self selected numerics)

Consent to Disclosure Selections

A Consent to Disclosure is be included on the screen for all electronically filed returns and documents.

Selection C1

Consent to Disclosure - use this selection for electronically file Form 1040 Series returns (NOTE: This component reflects a change made after the Software Developer's.)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Section 13 - Self-Select PIN for e-file Specifications

.06 Jurat/Disclosure and Electronic Funds Withdrawal Statement Components
(continued)

ERO Declaration and Signature

Selection E1

ERO Declaration and Signature - use this selection and ERO PIN entry when return is transmitted by an Electronic Return Originator (ERO).

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper tax return signed by a paid preparer, I declare that the information contained in this electronic tax return is identical to that contained in the paper return, and I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 self selected numerics)

Electronic Funds Withdrawal Consent Selections

Include an Electronic Funds Withdrawal Consent statement only when taxpayer has selected the Electronic Funds Withdrawal option

Selection D1

Electronic Funds Withdrawal Consent for Forms 1040/A/EZ (Include statement only with Electronic Funds Withdrawal)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH debit (electronic withdrawal) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Section 13 - Self-Select PIN for e-file Specifications

.06 Jurat/Disclosure and Electronic Funds Withdrawal Statement Components
(continued)

Taxpayer Signature Selections

Selection T1

(Use this signature selection when filing a Form 1040/1040A/1040EZ and a Self Select PIN will be used to sign the return

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date (all numeric): _____
Taxpayer's Date of Birth: (2 digit month, 2 digit day, 4 digit year) _____
Taxpayer's Prior Year Adjusted Gross Income (Dollars Only): _____
Spouse's PIN: _____
Spouse's Date of Birth: (2 digit month 2 digit day, 4 digit year) _____
Spouse's Prior Year Adjusted Gross Income (Dollars Only): _____

Selection T2

(Use this signature selection when filing a Form 1040/1040A/1040EZ On-Line and using Form 8453-OL to sign the return.)

I am transmitting this Tax Return and signing this Electronic Funds Withdrawal Consent, if applicable, by entering my Date of Birth below.

Taxpayer's Date of Birth (DOB): _____ Date (all numeric): _____
(2 digit month, 2 digit day, 4 digit year)
Spouse's Date of Birth: _____
(2 digit month, 2 digit day, 4 digit year)

Selection T6

(Use this signature selection when participating in the Practitioner PIN program. ERO is required to retain the IRS e-file Signature Worksheet that has been signed by the taxpayer(s)).

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date(2 digit month, 2 digit day, 4 digit year) _____
Spouse's PIN: _____

Section 13 - Self-Select PIN for e-file Specifications

.07 e-file Screen Language Tax Year 2001 Versions A - D

**e-file Screen Language Version A
On-Line Self Select PIN Form 1040/A/EZ
(with or without Electronic Funds Withdrawal)
DRAFT Tax Year 2001**

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH debit (electronic withdrawal) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date (all numeric): _____
Taxpayer's Date of Birth: (2 digit month, 2 digit day, 4 digit year) _____
Taxpayer's Prior Year Adjusted Gross Income (Dollars Only): _____
Spouse's PIN: _____
Spouse's Date of Birth: (2 digit month, 2 digit day, 4 digit year) _____
Spouse's Prior Year Adjusted Gross Income (Dollars Only): _____

Section 13 - Self-Select PIN for e-file Specifications

.07 e-file Screen Language Tax Year 2001 Versions A - D (continued)

e-file Screen Language Version B
Regular On-Line Filing Form 1040/A/EZ
(with or without Electronic Funds Withdrawal)
Taxpayer must file Form 8453-OL
DRAFT Tax Year 2001

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH debit (electronic withdrawal) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am transmitting this Tax Return and signing this Electronic Funds Withdrawal Consent, if applicable, by entering my Date of Birth below.

Taxpayer's Date of Birth (DOB): Date (all numeric):
(2 digit month, 2 digit day, 4 digit year)
Spouse's Date of Birth:
(2 digit month, 2 digit day, 4 digit year)

Section 13 - Self-Select PIN for e-file Specifications

.07 e-file Screen Language Tax Year 2001 Versions A - D (continued)

e-file Screen Language Version C
Self Select PIN by ERO Form 1040/A/EZ
(with or without Electronic Funds Withdrawal)
DRAFT Tax Year 2001

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper tax return signed by a paid preparer, I declare that the information contained in this electronic tax return is identical to that contained in the paper return, and I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN (enter EFIN plus 5 self selected numerics)

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset 3) reason for any delay in processing or refund; and, 4) date of any refund.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH debit (electronic withdrawal) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: Date (all numeric):
Taxpayer's Date of Birth: (2 digit month, 2 digit day, 4 digit year)
Taxpayer's Prior Year Adjusted Gross Income (Dollars Only):
Spouse's PIN:
Spouse's Date of Birth: (2 digit month, 2 digit day, 4 digit year)
Spouse's Prior Year Adjusted Gross Income (Dollars Only):

Section 13 - Self-Select PIN for e-file Specifications

.07 e-file Screen Language Tax Year 2001 Versions A - D (continued)

e-file Screen Language Version D
Practitioner PIN Program Form 1040/A/EZ
For Use with IRS e-file Authentication Worksheet
(with or without Electronic Funds Withdrawal)
DRAFT Tax Year 2001

Perjury Statement and Paid Preparer Signature

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

Paid Preparer's PIN

(enter EFIN plus 5 self selected numerics)

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH debit (electronic withdrawal) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: ____-____-____
Spouse's PIN: _____ (2 digit month, 2 digit day, 4 digit year)

Section 13 - Self-Select PIN for e-file Specifications

08. Validation of Self-Select PIN for e-file

The following Error Reject Codes are used for errors in Self-Select PIN for e-file.

- 668 o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
- 669 o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.
- 670 o **Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).**
- 671 o **Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).**
- 672 o **Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 090) must be present.**
 - o **When the PIN Type Code (SEQ 008) is equal to "O", then the ERO EFIN/PIN (SEQ 090) cannot be present.**
- 673 o **Authentication Record - For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".**
- 674 o **Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros.**
and
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.

Section 13 - Self-Select PIN for e-file Specifications

08. Validation of Self-Select PIN for e-file (continued)

- 675 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros.
And
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.
- 676 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S", or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.

When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.
- 677 ○ Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.
- 678 ○ Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.
- 679 ○ Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 680 ○ Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
- 681 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).
- 682 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).

Section 13 - Self-Select PIN for e-file Specifications

.08 Validation of Self-Select PIN for e-file (continued)

- 683 ○ **Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (11 digits total).**
- 684 ○ **Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.**
- 689 ○ The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.
- 694 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".
- 695 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".
- 696 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".
- 697 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- 698 ○ Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.
- 699 ○ When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).

Section 13 - Self-Select PIN for e-file Specifications

.09 Self-Select PIN Questions and Answers

1. What is the Self-Select PIN?

The Self-Select PIN is any five numbers (except all zeros) that you choose to enter as your electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.

2. Who is eligible to use the PIN to sign their return?

Any individual who filed Form 1040, 1040A, 1040EZ, 1040NR, 1040PR or used Tele-File in tax year 2000 or individuals who did not file a tax return in tax year 2000 and are 16 or older by December 31, 2001 are eligible.

3. Are any taxpayers not eligible to use the PIN?

The following taxpayers cannot use the PIN:

- Taxpayers whose returns require any of the following forms are ineligible to use the PIN:
 - Form 3115, Application for Change in Accounting Method
 - Form 3468, Investment Credit (when filed for Historic Structures)
 - Form 8283, Non-Cash Charitable Contributions (if using Part B)
 - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents
- Taxpayers under the age of 16 who did not file a 2000 tax return,

4. Does both taxpayers filing a joint return need a PIN?

Yes, each must sign using a PIN. The taxpayers will choose any five numbers (except all zeros) as the electronic signature. Primary and spouse may use the same PIN.

5. What happens if two taxpayers select or use the same PIN?

The taxpayers' personal information includes the Social Security Number, Date of Birth and Adjusted Gross Income from the 2000 tax return along with their PIN. This is what the IRS will use to verify the return and have the PIN as the electronic signature.

6. Can a taxpayer enter a PIN for their spouse?

No. The IRS e-file Signature Worksheet should only be used to authorize your tax professional to enter the PIN in the absence of the taxpayer.

Section 13 - Self-Select PIN for e-file Specifications

.09 Self-Select PIN Questions and Answers (continued)

7. Do both spouses filing a joint return have to authorize the tax professional to input their PINs?

Only if a person is not present when the return is ready to be signed would a signature authorization be given to the preparer to enter the PIN. If neither spouse is present to sign a joint return, each can authorize the preparer to enter his/her respective PIN. But, a spouse who is present would enter his/her own PIN, even if the preparer has authorization to enter the other spouse's PIN.

8. If the taxpayer has never filed a tax return before or did not need to file a tax return for tax year 2000, what amount is entered for the Adjusted Gross Income?

Enter zero ("0") for the adjusted gross income. Do not leave this field blank. The Authentication Record must have eleven zeroes and a blank filled in for these fields if the amount is zero. The return will reject if the field is left blank for a zero amount.

9. What does the taxpayer use for the Adjusted Gross Income if the filing status has changed from last year?

If the change is *to* Married Filing Jointly, then each taxpayer will use their individual Adjusted Gross Income from their respective 2000 tax returns. If the filing status changed *from* Married Filing Jointly, then both taxpayers will use the same Adjusted Gross Income from the 2000 joint return.

10. Does the taxpayer have to use the same PIN that was used last year?

No. They can use any 5 numbers (except all zeros).

11. What if the taxpayer did not bring in last year's tax return or the taxpayer is a new client? How can they get the Adjusted Gross Income?

The taxpayer may call the IRS toll free number at 1-800-829-1040. If they can provide certain information to the Customer Service Representative (such as their name, SSN and current address), they may receive the Adjusted Gross Income amount over the phone or they may request a free transcript. Allow 7 to 10 days to receive the transcript.

12. If the taxpayer does not want to use the PIN, can they still file their return electronically?

Yes. Taxpayers can still file their return electronically through a practitioner or through a personal computer. However, if taxpayers do not want to use the PIN to sign their return, a completed and signed Form 8453 or 8453-OL (whichever is applicable) is required by the IRS. These forms must be sent to the IRS when the IRS sends an acknowledgement of the accepted return.

13. If I use the Self-Select PIN and owe taxes may I pay by Electronic Funds Withdrawal or credit card?

Yes. Even if you use the PIN and owe taxes, you may pay by electronic funds withdrawal or by credit card.

Section 13 - Self-Select PIN for e-file Specifications

.09 Self-Select PIN Questions and Answers (continued)

14. Is the Self-Select PIN a Universal PIN?

No. It is used as the taxpayer's electronic signature on their 2001 Individual Income Tax Return only.

15. Can the taxpayer use the same PIN next year?

Yes, or they may choose any 5 digits (except all zeroes).

16. What if one or both taxpayers can't be present to enter their Self-Select PIN?

You, as the preparer or transmitter, will need to provide a copy of the IRS e-file Signature Worksheet to the taxpayer.

17. What is an IRS e-file Signature Worksheet?

The IRS e-file Signature Worksheet allows the tax professional to input the taxpayer's Self-Select PIN. It is provided as a convenience for taxpayers who are unavailable to personally enter their PIN. A copy of the IRS e-file Signature Worksheet is posted on the Electronic Filing Bulletin Board System (ELF-BBS) at 859-292-0137 (not toll free).

18. Where can I obtain a copy of the IRS e-file Signature Worksheet?

Some tax preparation software includes the IRS e-file Signature Worksheet format. A copy of the IRS e-file Signature Worksheet is posted on the Electronic Filing Bulletin Board System (ELF-BBS) at 859-292-0137 (not toll free).

19. Must I use the IRS e-file Signature Worksheet for every e-file return?

No. The IRS e-file Signature Worksheet is only required for Self-Select PIN and Practitioner PIN returns submitted when one or both taxpayers are unavailable to personally enter their PIN.

20. Can the taxpayer give me their PIN verbally for me to enter in their presence?

No. The taxpayer must personally enter the PIN or they must complete an IRS e-file Signature Worksheet.

21. Can a married taxpayer filing a joint return pick the PIN and enter it for his/her spouse?

No. The taxpayer who cannot be present to personally enter their PIN needs to fill out the IRS e-file Signature Worksheet to authorize their tax professional to input the PIN for them.

Section 13 - Self-Select PIN for e-file Specifications

.09 Self-Select PIN Questions and Answers (continued)

22. What is my responsibility as a return preparer using the IRS e-file Signature Worksheet?

As a return preparer, your responsibility will be to provide the taxpayer with the IRS e-file Signature Worksheet along with their return for review. You are required to generate or enter the header information, all 5 line items in Section A, and your name in Section B.

23. What is my responsibility as a Transmitter (ERO) using the IRS e-file Signature Worksheet?

As a Transmitter, your responsibility will be to complete the IRS e-file Signature Worksheet based on the return information you received from the taxpayer.

24. When does the taxpayer sign the IRS e-file Signature Worksheet?

If you prepared the return, the taxpayer will sign the Worksheet and select a PIN after they have reviewed the prepared return. If the taxpayer provided a completed return for transmittal, the Worksheet and PIN selection can be completed without reviewing the electronic return.

25. What if one or both taxpayers cannot sign the IRS e-file Signature Worksheet in the ERO's office? Can the form be faxed?

Yes. The IRS e-file Signature Worksheet can be signed and returned to the ERO via a fax machine. However, the ERO must retain the IRS e-file Signature Worksheet in their file for three years from the Return Due Date or IRS Received Date, whichever is later.

26. Do I provide a copy of the completed IRS e-file Signature Worksheet to the taxpayer for their records?

You may provide a copy of the completed IRS e-file Signature Worksheet upon the taxpayer's request, but you are not required to do so for all taxpayers.

27. Do I have to mail the IRS e-file Signature Worksheet to the IRS?

No. Retain the completed copy in your file for 3 years from the Return Due Date or IRS Received Date, whichever is later.

28. Can a Power of Attorney select the PIN for his/her client and electronically sign their return?

Yes. The client can permit the Power of Attorney to select the PIN and electronically sign their return. The Power of Attorney can also select and sign for both taxpayers on a joint return.

Section 13 - Self-Select PIN for e-file Specifications

.09 Self-Select PIN Questions and Answers (continued)

29. What if the Adjusted Gross Income (AGI) is zero?

Each field must be completed in the Authentication Record. The zero ("0") amount should be entered as eleven zeroes and a blank. However, one zero or twelve zeroes will be accepted.

30. Can I submit the same Self-Select PIN for all returns I transmit?

No. The taxpayer decides what numbers they want for their PIN. It is not chosen by the preparer or transmitter.

31. What is an ERO PIN?

The ERO PIN is an electronic signature used by the ERO (along with the taxpayer's PIN) to eliminate a paper Form 8453. For consistency, each ERO is encouraged to use the same 11 digit PIN for all returns for this filing season. The only requirement for an ERO PIN is that the first 6 positions must match EFIN of the DCN. The next five positions you may use any 5 digits (except all zeros).

32. How do I know the IRS received the Self-Select PIN?

When you receive your Acknowledgement Record, all accepted returns will have the PIN Presence Indicator with the following values:

- "0" = No PIN Received
- "1" = Practitioner PIN Use
- "2" = Self-Select PIN by Practitioner

33. Will the ERO PIN be acknowledged as well?

If the ERO PIN is not present, the return will reject displaying an error reject code.

34. Where can I receive a copy of the Error Reject Codes for the Self-Select PIN and the Practitioner PIN?

The Error Reject Codes can be found in the Publication 1345A, Filing Season Supplement for Authorized IRS e-file Providers.

35. What about the Date of Birth that is required for the Self-Select PIN?

The Date of Birth is required as part of the authentication process for the taxpayer. IRS will match the Date of Birth against Social Security Admin. Records. A return using the ERO Self-Select PIN will not be rejected if the Date of Birth does not match. The Acknowledgement Record will contain a Date of Birth Validity Code that will advise you if the Date of Birth submitted matches or not. The following values will be returned.

1. All Date of Birth Valid
2. Primary Date of Birth Mismatched
3. Spouse Date of Birth Mismatched
4. Both Date of Birth Mismatched

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PART I
ELECTRONIC RETURN FILE SPECIFICATIONS
FOR
INDIVIDUAL INCOME TAX RETURNS

TAX YEAR 2001

ATTACHMENTS 1 – 10

INTENTIONAL BLANK PAGE

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
001	<ul style="list-style-type: none">o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.o The Summary Record must be present.	Pg 83
002	<ul style="list-style-type: none">o Reserved	
003	<ul style="list-style-type: none">o Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "200112". For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification Page 2 must also equal "200112".	Pg 89
004	<ul style="list-style-type: none">o Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.o Primary SSN (SEQ 010) is a required field.o Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1.o Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1 must be significant.	Pg 95
005	<ul style="list-style-type: none">o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.	Pg 88
006	<ul style="list-style-type: none">o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.o Primary Name Control (SEQ 050) is a required field.o Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a required field when Secondary SSN (SEQ 030) is significant.o Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly formatted.o Form 8814 - Child Name Control (SEQ 015) must be significant and correctly formatted.o See Section 7.01 for Name Control format.	Pg 95, 145, 147

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
007	<ul style="list-style-type: none">o Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.o Street Address (SEQ 080) is a required field.o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."	Pg 96
008	<ul style="list-style-type: none">o Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).o Filing Status (SEQ 130) is a required field.	Pg 102
009	<ul style="list-style-type: none">o State Record - The unformatted state record exceeds the maximum length.	Pg 1461 175
010	<ul style="list-style-type: none">o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted. <p>When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = MMYYYY, date fields with eight positions = MMDDYYYY unless otherwise specified.</p> <ul style="list-style-type: none">o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified. <p>Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a</p> <ul style="list-style-type: none">o required field and cannot equal all zeros or all blanks.	Pg 83, 157

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
011	o Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.	Pg 102
012	o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.	Pg 102
013	O Reserved	
014	o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)	Pg 83
015	o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".	Pg 114
016	o Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3. o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."	Pg 96
017	o Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant.	Pg 134
018	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.	Pg 137
019	o Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation. o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros. o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	Pg 101

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
020	<ul style="list-style-type: none">o Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.o Name Line 1 (SEQ 060) is a required field.o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.	Pg 96
021	<ul style="list-style-type: none">o Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.	Pg 96
022	<ul style="list-style-type: none">o Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.o State Abbreviation (SEQ 087) is a required field.o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."	Pg 96
023	<ul style="list-style-type: none">o Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.o City (SEQ 083) is a required field.o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."	Pg 96
024	<ul style="list-style-type: none">o Tax Form - If Address Ind (SEQ 097) equals "1" (APO/FPO Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1". Refer to Attachment 4.	Pg 97

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
025	o Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.	Pg 159
026	o Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.	Pg 159
027	o Summary Record - Electronic Return Originator Name (SEQ 010) must be significant. o Electronic EFIN of ERO (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.	Pg 162
028	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.	Pg 89
029	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.	Pg 89

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
030	<ul style="list-style-type: none">o Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN. o Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form. All pages of a multiple-page schedule or form must be present.o Listed below are exceptions to this rule:<ul style="list-style-type: none">-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8606, Form 8824 and Form 8853.-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801 and Form 8839.-Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.-Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.-Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713-Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001. o For Form 1040, Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.	Pg 84
031	<ul style="list-style-type: none">o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.	Pg 89
032	<ul style="list-style-type: none">o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.	Pg 89

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
033	<ul style="list-style-type: none">o Fields within a record cannot be longer than specified in Part II Record Layouts.o Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.	Pg 84
034	<ul style="list-style-type: none">o Record ID Group- For each record, significant data must be present in the Record ID Group.	Pg 84
035	<ul style="list-style-type: none">o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.	Pg 85
036	<ul style="list-style-type: none">o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.	Pg 115
037	<ul style="list-style-type: none">o Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).	Pg 102
038	<ul style="list-style-type: none">o Form 1040A - Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	Pg 113
039	<ul style="list-style-type: none">o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400, Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	Pg 113
040	<ul style="list-style-type: none">o Reserved	
041	<ul style="list-style-type: none">o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.	Pg 102
042	<ul style="list-style-type: none">o Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
043	<ul style="list-style-type: none">o Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153); Number of Children Who Lived with You (SEQ 240); Number of Other Dependents Listed (SEQ 350). o When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030). Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 102
044	<ul style="list-style-type: none">o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:<ul style="list-style-type: none">-The Taxpayer Identification Number (SEQ 003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.-The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.-Each record must be followed by a record terminus character (#).	Pg 85
045	<ul style="list-style-type: none">o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group. o If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.	Pg 85
046	<ul style="list-style-type: none">o Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 120
047	<ul style="list-style-type: none">o Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.	Pg 120
048	<ul style="list-style-type: none">o Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 124

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
049	<ul style="list-style-type: none">o Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.	Pg 124
050	<ul style="list-style-type: none">o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 88
051	<ul style="list-style-type: none">o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 88
052	<ul style="list-style-type: none">o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.	Pg 88
053	<ul style="list-style-type: none">o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.	Pg 88
054	<ul style="list-style-type: none">o Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 134
055	<ul style="list-style-type: none">o Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 144
056	<ul style="list-style-type: none">o Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.	Pg 144
057	<ul style="list-style-type: none">o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 137

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
058	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.	Pg 137
059	o Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.	Pg 135
060	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.	Pg 89
061	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.	Pg 89
062	o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 008) must be zeros.	Pg 89
063	o Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)	Pg 97
064	o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "2".	Pg 89
065	o Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".	Pg 102
066	o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.) o Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format. See Section 7.01 for Name Control format.	Pg 103
067	o Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.	Pg 103

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
068	o Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 103
069	o Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&). o Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).	Pg 97
070	o Form 1040 - If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".	Pg 108
071	o Tax Form - When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 97
072	o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant. o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	Pg 97
073	o Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "1998" or "1999" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5". o When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.	Pg 103
074	o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.	Pg 125

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
075	<ul style="list-style-type: none">o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. Form 1040: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F. Form 1040A: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3". Form 1040EZ: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.	Pg 97
076	<ul style="list-style-type: none">o Form 1040/1040A - If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.	Pg 90, 103
077	<ul style="list-style-type: none">o Form 1040/1040A - If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.	Pg 90, 103
078	<ul style="list-style-type: none">o Form 1040 - Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1848) or Allowable Loss (SEQ 1849).	Pg 90, 108
079	<ul style="list-style-type: none">o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.	Pg 90, 108
080	<ul style="list-style-type: none">o Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.	Pg 90, 108
081	<ul style="list-style-type: none">o Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.	Pg 90, 108
082	<ul style="list-style-type: none">o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 789) of Form 1040 must equal Total Deductions (SEQ 520) from Schedule A.	Pg 91, 108
083	<ul style="list-style-type: none">o Form 1040/1040A - Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.	Pg 91, 103
084	<ul style="list-style-type: none">o Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.	Pg 90, 103

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
085	o Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).	Pg 120
086	o Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.	Pg 91, 108
087	o Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.	Pg 91, 108
088	o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).	Pg 103
089	o Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa. When Recip Soc Sec No. (SEQ 693) is significant, it must be o within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). Refer to Attachment 8 for valid ranges of Social Security/Tax Identification Numbers.	Pg 108
090	o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at oo least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2; Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 915/860) is not significant, then the credit for Child Care (SEQ 330) of Form 2441/Schedule 2 must be zero.	Pg 125
091-093	Reserved	
094	o Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.	Pg 140

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
095	<ul style="list-style-type: none">o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses. o If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.	Pg 126
096	<ul style="list-style-type: none">o Reserved	
097	<ul style="list-style-type: none">o Form 1040 - When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present. When Capital Distribution Box (SEQ 447) is not equal to "X" and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.	Pg 108
098	<ul style="list-style-type: none">o Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).	Pg 114
099	<ul style="list-style-type: none">o Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.	Pg 90, 108
100	<ul style="list-style-type: none">o Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.	Pg 114
101	<ul style="list-style-type: none">o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).	Pg 136
102	<ul style="list-style-type: none">o Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.	Pg 115

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
103	<ul style="list-style-type: none">o Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below. Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G. Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R. Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.	Pg 97
104	<ul style="list-style-type: none">o Reserved	
105	<ul style="list-style-type: none">o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).	Pg 101
106	<ul style="list-style-type: none">o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.	Pg 115
107	<ul style="list-style-type: none">o Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.	Pg 120
108	<ul style="list-style-type: none">o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1138).o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).	Pg 98
109	<ul style="list-style-type: none">o Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.o Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.	Pg 98
110	<ul style="list-style-type: none">o Form 1040 - If both Schedule D and Schedule J are present, then Tax (SEQ 915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 220) of Schedule J.	Pg 91, 108

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
111	o Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".	Pg 103
112	o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720). o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".	Pg 91, 109
113	o Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.	Pg 114
114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.	Pg 103
115	o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.	Pg 91, 109
116	o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1138), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).	Pg 104
117	o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).	Pg 114
118	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space. o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.	Pg 137

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
119	<ul style="list-style-type: none">o Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).o Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.	Pg 104
120	<ul style="list-style-type: none">o Reserved	
121	<ul style="list-style-type: none">o Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).	Pg 104
122	<ul style="list-style-type: none">o Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	Pg 121
123	<ul style="list-style-type: none">o Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).o Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.	Pg 121
124	<ul style="list-style-type: none">o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).	Pg 121
125	<ul style="list-style-type: none">o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).	Pg 123

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
126	<ul style="list-style-type: none">o Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410, 1420) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.o If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.	Pg 98
127	<ul style="list-style-type: none">o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.	Pg 104
128	<ul style="list-style-type: none">o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.	Pg 104
129	<ul style="list-style-type: none">o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1138), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).	Pg 104
130	<ul style="list-style-type: none">o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: \$ 4700, 5600, 5650, 6750, 7750, 8500, 8850, 9400, 10300, or 11200; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).o Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.	Pg 104
131	<ul style="list-style-type: none">o Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".	Pg 104

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
132	o Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.	Pg 109
133	o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.	Pg 120
134	o Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786), and Modified Standard Deduction Ind (SEQ 787) and Itemize Election Ind (SEQ 788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.	Pg 105
	o Form 1040A - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.	
135	o Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.	Pg 109
136	o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.	Pg 92, 106
	o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.	
137	o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.	Pg 126
138	o Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).	Pg 105
139	o Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.	Pg 121
140	o Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.	Pg 90, 109
141	o Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).	Pg 117
142	o Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".	Pg 117
143	o Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.	Pg 117

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
144,145	Reserved	
146	o Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.	Pg 98
147	o Reserved	
148	o Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn".	Pg 125
	o Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".	
149	o Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".	Pg 114
150	o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.	Pg 109
	o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.	
151	o Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS.	Pg 162
152	o Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.	Pg 162
153	o Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.	Pg 162
154	o Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.	Pg 162
155	o Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.	Pg 162
156	o Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.	Pg 162
157	o Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.	Pg 162

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
158	o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).	Pg 105
159	o Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal \$7450 when Secondary SSN (SEQ 030) is not significant, and must equal \$13400 when Secondary SSN (SEQ 030) is significant. o If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed \$4550 when Secondary SSN (SEQ 030) is not significant, and cannot exceed \$10500 when Secondary SSN (SEQ 030) is significant.	Pg 113
160	o Summary Record - Number of Forms W-2C (SEQ 055) must equal the number of Forms W-2C computed by the IRS.	Pg 162
161	o Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.	Pg 113
162	o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$365 and Adjusted Gross Income (SEQ 750) must be less than \$10710. o When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 113
163	o Schedule R/Schedule 3 - At least one of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.	Pg 120
164	o Reserved	
165	o Form 1040 - If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.	Pg 109
166	o Reserved	-
167	o Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.	Pg 157

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
168	o Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.	Pg 157
169	o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).	Pg 115
170	o Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.	Pg 93, 114
171	o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.	Pg 93, 135
172	o Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.	Pg 157
173	o Reserved	
174	o Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.	Pg 135
175	o Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.	Pg 109
176	o Reserved	
177	o Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2450 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.	Pg 98
178	o Form 1040 - When Other Form Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, Form 8861.	Pg 109
179	o Form 1040 - When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa. When Nonconventional Source Fuel Credit Amount (SEQ 1018) is significant, then Nonconventional Source Fuel Credit (SEQ 1025) must contain "STMBnn".	Pg 110

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
180	<ul style="list-style-type: none">o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).o Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.	Pg 93, 136
181	<ul style="list-style-type: none">o Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.	Pg 136
182	<ul style="list-style-type: none">o Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.	Pg 117
183	<ul style="list-style-type: none">o Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.	Pg 114
184	<ul style="list-style-type: none">o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).o Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.	Pg 93, 116
185	<ul style="list-style-type: none">o Reserved	
186	<ul style="list-style-type: none">o Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.	Pg 93, 148
187	<ul style="list-style-type: none">o Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 114
188	<ul style="list-style-type: none">o Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 105
189	<ul style="list-style-type: none">o Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 630, 637, 640, 645, 650, 680, 697, 730, 735.	Pg 110

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
190	o Reserved	
191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 935), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 922), Other Credits (SEQ 1015), Rate Reduction Credit (SEQ 1016) and Nonconventional Source Fuel Credit Amount (SEQ 1018).	Pg 106
	o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 955), Education Credits (SEQ 950), Adoption Credit (SEQ 960) and Rate Reduction Credit (SEQ 1016) .	
192	o Tax Form - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250). Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).	Pg 99
193	o Form 8829 - Total Hours Available (SEQ 065) cannot exceed the maximum number of available hours (24 hrs x the number of days in the year).	Pg 148
194	o Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).	Pg 113
195	o Schedule SE - When Self-Employment Tax (SEQ 160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 165) must be significant, and vice versa. o If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.	Pg 90, 120
196	o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present. o When F1040 Social Security Medicare Tax on Tips (SEQ 200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.	Pg 110

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
197	o Schedule A - When Other Expense Amount (SEQ 485) is significant, Total Other Expenses Limit (SEQ 495) must be significant.	Pg 114
198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210). o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).	Pg 106
199	o Reserved	
200	o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$364 , Schedule EIC must be present.	Pg 106
201	o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140). o Qualifying Child Name Control (SEQ 007, 077) must be in the correct format. See Section 7.01 for Name Control format.	Pg 116
202	o Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.	Pg 116
203	o Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".	Pg 116
204	o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64. o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.	Pg 99
205	o Schedule EIC - When Qualifying SSN (SEQ 015, SEQ 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security Numbers.	Pg 116
206	o Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "1977" and less than "1983", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 116

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207	<ul style="list-style-type: none">o Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".o If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "2000", then Number of Months (SEQ 070, 140) must equal "12".	Pg 117
208	<ul style="list-style-type: none">o Schedule H - Cash Wages Over \$1300 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1300 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.	Pg 118
209	<ul style="list-style-type: none">o Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 118
210	<ul style="list-style-type: none">o Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.	Pg 118
211	<ul style="list-style-type: none">o Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 118
212	<ul style="list-style-type: none">o Schedule H - Name of State Where Unemploymnt Cntrbtns Paid (SEQ 200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.	Pg 118
213	<ul style="list-style-type: none">o Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.	Pg 118
214	<ul style="list-style-type: none">o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.	Pg 118
215	<ul style="list-style-type: none">o Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".o Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".o Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".	Pg 118
216	<ul style="list-style-type: none">o Schedule EIC - Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 117
217	<ul style="list-style-type: none">o Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1978", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 117

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
218	o Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2001", the corresponding Number of Months (SEQ 070, 140) must equal "12".	Pg 117
219	o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).	Pg 118
220	o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).	Pg 118
221	o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.	Pg 92, 106
222	o Schedule EIC - If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2428 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$28281. o If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4008 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$32121.	Pg 117
223	o Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.	Pg 119
224	o Schedule H - If Cash Wage Over \$1300 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.	Pg 119
225	o Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1300.	Pg 119
226	o Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).	Pg 119
227	o Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X". o When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".	Pg 119
228	o Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).	Pg 119
229	o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.	Pg 119

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
230	o Form 1116 - When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.	Pg 123
231	o Form 1116 - If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to "AMT".	Pg 123
232	o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096 098. o When more than one Form 1116 is present, the same box (SEQ 020 through 098) cannot equal "X" on more than one Form 1116. o Exception: The same box (SEQ 020 through 098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 010) is significant on one of the two Forms 1116.	Pg 123
233-234	Reserved	
235	o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.	Pg 119
236	o Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).	Pg 92, 110
237-239	Reserved	
240	o Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.	Pg 115
241	o Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).	Pg 115
242	o Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 115
243	o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" or Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero. o Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.	Pg 106

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
244	o Reserved	
245	o Form 1040 - When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.	Pg 110
	o Form 1040 - When Form 3800 Block (SEQ 1003) equals "X", Form 3800 must be present.	
246-249	Reserved	
250	o Schedule D - When Investment Capital Gain (SEQ 1870) is significant, Form 4952 must be present. Investment Capital Gain (SEQ 1870) of Schedule D must equal Investment Capital Gain (SEQ 036) from Form 4952.	Pg 93, 115
251	o Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.	Pg 91, 93, 145
252	o Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.	Pg 91, 106
253	o Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".	Pg 145
254	o Reserved	
255	o Form 8615 - Gross Unearned Income (SEQ 070) must be greater than \$1500.	Pg 145
256	o Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.	Pg 145
257	o Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.	Pg 145
258	o Form 8615 - Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 145
259	o Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.	Pg 99
260	o Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.	Pg 110

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
261	<ul style="list-style-type: none">o Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.o Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.	Pg 91, 147
262	<ul style="list-style-type: none">o Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than \$750 and less than \$7500.	Pg 147
263	<ul style="list-style-type: none">o Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.	Pg 110
264	<ul style="list-style-type: none">o Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.o When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.o When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.	Pg 147
265	<ul style="list-style-type: none">o Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.	Pg 147
266	<ul style="list-style-type: none">o Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 147
267	<ul style="list-style-type: none">o Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$750, Form 8814 Tax (SEQ 220) must equal \$75.	Pg 147
268,269	Reserved	
270	<ul style="list-style-type: none">o Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.	Pg 110
271	<ul style="list-style-type: none">o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).	Pg 136
272	<ul style="list-style-type: none">o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).	Pg 136

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
273,274	Reserved	
275	o Form 4972 - At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr Method Average Tax (SEQ 690).	Pg 136
276	o Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.	Pg 136
277	o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.	Pg 110
278	o Form 4970 - Accumulation Dist. Attributable Tax (SEQ 670) must be significant.	Pg 136
279	o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044); Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).	Pg 137
280	o Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.	Pg 93, 114
281	o Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.	Pg 106
282	o Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.	Pg 147
283	o Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$113649. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$70749.	Pg 147
284	o Reserved	
285	o Form 1040 - If schedule D is present and no Schedule J is present, and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2236) of Schedule D.	Pg 110
286	o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	Pg 116
287	o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present. o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.	Pg 110
288	o Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).	Pg 148

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
289	o Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.	Pg 121
290	o Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073). o Form W-2G - Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024). o Form 1099-R - Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042). o Exception: This check is not performed when Employer State (SEQ 073) of Form W-2, Payer's State (SEQ 024) of Form W-2G and/or Payer's State (SEQ 042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	Pg 121, 122, 123
291	o Form W-2 - Employer City (SEQ 070) must contain at least three characters.	Pg 121
292-294	Reserved	
295	o Form W-2 - Neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) of the combined W-2s can be greater than 1/2 (50%) of Wages (SEQ 120). Exception: This check is bypassed when Combat Pay has been excluded from Wages. o Form W-2G - Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040). o Form 1099-R - Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).	Pg 121, 122, 123
296	o Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).	Pg 126
297	o Reserved	
298	o Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 125
299	o Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N". o RAL Indicator (SEQ 1465) is a required field.	Pg 99

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
300-302	Reserved	
303	<ul style="list-style-type: none">o Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1138) must be greater than Total Payments (SEQ 1250).o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).	Pg 99
304-349	Reserved for Electronically Transmitted Documents (ETD)	
350	<ul style="list-style-type: none">o Form 8853 - Policyholder SSN (SEQ 289) must be numeric and within the valid range for an SSN or an ITIN.o Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.o Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 151
351	<ul style="list-style-type: none">o Form 8853 - MSA Acct Holder SSN (SEQ 009) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.	Pg 151
352-354	Reserved	
355	<ul style="list-style-type: none">o Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 160) is significant, then Employee Contributions-Yes (SEQ 140) must equal "X".	Pg 151
356	<ul style="list-style-type: none">o Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.	Pg 151
357	<ul style="list-style-type: none">o Form 1040 - Archer MSA Deduction (SEQ 632) must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant.	Pg 90, 111
358	<ul style="list-style-type: none">o Reserved	-

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
359	<ul style="list-style-type: none">o Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)<ul style="list-style-type: none">- Payments or Death Benefits - Yes (SEQ 320)- Payments or Death Benefits - No (SEQ 330)and<ul style="list-style-type: none">- Insured Terminally Ill - Yes (SEQ 340)- Insured Terminally Ill - No (SEQ 350).	Pg 151
360	<ul style="list-style-type: none">o Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.o If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.	Pg 111
361	<ul style="list-style-type: none">o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.o If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.	Pg 111
362	<ul style="list-style-type: none">o Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then the Exceptions to 15% Tax box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.	Pg 151
363	<ul style="list-style-type: none">o Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.	Pg 151
364	<ul style="list-style-type: none">o Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.o If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.	Pg 111
365-369	Reserved	
370	<ul style="list-style-type: none">o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.	Pg 106
371	<ul style="list-style-type: none">o Reserved	

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
372	o Form 1040/1040A - When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".	Pg 106
373	o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present. o When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".	Pg 107
374	o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 140) from Form 8812.	Pg 92, 107
375-378	Reserved	
379	o Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	Pg 152
380	o Form 8863 - Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 152
381	o Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers.)	Pg 152
382	o Form 1040/1040A - If Education Credits (SEQ 935/950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 935/950) must be significant.	Pg 107
383	o Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.	Pg 153
384	o Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$50,000.	Pg 107

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
385	o Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.	Pg 153
386	o Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.	Pg 107
387	o Form 1040/1040A - The Education Credits cannot exceed \$5500. o Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$4500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.	Pg 107, 153
388	o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".	Pg 107
389	o Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed \$2500.	Pg 107
390	o Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060). o One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).	Pg 119
391	o Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.	Pg 119 - -
392	o Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.	Pg 91, 119
393	o Schedule J - When Add Lines 4,8,12,and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).	Pg 119
394	o Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
395	<ul style="list-style-type: none">o Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.o When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.	Pg 157
396	<ul style="list-style-type: none">o Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.o Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.o Type of Account (SEQ 050) must equal "1" or "2".	Pg 157
397	<ul style="list-style-type: none">o Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April 15.o When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.o The year of the Requested Payment Date (SEQ 080) must equal the current processing year.o The Requested Payment Date cannot be prior to the current processing date minus five days.	Pg 158
398	<ul style="list-style-type: none">o Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 080) must be one of the following: 20020415 or 20020617, or 20020916.o If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020415, or 20020617, or 20020916.o If the process date is April 23 through June 21, 2002 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020617, or 20020916.o If the process date is June 22, 2002 through September 20, 2002 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020916.o The process date cannot be greater than September 20, 2002.o The year of the Requested Payment Date (SEQ 080) must equal the current processing year.	Pg 158

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
399	o Reserved	
400	o State Record - The Generic Record must be present in the state data packet. o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.	Pg 161, 175
401	o State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center. o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.	Pg 161, 175
402	o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.	Pg 161, 176
403	o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.	Pg 161 176
404	o State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form. o The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.	Pg 161, 176
405	o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).	Pg 161, 176
406	o The EFIN cannot contain an "out of service center" District Office (DO). The DO contained in the EFIN of Originator (SEQ 8b) must be valid for the Processing Site (SEQ 040) of the TRANS Record A (TRANA) of the transmission. o Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689 , an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".	Pg 126, 135, 136, 146, 161, 176
407	o State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.	Pg 162, 176
408	o State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "O", and vice versa.	Pg 162, 176
409-419	Reserved	
420	o Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present , and vice versa.	Pg 111
421	o Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
422	<ul style="list-style-type: none">○ Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:<ul style="list-style-type: none">○ When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.○ When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.○ When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.○ When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.○ When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.○ When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.○ When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.○ When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.○ When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.○ When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.○ When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.○ When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.	Pg 131, 132

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o When Nontaxable Use of Commercial Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then Commercial Aviation fuel Gasoline Gallons (SEQ 460) must be significant.	
	o When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.	
	o When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.	
	o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.	
	o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 680) is greater than zero, then at least one of the following must be significant: SEQ 650, 660, or 670.	
	o When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.	
	o When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 710) must be significant .	
	o When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.	
	o When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.	
	o When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800) must be significant.	
423	o Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 240) must equal "STMbnn" and vice versa.	Pg 132

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
424	<ul style="list-style-type: none">o Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.o If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.o If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).o If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).o Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.	Pg 133
425	<ul style="list-style-type: none">o Form 4136 - If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.	Pg 133
426	<ul style="list-style-type: none">o Form 1040 - Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 820) from Form 4136.	Pg 92, 111

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
427	<ul style="list-style-type: none">o Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:<ul style="list-style-type: none">o When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.o When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.o When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.o When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.o When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.o When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.o When Nontaxable Use of Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 370 or 390) must be significant.o When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.	Pg 134
428-429	Reserved	
430	o Reserved	-
431	o Reserved	
432	<ul style="list-style-type: none">o Form 8271 - When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name - 1 (SEQ 030) or Tax Shelter Registration Number -1 (SEQ 040) or Name of Person Who Applied for Registration -1 (SEQ 050) or Tax Shelter Identifying Number -1 (SEQ 060).	Pg 141
433-434	Reserved	
435	<ul style="list-style-type: none">o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25,000.o When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25,000.	Pg 143

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
436	o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant, Form 8582 must be present. When Special Allowance for Rental Activity (SEQ 340) is significant, Form 8582 must be present.	Pg 143
437	o Form 8582-CR - Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.	Pg 143
438	o Summary Record - For On-Line Returns, the IP Address (SEQ 190) must be present and must contain at least one period and cannot contain alpha characters.	Pg 162
439-445	Reserved	
446	o Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.	Pg 134

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
447	<ul style="list-style-type: none">o Form 4136 - When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present, and vice versa. When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.	Pg 134
448,449	Reserved	
450	<ul style="list-style-type: none">o Form 8606 - Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.	Pg 144
451	<ul style="list-style-type: none">o Form 8606 - Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space. o Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.	Pg 144
452	<ul style="list-style-type: none">o Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040. o When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).	Pg 126
453	<ul style="list-style-type: none">o Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$78,000.	Pg 127
454	<ul style="list-style-type: none">o Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.	Pg 111
455	<ul style="list-style-type: none">o Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050). o Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).	Pg 127

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
456	o Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.	Pg 111
	o When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.	
457	o Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.	Pg 90, 111
458	o Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.	Pg 112
459	o Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.	Pg 90, 112

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
460	<ul style="list-style-type: none">o Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests. o Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000). o Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days. o Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year Or o When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000). o Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.	Pg 127
461	<ul style="list-style-type: none">o Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.	Pg 127
462	<ul style="list-style-type: none">o Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).	Pg 128

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
463	<ul style="list-style-type: none">o Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code.o Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code.o Refer to Attachment 9 for Post of Duty Codes.	Pg 128
464	<ul style="list-style-type: none">o Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.	Pg 128
465	<ul style="list-style-type: none">o Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).	Pg 128
466	<ul style="list-style-type: none">o Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).	Pg 128
467	<ul style="list-style-type: none">o Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.	Pg 128
468	<ul style="list-style-type: none">o Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.	Pg 128
469	<ul style="list-style-type: none">o Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.	Pg 128
470	<ul style="list-style-type: none">o Form 2555EZ - For each of the following, only one box can equal "X": Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020); Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060); Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).	Pg 128
471	<ul style="list-style-type: none">o Form 2555 - Part II or Part III must be present, but not both.	Pg 128
472	<ul style="list-style-type: none">o Form 2555/2555EZ - Must be processed at the Andover Service Center.	Pg 128
473-474	Reserved	
475	<ul style="list-style-type: none">o Form 8812 - The following fields cannot equal "X": Amount on Line 5 - No Box (SEQ 043) or Amount on Line 8 - No Box (SEQ 073).	Pg 147
476	<ul style="list-style-type: none">o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).	Pg 117
477-479	Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
480	o Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 149
481	o Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant. o If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160). o Eligible Child Name Control (SEQ 030, 110) must be in the correct format. See Section 7.01 for Name Control format.	Pg 149
482	o Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.	Pg 149
483	o Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 149
484	o Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1983", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".	Pg 149
485	o Form 8839 - Modified AGI (SEQ 240) must be less than \$115,000.	Pg 149
486	o Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.	Pg 107
487	o Form 8839 - If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000. o If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.	Pg 150
488-489	Reserved	
490	o Summary Record - If Year of the Electronic Postmark Date (SEQ 260) is present, Year of Electronic Postmark Date must equal the current processing year.	Pg 162

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
491	o Summary Record - If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), Electronic Postmark Time Zone (SEQ 280).	Pg 162
492	o Reserved	
493	o Summary Record - Software Identification Number (SEQ 230) must be present.	Pg 162
494	o Form 1040 - If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.	Pg 112
495	o Form 1040 - If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.	Pg 112
	o Form 1040 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.	
496	o Form 4563 - When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 135
	o When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.	
497-499	Reserved	
500	o Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.	Pg 85
501	o Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.	Pg 85
	o Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.	
502	o Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.	Pg 85
503	o Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.	Pg 85
504	o Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.	Pg 85

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
505	o Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.	Pg 85
506	o Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.	Pg 85
507	o Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.	Pg 85
508	o Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married filing joint status (SEQ 130); or Secondary SSN (SEQ 030) has been used as a Primary SSN on another return.	Pg 86
509	o Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.	Pg 86
510	o Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.	Pg 86
511	o Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status value "3".	Pg 86
512	o Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.	Pg 86
513	o Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.	Pg 86
514	o Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.	Pg 86
515	o Primary SSN (SEQ 010) was used as a Primary SSN more than once.	Pg 86
516-518	Reserved	
519	o Form 8697 - Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.	146
520	o Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.	Pg 86

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
521	o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.	Pg 86
522	o Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File. -	Pg 159
523	o Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File. -	Pg 159
524	o Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.	Pg 87
525	o Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.	Pg 87
526	o Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.	Pg 87
527	o Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.	Pg 87
528	o Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.	Pg 87
529-599	Reserved	
600	o Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.	Pg 87
601	o Reserved	
602	o Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.	Pg 152
603	o Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.	Pg 152
604	o Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 040) or Beginning Date Your Spouse Home in the USA (SEQ 050) of Form 8862 must be present.	Pg 152
605	o Form 8862 - When Schedule EIC is present, Relationship Yes Box-1 (SEQ 060) or Relationship No Box-1 (SEQ 070) of Form 8862 must be present.	Pg 152

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
606	o Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	Pg 99
607	o Form 8866 - If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).	Pg 156
608-609	Reserved	
610	o Tax Form - If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095). If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).	Pg 99
611	o Tax Form - Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).	Pg 99
612	o Tax Form - Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	Pg 100
613	o Tax Form - Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.	Pg 100
614	o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".	Pg 100
615	o Tax Form - If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689 , then the return must be processed at Andover Service Center.	Pg 100

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
616	<p>o Form W2 - When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).</p> <p>Form W2G - When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).</p> <p>Form 1099R - When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).</p>	Pg 121, 122, 123
617-618	Reserved	
619	<p>o Form 8379 - First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.</p>	Pg 141
620	<p>o Form 8379 - When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State-Yes Box (SEQ 150) or Community Property State-No Box (SEQ 160).</p>	Pg 141
621	<p>o Form 8379 - When Community Property State Yes Box (SEQ 150) is equal to "X", one or more of the following community state's abbreviation must be significant:</p> <p>SEQ 161 Community Property State Abbreviation for Arizona; SEQ 162 Community Property State Abbreviation for California; SEQ 163 Community Property State Abbreviation for Idaho; SEQ 164 Community Property State Abbreviation for Louisiana; SEQ 165 Community Property State Abbreviation for Nevada; SEQ 166 Community Property State Abbreviation for New Mexico; SEQ 167 Community Property State Abbreviation for Texas; SEQ 168 Community Property State Abbreviation for Washington; and/or SEQ 169 Community Property State Abbreviation for Wisconsin.</p> <p>o See Attachment 5 - Community Property States Abbreviations</p>	Pg 142
622	<p>o Form 8379 - When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).</p>	Pg 142
623	<p>o Form 8379 - When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540), Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).</p>	Pg 142

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
624	o Form 8379 - When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).	Pg 142
625	o Form 8379 - When Exemptions-Joint Return (SEQ 570) is present , then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.	Pg 142
626	o Form 8379 - When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).	Pg 142
627	o Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).	Pg 142
628	o Form 8379 - When Form 8379 is present, Form 2555/2555EZ must not be present.	Pg 142
629	o Form 8379 - When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).	Pg 143
630	o Form 8379 - When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal "AS", "GU", "MP", "PR", or "VI".	Pg 143
631	o Form 8379 - When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.	Pg 143

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
632	<ul style="list-style-type: none">○ Form 5471 - When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".○ When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".○ When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".○ When Other Current Assets - Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".○ When Investment In Subsidiaries - Beginning (SEQ 2830) or Investment In Subsidiaries - End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".○ When Other Investments - Beginning (SEQ 2870) or Other Investments - End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".○ When Other Assets - Beginning (SEQ 3090) or Other Assets - End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".○ When Other Current Liabilities - Beginning (SEQ 3170) or Other Current Liabilities - End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".○ When Other Liabilities - Beginning (SEQ 3230) or Other Liabilities - End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".○ When Paid-in or Capital Surplus - Beginning (SEQ 3305) or Paid-in or Capital Surplus - End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".○ When Own 10% Interest in a Partnership - Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".○ When Own Interest in a Trust - Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".○ When Own Foreign Entities - Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".	Pg 138, 139

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".	
	o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".	
633	o Form 5471 - The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.	Pg 139
634	o Schedule N (Form 5471) - If Deduction for Dividends Paid During Tax Year (SEQ 750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).	Pg 139
635	o Form 8865 - When Category 1 Filer (SEQ 080) is significant, Pages 2 through 7 of Form 8865 must be present.	Pg 153
636	o Form 8865 - When Category 1 Filer (SEQ 080) or Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.	Pg 153
637	o Form 8865 - Business Activity Code (SEQ 690) must be within the valid range (111100 - 813000).	Pg 153
638	o Form 8865 - When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).	Pg 153
639	o Form 8865 - When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.	Pg 153
640	o Form 8865 - When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.	Pg 153
641	o Form 8865 - When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.	Pg 153
642	o Form 8865 - When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).	Pg 153

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
643	o Form 8865 - When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent (SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).	Pg 154
644	o Form 8865 - When Net Short-Term Capital Gain or (Loss) (SEQ 2750) is significant, Net Short-Term Capital Gain or (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 154
645	o Form 8865 - When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, 28% Rate Gain (Loss) (SEQ 3250) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 154
646	o Form 8865 - When Net Long-Term Capital Gain or (Loss) (SEQ 3130) is significant, Net Long-Term Capital Gain or (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 154
647	o Form 8865 - When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.	Pg 154
648	o Form 8865 - When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.	Pg 154
649	o Form 8865 - When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.	Pg 154
650	o Form 8865 - Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).	Pg 154
651	o Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.	Pg 143
652	o Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.	Pg 143
653	o Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.	Pg 143
654	o Form 8586 - If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present	Pg 143
655, 656	Reserved	

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
657	o Form 8586 - Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.	Pg 144
658 659	Reserved	
660	o Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 300) both contain an entry greater than zero , Form 6251 must be present.	Pg 144

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
661	<ul style="list-style-type: none">o Form 8865 - When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMbnn".o When Ordinary Income (Loss)(SEQ 2270) is significant, Ordinary Income (Loss)(Attach Schedule)(SEQ 2275) must equal "STMbnn".o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss)(Attach Schedule)(SEQ 2305) must equal "STMbnn".o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule)(SEQ 3185) must equal "STMbnn".o When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMbnn".o When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMbnn".o When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMbnn".o When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMbnn".o When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMbnn".o When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMbnn".o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".	Pg 155, 156

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".	
	o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".	
	o When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".	
	o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".	
	o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".	
662	o Form 8865 - The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.	Pg 156
663	o Schedule K-1 (Form 8865) - The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.	Pg 156
664	o Reserved	
665	o Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.	Pg 146
666	o Form 1040 - If Form 8801 Block (SEQ 1005) is equal to "X", then Form 8801 must be present.	Pg 112
667	o Form 4797 - If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 974) is significant, then Form 8824 must be present.	Pg 135
668	o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.	Pg 197
669	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.	Pg 197
670	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).	Pg 159 197

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
671	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).	Pg 159 197
672	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 090) must be present. o When the PIN Type Code (SEQ 008) is equal to "O", then the ERO EFIN/PIN (SEQ 090) cannot be present.	Pg 159 197
673	o Authentication Record - For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".	Pg 159, 197
674	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.	Pg 159, 197
675	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros. And The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.	Pg 159, 197
676	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S", or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present. When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.	Pg 160, 198
677	o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.	Pg 198
678	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.	Pg 198
679	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.	Pg 160, 198

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
680	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.	Pg 160, 198
681	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).	Pg 160, 198
682	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).	Pg 160, 198
683	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN)(11 digits total).	Pg 160, 199
684	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.	Pg 160, 199
685	o Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.	Pg 163
686	o Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.	Pg 163
687	o Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.	Pg 163
688	o Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.	Pg 163
689	o Authentication Record - The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.	Pg 163, 199
690	o Form Payment (Balance Due) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.	Pg 158
691	o Form Payment (Balance Due) - Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.	Pg 158
692	o Form Payment - Amount of Tax Payment (SEQ 060) must be greater than zero.	Pg 158

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
693	o Form Payment - When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of "1040S".	Pg 158
694	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".	Pg 160, 199
695	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".	Pg 160, 199
696	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".	Pg 160, 199
697	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).	Pg 161, 199
698	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.	Pg 161, 199
699	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).	Pg 161, 199
700	o Form 6781 - When Mixed Straddle Account Election Box (SEQ 040) equals "X", Statement Required by Regulations (SEQ 050) must equal "STMbnn".	Pg 140
701	o Form 6781 - When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain "STMbnn".	Pg 140
702	o Form 2120 - First name of Person Supported (SEQ 040), Last Name of Person Supported (SEQ 050) and Name of Person Claiming Dependent (SEQ 060) must be significant.	Pg 124
703	o Form 2120 - Name of T/P Not Claiming Dependent (SEQ 110), Original Signature is Maintained on File by T/P Indicator (SEQ 120), Street Address of T/P Not Claiming Dependent (SEQ 130), City of T/P Not Claiming Dependent (SEQ 140), State Abbr. of T/P Not Claiming Dependent (SEQ 150), and Zip Code of T/P Not Claiming Dependent (SEQ 160) must be significant.	Pg 124
704	o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) and Signature Date for T/P Not Claiming Dependent (SEQ 180) must be significant.	Pg 124

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
705	o Form 2120 - The SSN of Person Claiming the Dependent (SEQ 020) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 124
706	o Form 2120 - The Year of the Tax Year for Claim (SEQ 030) must equal the Current Processing Year.	Pg 124
707	o Form 2120 - First Name of Person Supported (SEQ 040) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210, 220). Last Name of Person Supported (SEQ 050) must equal one of the following: Dependent Last Name (SEQs 171, 181, 191, 201, 211, 221)	Pg 124
708	o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 8 for valid ranges of Social security Numbers. o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5" o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".	Pg 125
709	o Reserved	
710	o Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330)(RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation. o Bank Account Number (SEQ 340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros. o If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".	Pg 157
711	o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust)(SEQ 070) or Pass-Through Entity (REMIC)(SEQ 075).	Pg 141

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
712	o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.	Pg 141
713	o Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 141
714	o Form 8697 - Employer Identification Number of Entity (SEQ 150) and Name of Entity (SEQ 140) on Form 8697 must be present.	Pg 146
715	o Form 8697 - Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).	Pg 146
716	o Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 146
717	o Form 1040 - When F8697 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present. o Form 1040 - When F8697 Amount (SEQ 1130) is significant, then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant. o When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F8697 Amount (SEQ 1130) must be significant.	Pg 112
718-719	Reserved	
720	o Form 3800 - When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847 or Form 8861.	Pg 129
721	o Form 1040 - When Other Form Literal (SEQ 1010) equals "8834", Form 8834 must be present. When Other Form Literal (SEQ 1010) equals "8844", Form 8844 must be present. When Other Form Literal (SEQ 1010) equals "8859", Form 8859 must be present.	Pg 112
722	o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, or Form 8861.	Pg 112
723	o Form 3468 - If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct.(SEQ 060) contains significant data, Paper Document Indicator 4 (SEQ 180) of the Summary Record must be significant.	Pg 129
724	o Form 3468 - If Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero , then Form 6251 must be present.	Pg 129

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
725	o Form 3800 - If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.	Pg 129
726	o Form 3800 - If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.	Pg 129
727	o Form 3800 - If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.	Pg 129
728	o Form 3800 - If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.	Pg 129
729	o Form 3800 - If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.	Pg 129
730	o Form 3800 - If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.	Pg 129
731	o Form 3800 - If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.	Pg 129
732	o Form 3800 - If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.	Pg 129
733	o Form 3800 - If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.	Pg 129
734	o Form 3800 - If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.	Pg 129
735	o Form 3800 - If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.	Pg 129
736	o Form 3800 - If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.	Pg 129
737	o Form 3800 - If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.	Pg 129
738	o Form 3800 - If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal "STMbnn".	Pg 130
739	o Form 3800 - If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170).	Pg 130
740	o Form 3800 - If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.	Pg 130
741	o Form 3800 - If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.	Pg 130
742	o Form 3800 - If Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero , then Form 6251 must be present.	Pg 130

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
743	o Form 3800 - The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.	Pg 130
744	o Form 5884 - If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 270) both contain an entry greater than zero , then Form 6251 must be present.	Pg 139
745	o Form 6478 - Qualified Ethanol Fuel Production (020) cannot be greater than 15000000 (fifteen million).	Pg 140
746	o Form 6478 - If Total Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero , then Form 6251 must be present.	Pg 140
747	o Form 6765 - Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).	Pg 140
748	o Form 6765 - If Subtract Line 2 from Line 1 - Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.	Pg 140
749	o Form 6765 - If Subtract Line 43 from Line 42 (SEQ 530) and Net Income Tax (SEQ 690) both contain an entry greater than zero , then Form 6251 must be present.	Pg 140
750	o Form 8820 - If Total Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero , then Form 6251 must be present.	Pg 148
751	o Form 8826 - Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.	Pg 148
752	o Form 8826 - Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.	Pg 148
753	o Form 8826 - If Total Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero , then Form 6251 must be present.	Pg 148
754	o Form 8830 - If Total Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero , then Form 6251 must be present.	Pg 148
755	o Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero , then Form 6251 must be present.	Pg 148
756	o Form 8835 - If Total Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero , then Form 6251 must be present.	Pg 148
757	o Form 8844 - If Tentative EZE Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero , then Form 6251 must be present.	Pg 150

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
758	o Form 8845 - If Total Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero , then Form 6251 must be present.	Pg 150
759	o Form 8846 - If Total Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero , then Form 6251 must be present.	Pg 150
760	o Form 8847 - If Total Current Year CDC Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero , then Form 6251 must be present.	Pg 150
761	o Form 8859 - Divide Line 3 by \$20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.	Pg 152
762	o Form 8861 - If Total Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero , then Form 6251 must be present.	Pg 152
763-769	Reserved	
770	o Tax Form - If Third Party Designee "Yes" Box (SEQ 1303) is equal "X", then Name of Paid Preparer must be significant. Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".	Pg 100
771	o Form 8621- Identifying Number (SEQ 020) must be significant.	Pg 145
772	o Form 8621 - When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain "STMBonn".	Pg 145
773	o Form 8621 - If Elect to Treat PFIC as QEF (SEQ 230) equals "X" then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.	Pg 145
774	o Form 8621 - When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals "X", then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.	Pg 145
775	o Form 8621 - When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals "X", then Subtract Line 10d from Line 10a (SEQ 540) must be significant.	Pg 146
776	o Form 8621 - When Elect to Extend Time of PYMT (SEQ 260) equal "X", then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.	Pg 146

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
777	o Form 8621 - If Elect to Recognize Gain On Sale of Interest In PFIC on Last Day (SEQ 270) equal "X", then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.	Pg 146
778	o Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.	Pg 112
779	o Form 1040 - If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant	Pg 112
780	o Form 8609 - Percentage Aggregate Basis Financed (SEQ 250) must be equal to or greater than zero and cannot be blank.	Pg 144
781	o Form 8609 - If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.	Pg 144
782	o Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.	Pg 122
783	o Form 982 - When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal "STMbnn".	Pg 122
784	o Form 982 - When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.	Pg 122
785	o Form 2439 - All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).	Pg 125
786	o Form 2439 - Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 125
787-789	Reserved	
790	o Form 1040 - If Form 2439 Block (SEQ 1202) equal "X", then Form 2439 must be present and vice versa.	Pg 112
791	o Form 1040 - If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).	Pg 112
792-794	Reserved	
795	o Form W-2C - When Corrected Name Box (SEQ 100) is significant, then Employee's Incorrect Name (SEQ 350) must be significant.	Pg 122
796	o Form W-2C - When Employee's Correct SSN (SEQ 170) is present, then Employee's Incorrect SSN (SEQ 340) must be significant.	Pg 122
797-804	Reserved	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>												
805	o TRANS Record B (TRANB) must be present.	Pg 81												
806	o TRANS Record A (TRANA) - Processing Site (SEQ 040) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.	Pg 81												
807-821	Reserved													
822	o TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).	Pg 81												
823	o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 81												
824	o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.	Pg 81												
825	o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP. o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.	Pg 81												
826-829	Reserved													
830	o RECAP Record - Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.	Pg 82												
831	o RECAP Record - Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.	Pg 82												
832-839	Reserved													
840	o RECAP Record - The following fields must equal those in the Trans Record A (TRANA): <table border="0" style="margin-left: 40px;"><thead><tr><th style="text-align: left;">IDENTIFICATION</th><th style="text-align: left;">TRANA</th><th style="text-align: left;">RECAP</th></tr></thead><tbody><tr><td>Electronic Trnsmtr Identification Number (ETIN)</td><td>SEQ 060</td><td>SEQ 040</td></tr><tr><td>Julian Day of Transmission</td><td>SEQ 070</td><td>SEQ 050</td></tr><tr><td>Transmission Sequence Number for Julian Day</td><td>SEQ 080</td><td>SEQ 060</td></tr></tbody></table>	IDENTIFICATION	TRANA	RECAP	Electronic Trnsmtr Identification Number (ETIN)	SEQ 060	SEQ 040	Julian Day of Transmission	SEQ 070	SEQ 050	Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060	Pg 82
IDENTIFICATION	TRANA	RECAP												
Electronic Trnsmtr Identification Number (ETIN)	SEQ 060	SEQ 040												
Julian Day of Transmission	SEQ 070	SEQ 050												
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060												
841-899	Reserved													
900	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.	Pg 87												
901	o Reserved													

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
902	o Declaration Control Number (DCN) (SEQ 008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.	Pg 87
903	o Secondary SSN (SEQ 030) of the Tax Form cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.	Pg 87
904	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	Pg 87
905	o Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same "drain" of returns.	Pg 87
906	o Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	Pg 87
907-998	Reserved	
999	o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".	Pg 87

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ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

<u>Word</u>	<u>Abbreviation</u>	<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or	1/4 *
Avenue	AVE	One-quarter	
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care of, or	%	Place	PL
In Care of		Post Office Box, or	PO BOX
Circle	CIR	P.O. Box	
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery,	RR
Fort	FT	RFD, R.F.D., R.R., or	
General Delivery	GEN DEL	Rural Route	
Heights	HTS	South	S
Highway	HWY	Southeast, S.E.	SE
Island	IS	Southwest, S.W.	SW
Junction	JCT	Square	SQ
Lane	LN	Street	ST
Lodge	LDG	Terrace	TER
North	N	West	W

* (For all fractions, enter a space before and after the number, e.g.,
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see
Document 7475, Catalogue # 7046E, State Abbreviations, Major City Codes and
Address Abbreviations.

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ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>	<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>
Alabama	AL	350nn-369nn	Mississippi	MS	386nn-397nn
Alaska	AK	995nn-999nn	Missouri	MO	630nn-658nn
Arizona	AZ	850nn-865nn	Montana	MT	590nn-599nn
Arkansas	AR	716nn-729nn, 75502	Nebraska	NE	680nn-693nn
California	CA	900nn-908nn, 910nn-961nn	Nevada	NV	889nn-898nn
Colorado	CO	800nn-816nn	New Hampshire	NH	030nn-038nn
Connecticut	CT	060nn-069nn	New Jersey	NJ	070nn-089nn
Delaware	DE	197nn-199nn	New Mexico	NM	870nn-884nn
District of Columbia	DC	200nn-205nn	New York	NY	004nn,005nn, 06390, 100nn-149nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn	North Carolina	NC	270nn-289nn
Georgia	GA	300nn-319nn, 399nn	North Dakota	ND	580nn-588nn
Hawaii	HI	967nn,968nn	Ohio	OH	430nn-459nn
Idaho	ID	832nn-838nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
Illinois	IL	600nn-629nn	Oregon	OR	970nn-979nn
Indiana	IN	460nn-479nn	Pennsylvania	PA	150nn-196nn
Iowa	IA	500nn-528nn	Rhode Island	RI	028nn,029nn
Kansas	KS	660nn-679nn	South Carolina	SC	290nn-299nn
Kentucky	KY	400nn-427nn, 45275	South Dakota	SD	570nn-577nn
Louisiana	LA	700nn-714nn, 71749	Tennessee	TN	370nn-385nn
Maine	ME	03801, 039nn-049nn	Texas	TX	733nn,73949, 750nn-799nn
Maryland	MD	20331, 206nn-219nn	Utah	UT	840nn-847nn
Massachusetts	MA	010nn-027nn, 055nn	Vermont	VT	050nn-054nn, 056nn-059nn
Michigan	MI	480nn-499nn	Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Minnesota	MN	550nn-567nn	Washington	WA	980nn-986nn, 988nn-994nn
			West Virginia	WV	247nn-268nn
			Wisconsin	WI	49936, 530nn-549nn
			Wyoming	WY	820nn-831nn

ATTACHMENT 3 (continued)

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.
POSSESSIONS

<u>U.S. Possession</u>	<u>Abbr.</u>	<u>Zip Code</u>
American Samoa	AS	967nn
Guam	GU	9691n, 9692n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

ATTACHMENT 4

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

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ATTACHMENT 5

Community Property State Abbreviations

Community Property States	Community Property State Abbreviations
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

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ATTACHMENT 6

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS
AND
FORM 8453**

1. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include VITA, Tax Counseling for the Elderly, Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1330 of the tax form record:

"IRS-PREPARED"
"IRS-REVIEWED"
"TCE"
"VITA"

In all other cases, enter blanks for fixed format or omit the field for variable format.

2. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS
AND
FORM 8453

3. Paid Preparer

If the return was prepared by a paid preparer, then fields 1340 through 1410 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/Preparer TIN) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and both SEQ 1360 (Preparer SSN/Preparer TIN) and SEQ 1380 (Preparer Firm EIN) should be present.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

ATTACHMENT 6

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS
AND
FORM 8453**

Do not confuse the Paid and Non-Paid Preparer information requirements for the tax form (Form 1040, Form 1040A, Form 1040EZ) with the Form 8453 Electronic Return Originator requirements. The Electronic Return Originator must sign the Form 8453 and provide the applicable information as follows:

(1) Paid Self-Employed

If the ERO is the paid preparer and is self-employed, he/she must check the box "Check if self-employed", and enter his/her SSN/PTIN or EIN, as appropriate, as well as the Firm Name and Address data.

(2) Employee of Firm

If the ERO is the paid preparer and is an employee of a return preparation firm, he/she must enter his/her SSN/PTIN, as well as the Firm EIN, Firm Name and Address data.

(3) Collector

If the ERO did not prepare the return but collected it for electronic filing (transmission) purposes only, sign the Form 8453 in the ERO box, and enter the Firm EIN, Firm Name and Firm Address data. There is no requirement to provide his/her SSN/ **PTIN** in this case.

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ATTACHMENT 7

DISTRICT OFFICE CODES FOR EIN'S and EFIN'S

DISTRICT OFFICE CODES FOR EIN'S

The first two digits of a valid Employer Identification Number (EIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;

11;

13, 14, 15, 16;

21, 22, 23, 24, 25;

31;

33, 34, 35, 36, 37, 38, 39;

41, 42, 43, 44, 45, 46, 47, 48;

51, 52, 53, 54, 55, 56, 57, 58, 59;

61, 62, 63, 64, 65, 66, 67, 68;

71, 72, 73, 74, 75, 76, 77;

81, 82, 83, 84, 85, 86, 87, 88;

91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 7

DISTRICT OFFICE CODES FOR EIN'S AND EFIN'S

DISTRICT OFFICE CODES FOR EFIN'S

The first two digits of a valid **Electronic Filer Identification Number** (EFIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;
08;
10, 11;
13, 14;
16, 17, 18;
21, 22, 23;
25;
29;
31, 32, 33, 34, 35, 36, 37, 38, 39;
41, 42, 43, 44, 45, 46, 47, 48, 49;
51, 52, 53, 54, 55, 56, 57, 58, 59;
61, 62, 63, 64, 65;
68;
71, 72, 73, 74, 75, 76, 77;
81, 82, 83, 84, 85, 86, 87, 88;
91, 92, 93, 94, 95
98
99.

ATTACHMENT 8

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3 - 4 5 - 6 7 8 9
Area - Group - Serial

Valid Ranges for Social Security Number (SSN) :

001-01-0001 through 690-99-9999 ,

700-01-0001 through 728-99-9999 ,

750-01-0001 through 763-99-9999 .

764-01-0001 through 899-99-9999 .

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN) :

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN) :

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

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ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

If the country is not listed, use Post of Duty Code "85" - Other Countries

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
84	Afars & Issas	15	Bulgaria
84	Afghanistan	84	Burkina
15	Albania	75	Burma
84	Algeria	84	Burundi
08	Andorra	85	Byelarus
84	Angola	84	Cambodia
85	Anguilla	84	Cameroon
85	Antarctica	33	Canada - Alberta
49	Antigua & Barbuda	32	Canada - British Columbia
25	Arab Republic of Egypt	33	Canada - Manitoba
54	Argentina	37	Canada - New Brunswick
85	Armenia	37	Canada - Newfoundland
49	Aruba	32	Canada - Northwest Territory
84	Ascension Island	37	Canada - Nova Scotia
85	Ashmore & Cartier Islands	35	Canada - Ontario
68	Australia	37	Canada - Prince Edward Island
13	Austria	34	Canada - Quebec
15	Azerbaijan	33	Canada - Saskatchewan
85	Azores	84	Canton & Enderbury Islands
44	Bahamas	43	Cape Verde
25	Bahrain Islands	43	Cayman Islands
85	Baker Islands	84	Central African Republic
75	Bangladesh	75	Ceylon
49	Barbados	84	Chad
85	Bassas da India	02	Channel Islands
85	Belarus	54	Chile
11	Belgium	65	China (Taiwan)
45	Belize	38	China, People's Republic
29	Benin	85	Christmas Island (Indian Ocean)
44	Bermuda	84	Christmas Island (Pacific Ocean)
84	Bhutan	85	Clipperton Island
54	Bolivia	44	Cocos (Keeling) Islands
84	Botswana	45	Colombia
85	Bouvet Island	15	Commonwealth of Independent States (USSR)
53	Brazil	84	Comoro Islands
45	British Honduras	84	Congo
85	British Indian Ocean Territory		
49	British Virgin Islands		
84	Brunei		

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD Code</u>	<u>Name of Country</u>	<u>POD Code</u>	<u>Name of Country</u>
84	Cook Islands	85	Glorioso Islands
85	Coral Sea Islands Territory	02	Great Britain
45	Costa Rica	01	Great Britain - London
84	Cuba	19	Greece
19	Cyprus	84	Greenland
15	Czech Republic	84	Grenada
84	Dahomey	49	Guadeloupe
03	Denmark	45	Guatemala
84	Djibouti	02	Guernsey
49	Dominica	84	Guinea
44	Dominican Republic	84	Guinea-Bissau
45	Ecuador	49	Guyana
25	Egypt	44	Haiti
45	El Salvador	84	Heard Island & McDonald Island
84	Ellice Islands	14	Holland
02	England	45	Honduras
01	England - London	73	Hong Kong
84	Equatorial Guinea	85	Howland Island
85	Estonia	15	Hungary
84	Ethiopia	84	Iceland
85	Europa Island	75	India
84	Falkland Islands	74	Indonesia
84	Faroe Islands	84	Iran
85	Federated States of Micronesia	84	Iraq
84	Fiji	84	Iraq - Saudi Arabia Neutral Zone
03	Finland	02	Ireland
65	Formosa	02	Isle of Man
08	France	19	Israel
07	France - Paris	19	Italy
84	French Guinea	18	Italy - Rome
84	French Polynesia	84	Ivory Coast
85	French Southern & Antarctic Lands	84	Iwo Jima (Japan)
84	Gabon	44	Jamaica
84	Gambia	84	Jan Mayen
84	Gaza Strip	60	Japan
15	Georgia	59	Japan - Tokyo
13	Germany	02	Jersey
84	Ghana	84	Johnston Atoll
09	Gibraltar	84	Jordan
84	Gilbert Island	85	Juan de Nova Island

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD Code</u>	<u>Name of Country</u>	<u>POD Code</u>	<u>Name of Country</u>
84	Kampuchea	29	Mozambique
15	Kazakhstan	25	Muscat
29	Kenya	75	Myanmar
85	Kingman Reef	85	Namibia
84	Kiribati	70	Nauru
85	Korea, Democratic People's Rep. of	85	Navassa Island
61	Korea, Republic of	75	Nepal
25	Kuwait	14	Netherlands
15	Kyrgyzstan	49	Netherlands Antilles
84	Laos	84	New Caledonia
15	Latvia	70	New Hebrides (Ranuatn)
84	Lebanon	70	New Zealand
84	Lesotho	45	Nicaragua
09	Liberia	85	Niger
84	Libya	29	Nigeria
08	Lichtenstein	84	Niue (New Zealand)
15	Lithuania	84	Norfolk Island
08	Luxembourg	02	Northern Ireland
85	Macau	03	Norway
84	Madagascar	60	Okinawa (Japan)
84	Malawi	25	Oman
74	Malaysia	85	Other Countries
84	Maldives	75	Pakistan
84	Mali	85	Palau
19	Malta	85	Palmyra Atoll
85	Marshall Islands	48	Panama
85	Martinique	70	Papua-New Guinea
84	Mauritania	54	Paraguay
84	Mauritius	84	Persia
85	Mayotte	54	Peru
42	Mexico	63	Philippines
41	Mexico City	84	Pitcairn Islands
85	Micronesia, Federal States of	15	Poland
85	Midway Islands	09	Portugal
85	Moldova	74	Portuguese Timor
08	Monaco	25	Qatar
84	Mongolia	84	Reunion Island
49	Montserrat	15	Romania
84	Morocco	15	Russia
		84	Rwanda
		19	San Marino

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD Code</u>	<u>Name of Country</u>	<u>POD Code</u>	<u>Name of Country</u>
84	Sao Tome and Principe	84	Togo
24	Saudi Arabia	84	Tokelau Islands
02	Scotland	84	Tonga
84	Senegal	49	Trinidad & Tobago
84	Seychelles	85	Tromelin Island
84	Sierra Leone	85	Trust Territory of the Pacific Islands
74	Singapore		
15	Slovakia (Slovic Republic)	84	Tunisia
84	Solomon Islands	19	Turkey
84	Somalia	15	Turkmenistan
28	South Africa	43	Turks and Caicos Islands
85	South-West Africa	84	Tuvalu
85	Southern Rhodesia	15	Ubekistin
84	Southern Yemen	84	Uganda
15	Soviet Union	15	Ukraine
09	Spain	85	Union of Soviet Socialist Republics
85	Spratly Islands		
75	Sri Lanka	25	United Arab Emirates
49	St. Christmas-Nevis	02	United Kingdom
49	St. Christopher	01	United Kingdom - London
49	St. Helena	84	Upper Volta
49	St. Kitts & Nevis	54	Uruguay
49	St. Lucia Island	85	Uzbekistan
37	St. Pierre & Miquelon	70	Vanuatu
49	St. Vincent and the Grenadines	18	Vatican City
84	Sudan	49	Venezuela
84	Suriname	84	Vietnam
84	Svalbard	85	Wake Island
84	Swaziland	02	Wales
03	Sweden	84	Wallis & Futuna
10	Switzerland	85	West Bank
84	Syria	44	West Indies
65	Taiwan	85	Western Sahara
15	Tajikistin	84	Western Samoa
84	Tanzania, United Republic of	84	Yemen (Aden)
75	Thailand	24	Yemen (Sanaa)
49	Tobago	15	Yugoslavia
		29	Zaire
		84	Zambia
		29	Zimbabwe

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>	<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 1040	1	Form 4563	2
Form 1040A	1	Form 4684	1
Form 1040EZ	1	Form 4797	1
Schedule A	1	Form 4835	4
Schedule B	1	Form 4952	1
Schedule 1	1	Form 4970	1
Schedule C	8	Form 4972	1 per taxpayer*
Schedule C-EZ	1 per taxpayer*	Form 5074	1
Schedule D	1	Form 5329	1 per taxpayer*
Schedule E	15 **	Form 5471	1
Schedule EIC	1	Schedule J	
Schedule F	2	(Form 5471)	1
Schedule H	1 per taxpayer*	Schedule M	
Schedule J	1	(Form 5471)	5
Schedule R	1	Schedule N	
Schedule 3	1	(Form 5471)	1
Schedule SE	1 per taxpayer*	Schedule O	
Form W-2	50	(Form 5471)	5
Form W-2C	10	Form 5713	1
Form W-2G	30	Schedule A	
Form 982	2	(Form 5713)	5
Form 1099-R	10	Schedule B	
Form 1116	20	(Form 5713)	5
Form 2106	1 per taxpayer*	Schedule C	
Form 2106-EZ	1 per taxpayer	(Form 5713)	1
Form 2210	1	Form 5884	1
Form 2210F	1	Form 6198	10
Form 2120	4	Form 6251	1
Form 2441	1	Form 6252	3
Schedule 2	1	Form 6478	1
Form 2439	4	Form 6765	1
Form 2555	1 per taxpayer*	Form 6781	1
Form 2555EZ	1 per taxpayer*	Form 8082	4
Form 3468	1	Form 8271	2
Form 3800	1	Form 8275	1
Form 3903	2	Form 8275-R	1
Form 4136	1	Form 8283	2
Form 4137	1 per taxpayer*	Form 8379	1
Form 4255	1	Form 8396	1
Form 4562	30		

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>		<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 8582	1		Form 8839	1
Form 8582-CR	1		Form 8844	1
Form 8586	1		Form 8845	1
Form 8594	1		Form 8846	1
Form 8606	1 per taxpayer*		Form 8847	1
Form 8609	10			-
Schedule A			Form 8853	1
(Form 8609)	10		Form 8859	1
Form 8611	5		Form 8861	1
Form 8615	1		Form 8862	1
Form 8621	5		Form 8863	1
Form 8689	1		Form 8865	5
Form 8697	4		Schedule K-1	5
Form 8801	1		(Form 8865)	
Form 8812	1		Schedule O	5
Form 8814	10		(Form 8865)	
Form 8815	1		Schedule P	5
Form 8820	1		(Form 8865)	
Form 8824	5		Form 8866	5
Form 8826	1		Form 9465	1
Form 8828	1		Form Payment	2
Form 8829	8 ***		ST 0001	1
Form 8830	1		ST 0002	9
Form 8834	5			
Form 8835	1			

* Maximum of two per return on a Joint Return (one for each taxpayer)

** Maximum of 45 (3 Rental Properties on each Schedule E)

*** One Form 8829 for each Schedule C

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PART II

ELECTRONIC RETURN

RECORD LAYOUTS

for

INDIVIDUAL INCOME TAX RETURNS

(TAX YEAR 2001)

INTERNAL REVENUE SERVICE

ELECTRONIC FILING SECTION (ELF)

and

ELECTRONIC FILING SYSTEMS OFFICE

August 6, 2001

HIGHLIGHTS TO THIS REVISION OF RECORD LAYOUTS

I NEW FORMS

For Tax Year 2001:

- a. Forms W2-C, 982, 2120, 2439, 4563, 5074, 5471, 5713, 8082, 8275, 8275-R, 8594, 8609, 8611, 8621, 8689, 8697, 8865, 8866
- b. Schedules:
 - Form 5471: Schedules J, M, N and O
 - Form 5713: Schedules A, B, C
 - Form 8609: Schedule A
 - Form 8865: Schedules: K-1, O, P

have been incorporated into the Electronic Filing System.

II NON-UPDATED 2001 FORM CHANGES

As this revision goes to publication, all known updates have been made. Pending legislative changes may require late change pages.

August 6, 2001

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August 6, 2001

1040 Return Record Layouts for Tax Year 2001

General Instructions

An asterisk (*) precedes any field which may contain a statement reference (STMbnn) indicating either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus-sign (+) precedes the items related to the first entry field.

An at-sign (@) precedes any field which must contain a statement reference when significant.

In some cases, the related statement fields require more than the maximum 80 positions allowed, such as Schedule E, Page 2, Part/S-Corp Name A (SEQ 1170).

An asterisk followed by a plus sign (*+) indicates the first field of a separate statement record which continues the required related fields from the previous statement record.

This is the issuance of the 2001 Electronic Return Record Layouts. Changes for the AUGUST 2001 revision are indicated by a vertical line (|) in the right margin. Deletions are indicated by the delete symbol (--|) in the right margin.
Changes made after AUGUST 6, 2001 are indicated by two vertical lines (||) in the right margin. Deletions are indicated by the delete symbol (--||) in the right margin.

1040 Return Record Layouts for Tax Year 2001

General Instructions (Cont'd)

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
 - MMDDYYYY - length = 8
 - MMYYYY - length = 6
 - YYYY - length = 4
- N - Numeric
- R - Ratio/Percentage
(Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

SECTION 1 TRANS RECORD

The first two records on each file must be the TRANS records which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

TRANA		Transmission Information Record - A		
Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN		9	N (Must match same field on "TRANB" record)
0020	Transmitter Name		35	AN
0030	Type Transmitter		16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site		1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin
0050	Transmission Date		8	YYYYMMDD
0060	Electronic Transmitter Identification Number (ETIN)		7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day		3	N
0080	Transmission Sequence for Julian Day in (0070)		2	N
0090	Acknowledgment Transmission Format		1	"A" = ASCII

TRANS Record "A" (Cont'd)

TRANA Transmission Information Record - A

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0100	Record Type	1	"F" = Fixed "V" = Variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	Blank
0130	Reserved	1	Blank
0140	Reserved	1	Blank
0150	Reserved	6	IRS Use Only
0160	Production-Test Code	1	"P" = Production "T" = Test
0170	Transmission Type Code	1	Blank " " = Regular ELF "D" = ETD "O" = Online Filing
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

TRANS Record "B"

TRANB		Transmission Information Record - B		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "*****"	
0000	Record ID	6	"TRANBb"	
0010	EIN of Transmitter	9	N (Must match same field on "TRANA" record)	
0020	Transmitter's Address	35	AN	
0030	Transmitter's City, State, Zip Code	35	AN	
0040	Transmitter's Area Code & Telephone Number	10	N	
0050	Filler	16	blank	
	Record Terminus Character	1	Value "#"	

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SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A and 1040EZ

Each tax return must start with a byte count, start of record sentinel, and Tax Return Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Return Record must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID.

Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab" or "1040Zb"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200112", YYYYMM
0006	Filler	1	Blank

(42 characters)

(Begin data fields for Page 1 of the Return record layout.)

Tax Return Record Identification, Page 1 - Forms 1040, 1040A and 1040EZ
(Cont'd)

(Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format.)

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0007	Return Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Transmission	3	N
	d. Transmission Sequence Number	2	N (01-99)
	e. Sequence Number of each Return	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("2")

Tax Return Record Identification, Page 2 - Forms 1040, and 1040A

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb" or "1040Ab"
0002	Page Number	5	Value "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200112", YYYYMM
0006	Filler	1	Blank

-----42 characters-----

Begin Page 2 data fields. Begin bracketing Field Numbers when using variable format

Proposed Record ID Fields for All Record Types Except Tax Return

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	Value "FRMbbb", "SCHaaa", "STMbnn", "NTSbbb", "ELCbbb", or "REGbbb", "STbbbb", "a" = AN or blank
0001	Form Number	6	AN = aaaaaa "1040bb", "1040Ab", "2106bb" "2106EZ", "W-2bbb", "W-2Gbb", "1099Rb", "8582CR" "0001bb", "PMTbbb"
0002	Page Number	5	AN "PGnnb" (nn = 01-99)
0003	Taxpayer Identification Number	9	Primary SSN
0004	Filler	1	Blank
0005	Form/Schedule Occurrence Number	7	0000001 - 0000099 Number limited to the maximum number of forms allowed

-----42 characters-----

Begin Data Fields (starting with Field # 0010).

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "1366" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "200112", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death NO ENTRY
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death NO ENTRY
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
0097		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE" or blank
0110		1	"X" or blank
0115		1	"X" or blank
0120		1	"X" or blank
0125		1	"X" or blank
0130	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135		6	"STMbnn" or blank
0140	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	4	25	A or blank
0153	4	9	N
0155	5	4	N (YYYY)
0160	6a	1	"X" or blank
0163	6b	1	"X" or blank
0167		1	Values 0, 1 or 2
*0170	6c(1)	10	AN (first name, blank) or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0220	Dependent First Name 6	6c(1)	10	'See 2nd Occ.'
0221	Dependent Last Name 6	6c(1)	15	'See 1st Occ.'
0222	Dependent Name Control 6		4	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
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0225	Dependent's SSN - 6	6c(2)	9	'See 1st Occ.'
0227	Relationship - 6	6c(3)	11	'See 1st Occ.'
0228	Eligibility for Child Tax Credit - 6	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0360	Total Exemptions	6d	2	Value Range 00-99
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0376	Workfare Payments Literal	7	2	"WP" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0377	Workfare Payments Amount	7	12	N
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	Total IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/Estates/Trusts Inc	17	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0626	IRA Deduction	23	12	N
0628	Student Loan Interest Deduction	24	12	N
0632	Archer MSA Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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0645	Self-Employed Health Insurance Ded	28	12	N
0650	Keogh/SEP/SIMPLE Deduction	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
*0720	Other Adjustments Literal	32	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
+0730	Other Adjustment Amount	32	12	N
0735	Total Other Adjustments	32	12	N
0740	Total Adjustments	32	12	N
0750	Adjusted Gross Income	33	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1142" for Fixed; "nnnn" for variable format
		4	Value "****"
0760		6	"RETbbb"
0761		6	"1040bb"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "200112", YYYYMM
0766		1	blank
0770	34	12	N
0772	35a	1	"X" or blank
0774	35a	1	"X" or blank
0776	35a	1	"X" or blank
0778	35a	1	"X" or blank
0783	35a	1	1, 2, 3, 4 or blank
0786	35b	1	"X" or blank
0787	36	8	"SECTb933" or blank
0788	36	2	"IE" or blank
0789	36	12	N
0800	37	12	N
0810	38	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0820	Taxable Income	39	12	N	
0853	Form 8814 Block	40a	1	"X" or blank	
0857	Form 8814 Amount	40a	12	N	
0880	Form 4972 Block	40b	1	"X" or blank	
0890	Education Credit Recapture Literal	40	3	"ECR" or blank	
0900	Education Credit Recapture Amount	40	12	N	
0915	Tax	40	12	N	
0918	Alternative Minimum Tax	41	12	N	
0920	Total Tax Before Credits & Other Taxes	42	12	N	
0922	Foreign Tax Credit	43	12	N	
0925	Credit for Child & Dependent Care	44	12	N	
0930	Credit for Elderly or Disabled	45	12	N	--
0935	Education Credits (Form 8863)	46	12	N	
0940	Child Tax Credit	47	12	N	--
0960	Adoption Credit	48	12	N	--
1003	Form 3800 Block	49a	1	"X" or blank	--
1004	Form 8396 Block	49b	1	"X" or blank	--
1005	Form 8801 Block	49c	1	"X" or blank	--

Field No.	Identification	Form Ref.	Length	Field Description
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1006	Other Form Block	49d	1	"X" or blank
1010	Other Form Literal	49d	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8859", "8861" or "TRANSbALASKA"
1015	Other Credits	49	12	N
1016	Rate Reduction Credit	50	12	N
1017	Nonconventional Source Fuel Credit Literal	51	3	"FNS" or blank
1018	Nonconventional Source Fuel Credit Amount	51	12	N
1020	Total Credits	51	12	N
@1025	Nonconventional Source Fuel Credit	51	6	"STMbnn" or blank
1030	Tax Less Credits	52	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	53	12	N
				--
				--
1070	Railroad Retire Indicator	54	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	54	12	N
1095	Retirement Tax Plan Literal	55	2	"NO" or blank
1100	Tax on Retirement Plans	55	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1105	Advanced EIC Payments	56	12	N
1107	Household Employment Taxes	57	12	N
*1110	Other Tax Literal	58	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72(M)(5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	58	12	N
1114	F8611 Literal	58	5	"LIHCR" or blank
1116	F8611 Amount	58	12	N
1118	Form 8693 Approved Indicator	58	1	"X" or blank
1119	Form 8693 Approved Date	58	8	DT
1121	F4255 Literal	58	3	"ICR" or blank --
1122	F4255 Amount	58	12	N
1123	F8828 Literal	58	4	"FMSR" or blank
1124	F8828 Amount	58	12	N
1126	F8834 Literal	58	5	"QEVCR" or blank --
1128	F8834 Amount	58	12	N
1129	F8697 Literal	58	9	"FORMb8697" or blank
1131	F8697 Amount	58	12	N --
1132	F8845 Literal	58	4	"IECR" or blank
1134	F8845 Amount	58	12	N
1136	Total Other Tax	58	12	N
1138	Total Tax	58	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1140	Other 1099 Withholding Literal	59	9	"FORMb1099" or blank
1160	Withholding	59	12	N
1161	Divorced Spouse SSN	60	9	N or blank
1162	Divorced Literal	60	3	"DIV" or blank
1170	ES Payments	60	12	N
@1173	Estimated Payment Name Change	60	6	"STMbnn" or blank
1176	Nontaxable Earned Income Amt	61b	12	N --
1177	Total NEI Amount	61a	12	N
1178	EIC Literal	61a	3	NO ENTRY
1180	Earned Income Credit	61a	12	N
1183	EIC Eligibility	61a	6	"CLERGY" or "NO" or blank
1184	Excess SS Tax	62	12	N
1186	Additional Child Tax Credit (Form 8812)	63	12	N
1190	F4868 Amount	64	12	N
1202	Form 2439 Block	65a	1	"X" or blank --
1205	Form 4136 Block	65b	1	"X" or blank
1210	Other Payments	65	12	N
1245	Form 8689 Literal	65	9	"FORMb8689" or blank
1246	Form 8689 Amount	65	12	N
1250	Total Payments	66	12	N
1260	Overpaid	67	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1270	Refund	68a	12	N
1272	Routing Transit Number	68b	9	N or blank
1274	Checking Account Indicator	68c	1	"X" or blank
1276	Savings Account Indicator	68c	1	"X" or blank
1278	Depositor Account Number	68d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	69	12	N
1290	Amount Owed	70	12	N
1295	ES Penalty Indicator	71	1	NO ENTRY
1300	ES Penalty Amount	71	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN

Field Identification No.	Form Ref.	Length	Field Description
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1324		5	N (PIN Use Only)
1327		25	AN
1328		10	N
1329		20	N, Allowable special characters are hyphen and space
			-- -- --
1338		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
			--
1340		35	AN
1350		1	AN ("X" if self-employed, otherwise blank)
1360		9	N or PNNNNNNNN
1370		35	AN
1380		9	N
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
1465		1	"Y" or "N"
1470		1	NO ENTRY

FORM 1040 PAGE 2

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"1069" for Fixed; "nnnn" for variable format
		4	Value "****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200112", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	NO ENTRY
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	NO ENTRY
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country	22	A, Allowable special character is space
0070	Name Line 2	35	AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space.
0087	State Abbreviation	2	A (Standard Postal State Abbreviations)
0095	Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0155	Year Spouse Died	5	4	N (YYYY)
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control - 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0220	Dependent First Name 6	6c(1)	10	'See 2nd Occ.'
0221	Dependent Last Name 6	6c(1)	15	'See 1st Occ.'
0222	Dependent Name Control - 6		4	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	Dependent's SSN - 6	6c(2)	9	'See 1st Occ.'
0227	Relationship - 6	6c(3)	11	'See 1st Occ.'
0228	Eligibility for Child Tax Credit - 6	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0360	Total Exemptions	6d	2	Value Range 00-99
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0376	Workfare Payments Literal	7	2	"WP" or blank
0377	Workfare Payments Amount	7	12	N
0380	Taxable Interest	8a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9	12	N
0450	Capital Gain/Loss	10	12	N
0475	Total IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0626	IRA Deduction	16	12	N
0628	Student Loan Interest Deduction	17	12	N

FORM 1040A PAGE 1

U.S. Individual Income Tax Return

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0740	Total Adjustments	18	12	N
0750	Adjusted Gross Income	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0830" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0760		6	Record ID "RETbbb"
0761		6	Type "1040Ab"
0762		5	Page Number "PG02b"
0763		9	Taxpayer Identification Number N (Primary SSN)
0764		1	Filler blank
0765		6	Tax Period Value "200112", YYYYMM
0766		1	Filler blank
0770	20	12	AGI Repeated N
0772	21a	1	Self 65 or Over Box "X" or blank
0774	21a	1	Self Blind Box "X" or blank
0776	21a	1	Spouse 65 or Over Box "X" or blank
0778	21a	1	Spouse Blind Box "X" or blank
0783	21a	1	Total Boxes Checked 1, 2, 3, 4 or blank
0786	21b	1	Must Itemize Indicator "X" or blank
0787	21	8	Identification Modified Standard Deduction Ind "SECTb933" or blank
0789	22	12	Total Itemized or Standard Deduction N
0800	23	12	AGI Less Deduction N
0810	24	12	Exemption Amount N
0820	25	12	Taxable Income N

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	
0840	Education Credit Recapture Literal	26	3	"ECR" or blank	
0850	Education Credit Recapture Amount	26	12	N	
0854	Alternative Minimum Tax Literal	26	3	"AMT" or blank	
0857	Alternative Minimum Tax Amount	26	12	N	
0860	Tax	26	12	N	
0925	Credit for Child & Dependent Care	27	12	N	--
0930	Credit for Elderly or Disabled	28	12	N	
0950	Education Credits (Form 8863)	29	12	N	--
0955	Child Tax Credit	30	12	N	
0960	Adoption Credit	31	12	N	--
1016	Rate Reduction Credit	32	12	N	
1020	Total Credits	33	12	N	
1030	Tax Less Credits	34	12	N	
1105	Advanced EIC Payments	35	12	N	
1138	Total Tax	36	12	N	--
1140	Other 1099 Withholding Literal	37	9	"FORMb1099" or blank	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1160	Withholding	37	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	38	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1176	Nontaxable Earned Income Amt	39b	12	N
1177	Total NEI Amount	39b	12	N
1178	EIC Literal	39a	3	NO ENTRY
1180	Earned Income Credit	39a	12	N
1183	EIC Eligibility	39a	6	"NO" or blank
1186	Additional Child Tax Credit (Form 8812)	40	12	N
1187	F4868 Literal	41	9	"FORMb4868" or blank
1190	F4868 Amount	41	12	N
1199	Excess SST Literal	41	10	"EXCESSbSST" or blank
1200	Excess SS Tax	41	12	N
1250	Total Payments	41	12	N
1260	Overpaid	42	12	N
1270	Refund	43a	12	N
1272	Routing Transit Number	43b	9	N or blank
1274	Checking Account Indicator	43c	1	"X" or blank
1276	Savings Account Indicator	43c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1278	Depositor Account Number	43d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	44	12	N
1290	Amount Owed	45	12	N
1295	ES Penalty Indicator	46	1	NO ENTRY
1300	ES Penalty Amount	46	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
			-- -- --
1338	Non-Paid Preparer	13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer	35	AN --
1350	Preparer Self-Employment Indicator	1	"X" or blank
1360	Preparer SSN/Preparer TIN	9	N or PNNNNNNNN
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

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FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1001" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Zb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "200112", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death NO ENTRY
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death NO ENTRY
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	1	12	N
0376	Workfare Payments Literal	1	2	"WP" or blank

FORM 1040EZ

U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0377	Workfare Payments Amount	1	12	N
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1016	Rate Reduction Credit	7	12	N
1140	Other 1099 Withholding Literal	8	9	"FORMb1099" or blank
1160	Withholding	8	12	N
1176	Nontaxable Earned Income Amt	9b	12	N --
1177	Total NEI Amount	9b	12	N
1178	EIC Literal	9a	3	NO ENTRY
1180	Earned Income Credit	9a	12	N
1183	EIC Eligibility		6	"NO" or blank

FORM 1040EZ

U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1187	F4868 Literal	10	9	"FORMb4868" or blank
1190	F4868 Amount	10	12	N
1250	Total Payments	10	12	N
1256	Total Tax	11	12	N
1270	Refund	12a	12	N
1272	Routing Transit Number	12b	9	N or blank
1274	Checking Account Indicator	12c	1	"X" or blank
1276	Savings Account Indicator	12c	1	"X" or blank
1278	Depositor Account Number	12d	17	AN (includes hyphens or blank)
1290	Amount Owed	13	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry
				--
				--
1321	Primary Taxpayer Signature		5	N (PIN Use Only)

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1323	Occupation	25	AN
1324	Spouse Signature	5	N (PIN Use Only)
1327	Spouse Occupation	25	AN
1328	Taxpayer Daytime Telephone Number	10	N
			--
			--
			--
			--
1338	Non-Paid Preparer	13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
			--
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/Preparer TIN	9	N or PNNNNNNNNN
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
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-----	-----	-----	-----
Record Terminus Character		1	Value "#"

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SECTION 3 SCHEDULES

Schedule Record Identification

Each page of a schedule will have a new Schedule Record with the Page Number incremented and must start with a Byte Count, Start of Record Sentinel and Record Identification. The following fields describe the composition of the Record ID.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see schedule) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "SCHbbb"
0001	Schedule Type	6	Value "1040bb", "1040Ab" or "8847bb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 02
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	Number limited to the maximum number of schedules allowed

(Begin data fields of the Schedule record layout.)

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SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0664" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbba"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0015	Medical/Dental/ Expenses	1	12	N
0065	AGI Amount	2	12	N
0070	Medical Allowance	3	12	N
0080	Total Medical/Dental	4	12	N
0090	State & Local Taxes	5	12	N
0100	Real Estate Taxes	6	12	N
0110	Personal Property Taxes	7	12	N
*0130	Other Taxes Type	8	28	AN or "STMbnn"
+0135	Other Taxes Amount	8	12	N
0140	Total Other Taxes Amount	8	12	N
0150	Total Taxes	9	12	N
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/Address	11	6	"STMBnn" or blank
*0170	Recipient Name	11	20	AN or "STMBnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0207	Investment Interest	13	12	N
0290	Total Interest	14	12	N
0350	Total Cash/Check Contribution	15	12	N
0360	Non-Cash/Check Contribution	16	12	N
0370	Carryover Prior Yr	17	12	N
0380	Total Contributions	18	12	N
0390	Casualty/Theft Loss	19	12	N
*0400	Unreimbursed Emp Bus Expn Desc	20	25	AN or "STMBnn"
+0405	Unreimbursed Employee Business Expense Amount	20	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	20	12	N
0415	Tax Preparation Fees	21	12	N
*0420	Other Expenses Type (1)	22	30	AN or "STMBnn"

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0430	Other Expenses Amount(1)	22	12	N
0432	Other Expenses Type(2)	22	30	AN
0434	Other Expenses Amount (2)	22	12	N
0435	Total Other Expenses	22	12	N
0445	Gross Miscellaneous Deductions	23	12	N
0450	Form 1040 AGI Repeated	24	12	N
0455	Miscellaneous Allowance	25	12	N
0465	Net Miscellaneous Deductions	26	12	N
*0475	Other Expense Type	27	31	AN or "STMbnn"
+0485	Other Expense Amount	27	12	N
0495	Total Other Expenses	27	12	N
0520	Total Deductions	28	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"1460" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"SCHbbB"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
*0010 Seller Financed Mortgage Name	1	25	AN or "STMbnn"
+0011 Seller Financed Address	1	34	AN
+0012 Seller Financed TIN	1	9	N
+0015 Seller Financed Mortgage Amount	1	12	N
0025 Total Seller Financed Mortgage Amount	1	12	N
*0030 Interest Payer 1	1	50	AN or "STMbnn"
+0040 Interest Amount 1	1	12	N
0050 Interest Payer 2	1	50	AN
0060 Interest Amount 2	1	12	N
0070 Interest Payer 3	1	50	AN
0080 Interest Amount 3	1	12	N
0090 Interest Payer 4	1	50	AN

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt Literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank
0600	Foreign Country	7b	30	AN
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE 1

Interest and Ordinary...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"1408" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"SCHbb1"
0001 Schedule Type		6	"1040Ab"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
*0010 Seller Financed Mortgage Name	1	25	AN or "STMbnn"
+0011 Seller Financed Address	1	34	AN
+0012 Seller Financed TIN	1	9	N
+0015 Seller Financed Mortgage Amount	1	12	N
0025 Total Seller Financed Mortgage Amount	1	12	N
*0030 Interest Payer 1	1	50	AN or "STMbnn"
+0040 Interest Amount 1	1	12	N
0050 Interest Payer 2	1	50	AN
0060 Interest Amount 2	1	12	N
0070 Interest Payer 3	1	50	AN
0080 Interest Amount 3	1	12	N
0090 Interest Payer 4	1	50	AN

SCHEDULE 1

Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"

SCHEDULE 1

Interest and Ordinary...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N

SCHEDULE 1

Interest and Ordinary...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0525	Total Ordinary Dividends	6	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0713" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbc"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000008
0010 Name of Proprietor		35	AN
0015 SSN of Proprietor		9	N
0020 Principal Business	A	20	AN
0030 Business Code	B	6	N
0040 Business Name	C	45	AN
0060 Employer ID Number	D	9	N
0061 Business Address	E	35	AN
0062 Business City/State/Zip Code	E	30	AN
0063 Cash Acctg Method	F(1)	1	"X" or blank
0064 Accrual Acctg Meth	F(2)	1	"X" or blank
0066 Other Acctg Method	F(3)	1	"X" or blank
*0068 Type of Other Meth	F(3)	25	AN or "STMbnn"
0177 Materially Participate in Current Tax Year - Y	G	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank
0195	First Schedule C Filed for this Business	H	1	"X" or blank
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0210	Returns/Allowances	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0283	Bad Debts	9	12	N
0293	Car/Truck Expenses	10	12	N
0297	Commissions and Fees	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0340	Form 1098 Name/ Address	16b	6	"STMbnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0397	Meals/Entertainment Limit	24c	12	N
0403	Allowable Meals/ Entertainment Limit	24d	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27	12	N
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0535" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0735		6	Record ID "SCHbbc"
0736		6	Schedule Type "1040bb"
0737		5	Page Number "PG02b"
0738		9	Taxpayer Identification Number N (Primary SSN)
0739		1	Filler blank
0740		7	Schedule Occurrence Number N 0000001 - 0000008
0741	33a	1	Clos Inv Cost Method "X" or blank
0742	33b	1	Lower Cost/Market "X" or blank
0744	33c	1	Other Clos Inv Method "X" or blank
@0746	33c	6	Other Meth Explanation "STMbnn" or blank
0748	34	1	Change Inventory Question - Yes "X" or blank
@0751	34	6	Change Inventory Method Explanation "STMbnn" or blank
0753	34	1	Change Inventory Question - No "X" or blank
0755	35	12	Beginning Inventory N
0758	36	12	Purchases N
0760	37	12	Cost of Labor N
0770	38	12	Materials/Supplies N
0780	39	12	Other Costs N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0790	Total Costs	40	12	N
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	MMDDYYYY or "STMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0860	Another Vehicle Yes	45	1	"X" or blank
+0870	Another Vehicle No	45	1	"X" or blank
+0880	Vehicle Available Yes	46	1	"X" or blank
+0890	Vehicle Available No	46	1	"X" or blank
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "STMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N
0980	Other Expense Type 3		25	AN
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1010 Other Expense Amount 4		12	N
1020 Other Expense Type 5		25	AN
1030 Other Expense Amount 5		12	N
1040 Other Expense Type 6		25	AN
1050 Other Expense Amount 6		12	N
1060 Other Expense Type 7		25	AN
1070 Other Expense Amount 7		12	N
1080 Other Expense Type 8		25	AN
1090 Other Expense Amount 8		12	N
1100 Other Expense Type 9		25	AN
1110 Other Expense Amount 9		12	N
1140 Carryover Other Expense	48	12	N
Record Terminus Character		1	Value "#"

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SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0303" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbcZ"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000002
0010 Name of Proprietor		35	AN
0015 SSN of Proprietor		9	N
0020 Principal Business	A	20	AN
0030 Business Code	B	6	N
0040 Business Name	C	45	AN
0060 Employer ID Number	D	9	N
0061 Business Address	E	35	AN
0062 Business City/State/Zip Code	E	30	AN
0198 Statutory Employee Earnings Ind	1	1	"X" or blank
0200 Gross Receipts/Sales	1	12	N
0700 Total Expenses	2	12	N
0710 Net profit	3	12	N
*0820 Vehicle Service Date	4	8	MMDDYYYY or "STMbnn", or blank

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0830	Business Miles	5a	6	N
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0860	Another Vehicle Yes	6	1	"X" or blank
+0870	Another Vehicle No	6	1	"X" or blank
+0880	Vehicle Available Yes	7	1	"X" or blank
+0890	Vehicle Available No	7	1	"X" or blank
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0900" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbD"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
*0020 ST Property Desc 1	1(a)1	15	AN or "STMbnn"
+0030 ST Date Acquired 1	1(b)1	8	DT, or "INHERIT", or "VARIOUS"
+0040 ST Date Sold 1	1(c)1	8	DT, or "BANKRUPT"
+0050 ST Sales Price 1	1(d)1	12	N, or "EXPIRED"
+0060 ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075 ST Gain or Loss for Entire Year 1	1(f)1	12	N
0090 ST Property Desc 2	1(a)2	15	AN
0100 ST Date Acquired 2	1(b)2	8	'See 1st Occ.'
0110 ST Date Sold 2	1(c)2	8	DT, or "BANKRUPT"
0120 ST Sales Price 2	1(d)2	12	N, or "EXPIRED"
0130 ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"
0145 ST Gain or Loss for Entire Year 2	1(f)2	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0160	ST Property Desc 3	1(a)3	15	AN
0170	ST Date Acquired 3	1(b)3	8	'See 1st Occ.'
0180	ST Date Sold 3	1(c)3	8	DT, or "BANKRUPT"
0190	ST Sales Price 3	1(d)3	12	N, or "EXPIRED"
0200	ST Cost/Other Basis 3	1(e)3	12	N, or "EXPIRED"
0215	ST Gain or Loss For Entire Year 3	1(f)3	12	N
0230	ST Property Desc 4	1(a)4	15	AN
0240	ST Date Acquired 4	1(b)4	8	'See 1st Occ.'
0250	ST Date Sold 4	1(c)4	8	DT, or "BANKRUPT"
0260	ST Sales Price 4	1(d)4	12	N, or "EXPIRED"
0270	ST Cost/Other Basis 4	1(e)4	12	N, or "EXPIRED"
0285	ST Gain or Loss For Entire Year 4	1(f)4	12	N
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649	D-1 Total Short Term Gain/Loss for Entire Year	2(f)	12	NO ENTRY
0710	Total ST Sales Price	3(d)	12	N
0715	Net ST Gain or Loss for Entire Year	4(f)	12	N
0725	(Part/S-Corp/Fiduc) Net ST Gain or Loss for Ent Yr	5(f)	12	N --
0860	Short Loss Carryover	6(f)	12	N
0877	Net Short Gain/Loss	7(f)	12	N
*0880	LT Property Desc 1	8(a)1	15	AN or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0890	LT Date Acquired 1	8(b)1	8	DT, or "INHERIT", or "VARIOUS"
+0900	LT Date Sold 1	8(c)1	8	DT, or "BANKRUPT"
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED"
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935	LT Gain or Loss for Entire Year 1	8(f)1	12	N
+0946	28% Rate Gain or Loss 1	8(g)1	12	N
0950	LT Property Desc 2	8(a)2	15	AN
0960	LT Date Acquired 2	8(b)2	8	'See 1st Occ.'
0970	LT Date Sold 2	8(c)2	8	DT, or "BANKRUPT"
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss For Entire Year 2	8(f)2	12	N
1016	28% Rate Gain or Loss 2	8(g)2	12	N
1020	LT Property Desc 3	8(a)3	15	AN
1030	LT Date Acquired 3	8(b)3	8	'See 1st Occ.'
1040	LT Date Sold 3	8(c)3	8	DT, or "BANKRUPT"
1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED"
1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss for Entire Year 3	8(f)3	12	N
1086	28% Rate Gain or Loss 3	8(g)3	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1090	Lt Property Desc 4	8(a)4	15	AN
1100	LT Date Acquired 4	8(b)4	8	'See 1st Occ.'
1110	LT Date Sold 4	8(c)4	8	DT, or "BANKRUPT"
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss for Entire Year 4	8(f)4	12	N
1155	LT 28% Rate Gain or Loss 4	8(g)4	12	N
1701	D-1 Total Long Term Sales	9(d)	12	NO ENTRY
1703	D-1 Long Term Gain/Loss for Entire Year	9(f)	12	NO ENTRY
1709	D-1 Total Long Term 28% Rate Gain or Loss	9(g)	12	NO ENTRY
1715	Total LT Sales Price	10(d)	12	N
1720	Net LT Gain or Loss for Entire Year	11(f)	12	N
1726	Net LT 28% Rate Gain or Loss	11(g)	12	N --
1731	Net LT Gain or Loss for Entire Year (Part/S-Corp)	12(f)	12	N
1756	Net LT 28% Rate Gain or Loss (Part/S-Corp)	12(g)	12	N
1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1775	Capital Gain Distribution For Entire Year	13(f)	12	N
1792	28% Rate Gain Distributions	13(g)	12	N
1820	Long Term Loss Carryover	14(f)	12	N
1825	LT 28% Rate Loss Carryover	14(g)	12	N
1831	Combined LT 28% Rate Gain or Loss	15(g)	12	N
1835	Combined Net LT Gain/Loss for Entire Year	16(f)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0331" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1840		6	Record ID "SCHbbD"
1841		6	Schedule Type "1040bb"
1842		5	Page Number "PG02b"
1843		9	Taxpayer Identification Number N (Primary SSN)
1844		1	Filler blank
1845		7	Schedule Occurrence Number N 0000001
1848	17	12	Combined Net Gain/Loss N
1849	18	12	Allowable Loss N
1852	19	12	Unrecaptured Section 1250 Gain N
1856	20	12	Taxable Income N
1860	21	12	Smaller of LT or Combined Gain or Loss N
1870	22	12	Investment Capital Gain N
1880	23	12	Subtract Line 22 from Line 21 N
1885	24	12	Subtract Line 23 from Line 20 N
1895	25	12	Tax on Amount on Line 24 N

Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
1950	Smaller of Taxable Income	26	12	N
1995	Amount from Line 24	27	12	N
2025	Subtract Line 27 from Line 26	28	12	N
2028	Qualified 5-Year Gain From Line 5 of Worksheet	29	12	N
2150	Smaller of Line 28 or Line 27	30	12	N
2155	Multiply Line 30 by 0.08	31	12	N
2170	Subtract Line 30 from Line 28	32	12	N
2180	Multiply Line 32 by 0.10	33	12	N
2184	Smaller of Line 20 or Line 23	34	12	N
2186	Amount From Line 28	35	12	N
2199	Subtract Line 36 from Line 34	36	12	N
2203	Multiply Line 36 by 0.20	37	12	N
2211	Add Lines 25, 31, 33 and 37	38	12	N

Capital Gains and Losses

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
2231 Tax on Taxable Income	39	12	N
2236 Tax	40	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1368" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"SCHbbe"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000015
0010 Property Kind	A-1	20	AN
0020 Property Address	A-1	37	AN
0025 Property Kind	B-1	20	AN
0030 Property Address	B-1	37	AN
0035 Property Kind	C-1	20	AN
0040 Property Address	C-1	37	AN
0045 Personal Use - Yes	A-2	1	"X" or blank
0050 Personal Use - No	A-2	1	"X" or blank
0055 Personal Use - Yes	B-2	1	"X" or blank
0060 Personal Use - No	B-2	1	"X" or blank
0065 Personal Use - Yes	C-2	1	"X" or blank
0070 Personal Use - No	C-2	1	"X" or blank
0100 Rents Received A	A-3	12	N
0110 Rents Received B	B-3	12	N
0120 Rents Received C	C-3	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0125	Total Rents Received	D-3	12	N
0130	Royalties Received A	A-4	12	N
0140	Royalties Received B	B-4	12	N
0150	Royalties Received C	C-4	12	N
0155	Total Royalties Rec'd	D-4	12	N
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	11a	12	N
0343	Management Fees	11b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0344	Management Fees	11c	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
0380	Total Mort Interest	D-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
*0570	Other-Description 1	A-18-1	25	AN or "STMbnn"
+0580	Other Amount A	A-18-1	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0590	Other Amount B	B-18-1	12	N
+0600	Other Amount C	C-18-1	12	N
0610	Other-Description 2	A-18-2	25	AN
0620	Other Amount A	A-18-2	12	N
0630	Other Amount B	B-18-2	12	N
0640	Other Amount C	C-18-2	12	N
0650	Other-Description 3	A-18-3	25	AN
0660	Other Amount A	A-18-3	12	N
0670	Other Amount B	B-18-3	12	N
0680	Other Amount C	C-18-3	12	N
0690	Other-Description 4	A-18-4	25	AN
0700	Other Amount A	A-18-4	12	N
0710	Other Amount B	B-18-4	12	N
0720	Other Amount C	C-18-4	12	N
0730	Other-Description 5	A-18-5	25	AN
0740	Other Amount A	A-18-5	12	N
0750	Other Amount B	B-18-5	12	N
0760	Other Amount C	C-18-5	12	N
0970	Tot Rental & Royalty Expenses A	A-19	12	N
0980	Tot Rental & Royalty Expenses B	B-19	12	N
0990	Tot Rental & Royalty Expenses C	C-19	12	N
1000	Rental & Royalty Deduction	D-19	12	N
1010	Deprec Expense A	A-20	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1020	Deprec Expense B	B-20	12	N
1030	Deprec Expense C	C-20	12	N
1040	Total Depreciation	D-20	12	N
1050	Total Expenses A	A-21	12	N
1060	Total Expenses B	B-21	12	N
1070	Total Expenses C	C-21	12	N
1080	Net Rental Income (Loss) A	A-22	12	N
1090	Net Rental Income (Loss) B	B-22	12	N
1100	Net Rental Income (Loss) C	C-22	12	N
1103	Deductible Rental Loss A	A-23	12	N
1105	Deductible Rental Loss B	B-23	12	N
1107	Deductible Rental Loss C	C-23	12	N
1110	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"1222" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1160 Record ID		6	"SCHbbe"
1161 Schedule Type		6	"1040bb"
1162 Page Number		5	"PG02b"
1163 Taxpayer Identification Number		9	N (Primary SSN)
1164 Filler		1	blank
1165 Schedule Occurrence Number		7	N 0000001 - 0000015
*1170 Part/S-Corp Name A	27A(a)	47	AN or "STMbnn"
+1172 Part/S-Corp Ind	27A(b)	1	"P" or "S" or blank
+1174 Foreign Partner	27A(c)	1	"X" or blank
+1176 Part/S-Corp EIN	27A(d)	9	N
+1178 All is At Risk	27A(e)	1	"X" or blank
+1180 Some is Not At Risk	27A(f)	1	"X" or blank
*+1186 Part/S-Corp Passive F8582 Loss	27A(g)	12	N or "STMbnn"
+1188 Part/S-Corp Passive Sch K-1 Income	27A(h)	12	N
+1192 Part/S-Corp Nonpassive Sch K-1 Loss	27A(i)	12	N
+1194 Part/S-Corp Nonpassive Sec 179 Deduction	27A(j)	12	N
+1196 Part/S-Corp Nonpassive Sch K-1 Income	27A(k)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1200	Part/S-Corp Name B	27B(a)	47	AN
1210	Part/S-Corp Ind	27B(b)	1	"P" or "S" or blank
1220	Foreign Partner	27B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1236	All is At Risk	27B(e)	1	"X" or blank
1238	Some is Not At Risk	27B(f)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	27B(g)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	27B(h)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	27B(i)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	27B(j)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	27B(k)	12	N
1260	Part/S-Corp Name C	27C(a)	47	AN
1270	Part/S-Corp Ind	27C(b)	1	"P" or "S" or blank
1280	Foreign Partner	27C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	27C(d)	9	N
1296	All is At Risk	27C(e)	1	"X" or blank
1298	Some is Not At Risk	27C(f)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	27C(g)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	27C(h)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1313	Part/S-Corp Nonpassive Sch K-1 Loss	27C(i)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	27C(j)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	27C(k)	12	N
1320	Part/S-Corp Name D	27D(a)	47	AN
1330	Part/S-Corp Ind	27D(b)	1	"P" or "S" or blank
1340	Foreign Partner	27D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	27D(d)	9	N
1356	All is At Risk	27D(e)	1	"X" or blank
1358	Some is Not At Risk	27D(f)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	27D(g)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	27D(h)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	27D(i)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	27D(j)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	27D(k)	12	N
1380	Part/S-Corp Name E	27E(a)	47	AN
1390	Part/S-Corp Ind	27E(b)	1	"P" or "S" or blank
1400	Foreign Partner	27E(c)	1	"X" = Yes, " " = No
1410	Part/S-Corp EIN	27E(d)	9	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1416	All is At Risk	27E(e)	1	"X" or blank
1418	Some is Not At Risk	27E(f)	1	"X" or blank
1423	Part/S-Corp Passive F8582 Loss	27E(g)	12	N
1427	Part/S-Corp Passive Sch K-1 Income	27E(h)	12	N
1433	Part/S-Corp Nonpassive Sch K-1 Loss	27E(i)	12	N
1435	Part/S-Corp Nonpassive Sec 179 Deduction	27E(j)	12	N
1437	Part/S-Corp Nonpassive Sch K-1 Income	27E(k)	12	N
1445	Total Part/S-Corp Sch K-1 Passive Inc	28a(h)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	28a(k)	12	N
1475	Total Passive F8582 Loss	28b(g)	12	N
1485	Total Nonpassive Sch K-1 Loss	28b(i)	12	N
1495	Total Nonpassive Sec 179 Deduction	28b(j)	12	N
1750	Tot Part/S-Corp Income	29	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	30	12	N
1765	Net Part/S-Corp Income or Loss	31	12	N
*1790	Estate/Trust Name A	32A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	32A(b)	9	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*+1807	Passive F8582 Loss	32A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	32A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	32A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	32A(f)	12	N
1830	Estate/Trust Name B	32B(a)	65	AN
1840	Estate/Trust EIN	32B(b)	9	N
1847	Passive F8582 Loss	32B(c)	12	N
1853	Passive Sch K-1 Income	32B(d)	12	N
1857	Nonpassive Sch K-1 Loss	32B(e)	12	N
1865	Nonpassive Sch K-1 Inc	32B(f)	12	N
1913	Total Passive Sch K-1 Income	33a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	33a(f)	12	N
1923	Total Passive F8582 Loss	33b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	33b(e)	12	N
1933	Tot Estate/Trust Inc	34	12	N
1937	Tot Estate/Trust Loss	35	12	N
1939	Sch K-1 ES Payments Literal	36	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	36	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1945	Total Estate/Trust Net Income/Loss	36	12	N
*1953	REMIC Name	37(a)	20	AN or "STMbnn"
+1957	REMIC EIN	37(b)	9	N
+1963	Excess Inclusion	37(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	37(d)	12	N
+1973	Sch Q Line 3 Income	37(e)	12	N
1977	Total REMIC Income	38	12	N
1991	Net Farm Rental Income/Loss	39	12	N
2010	Total Supplemental Income (Loss)	40	12	N
2020	Farming/Fishing Share	41	12	N
2030	Net Rental Real Estate Income/Loss	42	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE EIC

Earned Income Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0161" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHEIC"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0007 Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010 Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011 Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015 Qualifying SSN - 1	2	9	N
0020 Year Of Birth - 1	3	4	N
0030 Student "Yes" Box - 1	4(a)	1	"X" or blank
0035 Student "No" Box - 1	4(a)	1	"X" or blank
0040 Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045 Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Relationship - 1	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"
0070	Number of Months - 1	6	2	N, Range 00-12
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank
0130	Relationship - 2	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD" --
0140	Number of Months - 2	6	2	N, Range 00-12
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0879" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbF"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000002
0010 Name of Proprietor		35	AN
0020 SSN of Proprietor		9	N
0030 Principal Product	A	35	AN
0040 Agricultural Activity Code	B	6	N or blank
0050 Accounting Method Cash Indicator	C-1	1	"X" or blank
0060 Accounting Method Accrual Indicator	C-2	1	"X" or blank
0070 Employer ID. Number	D	9	N or blank
0100 Materially Participate Yes Indicator	E	1	"X" or blank
0110 Materially Participate No Indicator	E	1	"X" or blank
0140 Sales Amount of Livestock Purchased	1	12	N
0150 Cost or Other Basis	2	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0160	Purchased Profit	3	12	N
0170	Sales Amount for Products Raised	4	12	N
0180	Total Distributions form Cooperative	5a	12	N
0195	Taxable Amount	5b	12	N
0205	Agricultural Program Payments	6a	12	N
0210	Taxable Amount	6b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	7a	12	N
0235	Commodity Credit Loans Forfeited	7b	12	N
0240	Taxable Amount	7c	12	N
0245	Crop Insurance Proceeds Amount	8a	12	N
0250	Taxable Amount	8b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	8c	1	"X" or blank
0255	Deferred Amount	8d	12	N
0260	Custom Hire	9	12	N
0270	Income Amount From Tax Credits/Refunds	10	12	N
0280	Gross Income Amount	11	12	N
0295	Car and Truck Expense	12	12	N
0300	Chemicals Expense	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0310	Conservation Expense	14	12	N
0315	Custom Hire Expense	15	12	N
0320	Sect 179 Expense	16	12	N
0330	Employee Benefit Programs Expense	17	12	N
0340	Feed Purchased Expense	18	12	N
0350	Fertilizer & Lime Expense	19	12	N
0360	Freight & Trucking Expense	20	12	N
0370	Gas, Fuel, Oil Expense	21	12	N
0380	Insurance Expense	22	12	N
@0385	Form 1098 Explanation	23a	6	"STMbnn" or blank
0390	Mortgage Int Expense	23a	12	N
@0395	Form 1098 Name/Address	23b	6	"STMbnn" or blank
0400	Other Interest Expense	23b	12	N
0410	Labor Hired Expense	24	12	N
0450	Pension/Profit Sharing Expense	25	12	N
0460	Machinery/Equipment Rent or Lease	26a	12	N
0465	Other/Land/Animals Rent or Lease	26b	12	N
0470	Repairs/Maintenance Expense	27	12	N
0480	Seeds/Plants Purchased Expense	28	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0490	Storage Warehousing Expense	29	12	N
0510	Supplies Purchased Expense	30	12	N
0520	Taxes Expense	31	12	N
0530	Utilities	32	12	N
0540	Veterinary Fees/ Medicine Expense	33	12	N
*0550	Other Expenses Explanation 1	34a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	34a	12	N
0570	Other Expenses Explanation 2	34b	20	AN
0580	Other Expenses Amount 2	34b	12	N
0590	Other Expenses Explanation 3	34c	20	AN
0600	Other Expenses Amount 3	34c	12	N
0610	Other Expenses Explanation 4	34d	20	AN
0620	Other Expenses Amount 4	34d	12	N
0630	Other Expenses Explanation 5	34e	20	AN
0640	Other Expenses Amount 5	34e	12	N
0642	Other Expenses Explanation 6	34f	20	AN
0644	Other Expenses Amount 6	34f	12	N
0650	Total Expenses	35	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0675	PAL Indicator	36	3	"PAL" or blank
0680	Net Farm Profit or Loss	36	12	N
0690	All is At Risk Indicator	37a	1	"X" or blank
0700	Some is Not At Risk Indicator	37b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0265" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0710 Record ID		6	"SCHbbF"
0711 Schedule Type		6	"1040bb"
0712 Page Number		5	"PG02b"
0713 Taxpayer Identification Number		9	N (Primary SSN)
0714 Filler		1	blank
0715 Schedule Occurrence Number		7	N 0000001 - 0000002
0720 Sales Amount of Livestock	38	12	N
0730 Total Distributions from Cooperatives	39a	12	N
0735 Taxable Amount	39b	12	N
0760 Agricultural Program Payments	40a	12	N
0770 Taxable Amount	40b	12	N
@0775 Commodity Credit Loans Explain		6	"STMbnn" or blank
0780 Commodity Credit Loans Amount	41a	12	N
0790 Commodity Credit Loans Forfeited	41b	12	N
0800 Taxable Amount	41c	12	N
0810 Crop Insurance Proceeds	42	12	N
0820 Custom Hire Income	43	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0830	Other Income Credits/Refunds	44	12	N
0840	Total Income Amount	45	12	N
0850	Inventory At Beginning Year	46	12	N
0860	Cost of Products Purchased	47	12	N
0870	Beginning Inventory Plus Products	48	12	N
0880	Purchased Inventory At End of Year	49	12	N
0890	Cost of Farm Products Sold	50	12	N
0900	Gross Farm Income	51	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0216" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbH"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000002
0010		35	Employer Name AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015		4	Employer Name Control First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020		9	Employer SSN N
0030		9	Employer Identification Number N
0040	A	1	Cash Wage Over \$1300 Paid Yearly - Yes "X" or blank
0045	A	1	Cash Wage Over \$1300 Paid Yearly - No "X" or blank
0050	B	1	Federal Income Tax Withheld - Yes "X" or blank

Household Employment Taxes

Field Identification No.		Form Ref.	Length	Field Description
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0055	Federal Income Tax Withheld - No	B	1	"X" or blank
0060	Cash Wage Over \$1000 Paid Qtrly - No	C	1	"X" or blank
0065	Cash Wage Over \$1000 Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0130	Advance EIC Payment	7	12	N
0140	Total Taxes Less Advance EIC Payments	8	12	N
0150	Cash Wages Over \$1000 Paid Qtrly - No	9	1	"X" or blank
0155	Cash Wages Over \$1000 Paid Qtrly - Yes	9	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0422" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0160 Record ID		6	"SCHbbH"
0161 Schedule Type		6	"1040bb"
0162 Page Number		5	"PG02b"
0163 Taxpayer Identification Number		9	N (Primary SSN)
0164 Filler		1	blank
0165 Schedule Occurrence Number		7	N 0000001 - 0000002
0170 Unemploymnt Cntrbtns to Only One State Yes	10	1	"X" or blank
0175 Unemploymnt Cntrbtns to Only One State No	10	1	NO ENTRY
0180 Total Unemploymnt Cntrbtns Paid By April 16 Yes	11	1	"X" or blank
0185 Total Unemploymnt Cntrbtns Paid By April 16 No	11	1	NO ENTRY
0190 Taxable Wages for FUTA Also Taxable for State Yes	12	1	"X" or blank
0195 Taxable Wages for FUTA Also Taxable for State No	12	1	NO ENTRY
0200 Name of State Where Unemploymnt Cntrbtns Paid	13	2	Standard Postal State Abbreviations

Field Identification No.		Form Ref.	Length	Field Description
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0210	State Reporting Num on State Unemplmnt Tax Retr	14	15	AN
0220	Cntrbtns Paid to State Unemplmnt Fund	15	12	N or "0%bRATE"
0230	Total Taxable Wages for FUTA (Section A)	16	12	N
0240	FUTA Tax	17	12	N
0250	State Name 1	18(a)	2	NO ENTRY
0260	State Reporting Num on State Unemplmnt Tx Ret 1	18(b)	15	NO ENTRY
0270	Taxable Payroll for Unemplmnt Cntrbtns 1	18(c)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0290	State Experience Rate 1	18(e)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	18(f)	12	NO ENTRY
0310	Unemplmnt Tax Credit at Maximum Pct - 1	18(g)	12	NO ENTRY
0320	Additional Tax Credit 1	18(h)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	18(i)	12	NO ENTRY
0340	State Name 2	18(a)	2	NO ENTRY

Household Employment Taxes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	State Reporting Num on State Unemplmnt Tx Ret 2	18(b)	15	NO ENTRY
0360	Taxable Payroll For Unemplmnt Cntrbtns 2	18(c)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0380	State Experience Rate 2	18(e)	6	NO ENTRY
0390	Unemployment Tax Credit at .054 - 2	18(f)	12	NO ENTRY
0400	Unemplmnt Tax Credit at Maximum Pct - 2	18(g)	12	NO ENTRY
0410	Additional Tax Credit 2	18(h)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	18(i)	12	NO ENTRY
0440	Total Additional Tax Credit	19(h)	12	NO ENTRY
0450	Total Contributions to State Unemployment Funds	19(i)	12	NO ENTRY
0460	Tentative Total Tax Credit	20	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	21	12	NO ENTRY
0480	Gross FUTA Tax Amount	22	12	NO ENTRY

Household Employment Taxes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0490	Maximum Tax Credit Amount	23	12	NO ENTRY
0500	Total Tax Credit Allowed	24	12	NO ENTRY
0510	FUTA Tax (Subtract line 24 from line 22)	25	12	NO ENTRY
0520	Total Taxes from Line 8	26	12	N
0530	Total Combined Taxes Plus Futa Taxes	27	12	N
0540	Required to File Form 1040 - Yes	28	1	"X" or blank
0550	Required to File Form 1040 - No	28	1	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE J

Farm Income Averaging

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0307" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbJ"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 Taxable Income	1	12	N
0020 Elected Farm Income	2	12	N
0030 Subtract Line 2 from Line 1	3	12	N
0040 Tax on Line 3	4	12	N
0050 Taxable Income from 1998	5	12	N
0060 One-third Elected Farm Income	6	12	N
0070 Add Lines 5 and 6	7	12	N
0080 Tax on Line 7	8	12	N
0090 Taxable Income from 1999	9	12	N
0100 Amount from Line 6	10	12	N
0110 Add Lines 9 and 10	11	12	N
0120 Tax on Line 11	12	12	N

SCHEDULE J

Farm Income Averaging

Field Identification No.		Form Ref.	Length	Field Description
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0130	Taxable Income from 2000	13	12	N
0140	One-third Elected Farm Income	14	12	N
0150	Add Lines 13 and 14	15	12	N
0160	Tax on Line 15	16	12	N
0170	Add Lines 4, 8, 12, and 16	17	12	N
0180	Tax from 1998 Tax Return	18	12	N
0190	Tax from 1999 Tax Return	19	12	N
0200	Tax from 2000 Tax Return	20	12	N
0210	Add Lines 18 through 20	21	12	N
0220	Subtract Line 21 from Line 17	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0053" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbR"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 Over 65	1	1	"X" or blank
0020 Retire/Disabled	2	1	"X" or blank
0030 Both Over 65	3	1	"X" or blank
0040 Both Under 65, One Retired	4	1	"X" or blank
0050 Both Under 65, Both Retired	5	1	"X" or blank
0060 One Over 65, Other Retired	6	1	"X" or blank
0070 One Over 65, Other Not Retired	7	1	"X" or blank
0080 Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090 Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100 Prior Year Statement Indicator	II-2	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0199" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0130 Record ID		6	"SCHbbR"
0131 Schedule Type		6	"1040bb"
0132 Page Number		5	"PG02b"
0133 Taxpayer Identification Number		9	N (Primary SSN)
0134 Filler		1	blank
0135 Schedule Occurrence Number		7	N 0000001
0140 Write Amount	10	12	N, 5000, 7500 or 3750
0150 Taxable Disability	11	12	N
0160 Smaller of Write Amount or Taxable	12	12	N
0163 Nontaxable SSB/RRB	13a	12	N
0167 Nontaxable Other	13b	12	N
0170 Pensions & Annuities	13c	12	N
0180 Form 1040 AGI	14	12	N
0190 Exemption Amount	15	12	N, 7500, 10000 or 5000
0200 Adjusted AGI Amount	16	12	N
0210 Half Adjusted AGI	17	12	N
0220 Adjusted Credit	18	12	N
0230 Net Credit Amount	19	12	N
0250 Credit	20	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0053" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbb3"
0001 Schedule Type		6	"1040Ab"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 Over 65	1	1	"X" or blank
0020 Retire/Disabled	2	1	"X" or blank
0030 Both Over 65	3	1	"X" or blank
0040 Both Under 65, One Retired	4	1	"X" or blank
0050 Both Under 65, Both Retired	5	1	"X" or blank
0060 One Over 65, Other Retired	6	1	"X" or blank
0070 One Over 65, Other Not Retired	7	1	"X" or blank
0080 Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090 Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100 Prior Year Statement Indicator	II-2	1	"X" or blank

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0199" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0130 Record ID		6	"SCHbb3"
0131 Schedule Type		6	"1040Ab"
0132 Page Number		5	"PG02b"
0133 Taxpayer Identification Number		9	N (Primary SSN)
0134 Filler		1	blank
0135 Schedule Occurrence Number		7	N 0000001
0140 Write Amount	10	12	N, 5000, 7500 or 3750
0150 Taxable Disability	11	12	N
0160 Smaller of Write Amount or Taxable Disability	12	12	N
0163 Nontaxable SSB/RRB	13a	12	N
0167 Nontaxable Other	13b	12	N
0170 Pensions & Annuities	13c	12	N
0180 Form 1040A AGI	14	12	N
0190 Exemption Amount	15	12	N, 7500, 10000 or 5000
0200 Adjusted AGI Amount	16	12	N
0210 Half Adjusted AGI	17	12	N
0220 Adjusted Credit	18	12	N
0230 Net Credit Amount	19	12	N
0250 Credit	20	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Record Terminus Character		1	Value "#"

SCHEDULE SE

Self-Employment Tax

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0353" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbSE"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000002
0010 Name of Self-Employed		35	A
0020 SSN of Self-Employed		9	N
0025 Exempt/Form 4361 Box		1	"X" or blank
0030 Net Farm Profit/Loss	1	12	N
0040 Net Non-Farm Profit/Loss	2	12	N
0050 Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0060 Exempt-Notary Amt	3	12	N
0070 Total Net Earnings/Loss	3	12	N
0075 Min. Profit for SE Tax	4a	12	N
0077 Optional Method Amount	4b	12	N
0079 Combined SE Amount	4c	12	N

SCHEDULE SE

Self-Employment Tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0100	Total Wages/Unreported Tips	8c	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduction for 1/2 of Self-Employment Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Non-Farm Opt Meth Amt	16	12	N
0190	Non-Farm Opt Base Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

<u>Field No.</u>	<u>Identification</u>	<u>Schedule SE Line Reference</u>
010	Name of Self-Employed	
020	SSN of Self-Employed	
030	Net Farm Profit/Loss	1
040	Net Non-Farm Profit/Loss	2
050	Exempt-Notary Literal	3
060	Exempt-Notary Amt	3
070	Total Net Earnings/Loss	3
075	Min. Profit for SE Tax	4
160	Self-Employment Tax	5
165	Deduction for 1/2 of Self-Employment Tax	6

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SECTION 4 FORMS

Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "nnnnbb"
0002	Page Number	5	Value "Pggnb", nn = 01 to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout.)

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0764" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"W-2bbb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000050
0020 Control Number	a	14	AN or blank
0030 Void Ind		1	"X" or blank
0040 Employer Identification Number	b	9	N
0045 Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050 Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Withholding	2	12	N

FORM W-2

Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
0242	Employer's Use Code 1	12a	1	A
0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	1	A
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	1	A

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	1	A
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
0270	Other Deducts/ Benefits Type 1	14	8	AN
0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	'See 1st Occ.'
0282	Other Deducts/ Benefits Amt 2	14	12	'See 1st Occ.'
0290	Other Deducts/ Benefits Type 3	14	8	'See 1st Occ.'
0292	Other Deducts/ Benefits Amt 3	14	12	'See 1st Occ.'
				--
				--
				--
				--
				--
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)

FORM W-2

Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Employer's State ID Number 1	15	14	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
				--
				--
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	14	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
				--
				--
0510	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1019" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2Cbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Form Occurrence Number
0020	a	4	N
0030	a	2	"AS" or "GU" or "CM" or "VI" or blank
0040		1	"X" or blank
0050	b	35	AN Allowable special characters: hyphen (-) or blank
0060	b	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0070	b	22	AN, Allowable special character is space
0080	b	2	A (Standard Postal State Abbreviations) or period (.)
0090	b	12	N (Left-justified)
0100	b	1	"X" or blank
			Corrected Name Box

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0120	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0130	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0140	Employer City	c	22	AN, Allowable special character is space
0150	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0160	Employer Zip Code	c	12	N (Left-justified)
0170	Employee's Correct SSN	d	9	N
0180	Employer's SSA Number	e	10	N
0190	Employer's Federal EIN	f	9	AN (format 00-000000)
0200	Employer's State ID Number	g	14	AN or blank
0210	Previously Reported Statutory Employee Ind	h	1	"X" or blank
0220	Previously Reported Deceased Ind	h	1	"X" or blank

FORM W-2C

Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0230	Previously Reported Pension Plan Ind	h	1	"X" or blank
0240	Previously Reported Legal Rep. Ind	h	1	"X" or blank
0250	Previously Reported Deferred Compensation Ind	h	1	"X" or blank
0260	Previously Reported Household Employee	h	1	"X" or blank
0270	Corrected Statutory Employee Ind	i	1	"X" or blank
0280	Corrected Deceased Ind	i	1	"X" or blank
0290	Corrected Pension Plan Ind	i	1	"X" or blank
0300	Corrected Legal Rep. Ind	i	1	"X" or blank
0310	Corrected Deferred Compensation Ind	i	1	"X" or blank
0320	Corrected Household Employee	i	1	"X" or blank
0330	Employer's Use	j	8	AN or DT
0340	Employee's Incorrect SSN	k	9	N
0350	Employee's Incorrect Name	l	35	AN Allowable special characters: hyphen (-) or blank
0360	Previously Reported Wages, Tips, other Comp.	1(a)	12	N
0370	Correct Wages, Tips, other Comp.	1(b)	12	N
0380	Increase (Decrease) in Wages, Tips, other Comp.	1(c)	12	N

FORM W-2C

Corrected Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Previously Reported Federal Inc Tax Withholding	2(a)	12	N
0400	Correct Federal Inc Tax Withholding	2(b)	12	N
0410	Increase (Decrease) in Federal Inc Tax Withholding	2(c)	12	N
0420	Previously Reported Social Security Wages	3(a)	12	N
0430	Correct Social Security Wages	3(b)	12	N
0440	Increase (Decrease) in Social Security Wages	3(c)	12	N
0450	Previously Reported Social Security Tax	4(a)	12	N
0460	Correct Social Security Tax	4(b)	12	N
0470	Increase (Decrease) in Social Security Tax	4(c)	12	N
0480	Previously Reported Medicare Wages & Tips	5(a)	12	N
0490	Correct Medicare Wages & Tips	5(b)	12	N
0500	Increase (Decrease) in Medicare Wages & Tips	5(c)	12	N
0510	Previously Reported Medicare Tax Withheld	6(a)	12	N
0520	Correct Medicare Tax Withheld	6(b)	12	N

FORM W-2C

Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0530	Increase (Decrease) in Medicare Tax Withheld	6(c)	12	N
0540	Previously Reported Social Security Tips	7(a)	12	N
0550	Correct Social Security Tips	7(b)	12	N
0560	Increase (Decrease) in Social Security Tips	7(c)	12	N
0570	Previously Reported Allocated Tips	8(a)	12	N
0580	Correct Allocated Tips	8(b)	12	N
0590	Increase (Decrease) in Allocated Tips	8(c)	12	N
0600	Blank Box 1		25	AN
0610	Previously Reported Blank Box 1	(a)	12	N
0620	Correct Information Blank Box 1	(b)	12	N
0630	Increase (Decrease) for Blank Box 1	(c)	12	N
0640	Blank Box 2		25	AN
0650	Previously Reported Blank Box 2	(a)	12	N
0660	Correct Information Blank Box 2	(b)	12	N
0670	Increase (Decrease) for Blank Box 2	(c)	12	N
0680	Blank Box 3		25	AN
0690	Previously Reported Blank Box 3	(a)	12	N

FORM W-2C

Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0700	Correct Information Blank Box 3	(b)	12	N
0710	Increase (Decrease) for Blank Box 3	(c)	12	N
0720	Previously Reported State Wages, Tips, etc.	(a)	12	N
0730	Correct State Wages, Tips, etc.	(b)	12	N
0740	Increase (Decrease) in State Wages, Tips, etc.	(c)	12	N
0750	Previously Reported State Income Tax	(a)	12	N
0760	Correct State Income Tax	(b)	12	N
0770	Increase (Decrease) in State Income Tax	(c)	12	N
0780	Previously Reported Local Wages/Tips, etc.	(a)	12	N
0790	Correct Local Wages/ Tips, etc.	(b)	12	N
0800	Increase (Decrease) in Local Wages/ Tips, etc.	(c)	12	N
0810	Previously Reported Local Income Tax	(a)	12	N
0820	Correct Local Income Tax	(b)	12	N
0830	Increase (Decrease) in Local Income Tax	(c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0520" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "W-2Gbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000030
0015		4	Payer Name Control First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020		35	Payer Name AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0021		35	Payer Name Line 2 AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0022		35	Payer's Address AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"

FORM W-2G

Certain Gambling Winnings

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0023	Payer's City		22	AN Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN Allowable special character is hyphen (-)
0142	Winner's Address		35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN
0144	Winner's City		22	AN Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)

FORM W-2G

Certain Gambling Winnings

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0148	Winner's Zip Code	12	N (left-justified)
0150	SSN	9	N (W-2G Social Security Number)
0160	Window	10	AN
0180	First I.D.	11	AN
0190	Second I.D.	12	AN
0200	State Name	13	2 A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	14 AN
0210	State Income Tax Withheld	14	12 N
	Record Terminus Character		1 Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0256" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"982bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001-0000002
			Form Occurrence Number
0010		9	N
			Identifying Number
0020	1a	1	"X" or blank
			Discharge Of Indebtedness In A Title 11 Case
0030	1b	1	"X" or blank
			Discharge Of Indebtedness To The Extent Insolvent
0040	1c	1	"X" or blank
			Discharge Of Qualified Farm Indebtedness
0050	1d	1	"X" or blank
			Discharge Of Qualified Real Prop Bus Indebtedness
0060	2	12	N
			Total Amount Of Discharged Indebtedness
0070	3	1	"X" or blank
			Treat All Property As Depreciable - Yes Box
0080	3	1	"X" or blank
			Treat All Property As Depreciable - No Box

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0085	Attach Description Of Transactions	Part II	6	"STMbnn" or blank
0090	Amt Excluded From Inc:Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc:Under Section 108(b)(5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N
0180	Other Property Used Or Held	11c	12	N
0190	Passive Activity Loss And Credit Carryovers	12	12	N
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N

FORM 982

Reduction of Tax Attributes Due to Discharge ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0637" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1099Rb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000010
0010	Corrected Box	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0030	Payer Address	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0040	Payer City	22	AN Allowable special character is space
0042	Payer State	2	A (Standard Postal State Abbreviations) or period (.)
0044	Payer Zip Code	12	N (left-justified)
0050	Payer Identification Number	9	N
0060	SSN	9	N
0070	Recipient's Name	35	AN Allowable special character is: hyphen (-)
0080	Recipient's Address	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0085	Recipient's Address Continuation	35	AN
0090	Recipient's City	22	AN Allowable special character is space
0092	Recipient's State	2	A (Standard Postal State Abbreviations) or period (.)
0094	Recipient's Zip Code	12	N (left-justified)
0100	Account Number	30	AN or blank
0110	Gross Distribution	1	12 N
0120	Taxable Amount	2a	12 N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0130 Tax Amount Not Determined Ind	2b	1	"X" or blank
0140 Total Distribution Ind	2b	1	"X" or blank
0150 Taxable Amount for Capital Gain	3	12	N
0160 Withholding	4	12	N
0170 Employee Insurance Contribution	5	12	N
0180 Unrealized Securities Appreciation	6	12	N
0190 Distribution Code	7	2	AN or blank
0200 IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210 Other Distribution	8	12	N
0220 Recipient's Other Distribution Percentage	8	6	R
0230 Recipient's Total Distribution Percentage	9a	6	R
0231 Recipient's Total Contributions	9b	12	N
0240 State Income Tax W/ Held - 1	10(1)	12	N
0246 State Name - 1	11(1)	2	A (Standard Postal State Abbreviations)
0250 Payer State I.D. No. - 1	11(1)	14	AN
0255 State Distribution - 1	12(1)	12	N
0260 Local Income Tax W/ Held - 1	13(1)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Name of Locality - 1	14(1)	9	AN
0275	Local Distribution - 1	15(1)	12	N
0280	State Income Tax W/ Held - 2	10(2)	12	N
0286	State Name - 2	11(2)	2	A (Standard Postal State Abbreviations)
0290	Payer State I.D. No. - 2	11(2)	14	AN
0300	State Distribution - 2	12(2)	12	N
0310	Local Income Tax W/ Held - 2	13(2)	12	N
0320	Name of Locality - 2	14(2)	9	AN
0330	Local Distribution - 2	15(2)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "1030" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "1116bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000020
0010		3	Alt. Min. Tax Literal "AMT" or blank
0020	a	1	Passive Income "X" or blank
0030	b	1	High Wthldg Tax Interest "X" or blank
0040	c	1	Financial Services Income "X" or blank
0050	d	1	Shipping Income "X" or blank
0060	e	1	DISC Dividends "X" or blank
0070	f	1	FSC Distributions "X" or blank
0080	g	1	Lump Sum Distributions "X" or blank
0093	h	1	Section 901(j) Income "X" or blank
0096	i	1	Income Re-Sourced By Treaty "X" or blank
0098	j	1	Limitation Income "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Country of Residence	k	16	A, Allowable special character is space.
0130	Foreign Country A	1A	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1A	12	N
0150	Foreign Country B	1B	16	'See 1st Occ.'
0160	Gross Foreign Income B	1B	12	N
0170	Foreign Country C	1C	16	'See 1st Occ.'
0180	Gross Foreign Income C	1C	12	N
0185	Type of Income	1	20	AN
0190	Gross Income From Foreign Source	1	12	N
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3(a)A	12	N
0220	Other Deductions A	3(b)A	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3(c)A	12	N
0240	Category Foreign Income A	3(d)A	12	N
0250	All Gross Income A	3(e)A	12	N
0260	Foreign/All Income Ratio A	3(f)A	6	R
0270	Apportioned Ded. A	3(g)A	12	N
0280	Wrksht. Mortgage Int. A	4(a)A	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Other Interest Exp. A	4(b)A	12	N
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/ Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3(a)B	12	N
0340	Other Deductions B	3(b)B	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3(c)B	12	N
0360	Category Foreign Income B	3(d)B	12	N
0370	All Gross Income B	3(e)B	12	N
0380	Foreign/All Income Ratio B	3(f)B	6	R
0390	Apportioned Ded. B	3(g)B	12	N
0400	Wrksht. Mortgage Int. B	4(a)B	12	N
0410	Other Interest Exp. B	4(b)B	12	N
0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/ Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0450	Item/Std Deduction C	3(a)C	12	N
0460	Other Deductions C	3(b)C	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank
0470	Total Deductions C	3(c)C	12	N
0480	Category Foreign Income C	3(d)C	12	N
0490	All Gross Income C	3(e)C	12	N
0500	Foreign/All Income Ratio C	3(f)C	6	R
0510	Apportioned Ded. C	3(g)C	12	N
0520	Wrksht. Mortgage Int. C	4(a)C	12	N
0530	Other Interest Exp. C	4(b)C	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/Losses C	6C	12	N
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N
0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	8	DT
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	qA	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	sA	12	N
0650	Taxes Wthld on Dividends U.S. Curr. A	tA	12	N
0660	Taxes Wthld on Rent/Roy. U.S. Curr. A	uA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	vA	12	N
0680	Other Taxes Paid/Accrued U.S. Curr. A	wA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	xA	12	N
0700	Date Paid/Accrued B	oB	8	DT
0710	Taxes Wthld on Dividends Foreign Curr. B	pB	12	N
0720	Taxes Wthld on Rent/Roy. Foreign Curr. B	qB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	rB	12	N
0740	Other Taxes Paid/Accrued Foreign Curr. B	sB	12	N
0750	Taxes Wthld on Dividends U.S. Curr. B	tB	12	N
0760	Taxes Wthld on Rent/Roy. U.S. Curr. B	uB	12	N

Foreign Tax Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0770	Taxes Wthld on Interest U.S. Curr. B	vB	12	N
0780	Other Taxes Paid/Accrued U.S. Curr. B	wB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	xB	12	N
0800	Date Paid/Acrued C	oC	8	DT
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/Roy. Foreign Curr. C	qC	12	N
0830	Taxes Wthld on Interest Foreign Curr. C	rC	12	N
0840	Other Taxes Paid/Acrued Foreign Curr. C	sC	12	N
0850	Taxes Wthld on Dividends U.S. Curr. C	tC	12	N
0860	Taxes Wthld on Rent/Roy. U.S. Curr. C	uC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	vC	12	N
0880	Other Taxes Paid/Acrued U.S. Curr. C	wC	12	N
0890	Total Foreign Taxes Paid/Acrued U.S. Curr. C	xC	12	N
@0900	Foreign Audit Statement	8	6	"STMbnn" or blank

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0910 Total Foreign Tax Paid/Accrued Category	8	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0358" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0920		6	Record ID "FRMbbb"
0921		6	Form Number "1116bb"
0922		5	Page Number "PG02b"
0923		9	Taxpayer Identification Number N (Primary SSN)
0924		1	Filler blank
0925		7	Form Occurrence Number N 0000001 - 0000020
0930	9	12	Total Foreign Tax Paid/Acrued Repeated N
@0940	10	6	Carryback/Carryover Explanation "STMbnn" or blank
0950	10	12	Carryback/Carryover Amount N
0960	11	12	Total Foreign Taxes Before Reduction N
@0970	12	6	Foreign Tax Reduction Explanation "STMbnn" or blank
0980	12	12	Foreign Tax Reduction Amount N
0990	13	12	Foreign Tax Available for Credit N
1000	14	12	Taxable Income/Loss From Foreign Source N
@1010	15	6	Adjustments Explanation "STMbnn" or blank

Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1020	Adjustments to Taxable Income	15	12	N
1030	Net Taxable Income From Foreign Source	16	12	N
1040	Taxable Income Before Exemptions	17	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	18	6	R
1060	Tax From Return	19	12	N
1070	Max Allowable Credit	20	12	N
1080	Lump Sum Dist. Literal	21	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	21	12	N
1100	Passive Income Credit	22	12	N
1110	High Withholding Credit	23	12	N
1120	Financial Service Credit	24	12	N
1130	Shipping Income Credit	25	12	N
1135	DISC Dividends Cr or Foreign Trade Incm or FSC Cr	26	12	N
1160	Lump Sum Dist. Credit	27	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	28	12	N
1177	Credit for Taxes on General Limitation Income	29	12	N

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Foreign Tax Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1180	Tentative Foreign Tax Credit	30	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	31	12	N
1190	International Boycott Credit Reduction	32	12	N
1200	Foreign Tax Credit	33	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0245" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "2106bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0008		25	Occupation AN
0009		9	SSN of Taxpayer With Employee Business Expense N
0010	1A	12	Vehicle Expenses N
0013	2A	12	Parking, Tolls, Local Transportation N
0017	3A	12	Travel Exp Away From Home Exclude Meals/Entertain N
0023	4A	12	Other Business Expenses Excluding Meals/Entertain N
0025	5B	12	Meals/Entertainment Expenses N
0027	6A	12	Total Expenses Excluding Meals/Entertainment N
0031	6B	12	Total Meals/Entertainment N

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0033	Other Reimbursements Not Reported on W-2	7A	12	N
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0586" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0127 Record ID		6	"FRMbbb"
0128 Form Number		6	"2106bb"
0129 Page Number		5	"PG02b"
0130 Taxpayer Identification Number		9	N (Primary SSN)
0131 Filler		1	blank
0132 Form Occurrence Number		7	N 0000001 - 0000002
0134 Vehicle Date (1)	11(a)	8	DT
0135 Total Miles (1)	12(a)	6	N
0145 Business Miles (1)	13(a)	6	N
0155 Percent of Use (1)	14(a)	6	R
0165 Average Distance (1)	15(a)	6	N
0175 Miles Commuting (1)	16(a)	6	N
0185 Other Personal Miles (1)	17(a)	6	N
0195 Vehicle Date (2)	11(b)	8	DT
0205 Total Miles (2)	12(b)	6	N
0215 Business Miles (2)	13(b)	6	N
0225 Percent of Use (2)	14(b)	6	R
0235 Average Distance (2)	15(b)	6	N
0245 Miles Commuting (2)	16(b)	6	N
0256 Other Personal Miles(2)	17(b)	6	N

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description
0270	Another Vehicle Yes	18	1	"X" or blank
0275	Another Vehicle No	18	1	"X" or blank
0280	Personal Use Yes	19	1	"X" or blank
0283	Personal Use No	19	1	"X" or blank
0285	Personal Use Not Applicable	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Standard Mileage Deduc.	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N
0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 Section 179 Deduction	31(a)	12	N
0505	Vehicle 1 Depreciation Recovery	32(a)	12	N
0515	Vehicle 1 Depreciation Method	33(a)	13	Value = (literal in Depreciation Method Chart)
0530	Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540	Depreciation Subtotal (1)	35(a)	12	N
0544	Limitation Amount (1)	36(a)	12	N
0546	Line 36(a) multiplied by Line 14(a)	37(a)	12	N
0550	Depreciation/Ln 28(a)	38(a)	12	N
0560	Vehicle 2 Basis	30(b)	12	N

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0600	Vehicle 2 Section 179 Deduction	31(b)	12	N
0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0195" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2106Zb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0008		25	AN
			Occupation
0009		9	N
			SSN of Taxpayer With Employee Business Expense
0010	1	12	N
			Vehicle Expenses
0013	2	12	N
			Parking Fees, Tolls, Transportation
0017	3	12	N
			Travel Expense
0023	4	12	N
			Business Expenses
0025	5	12	N
			Total Meals/ Entertainment Expenses
0027	5	12	N
			Meals/Entertainment Expenses Allowed
0031	6	12	N
			Total Expenses
0134	7	8	DT
			Vehicle Date
0145	8a	6	N
			Business Miles

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0175	Commuting Miles	8b	6	N
0185	Other Personal Miles	8c	6	N
0270	Another Vehicle for Personal Use - Yes	9	1	"X" or blank
0275	Another Vehicle for Personal Use - No	9	1	"X" or blank
0280	Vehicle Available - Yes	10	1	"X" or blank
0283	Vehicle Available - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0346" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2120bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Name of Person Claiming The Dependent	35	AN
0020	SSN of Person Claiming The Dependent	9	N
0030	Tax Year For Claim	4	YYYY
0040	First Name of Person Supported	10	AN (First Name)
0050	Last Name of Person Supported	15	AN (Last Name)
0060	Name of Person Claiming The Dependent	35	AN
0070	Street Address of Person Claiming The Dependent	35	AN
0080	City of Person Claiming The Dependent	22	AN

FORM 2120

Multiple Support Declaration

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0090		2	State Abbreviation of Person Claiming Dependent
0100		12	Zip Code of Person Claiming The Dependent
0110		35	Name of Taxpayer Not Claiming Dependent
0120		1	Original Signature Maintained on File by T/P Ind Value "X"
0130		35	Street Address of Taxpayer Not Claiming Dependent
0140		22	City of Taxpayer Not Claiming Dependent
0150		2	State Abbre. of Taxpayer Not Claiming Dependent
0160		12	Zip Code of Taxpayer Not Claiming Dependent
0170		9	SSN of Taxpayer Not Claiming Dependent
0180		8	Signature Date for Taxpayer Not Claiming Dependent
		1	Record Terminus Character Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0327" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "2210bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number N
0020	1a	1	Waiver Box "X" or blank
0030	1b	1	Annualized Installment Method Box "X" or blank
0040	1c	1	Actually Withheld Box "X" or blank
0054	1d	1	Required Installment Box "X" or blank
0060	2	12	Current Year Tax After Credits N
0070	3	12	Other Taxes N
0080	4	12	Tax Subtotal N
0090	5	12	Earned Income Credit N
0095	6	12	Additional Child Tax Credit N
0100	7	12	Credit for Federal Tax of Fuels N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Credit Subtotals	8	12	N
0120	Current Year Tax	9	12	N
0130	Minimum Current Year Tax	10	12	N
0140	Current Year Withheld Tax	11	12	N
0150	Net Tax Due	12	12	N
0160	Prior Year's Tax	13	12	N
0170	Required Annual Payment	14	12	N
0180	Current Year Withheld Tax/Short Method	15	12	N
0190	Total Estimated Tax Paid	16	12	N
0200	Tax Paid Subtotal	17	12	N
0210	Total Underpayment	18	12	N
0220	Minimum Underpayment	19	12	N
0230	Due Dt Paid Multiplied Amount	20	12	N
0235	Waived Literal/Short Method	21	13	Value "AMOUNTbWAIVED" or blank
0236	Waived Amount/Short Method	21	12	N
@0237	Waiver Explanation/Short Method	21	6	"STMbnn" or blank
0240	Underpayment Penalty/Short Method	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0538" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0250 Record ID		6	"FRMbbb"
0251 Form Number		6	"2210bb"
0252 Page Number		5	"PG02b"
0253 Taxpayer Identification Number		9	N (Primary SSN)
0254 Filler		1	blank
0255 Form Occurrence Number		7	N 0000001
0260 Required Installment A	22(a)	12	N
0270 Required Installment B	22(b)	12	N
0280 Required Installment C	22(c)	12	N
0290 Required Installment D	22(d)	12	N
0300 Estimated Tax Paid and Withheld A	23(a)	12	N
0302 Estimated Tax Paid and Withheld B	23(b)	12	N
0304 Estimated Tax Paid and Withheld C	23(c)	12	N
0306 Estimated Tax Paid and Withheld D	23(d)	12	N
0310 Applied Overpayment A	27(a)	12	N
0320 Underpayment A	29(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Overpayment A	30(a)	12	N
0350	Previous Column Overpayment B	24(b)	12	N
0360	Tax To Be Applied B	25(b)	12	N
0370	Taxes Due Column B	26(b)	12	N
0380	Applied Overpayment B	27(b)	12	N
0390	Applied Underpayment B	28(b)	12	N
0400	Underpayment B	29(b)	12	N
0410	Overpayment B	30(b)	12	N
0430	Previous Column Overpayment C	24(c)	12	N
0440	Tax To Be Applied C	25(c)	12	N
0450	Taxes Due Column C	26(c)	12	N
0460	Applied Overpayment C	27(c)	12	N
0470	Applied Underpayment C	28(c)	12	N
0480	Underpayment C	29(c)	12	N
0490	Overpayment C	30(c)	12	N
0510	Previous Column Overpayment D	24(d)	12	N
0520	Tax To Be Applied D	25(d)	12	N
0530	Taxes Due Column D	26(d)	12	N
0540	Applied Overpayment D	27(d)	12	N
0560	Underpayment D	29(d)	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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0581	Number of Days Computed A	31(a)	3	N
0585	Penalty A	32(a)	12	N
0591	Period 2 Days Computed A	33(a)	3	N
0592	Period 2 Penalty A	34(a)	12	N
0601	Number of Days Computed B	31(b)	3	N
0604	Penalty B	32(b)	12	N
0605	Period 2 Days Computed B	33(b)	3	N
0606	Period 2 Penalty B	34(b)	12	N
0608	Number of Days Computed C	31(c)	3	N
0615	Penalty C	32(c)	12	N
0631	Period 2 Days Computed C	33(c)	3	N
0632	Period 2 Penalty C	34(c)	12	N
0633	Period 2 Days Computed D	33(d)	3	N
0634	Period 2 Penalty D	34(d)	12	N
0716	Waived Amount	35	12	N
@0717	Waiver Explanation	35	6	"STMbnn" or blank
0720	Total Underpayment Penalty	35	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1399" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2510 Record ID		6	"FRMbbb"
2511 Form Number		6	"2210bb"
2512 Page Number		5	"PG03b"
2513 Taxpayer Identification Number		9	N (Primary SSN)
2514 Filler		1	blank
2515 Form Occurrence Number		7	N 0000001
2520 AGI Amount Period A	1(a)	12	N
2530 Annualized Income A	3(a)	12	N
2540 Itemized Deductions A	4(a)	12	N
2550 Annualized Itemized Deductions A	6(a)	12	N
2560 Return Standard Deductions A	7(a)	12	N
2570 Installment Deduction Amount A	8(a)	12	N
2580 Net Income Amount A	9(a)	12	N
2590 Exemption Claimed Amt A	10(a)	12	N
2600 Taxable Income Amt A	11(a)	12	N
2610 Tentative Tax Amt A	12(a)	12	N
2620 Annualized SE Tax A	13(a)	12	N
2630 Other Taxes A	14(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2640	Tax Before Credits A	15(a)	12	N
2650	Allowed Credits A	16(a)	12	N
2660	Net Tax Due Amount A	17(a)	12	N
2670	Applicable Tax Due Amount A	19(a)	12	N
2680	Tax Due Amount A	21(a)	12	N
2690	Installment Tax Amount A	22(a)	12	N
2700	Aggregate Tax Due Amount A	24(a)	12	N
2710	Adjusted Tax Due Amount A	25(a)	12	N
2720	Required Installment Amount A	26(a)	12	N
2730	AGI Amount Period B	1(b)	12	N
2740	Annualized Income B	3(b)	12	N
2750	Itemized Deductions B	4(b)	12	N
2760	Annualized Itemized Deductions B	6(b)	12	N
2770	Return Standard Deduction B	7(b)	12	N
2780	Installment Deduction Amount B	8(b)	12	N
2790	Net Income Amount B	9(b)	12	N
2800	Exemption Claimed Amt B	10(b)	12	N
2810	Taxable Income Amt B	11(b)	12	N
2820	Tentative Tax Amt B	12(b)	12	N
2830	Annualized SE Tax B	13(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2840	Other Taxes B	14(b)	12	N
2850	Tax Before Credits B	15(b)	12	N
2860	Allowed Credits B	16(b)	12	N
2870	Net Tax Due Amount B	17(b)	12	N
2880	Applicable Tax Due Amount B	19(b)	12	N
2890	Accumulated Installment Amt B	20(b)	12	N
2900	Tax Due Amount B	21(b)	12	N
2910	Installment Tax Amount B	22(b)	12	N
2920	Accumulated Adjusted Tax Amount B	23(b)	12	N
2930	Aggregate Tax Due Amount B	24(b)	12	N
2940	Adjusted Tax Due Amount B	25(b)	12	N
2950	Required Installment Amount B	26(b)	12	N
2960	AGI Amount Period C	1(c)	12	N
2970	Annualized Income C	3(c)	12	N
2980	Itemized Deductions C	4(c)	12	N
2990	Annualized Itemized Deductions C	6(c)	12	N
3000	Return Standard Deduction C	7(c)	12	N
3010	Installment Deduction Amount C	8(c)	12	N
3020	Net Income Amount C	9(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3030	Exemption Claimed Amt C	10(c)	12	N
3040	Taxable Income Amt C	11(c)	12	N
3050	Tentative Tax Amt C	12(c)	12	N
3060	Annualized SE Tax C	13(c)	12	N
3070	Other Taxes C	14(c)	12	N
3080	Tax Before Credits C	15(c)	12	N
3090	Allowed Credits C	16(c)	12	N
3100	Net Tax Due Amount C	17(c)	12	N
3110	Applicable Tax Due Amount C	19(c)	12	N
3120	Accumulated Installment Amt C	20(c)	12	N
3130	Tax Due Amount C	21(c)	12	N
3140	Installment Tax Amount C	22(c)	12	N
3150	Accumulated Adjusted Tax Amount C	23(c)	12	N
3160	Aggregate Tax Due Amount C	24(c)	12	N
3170	Adjusted Tax Due Amount C	25(c)	12	N
3180	Required Installment Amount C	26(c)	12	N
3190	AGI Amount Period D	1(d)	12	N
3200	Annualized Income D	3(d)	12	N
3210	Itemized Deductions D	4(d)	12	N
3220	Annualized Itemized Deductions D	6(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3230	Return Standard Deduction D	7(d)	12	N
3240	Installment Deduction Amount D	8(d)	12	N
3250	Net Income Amount D	9(d)	12	N
3260	Exemption Claimed Amt D	10(d)	12	N
3270	Taxable Income Amt D	11(d)	12	N
3280	Tentative Tax Amt D	12(d)	12	N
3290	Annualized SE Tax D	13(d)	12	N
3300	Other Taxes D	14(d)	12	N
3310	Tax Before Credits D	15(d)	12	N
3320	Allowed Credits D	16(d)	12	N
3330	Net Tax Due Amount D	17(d)	12	N
3340	Applicable Tax Due Amount D	19(d)	12	N
3350	Accumulated Installment Amt D	20(d)	12	N
3360	Tax Due Amount D	21(d)	12	N
3370	Installment Tax Amount D	22(d)	12	N
3380	Accumulated Adjusted Tax Amount D	23(d)	12	N
3390	Aggregate Tax Due Amount D	24(d)	12	N
3400	Required Installment Amount D	26(d)	12	N
3410	Net SE Earnings A	27(a)	12	N
3430	SST/RRT Wages A	29(a)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
3435	Net Prorated Social Security Tax Limit A	30(a)	12	N
3440	Annualized SST/RRT Wages A	32(a)	12	N
3445	Annualized Net Self-Employment Earnings A	34(a)	12	N
				--
				--
3510	Annualized SE Tax A	35(a)	12	N
3520	Net SE Earnings B	27(b)	12	N
				--
3540	SST/RRT Wages B	29(b)	12	N
3545	Net Prorated Social Security Tax Limit B	30(b)	12	N
3550	Annualized SST/RRT Wages B	32(b)	12	N
3555	Annualized Net Self-Employment Earnings B	34(b)	12	N
				--
				--
3620	Annualized SE Tax B	35(b)	12	N
3630	Net SE Earnings C	27(c)	12	N
				--
3650	SST/RRT Wages C	29(c)	12	N
3655	Net Prorated Social Security Tax Limit C	30(c)	12	N
3660	Annualized SST/RRT Wages C	32(c)	12	N
3665	Annualized Net Self-Employment Earnings C	34(c)	12	N
				--
				--

Field Identification No.		Form Ref.	Length	Field Description
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3730	Annualized SE Tax C	35(c)	12	N
3740	Net SE Earnings D	27(d)	12	N
3760	SST/RRT Wages D	29(d)	12	N
3765	Net Prorated Social Security Tax Limit D	30(d)	12	N
3770	Annualized SST/RRT Wages D	32(d)	12	N
3775	Annualized Net Self-Employment Earnings D	34(d)	12	N
3840	Annualized SE Tax D	35(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0275" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2210Fb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	N
0013 Waiver of Penalty Box	1a	1	"X" or blank
0016 Filing Status Changed Box	1b	1	"X" or blank
0020 Current Year Tax After Credits	2	12	N
0030 Other Taxes	3	12	N
0040 Taxes Subtotal	4	12	N
0050 Earned Income Credit	5	12	N
0055 Additional Child Tax Credit	6	12	N
0060 Credit for Federal Tax on Fuels	7	12	N
0070 Credit Subtotal	8	12	N
0080 Current Year Tax	9	12	N
0090 Two Thirds Credit	10	12	N

FORM 2210F

Underpayment of Estimated Tax by Farmers...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Withholding Taxes	11	12	N
0110	Current Taxes Owed	12	12	N
0120	Prior Year's Tax	13	12	N
0130	Required Annual Payment	14	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	15	12	N
0150	Underpayment	16	12	N
0160	Earlier of Payment or Tax Due Date	17	8	DT
0170	Penalty Days	18	3	N
0176	Waived Amount	19	12	N
@0177	Waiver Explanation	19	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0402" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "2439bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000004
0010		1	Void Indicator Box "X" or blank
0020		1	Corrected Indicator Box "X" or blank
0030		8	Fiscal Year Beginning DT or blank
0040		8	Fiscal Year Ending DT or blank
0050		4	Company or Trust Name Control First 4 significant characters of company's or trust's name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
0060		35	Company or Trust Name Line 1 AN Allowable special characters are: space, less-than (<), hyphen (-)and ampersand (&)

Field Identification No.	Form Ref.	Length	Field Description
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0070	Company or Trust Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Company or Trust Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0090	Company or Trust City	22	A, Allowable special character is space
0100	Company or Trust State	2	A (Standard Postal State Abbreviations)
0110	Company or Trust Zip Code	12	N (left-justified)
0120	Company or Trust Identification Number	9	N
0130	Shareholder Identification Number	9	N
0140	Shareholder's Name	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0150	Shareholder's Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0160	Shareholder's City	22	A, Allowable special character is space
0170	Shareholder's State	2	A (Standard Postal State Abbreviations)
0180	Shareholder's Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0190	Total Undistributed Long Term Capital Gains	1a	12	N
0200	28% Rate Gain	1b	12	N
0205	Qualified 5-Year Gain	1c	12	N
0210	Unrecaptured Sec 1250 Gain	1d	12	N
0220	Section 1202 Gain	1e	12	N
0230	Tax Paid By Regulated Investment Company	2	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0482" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2441bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Name of Care Provider 1	1(a)	16	AN or "STMbnn"
+0015 Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020 Street Address 1	1(b)	28	AN
+0030 City/State/Zip 1	1(b)	28	AN
*+0040 SSN/EIN 1	1(c)	9	N or "STMbnn"
+0045 SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050 Amount Paid 1	1(d)	12	N
0060 Name of Care Provider 2	1(a)	16	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
+0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMBnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N

Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	3	"PYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0330	Credit for Child & Dependent Care	9	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0223" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0340		6	Record ID "FRMbbb"
0341		6	Form Number "2441bb"
0342		5	Page Number "PG02b"
0343		9	Taxpayer Identification Number N (Primary SSN)
0344		1	Filler blank
0345		7	Form Occurrence Number N 0000001
0350	10	12	Employer Paid Benefits N
0353	11	12	Forfeited Amount N
0356	12	12	Adjusted Paid Benefits N
0360	13	12	Qualified Expenses N
0370	14	12	Smaller of Adjusted or Qualified N
0380	15	12	Earned Income N
0390	16	12	Spouse Earned Income N
0400	17	12	Tentative Exclusion N
0410	18	12	Excluded Benefit N
0420	19	12	Taxable Benefit N
0440	20	12	Allowed Cared for Amt. N
0450	21	12	Excluded Benefit Repeated N

Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Net Allowable Amount	22	12	N
0465	Total Qualified Expenses	23	12	N
0470	Smaller of Qualified Expenses	24	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0482" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbb2"
0001 Schedule Type		6	"1040Ab"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
*0010 Name of Care Provider 1	1(a)	16	AN or "STMbnn"
+0015 Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions
+0020 Street Address 1	1(b)	28	AN
+0030 City/State/Zip 1	1(b)	28	AN
*+0040 SSN/EIN 1	1(c)	9	N or "STMbnn"
+0045 SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050 Amount Paid 1	1(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1(a)	16	AN
+0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
+0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	3	"PYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0330	Credit for Child & Dependent Care	9	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0223" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0340 Record ID		6	"SCHbb2"
0341 Schedule Type		6	"1040Ab"
0342 Page Number		5	"PG02b"
0343 Taxpayer Identification Number		9	N (Primary SSN)
0344 Filler		1	blank
0345 Schedule Occurrence Number		7	N 0000001
0350 Employer Paid Benefits	10	12	N
0353 Forfeited Amount	11	12	N
0356 Adjusted Paid Benefits	12	12	N
0360 Qualified Expenses	13	12	N
0370 Smaller of Adjusted or Qualified	14	12	N
0380 Earned Income	15	12	N
0390 Spouse Earned Income	16	12	N
0400 Tentative Exclusion	17	12	N
0410 Excluded Benefit	18	12	N
0420 Taxable Benefit	19	12	N
0440 Allowed Cared for Amt.	20	12	N
0450 Excluded Benefit Repeated	21	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Net Allowable Amount	22	12	N
0465	Total Qualified Expenses	23	12	N
0470	Smaller of Qualified Expenses	24	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "1100" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID Value "FRMbbb"
0001		6	Form Number "2555bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0006		35	Name of Taxpayer with Foreign Earned Income AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007		9	Taxpayer SSN N (Your Social Security Number)
0008		6	Waiver "WAIVER" or blank
@0009		6	Waiver Explanation "STMbnn" or blank
0010	1	70	Foreign Address AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0015	1	2	Post of Duty N
0020	2	25	Occupation AN
0030	3	45	Employer's Name AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0040	Employer's US Address	4a	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0050	Employer's Foreign Address	4b	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "2000" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank

Foreign Earned Income

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0180	8a	1	"X" or blank
Separate Foreign Residence - No			
*0190	8b	35	AN, "STMbnn" or blank
Yes - City & Country of Foreign Residence			
+0200	8b	3	Value Range 000-999
Number of Days at That Address			
*0210	9	35	AN, "STMbnn" or blank
Tax Homes			
+0215	9	8	DT or blank
Date(s) Established			
0220	10	8	DT or blank
Date Bona Fide Residence Began			
0225	10	8	MMDDYYYY or blank, and literal "CONTINUE"
Date Bona Fide Residence Ended			
0230	11a	1	"X" or blank
Living Qtrs - Purchased House			
0240	11b	1	"X" or blank
Living Qtrs - Rented House/Apt			
0250	11c	1	"X" or blank
Living Qtrs - Rented Room			
0260	11d	1	"X" or blank
Living Qtrs - Employer Furnished			
0270	12a	1	"X" or blank
Family Living with you - Yes			
0280	12a	1	"X" or blank
Family Living with you - No			
*0290	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
Yes - Relationship			
+0295	12b	25	AN
Period			

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank
0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	DT or blank, "STMbnn"
+0342	Date Left US - 1	14b(1)	8	DT or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	DT or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'
0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0763" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0520		6	Record ID "FRMbbb"
0521		6	Form Number "2555bb"
0522		5	Page Number "PG02b"
0523		9	Taxpayer Identification Number N (Primary SSN)
0524		1	Filler blank
0525		7	Form Occurrence Number N 0000001 - 0000002
0530	16	8	Physical Presence Test FROM DT
0540	16	8	Physical Presence Test THROUGH MMDDYYYY or blank, and literal "CONTINUE"
0550	17	35	Principal Country of Employment AN
@0560	18	6	No Travel Statement "STMbnn" or blank
*0570	18a(1)	35	Country Name - 1 AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	18b(1)	8	Arrival Date - 1 DT
+0590	18c(1)	8	Departure Date - 1 DT
+0600	18d(1)	3	Full Days in Country - 1 Value Range 000-999
+0610	18e(1)	3	Number of Days in US on Business - 1 Value Range 000-999
+0620	18f(1)	12	Income Earned in US on Business - 1 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0630	Country Name - 2	18a(2)	35	AN, Allowable Special Character is: space or blank
0640	Arrival Date - 2	18b(2)	8	'See 1st Occ.'
0650	Departure Date - 2	18c(2)	8	'See 1st Occ.'
0660	Full Days in Country - 2	18d(2)	3	'See 1st Occ.'
0670	Number of Days in US on Business	18e(2)	3	'See 1st Occ.'
0680	Income Earned in US on Business	18f(2)	12	'See 1st Occ.'
0690	Country Name - 3	18a(3)	35	'See 2nd Occ.'
0700	Arrival Date - 3	18b(3)	8	'See 1st Occ.'
0710	Departure Date - 3	18c(3)	8	'See 1st Occ.'
0720	Full Days in Country - 3	18d(3)	3	'See 1st Occ.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1st Occ.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1st Occ.'
0750	Country Name - 4	18a(4)	35	'See 2nd Occ.'
0760	Arrival Date - 4	18b(4)	8	'See 1st Occ.'
0770	Departure Date - 4	18c(4)	8	'See 1st Occ.'
0780	Full Days in Country - 4	18d(4)	3	'See 1st Occ.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1st Occ.'
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1st Occ.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N
@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N
1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0272" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1060		6	Record ID "FRMbbb"
1061		6	Form Number "2555bb"
1062		5	Page Number "PG03b"
1063		9	Taxpayer Identification Number N (Primary SSN)
1064		1	Filler blank
1065		7	Form Occurrence Number N 0000001 - 0000002
1070	27	12	Foreign Earned Income Repeated N
1075		1	Claiming Housing Exclusion or Housing Deduction "Y" or "N"
1080	28	12	Qualified Housing Expenses N
1090	29	3	Number of Days in Qualifying Period Value Range 000-365
1100	30	12	Number of Days X \$28.92 or Enter \$10,577 N
1110	31	12	Total Qualified Housing Expenses N
1120	32	12	Employer-Provided Amounts N
1130	33	6	Employer-Provided Percentage R (Please see Part I, Sect 5.01.2.b)
1140	34	12	Housing Exclusion N

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1160	Number of Days in Qualifying Period	36	3	Value Range 000-365
1180	Number of Days Ratio	37	6	R (Please see Part I, Sect 5.01.2.b)
1200	Tentative Foreign Earned Income Exclusion	38	12	N
1210	Foreign Earned Income Exclusion Limit	39	12	N
1220	Foreign Earned Income Exclusion	40	12	N
1230	Total Housing and Foreign Earned Income Exclusions	41	12	N
@1240	Allowable Deductions Computation	42	6	"STMbnn" or blank
1250	Allowable Deductions	42	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	43	12	N
1270	Max. Qualified Housing Expenses	44	12	N
1280	Max. Foreign Earned Income	45	12	N
1290	Limit of Housing Deduction	46	12	N
1300	Prior Year Housing Deduction Carryover Amount	47	12	NO ENTRY
1310	Total Housing Deduction	48	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0524" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"2555Zb"
0002		5	"PG01b"
0003		9	N (Your Social Security Number)
0004		1	blank
0005		7	N 0000001 - 0000002
0006		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007		9	N (Your Social Security Number)
0010	1a	1	"X" or blank
0020	1a	1	"X" or blank
0030	1b	8	DT or blank
0040	1b	8	MMDDYYYY or blank, and literal "CONTINUE"
0050	2a	1	"X" or blank
0060	2a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Physical Presence Test FROM	2b	8	DT
0080	Physical Presence Test THROUGH	2b	8	MMDDYYYY or blank, and literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY
0110	Foreign Address	4	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0115	Post of Duty	4	2	N
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Address	7	70	AN, Allowable Special Characters are: space, slash, hyphen and literal "NONE"
0150	Employer's Foreign Address	8	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through "2000" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	DT or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0375" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"2555Zb"
0282		5	"PG02b"
0283		9	N (Primary SSN)
0284		1	blank
0285		7	N 0000001 - 0000002
*0290	12a(1)	8	DT, "STMbnn" or blank
	1		
+0300	12b(1)	8	DT or blank
+0310	12c(1)	3	Value Range 000-999
+0320	12d(1)	12	N
	1		
0330	12a(2)	8	DT or blank
	2		
0340	12b(2)	8	'See 1st Occ.'
0350	12c(2)	3	'See 1st Occ.'
	2		
0360	12d(2)	12	'See 1st Occ.'
	2		
0370	12a(3)	8	'See 2nd Occ.'
	3		
0380	12b(3)	8	'See 1st Occ.'
0390	12c(3)	3	'See 1st Occ.'
	3		

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'
0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'
0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank
1175	365-Day No	15	1	"X" or blank --
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 05, Para 02(b))
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0487" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number Value "3468bb"
0002		5	Page Number Value "PG01b"
0003		9	Taxpayer Identification Number Primary SSN
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001
0020	1a	1	Section 47(d)(5) Election Box "X" or blank
@0025	1a	6	Rehabilitation Credit Attachment "STMbnn" or blank
0030	1b	12	Qualified Rehabilitation Pre-1936 Buildings N
0040	1b	12	Calculated Expenditures Pre-1936 Buildings N
0045	1c	1	Historic Structure Certification on File "Y" or blank
0050	1c	12	Certified Historic Structures N
0060	1c	12	Calculated Expenditures Certified Historic Struct. N

Field Identification No.		Form Ref.	Length	Field Description
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0070	Qualified Rehabilitation NPS Number	1c	18	AN or blank - allowable special character: hyphen (-)
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1d	12	NO ENTRY
0090	Energy Credit	2	12	N
0100	Calculated Expenditures Energy Credit	2	12	N
0110	Reforestation Credit	3	12	N
0120	Calculated Expenditures Reforestation Credit	3	12	N
0130	Credit from Cooperatives	4	12	N
0140	Tax Reform Act Literal	5	7	"TRAbSEC" or blank
0150	Tax Reform Act Section	5	9	AN or Blank
0160	Current Year Investment Credit (add lines 1b-4)	5	12	N
@0165	Allowable Credit Attachment	5	6	"STMbnn" or blank
0170	Regular Tax Before Credits	6	12	N
0180	Alternative Minimum Tax	7	12	N
0190	Regular Tax Plus Alternative Minimum Tax	8	12	N
0200	Foreign Tax Credit	9a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Child and Dependent Care Expenses Credit (F2441)	9b	12	N
0220	Elderly or Disabled Credit (Sch R)	9c	12	N
0230	Education Credits (Form 8863)	9d	12	N
0240	Child Tax Credit	9e	12	N
0250	Mortgage Interest Credit (Form 8396)	9f	12	N
0260	Adoption Credit (Form 8839)	9g	12	N
0270	First Time DC Home Buyer Credit (Form 8859)	9h	12	N
0280	Possessions Tax Credit (Form 5735)	9i	12	NO ENTRY
0290	Fuel Credit Nonconventional	9j	12	N
0300	Electric Vehicle Credit (Form 8834)	9k	12	N
0310	Total Credits (Add Lines 9a - 9k)	9l	12	N
0320	Net Income Tax	10	12	N
0330	Tentative Minimum Tax	11	12	N
0340	Net Regular Tax	12	12	N
0350	Enter 25% of Excess	13	12	N
0360	Greater of Line 11 or Line 13	14	12	N
0370	Subtract Line 14 from Line 10	15	12	N

FORM 3468

Investment Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0380	Investment Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0634" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "3800bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1a	12	Current Year Investment Credit N
0030	1b	12	Current Year Work Opportunity Credit N
0040	1c	12	Current Year Welfare To Work Credit N
0050	1d	12	Current Year Credit for Alcohol Used As Fuel N
0060	1e	12	Current Year Credit for Increasing Research N
0070	1f	12	Current Year Low-Income Housing Credit N
0080	1g	12	Current Year Enhanced Oil Recovery Credit N
0090	1h	12	Current Year Disabled Access Credit N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Current Year Renewable Electricity Production	1i	12	N
0110	Current Year Indian Employment Credit	1j	12	N
0120	Current Year Credit for Employer Social Security	1k	12	N
0130	Current Year Orphan Drug Credit	1l	12	N
0135	Current Year New Markets Credit	1m	12	NO ENTRY
0140	Current Year Credit for Contributions	1n	12	N
@0145	Current Yr Trans-Alaska Pipeline Attach Statement	1o	6	"STMbnn" or blank
0150	Current Year Trans-Alaska Pipeline Credit	1o	12	N
0160	CY General Credits Electing Large Partnership	1p	12	N
0170	Current Year General Business Credit	2	12	N
0180	Passive Activity Credits	3	12	N
0190	Subtract Line 3 from Line 2	4	12	N
0200	Passive Activity Credits Allowed	5	12	N
0210	Carryforward of General Business Credit	6	12	N

FORM 3800

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0215	Credit Computation Attachment	6	6	"STMbnn" or blank
0220	Carryback of General Business Credit	7	12	NO ENTRY
0230	Tentative General Business Credit	8	12	N
0240	Regular Tax Before Credits	9	12	N
0250	Alternative Minimum Tax	10	12	N
0260	Regular Tax Plus Alternative Minimum Tax	11	12	N
0270	Foreign Tax Credit	12a	12	N
0280	Child & Dependent Care Credit (Form 2441)	12b	12	N
0290	Elderly or Disabled Credit (Sch R)	12c	12	N
0300	Education Credits	12d	12	N
0310	Child Tax Credit	12e	12	N
0320	Mortgage Interest Credit (Form 8396)	12f	12	N
0330	Adoption Credit (Form 8839)	12g	12	N
0340	DC First-Time Homebuyer Credit (Form 8859)	12h	12	N
0350	Possession Tax Credit (Form 5735)	12i	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12j	12	N

FORM 3800

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Electric Vehicle Credit (Form 8834)	12k	12	N
0380	Total Credits (Add Lines 12a - 12k)	12l	12	N
0390	Net Income Tax	13	12	N
0400	Tentative Minimum Tax	14	12	N
0410	Net Regular Tax	15	12	N
0420	Enter 25% of Excess	16	12	N
0430	Greater of Line 14 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18a	12	N
0450	Section Literal	18b	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	18b	6	NO ENTRY
0470	Smaller of Line 8 or Line 18a	18b	12	N
0480	Suspended Research Credit Allowed	18c	12	N
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0118" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "3903bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		13	Armed Forces Permanent Change of Station Literal "MILITARYbMOVE" or blank
0040	1	12	Transport Goods Exp N
0042	2	12	Moving Expenses Amt N
0044	3	12	Total Moving Expenses N
0052	4	12	Excludable Moving Expense Reimbursements N
0060	5	1	Tot Moving Expenses>Moving Reimbursement-No Box "X" or blank
0070	5	1	Tot Moving Expenses>Moving Reimbursements-Yes Box "X" or blank
0180	5	12	Moving Exp Deduction N
		1	Record Terminus Character Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0333" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4136bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1a(c)	6	N
0020	1b(c)	6	N
0030	1c(a)	2	Values "03, 04, 05, 07" or blank
0040	1c(c)	6	N
0050	1c(a)	2	Values "03, 04, 05, 07" or blank
0060	1c(c)	6	N
0070	1c(d)	12	N
0080	1d(a)	2	Values "03, 04, 05, 07" or blank
0090	1d(c)	6	N

Field Identification No.	Form Ref.	Length	Field Description
0100	1d(d)	12	Nontaxable Use of Gasohol 10% Credit Amount
0110	1e(a)	2	Gasohol 7.7% Alcohol Type
0120	1e(c)	6	Gasohol 7.7% Alcohol Gallons
0130	1e(d)	12	Nontaxable Use of Gasohol 7.7% Credit Amount
0140	1f(a)	2	Gasohol 5.7% Alcohol Type
0150	1f(c)	6	Gasohol 5.7% Alcohol Gallons
0160	1f(d)	12	Nontaxable Use of Gasohol 5.7% Credit Amount
0170	2a(c)	6	Commercial Aviation Gasoline Gallons
0180	2a(d)	12	Nontaxable Use of Commercial Aviation Gas Cr Amt
0190	2b(a)	2	Nontaxable Use of Aviation Gasoline Type - 1
0200	2b(c)	6	Nontaxable Use of Aviation Gasoline Gallons - 1
0210	2b(a)	2	Nontaxable Use of Aviation Gasoline Type - 2
0220	2b(c)	6	Nontaxable Use of Aviation Gasoline Gallons - 2
0230	2b(d)	12	Nontaxable Use of Aviation Gas Tax Credit Amt

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0240	Evidence of Dyed Diesel Fuel Explanation	3	6	"STMbnn" or blank
0250	Evidence of Dyed Diesel Fuel Exception Box	3	1	"X" or blank
0260	Nontaxable Use of Diesel Fuel Type - 1	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0270	Nontaxable Use of Diesel Fuel Gallons - 1	3a(c)	6	N
0280	Nontaxable Use of Diesel Fuel Type - 2	3a(a)	3	Values "02K, 03K, 06K, 07K, 08K" or blank
0290	Nontaxable Use of Diesel Fuel Gallons - 2	3a(c)	6	N
0300	Nontaxable Use of Diesel Fuel Credit Amt	3a(d)	12	N
0310	Diesel Fuel Train Use Gallons	3b(c)	6	N
0320	NonTaxable Diesel Fuel Train Use Credit Amt	3b(d)	12	N
0330	Diesel Fuel Certain Intercity & Bus Use Gallons	3c(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Credit Amt	3c(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type - 1	4a(a)	2	Values "02, 03, 06, 07, 08" or blank

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0334" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0450 Record ID		6	"FRMbbb"
0451 Form Number		6	"4136bb"
0452 Page Number		5	"PG02b"
0453 Taxpayer Identification Number		9	N (Primary SSN)
0454 Filler		1	blank
0455 Form Occurrence Number		7	N 0000001
0460 Commercial Aviation Fuel Gasoline Gallons	5a(c)	6	N
0470 Nontaxable Use of Commercial Aviation Fuel Cr Amt	5a(d)	12	N
0480 Nontaxable Use of Aviation Fuel Type - 1	5b(a)	2	Values "01, 03, 09, 10, 11" or blank
0490 Nontaxable Use of Aviation Fuel Gallons - 1	5b(c)	6	N
0500 Nontaxable Use of Aviation Fuel Other \$.219 Cr Amt	5b(d)	12	N
0510 Nontaxable Use of Aviation Fuel Type - 2	5b(a)	2	Values "01, 03, 09, 10, 11" or blank
0520 Nontaxable Use of Aviation Fuel Gallons - 2	5b(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Nontaxable Use of Aviation Fuel Tax Credit Amt	5b(d)	12	N
0550	Undyed Diesel Fuel UV Registration No	6	11	AN (UVNNNNNNNNNN)
@0560	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0570	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0580	Use of Undyed Diesel For Farming Purpose Gallons	6a(c)	6	N
0590	Use of Undyed Diesel By State or Local Gov Gallons	6b(c)	6	N
0600	Sales by Vendors of Undyed Diesel Credit Amount	6b(d)	12	N
@0605	Customer Information Attachment	6b	6	"STMbnn" or blank
0610	Undyed Kerosene UV Registration No	7	11	AN (UVNNNNNNNNNN)
0620	Undyed Kerosene UP Registration No	7	11	AN (UPNNNNNNNNNN)
@0630	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank
0640	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank
0650	Use of Undyed Kerosene for Farming Purpose Gallons	7a(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0660	Use of Undyed Kero by State or Local Gov Gallons	7b(c)	6	N
@0665	Customer Information Attachment	7b	6	"STMbnn" or blank
0670	Other Sales of Undyed Kerosene Gallons	7c(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Credit Amount	7c(d)	12	N
0690	Certain Intercity and Local Buses Gallons	8a(c)	6	N
0700	Use of LPG in Certain Intercity and Buses Cr Amt	8a(d)	12	N
0710	Qualified Local and School Buses Gallons	8b(c)	6	N
0720	Use of LPG in Qualified Local & School Buses Cr Am	8b(d)	12	N
0730	Gasohol Blenders 10% Alcohol Gasoline Gallons	9a(b)	6	N
0740	Gasohol Blenders 10% Alcohol Gallons	9a(c)	6	N
0750	Gasohol Blenders 10% Credit Amount	9a(d)	12	N
0760	Gasohol Blenders 7.7% Alcohol Gasoline Gallons	9b(b)	6	N
0770	Gasohol Blenders 7.7% Alcohol Gallons	9b(c)	6	N
0780	Gasohol Blenders 7.7% Credit Amount	9b(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0790	Gasohol Blenders 5.7% Alcohol Gasoline Gallons	9c(b)	6	N
0800	Gasohol Blenders 5.7% Alcohol Gallons	9c(c)	6	N
0810	Gasohol Blenders 5.7% Credit Amount	9c(d)	12	N
0820	Total Income Tax Credit Amount	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0391" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4137bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Number
0010		35	AN
			Tip Income Name
0020		9	N
			Tip Income SSN
*0030		50	AN or "STMbnn"
			Employer's Name 1
0040		50	AN
			Employer's Name 2
0050		50	AN
			Employer's Name 3
0060	1	12	N
			Total Tips Received
0070	2	12	N
			Total Tips Reported
0080	3	12	N
			Taxable Tips
0090	4	12	N
			Unreported Tips
0100	5	12	N
			Line 3 minus Line 4
0110	7	12	N
			Total Social Security Wages and Tips
0120	8	12	N
			Line 6 minus Line 7
0124	9	10	"1.45%bTIPS"
			Tips Subject To Medicare Only Literal

FORM 4137

Social Security and Medicare Tax on ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0127	Tips Subject to Medicare Only Amount	9	12	N
0130	Unreported Tips Subject to SST	9	12	N
0140	Social Security Tax on Tips	10	12	N
0190	Medicare Tax on Tips	11	12	N
0200	F1040 Social Security Medicare Tax on Tips	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0626" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4255bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
*0010	A	56	AN or "STMbnn"
+0020	1A	6	R
*+0023	2A	12	N or "STMbnn"
			Cost or Other Basis (1)
+0080	3A	12	N
+0084	4A	8	DT
			Date Property Placed in Serv. (1)
+0090	5A	8	DT
			Date Property Qualification (1)
+0100	6A	2	N, "00", or blank
			Number of Full yrs between dates (1)
+0110	7A	6	R
			Recapture Percentage (1)
+0120	8A	12	N
			Tentative Recap. Tax (1)
0130	B	56	AN
			Property Desc. (2)
0140	1B	6	R
			Original Rate (2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0143	Cost or Other Basis (2)	2B	12	N
0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	DT
0210	Date Property Qualification (2)	5B	8	DT
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	DT
0330	Date Property Qualification (3)	5C	8	DT
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	DT
0450	Date Property Qualification (4)	5D	8	DT
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0483	"Tax From Attached" Literal	9	17	"TAX FROM ATTACHED" or Blank
0486	Tax Amount	9	12	N
0490	Line 8 col A-D	9	12	N
@0495	Recapture Tax Statement	10	6	"STMbnn" or blank
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0530	Total Increase Tax	13	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0810" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4562bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000030
0010 Activity		30	AN
0012 Section 179 Property Cost for Current Year	2	12	N
0014 Section 179 Property Adjusted	4	12	N
0018 Overall Dollar Limitation Adjusted	5	12	N
*0020 Class of Property 1	6(a)1	20	AN or "STMbnn"
+0030 Cost 1	6(b)1	12	N
+0040 Elected Cost 1	6(c)1	12	N
0050 Class of Property 2	6(a)2	20	AN
0060 Cost 2	6(b)2	12	N
0070 Elected Cost 2	6(c)2	12	N
0080 Listed Property	7(c)	12	N
0081 Section 179 Property Total Elect Cost	8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0097	General Asset Account Election	14	1	"X" or blank
*0100	3-Year Cost	15a(c)	12	N or "STMbnn"
+0110	3-Year Recovery	15a(d)	2	N
+0115	3-Yr Convention	15a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	15a(f)	7	AN
+0130	3-Year Deduction	15a(g)	12	N
*0140	5-Year Cost	15b(c)	12	N or "STMbnn"
+0150	5-Year Recovery	15b(d)	2	N
+0155	5-Yr Convention	15b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	15b(f)	7	AN
+0170	5-Year Deduction	15b(g)	12	N
*0172	7-Year Cost	15c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	15c(d)	2	N
+0175	7-Yr Convention	15c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	15c(f)	7	AN
+0178	7-Year Deduction	15c(g)	12	N
*0180	10-Year Cost	15d(c)	12	N or "STMbnn"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
+0190	10-Year Recovery	15d(d)	2 N
+0195	10-Yr Convention	15d(e)	2 Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	15d(f)	7 AN
+0210	10-Year Deduction	15d(g)	12 N
*0220	15-Yr Cost	15e(c)	12 N or "STMbnn"
+0230	15-yr Recovery	15e(d)	2 N
+0235	15-Yr Convention	15e(e)	2 Values "HY", "MM" or "MQ"
+0240	15-Yr Method	15e(f)	7 AN
+0250	15-Year Deduction	15e(g)	12 N
*0275	20-Yr Cost	15f(c)	12 N or "STMbnn"
+0285	20-Yr Recovery	15f(d)	2 N
+0287	20-Yr Convention	15f(e)	2 Values "HY", "MM" or "MQ"
+0295	20-Yr Method	15f(f)	7 AN
+0305	20-Year Deduction	15f(g)	12 N
*0307	25-Yr Cost	15g(c)	12 N or "STMbnn"
+0309	25-Yr Convention	15g(e)	2 Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	15g(g)	12 N
*0313	Residential Rental Prop Date in Service 1	15h(b)1	6 Value "MMYYYY" or "STMbnn"
+0317	Residential Rental Prop Cost 1	15h(c)1	12 N
+0333	Residential Rental Prop Deprec Ded 1	15h(g)1	12 N
0337	Residential Rental Prop Date in Service 2	15h(b)2	6 Value "MMYYYY"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0343	Residential Rental Prop Cost 2	15h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	15h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	15i(b)1	6	Value "MMYYYY" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	15i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	15i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	15i(b)2	6	Value "MMYYYY" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	15i(c)2	12	N
+0400	Nonresidential Recovery 2	15i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	15i(g)2	12	N
0410	Class-Life Cost	16a(c)	12	N
0415	Class-Life Recovery	16a(d)	3	N
0420	Class-Life Convention	16a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	16a(g)	12	N
0430	12-Yr Cost	16b(c)	12	N
0435	12-Yr Convention	16b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	16b(g)	12	N
0445	40-Yr Prop Date in Service	16c(b)	6	YYYYMM or blank
0450	40-Yr Cost	16c(c)	12	N
0455	40-Yr Deduction	16c(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	GDS and ADS Deductions	17	12	N
@0480	Section 168(f)(1) Property Explanation	18	6	"STMbnn" or blank
0485	Prop Subject to Sect 168(f)(1) Election	18	12	N
@0490	ACRS Explanation	19	6	"STMbnn" or blank
0495	ACRS/Other Depreciation	19	12	N
0497	Listed Property	20	12	N
0500	Total Depreciation	21	12	N
0505	Sec 263A Current Year Cost	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0859" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"4562bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001 - 0000030
0762 Evidence - Yes	23a	1	"X" or blank
0764 Evidence - No	23a	1	"X" or blank
0766 Written - Yes	23b	1	"X" or blank
0768 Written - No	23b	1	"X" or blank
*0770 Description 1/ Over 50%	24(a)1	9	AN or "STMbnn"
+0780 Date Service 1/ Over 50%	24(b)1	8	DT
+0790 Percent Use 1/ Over 50%	24(c)1	6	R
+0800 Cost or Basis 1/ Over 50%	24(d)1	12	N
+0810 Deprec Basis 1/ Over 50%	24(e)1	12	N
+0815 Recovery Period 1/ Over 50%	24(f)1	2	N
+0822 Method 1/Over 50%	24(g)1	7	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0830	Deprec Deduction 1/ Over 50%	24(h)1	12	N
+0840	179 Expense 1/ Over 50%	24(i)1	12	N
0850	Description 2/ Over 50%	24(a)2	9	AN
0860	Date Service 2/ Over 50%	24(b)2	8	DT
0870	Percent Use 2/ Over 50%	24(c)2	6	R
0880	Cost or Basis 2/ Over 50%	24(d)2	12	N
0890	Deprec Basis 2/ Over 50%	24(e)2	12	N
0895	Recovery Period 2/ Over 50%	24(f)2	2	N
0902	Method 2/Over 50%	24(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	24(h)2	12	N
0920	179 Expense 2/ Over 50%	24(i)2	12	N
0930	Description 3/ Over 50%	24(a)3	9	AN
0940	Dt Service 3/ Over 50%	24(b)3	8	DT
0950	Percent Use 3/ Over 50%	24(c)3	6	R
0960	Cost or Basis 3/ Over 50%	24(d)3	12	N
0970	Deprec Basis 3/ Over 50%	24(e)3	12	N
0975	Recovery Period 3/ Over 50%	24(f)3	2	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0985	Method 3/Over 50%	24(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	24(h)3	12	N
1000	179 Expense 3/ Over 50%	24(i)3	12	N
*1010	Description 1/ < or = 50%	25(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	25(b)1	8	DT
+1030	Percent Use 1/ < or = 50%	25(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	25(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	25(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	25(f)1	2	N
+1060	Convention 1/ < or = 50%	25(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	25(h)1	12	N
1090	Description 2/ < or = 50%	25(a)2	10	AN
1100	Dt Service 2/ < or = 50%	25(b)2	8	DT
1110	Percent Use 2/ < or = 50%	25(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	25(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	25(e)2	12	N
1135	Recovery Period 2/ < or = 50%	25(f)2	2	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1140	Convention 2/ < or = 50%	25(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	25(h)2	12	N
1170	Description 3/ < or = 50%	25(a)3	10	AN
1180	Dt Service 3/ < or = 50%	25(b)3	8	DT
1190	Percent Use 3/ < or = 50%	25(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	25(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	25(e)3	12	N
1215	Recovery Period 3/ < or = 50%	25(f)3	2	N
1220	Convention 3/ < or = 50%	25(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or = 50%	25(h)3	12	N
1500	Total Depreciation	26(h)	12	N
1600	Total Sect 179 Expense	27(i)	12	N
*1620	Business Miles 1	28(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	29(a)	6	N
+1640	Other Personal Miles 1	30(a)	6	N
+1645	Total Miles 1	31(a)	6	N
1660	Business Miles 2	28(b)	6	N
1670	Commuting Miles 2	29(b)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1680	Other Personal Miles 2	30(b)	6	N
1685	Total Miles 2	31(b)	6	N
1700	Business Miles 3	28(c)	6	N
1710	Commuting Miles 3	29(c)	6	N
1720	Other Personal Miles 3	30(c)	6	N
1725	Total Miles 3	31(c)	6	N
1740	Business Miles 4	28(d)	6	N
1750	Commuting Miles 4	29(d)	6	N
1760	Other Personal Miles 4	30(d)	6	N
1765	Total Miles 4	31(d)	6	N
1780	Business Miles 5	28(e)	6	N
1790	Commuting Miles 5	29(e)	6	N
1800	Other Personal Miles 5	30(e)	6	N
1805	Total Miles 5	31(e)	6	N
1820	Business Miles 6	28(f)	6	N
1830	Commuting Miles 6	29(f)	6	N
1840	Other Personal Miles 6	30(f)	6	N
1845	Total Miles 6	31(f)	6	N
*1850	Vehicle Available Yes 1	32(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	32(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	33(a)	1	"X" or blank

Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+1867	Primary Use by Over 5% Owner/Relative No 1	33(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	34(a)	1	"X" or blank
+1880	Another Vehicle No 1	34(a)	1	"X" or blank
1910	Vehicle Available Yes 2	32(b)	1	"X" or blank
1920	Vehicle Available No 2	32(b)	1	"X" or blank
1923	Primary Use by Over 5% Owner/Relative Yes 2	33(b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	33(b)	1	"X" or blank
1930	Another Vehicle Yes 2	34(b)	1	"X" or blank
1940	Another Vehicle No 2	34(b)	1	"X" or blank
1970	Vehicle Available Yes 3	32(c)	1	"X" or blank
1980	Vehicle Available No 3	32(c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	33(c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	33(c)	1	"X" or blank
1990	Another Vehicle Yes 3	34(c)	1	"X" or blank
2000	Another Vehicle No 3	34(c)	1	"X" or blank
2030	Vehicle Available Yes 4	32(d)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2040	Vehicle Available No 4	32(d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	33(d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	33(d)	1	"X" or blank
2050	Another Vehicle Yes 4	34(d)	1	"X" or blank
2060	Another Vehicle No 4	34(d)	1	"X" or blank
2090	Vehicle Available Yes 5	32(e)	1	"X" or blank
2100	Vehicle Available No 5	32(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	33(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	33(e)	1	"X" or blank
2110	Another Vehicle Yes 5	34(e)	1	"X" or blank
2120	Another Vehicle No 5	34(e)	1	"X" or blank
2150	Vehicle Available Yes 6	32(f)	1	"X" or blank
2160	Vehicle Available No 6	32(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	33(f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	33(f)	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
2170 Another Vehicle Yes 6	34(f)	1	"X" or blank
2180 Another Vehicle No 6	34(f)	1	"X" or blank
2190 Commuting Statement Yes	35	1	"X" or blank
2200 Commuting Statement No	35	1	"X" or blank
2210 Non-Commuting Statement Yes	36	1	"X" or blank
2220 Non-Commuting Statement No	36	1	"X" or blank
2230 All Personal Use Yes	37	1	"X" or blank
2240 All Personal Use No	37	1	"X" or blank
2250 More Than 5 Yes	38	1	"X" or blank
2260 More Than 5 No	38	1	"X" or blank
2270 Meet Requirements Yes	39	1	"X" or blank
2280 Meet Requirements No	39	1	"X" or blank
*2290 Descrip of Costs 1	40(a)1	20	AN or "STMbnn"
+2300 Date Amortiz. 1	40(b)1	8	DT
+2310 Amortizable Amt 1	40(c)1	12	N
+2320 Code Section 1	40(d)1	9	AN
+2330 Amortization Period or Percentage 1	40(e)1	6	AN
+2340 Amortization 1	40(f)1	12	N
2350 Descrip of Costs 2	40(a)2	20	AN
2360 Date Amortiz. 2	40(b)2	8	DT
2370 Amortizable Amt 2	40(c)2	12	N
2380 Code Section 2	40(d)2	9	AN

Depreciation and Amortization

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2390	Amortization Period or Percentage 2	40(e)2	6	AN
2400	Amortization 2	40(f)2	12	N
2410	Amortization Pre-Current Year Property	41	12	N
2420	Total Amortization	42	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0704" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	Value "FRMbbb"
0001 Form Number		6	"4563bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0010 Name of Taxpayer with Exclusion		35	AN
0020 Taxpayer SSN		9	N
0030 Date Bona Fide Residence Began	1	8	DT
0040 Date Bona Fide Residence Ended		8	MMDDYYYY or Blank, and literal "CONTINUE"
0050 Rented Room	2	1	"X" or blank
0060 Rented House or Apartment	2	1	"X" or blank
0070 Quarters Furnished by Employer	2	1	"X" or blank
0080 Purchased Home	2	1	"X" or blank
0090 Family Living with You - Yes	3a	1	"X" or blank
0100 Family Living with You - No	3a	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
*0110 Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120 Period	3b	25	AN
0130 Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140 Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150 Home Address	4b	60	AN or "STMbnn"
+0160 Home Status	4b	6	"RENTED" or blank
+0170 Occupant Name	4b	35	AN or "STMbnn"
*0180 Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
0190 Employer's Name	5	45	AN, Allowable Special Characters are: Space (), less-than (<), hyphen (-), and ampersand (&)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Employer's Address	5	70	AN, Allowable Special Characters are: space (), slash (/), hyphen (-), and literal "NONE"
*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMBnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N
0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0783" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4684bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Property Desc A (1)	1A	56	AN or "STMbnn"
+0020 Cost or Other Basis (1)	2A	12	N
+0030 Insurance (1)	3A	12	N
*+0040 Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050 Fair Market Value Before Theft (1)	5A	12	N
+0060 Fair Market Value After Theft (1)	6A	12	N
+0070 Line 5 minus Line 6 (1)	7A	12	N
+0080 Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090 Line 8 minus line 3 (1)	9A	12	N
0100 Property Desc B (2)	1B	56	AN
0110 Cost or Other Basis (2)	2B	12	N

Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N

Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10D	12	N
0380	Casualty or Theft Loss Limit	11D	12	N
0390	Net Casualty or Theft Loss	12D	12	N
0400	Total Line 12 Amount	13D	12	N
0410	Total Casualty or Theft Gain	14D	12	N
0420	Line 14 more than Line 13	15D	12	N
0430	Line 13 more than Line 14	15D	12	N
0435	Line 14 Equals Line 13	15D	12	N
0438	Difference between Lines 13 and 14	16D	12	N
0440	10% of Adjusted Gross Income	17D	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0450	Line 16 minus Line 17	18D	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1075" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0460 Record ID		6	"FRMbbb"
0461 Form Number		6	"4684bb"
0462 Page Number		5	"PG02b"
0463 Taxpayer Identification Number		9	N (Primary SSN)
0464 Filler		1	blank
0465 Form Occurrence Number		7	N 0000001
*0470 Property Desc A (1)	19A	56	AN or "STMbnn"
+0480 Cost or Adj Basis (1)	20A	12	N
+0490 Insurance (1)	21A	12	N
*+0500 Gain from Casualty or Theft (1)	22A	12	N or "STMbnn"
+0510 Fair Market Value Before Theft (1)	23A	12	N
+0520 Fair Market Value After Theft (1)	24A	12	N
+0530 Net Fair Market (1)	25A	12	N
+0540 Property Basis or Net Fair Market (1)	26A	12	N
+0550 Net Property Loss (1)	27A	12	N
0560 Property Desc B (2)	19B	56	AN
0570 Cost or Adj Basis (2)	20B	12	N

Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Insurance (2)	21B	12	N
0590	Gain from Casualty or Theft (2)	22B	12	N
0600	Fair Market Value Before Theft (2)	23B	12	N
0610	Fair Market Value After Theft (2)	24B	12	N
0620	Net Fair Market (2)	25B	12	N
0630	Property Basis or Net Fair Market (2)	26B	12	N
0640	Net Property Loss (2)	27B	12	N
0650	Property Desc C (3)	19C	56	AN
0660	Cost or Adj Basis (3)	20C	12	N
0670	Insurance (3)	21C	12	N
0680	Gain from Casualty or Theft (3)	22C	12	N
0690	Fair Market Value Before Theft (3)	23C	12	N
0700	Fair Market Value After Theft (3)	24C	12	N
0710	Net Fair Market (3)	25C	12	N
0720	Property Basis or Net Fair Market (3)	26C	12	N
0730	Net Property Loss (3)	27C	12	N
0740	Property Desc D (4)	19D	56	AN
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N

Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0770	Gain from Casualty or Theft (4)	22D	12	N
0780	Fair Market Value Before Theft (4)	23D	12	N
0790	Fair Market Value After Theft (4)	24D	12	N
0800	Net Fair Market (4)	25D	12	N
0810	Property Basis or Net Fair Market (4)	26D	12	N
0820	Net Property Loss (4)	27D	12	N
0830	Total Casualty or Theft Loss	28D	12	N
*0840	Short - Casualty or Theft Desc (1)	29(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	29(b)(i)	12	N
+0860	Short - Income Producing Property (1)	29(b)(ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	29(b)(c)	12	N
0880	Short - Casualty or Theft Desc (2)	29(a)	25	AN
0890	Short - Trade or Rental Property (2)	29(b)(i)	12	N
0900	Short - Income Producing Property (2)	29(b)(ii)	12	N
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b)(i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0930	Short - Totals Income Producing Property	30(b)(ii)	12	N
0940	Short - Totals Gains from Casulties or Thefts	30(c)	12	N
0948	PAL Indicator	31(c)	3	"PAL" or blank
0950	Net Gain or (Loss)	31(c)	12	N
0958	PAL Indicator	32(c)	3	"PAL" or blank
0960	Amount on Line 30(b)(ii)	32(c)	12	N
0970	Casualty or Theft Gains from F4797	33(c)	12	N
*0980	Long - Casualty or Theft Desc (1)	34(a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	34(b)(i)	12	N
+1000	Long - Income Producing Property (1)	34(b)(ii)	12	N
+1010	Long - Gains from Casualties or Thefts(1)	34(c)	12	N
1020	Long - Casualty or Theft Desc (2)	34(a)	25	AN
1030	Long - Trade Rental Property (2)	34(b)(i)	12	N
1040	Long - Income Producing Property (2)	34(b)(ii)	12	N
1050	Long - Gains from Casualties or Thefts (2)	34(c)	12	N
1060	Long - Total Losses Trade, Business	35(b)(i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1070	Long - Total Losses Income Producing Property	35(b)(ii)	12	N
1080	Long - Total Gains	36(c)	12	N
1090	Long - Line 35 Amounts cols (b)(i) and (b)(ii)	37(c)	12	N
1098	PAL Indicator	38(a)	3	"PAL" or blank
1100	Net Gain or (Loss)	38(a)	12	N
1108	PAL Indicator	38(b)	3	"PAL" or blank
1110	Line 35 Amount Col (b)(ii)	38(b)	12	N
1120	Loss equal to or smaller than Gain	39	12	N
	Record Terminus Character		1	Value "#"

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Sales of Business Property

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0894" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4797bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0030 Current Year Gross Proceeds	1	12	N
*0040 Property Desc 1	2a(1)	15	AN or "STMbnn"
+0050 Date Acquired 1	2b(1)	8	DT or "INHERIT" or blank
+0060 Date Sold 1	2c(1)	8	DT
+0070 Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080 Depreciation Allwd 1	2e(1)	12	N
+0090 Cost/Other Basis 1	2f(1)	12	N
+0095 Property Gain/Loss 1	2g(1)	12	N
0120 Property Desc 2	2a(2)	15	AN
0130 Date Acquired 2	2b(2)	8	DT or "INHERIT" or blank
0140 Date Sold 2	2c(2)	8	DT
0150 Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160 Depreciation Allwd 2	2e(2)	12	N
0170 Cost/Other Basis 2	2f(2)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0175	Property Gain/Loss 2	2g(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	DT or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	DT
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	DT or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	DT
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank
0461	Gain from Part III	6(g)	12	N
0482	Tot Property Gain/Loss	7(g)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"
+0530	Date Acquired 1	10b(1)	8	DT or "INHERIT" or blank
+0540	Date Sold 1	10c(1)	8	DT
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	15	AN
0610	Date Acquired 2	10b(2)	8	DT or "INHERIT" or blank
0620	Date Sold 2	10c(2)	8	DT
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN
0690	Date Acquired 3	10b(3)	8	DT or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	DT
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	DT or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	DT

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
0980	Recapture Sec 179	17(g)	12	N
1010	Net Ordinary Gain/ Loss	18(g)	12	N
1020	Form 4684 Loss	18b(1)	12	N
1030	Redetermined Gain/ Loss	18b(2)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1383" for Fixed; "nnnn" for variable format
		4	Value "*****"
1040		6	"FRMbbb"
1041		6	"4797bb"
1042		5	"PG02b"
1043		9	N (Primary SSN)
1044		1	blank
1045		7	N 0000001
*1050	19(A)	40	AN or "STMbnn"
+1060	19(A)	8	DT
+1070	19(A)	8	DT
+1080	20(A)	12	N
+1090	21(A)	12	N
*+1100	22(A)	12	N or "STMbnn"
+1110	23(A)	12	N
+1120	24(A)	12	N
1130	19(B)	40	AN
1140	19(B)	8	DT
1150	19(B)	8	DT
1160	20(B)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1170	Cost Or Other Basis Plus Exp of Sale (2)	21(B)	12	N
1180	Depreciation Allowed (2)	22(B)	12	N
1190	Adjusted Basis (2)	23(B)	12	N
1200	Total Gain (2)	24(B)	12	N
1210	Property Description (3)	19(C)	40	AN
1220	Date Acquired (3)	19(C)	8	DT
1230	Date Sold (3)	19(C)	8	DT
1240	Gross Sales Price (3)	20(C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21(C)	12	N
1260	Depreciation Allowed (3)	22(C)	12	N
1270	Adjusted Basis (3)	23(C)	12	N
1280	Total Gain (3)	24(C)	12	N
1290	Property Description (4)	19(D)	40	AN
1300	Date Acquired (4)	19(D)	8	DT
1310	Date Sold (4)	19(D)	8	DT
1320	Gross Sales Price (4)	20(D)	12	N
1330	Cost Or Other Basis Plus Exp of Sale (4)	21(D)	12	N
1340	Depreciation Allowed (4)	22(D)	12	N
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N

Sales of Business Property

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
*1370 Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380 Section 1245 Property Accepted Amount (1)	25b (A)	12	N
1390 Depreciation For Property (2)	25a (B)	12	N
1400 Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410 Depreciation For Property (3)	25a (C)	12	N
1420 Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430 Depreciation For Property (4)	25a (D)	12	N
1440 Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450 Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460 Applicable Pcntg Amt (1)	26b (A)	12	N
+1470 Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480 Additional Deprec Aft 12/31/69, Bef 1/1/76 (1)	26d (A)	12	N
*+1490 Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500 Section 291 Amount (1)	26f (A)	12	NO ENTRY

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N
1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY
1650	Itemized Depreciation (3)	26g (C)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N
1690	Additional Deprec Aft 12/31/69, Bef 1/1/75 (4)	26d (D)	12	N
1700	Applicable Pcntg Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N
*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N

Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N
1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0753" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000004
			Number
0010		9	N or blank
0030	A	1	"X" or blank
			Farm Participation- Yes
0035	A	1	"X" or blank
			Farm Participation- No
0050	1	12	N
			Income Production of Livestock
0060	2a	12	N
			Total Coop Distribution
0075	2b	12	N
			Taxable Amount
0090	3a	12	N
			Agricultural Program Payments
0095	3b	12	N
			Taxable Amount
@0100	4a	6	"STMbnn" or blank
			Commodity Credit Loans Explan
0110	4a	12	N
			Commodity Credit Loans Amt
0112	4b	12	N
			Commodity Credit Loans Forfeited

FORM 4835

Farm Rental Income and Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0115	Taxable Amount	4c	12	N
0120	Crop Insur Proceeds Amt	5a	12	N
0122	Taxable Amount	5b	12	N
@0123	Election to Def Explanation	5c	6	"STMbnn" or blank
0124	Election to Defer Ind	5c	1	"X" or blank
0126	Deferred Amount	5d	12	N
0140	Other Income, Fed & State Tax Cr	6	12	N
0150	Gross Farm Rents	7	12	N
0165	Car and Truck Expense	8	12	N
0170	Chemicals	9	12	N
0180	Conservation Expenses	10	12	N
0185	Custom Hire (Machine Work)	11	12	N
0190	Depreciation/Sec. 179 Expense Deduction	12	12	N
0200	Employee Benefit Program	13	12	N
0210	Feed Purchased	14	12	N
0220	Fertilizer and lime	15	12	N
0230	Freight, Trucking	16	12	N
0240	Gasoline, fuel oil	17	12	N
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMbnn" or blank

FORM 4835

Farm Rental Income and Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Mortgage Interest Paid	19a	12	N
@0265	1098 Name/Address		6	"STMbnn" or blank
0270	Other Interest	19b	12	N
0280	Labor Hired	20	12	N
0320	Pension/ Profit-sharing Plans	21	12	N
0330	Rent or Lease Deduction Machinery/ Equipment	22a	12	N
0335	Rent or Lease Deduction Farm/ Pasture/Animals	22b	12	N
0340	Repairs, Maintenance	23	12	N
0350	Seeds, Plants Purchased	24	12	N
0370	Storage, Warehousing	25	12	N
0380	Supplies Purchased	26	12	N
0390	Taxes	27	12	N
0400	Utilities	28	12	N
0410	Veterinary Fees Medicine Breeding	29	12	N
*0420	Other Expenses Desc a	30a	15	AN or "STMbnn"
+0430	Other Expense Amount a	30a	12	N
0440	Other Expenses Desc b	30b	15	AN
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Other Expense Amount c	30c	12	N
0480	Other Expenses Desc d	30d	15	AN
0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0615	All is At Risk Ind	33a	1	"X" or blank
0620	Some is Not at Risk	33b	1	"X" or blank
0630	Net Farm Rent (Loss)	33c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0199" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "4952bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1	12	Investment Interest Expense N
0020	2	12	Carryover Disallowed Interest Expense N
0030	3	12	Total Investment Interest N
0032	4a	12	Investment Property Gross Income N
0033	4b	12	Disposed Net Gain N
0034	4c	12	Disposed Net Capital Gain N
0035	4d	12	Non Capital Disp. Gain N
0036	4e	12	Investment Capital Gain N
0037	4f	12	Investment Income N
0038	5	12	Investment Expenses N

FORM 4952 Investment Interest Expense Deduction

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0040 Net Investment income	6	12	N
0050 Carry Forward Disallowed Interest Expense	7	12	N
0060 Investment Interest Expense Deduction	8	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0827" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4970bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	A	35	A, hyphen (-), less than (<), or blank
0020	B	9	N
0030	C	35	AN
0040	C	35	AN
0050	C	33	AN
0060	D	9	N
0070	E	1	"X" or blank
0080	E	1	"X" or blank
0090	F	8	DT
0100	G	2	N
0110	1	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Pre-Born/21 Dist. Amt.	2	12	N
0130	Net Distribution Amount	3	12	N
0140	Net Amount Tax	4	12	N
0150	Total Amount	5	12	N
0160	Tax Exempt Interest	6	12	N
0170	Taxable Amount	7	12	N
0180	Number of Dist. Years	8	2	N
0190	Annual Average of Dist. Amount	9	12	N
0200	Quarter Average of Dist. Amount	10	12	N
0210	Number of Accounted Earlier Years	11	2	N
0220	Recomputing Average	12	12	N
0230	Prior Year Pre- Dist. Taxable Income (a)	13a	12	N
0240	Prior Year Pre- Dist. Taxable Income (b)	13b	12	N
0250	Prior Year Pre- Dist. Taxable Income (c)	13c	12	N
0260	Prior Year Pre- Dist. Taxable Income (d)	13d	12	N
0270	Prior Year Pre- Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0290	Mid Year Pre-Dist. Taxable Income (a)	14a	12	N
0300	Recomputing Average Repeated (a)	15a	12	N
0310	Recomputed Income (a)	16a	12	N
0320	Income Tax (a)	17a	12	N
0330	Pre-Credit Tax (a)	18a	12	N
0340	Additional Tax (a)	19a	12	N
0350	Tax Credit (a)	20a	12	N
0360	Net Tax (a)	21a	12	N
0370	Alternative Min. Tax Adjustment (a)	22a	12	N
0380	Adjusted Net Tax (a)	23a	12	N
0390	Mid Year Digits (b)	Part 2(b)	4	N
0400	Mid Year Pre-Dist. Taxable Income (b)	14b	12	N
0410	Recomputing Average Repeated (b)	15b	12	N
0420	Recomputed Income (b)	16b	12	N
0430	Income Tax (b)	17b	12	N
0440	Pre-Credit Tax (b)	18b	12	N
0450	Additional Tax (b)	19b	12	N
0460	Tax Credit (b)	20b	12	N
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N

FORM 4970

Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0500	Mid Year Digits (c)	Part 2(c)	4	N
0510	Mid Year Pre-Dist. Taxable Income (c)	14c	12	N
0520	Recomputing Average Repeated (c)	15c	12	N
0530	Recomputed Income (c)	16c	12	N
0540	Income Tax (c)	17c	12	N
0550	Pre-Credit Tax (c)	18c	12	N
0560	Additional Tax (c)	19c	12	N
0570	Tax Credit (c)	20c	12	N
0580	Net Tax (c)	21c	12	N
0590	Alternative Min. Tax Adjustment (c)	22c	12	N
0600	Adjusted Net Tax (c)	23c	12	N
0610	Adjusted Tax	24	12	N
0620	Average Adjusted Tax	25	12	N
0630	Accountable Early Years Total	26	12	N
0640	Net Amount Tax Repeated	27	12	N
0670	Accumulation Dist. Attributable Tax	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0426" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "4972bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		35	Recipient Name AN
0020		9	Recipient SSN N
0024	1	1	Distribution of Qualified Plan Yes Box "X" or blank
0026	1	1	Distribution of Qualified Plan No Box "X" or blank
0030	2	1	Rollover Yes Box "X" or blank
0040	2	1	Rollover No Box "X" or blank
0042	3	1	Beneficiary of Qual Participant Yes Box "X" or blank
0044	3	1	Beneficiary of Qual Participant No Box "X" or blank
0084	4	1	Qual Age - Five Yr Member Yes Box "X" or blank
0086	4	1	Qual Age - Five Yr Member No Box "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Prior Yr Distribution Yes Box	5a	1	"X" or blank
0200	Prior Yr Distribution No Box	5a	1	"X" or blank
0201	Beneficiary Distribution Yes Box	5b	1	"X" or blank
0202	Beneficiary Distribution No Box	5b	1	"X" or blank
0204	NUA Literal	6	3	"NUA" or blank
0206	NUA Worksheet Amount	6	12	N
0210	Form 1099R Capital Gain	6	12	N
0220	Capital Gain Election	7	12	N
0230	NUA Literal	8	3	"NUA" or blank
0235	NUA Included Amt.	8	12	N
0240	Ordinary Income	8	12	N
0250	Death Benefit Exclusion	9	12	N
0260	Total Taxable Amount	10	12	N
0270	Actuarial Value	11	12	N
0280	Adjusted Total Taxable Amount	12	12	N
0290	50% of Adjusted Taxable Amount	13	12	N
0300	Net Adjusted Taxable Amount	14	12	N
0310	20% of Net Adjusted Taxable Amt	15	12	N
0320	Minimum Distribution Allowance	16	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0330	Allowable Taxable Amount	17	12	N
0340	Federal Estate Tax	18	12	N
0350	Net Taxable Amount	19	12	N
0351	Acturial/Adjusted Taxable Amt Ratio	20	6	R
0352	Percentage of Minimum Distribution Allowance	21	12	N
0353	Adjusted Actuarial Value	22	12	N

0605	10 Yr Method Taxable Amt	23	12	N
0610	10 Yr Method Lump Sum Tax	24	12	N
0620	10 Yr Method Tentative Average Tax	25	12	N
0660	10 Yr Method Taxable Adj Acturial Amt.	26	12	N
0670	10 Yr Method Adjusted Acturial Tax	27	12	N
0680	10 Yr Method Adjusted Average Tax	28	12	N
0690	10 Yr Method Average Tax	29	12	N

FORM 4972

Tax on Lump-Sum Distributions

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank	
					--
0705	Total Tax on Lump-Sum Distribution	30	12	N	--
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1018" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"5074bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001
0020	Secondary SSN	9	N (Spouse's Social Security Number)
0030	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (-), or space () (see special instructions)
0040	Secondary Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (-), or space () (see special instructions)
0050	Name Line 1	35	AN Taxpayer's name allowable special characters are: space (), less-than (<), hyphen (-), and ampersand (&)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name Line 2		35	AN, in care of addressee or address continuation. Allowable special characters are space (), ampersand (&), slash (/), hyphen (-), and percent (%)
0070	Taxpayer's Address		35	AN, Allowable special characters are space (), slash (/), hyphen (-), and Literal "NONE"
0080	City		22	A, Allowable special characters is space
0090	State		2	A (Standard Postal Abbreviations)
0100	Zip Code		12	N (left-justified)
0110	Spouse's Name		25	AN (must be present if filing status = 3, otherwise blank)
0120	Wages, Salaries, Tips (Guam)	1	12	N
0125	Wages, Salaries, Tips (CNMI)	1	12	N
0130	Taxable Interest (Guam)	2	12	N
0135	Taxable Interest (CNMI)	2	12	N
0140	Ordinary Dividends (Guam)	3	12	N
0145	Ordinary Dividends (CNMI)	3	12	N
0150	Refunds, Credits/ Offsets & Local Inc Taxes (Guam)	4	12	N
0155	Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)	4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0160	Alimony Received (Guam)	5	12	N
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N
0230	Farm Income or Loss (Guam)	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Type of Other Income (Guam)	15	12	AN or "STMbnn"
*0265	Type of Other Income (CNMI)	15	12	AN or "STMbnn"
+0270	Amount of Other Income (Guam)	15	12	N
+0275	Amount of Other Income (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	IRA Deduction (Guam)	17	12	N
0295	IRA Deduction (CNMI)	17	12	N
0300	Student Loan Interest Deduction (GUAM)	18	12	N
0305	Student Loan Interest Deduction (CNMI)	18	12	N
0310	Medical Savings Account Deduction (Guam)	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0315	Medical Savings Account Deduction (CNMI)	19	12	N
0320	Moving Expenses (Guam)	20	12	N
0325	Moving Expenses (CNMI)	20	12	N
0330	One-Half of Self-Employment Tax (Guam)	21	12	N
0335	One-Half of Self-Employment Tax (CNMI)	21	12	N
0340	Self-Employed Health Insurance Deduction (Guam)	22	12	N
0345	Self-Employed Health Insurance Deduction (CNMI)	22	12	N
0350	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	23	12	N
0355	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	23	12	N
0360	Early Withdrawal Penalty (Guam)	24	12	N
0365	Early Withdrawal Penalty (CNMI)	24	12	N
0370	Alimony Paid (Guam)	25	12	N
0375	Alimony Paid (CNMI)	25	12	N
0380	Total Deductions (Guam)	26	12	N
0385	Total Deductions (CNMI)	26	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0390	Adjusted Gross Income (Guam)	27	12	N
0395	Adjusted Gross Income (CNMI)	27	12	N
0400	Payments on Estimated Tax Return Filed with Guam	28	12	N
0405	Payments on Estimated Tax Return Filed with CNMI	28	12	N
0410	Inc Tax Withheld From US Gov Civilian Wages (Guam)	29	12	N
0415	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	29	12	N
0420	Inc Tax Withheld From US Armed Forces Wages (Guam)	30	12	N
0425	Inc Tax Withheld From US Armed Forces Wages (CNMI)	30	12	N
0430	Inc Tax Withheld From Wages Earned in Guam	31	12	N
0435	Inc Tax Withheld From Wages Earned in CNMI	31	12	N
0440	Total Payments (Guam)	32	12	N
0445	Total Payments (CNMI)	32	12	N

FORM 5074

Allocation of Individual Inc Tax to Guam or CNMI

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

INTENTIONAL BLANK PAGE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0362" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "5329bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		35	Name of Person Subject to Penalty Tax A, hyphen (-), less than (<), or blank
0020		9	SSN of Person Subject to Penalty Tax N
0030		35	Street Address AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
0040		22	City AN
0050		2	State Abbreviation A (Standard Postal State Abbreviations in the File Specifications)
0060		9	Zip Code N (left-justified)
0070		1	Amended Return Ind NO ENTRY
0072	1	12	Total Early Distributions N
0073	2	2	Exception Code N 01-11

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0074	Total Amount Excluded from Additional Tax	2	12	N
0076	Amount Subject to Additional Tax	3	12	N
0078	Total Section 72 Tax on Early Distributions	4	12	N
0081	Current TY Taxable Distribution Amount	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Tax on Ed IRA Distrib Not Used for Educ Expenses	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0391" for Fixed; "nnnn" for variable format
		4	Value "*****"
0310		6	"FRMbbb"
0311		6	"5329bb"
0312		5	"PG02b"
0313		9	N (Primary SSN)
			Number
0314		1	blank
0315		7	N 0000001 - 0000002
0400	18	12	N
			Excess Contributions to Roth IRA for Current TY
0410	19	12	N
			Roth IRA Contribution Credit
0420	20	12	N
			Includible Current Tax Year Roth IRA Distributions
0430	21	12	N
			Total of Lines 19 and 20
0440	22	12	N
			Prev Yr Roth IRA Excess Contributions Withdrawn
0450	23	12	N
			Roth IRA Current TY Excess Contributions Withdrawn
0460	24	12	N
			Total Roth IRA Excess Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0480	Excess Contributions Tax on Roth IRA	25	12	N
0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions Withdrawn	31	12	N
0550	Total Ed IRA Excess Contributions	32	12	N
0570	Excess Contributions Tax on Ed IRA	33	12	N
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0670	Minimum Required Distribution	42	12	N
0680	Amount Actually Distributed	43	12	N
0690	Excess Accumulation	44	12	N
0700	Waiver	45	6	"WAIVER" or blank
@0710	Waiver Explanation	45	6	"STMbnn" or blank
0720	Tax on Excess Accumulations	45	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1559" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"FRMbbb"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	0000001
0010	Foreign Tax Year Beginning	8	DT
0020	Foreign Tax Year Ending	8	DT
0025	Change In Taxable Year - No Section 898C(1)(B)	1	"X" or Blank
0030	Election - Change In Taxable Year 898C(1)(B)	1	"X" or Blank
0035	Section 898C(1)(B) Election	1	"X" or Blank
0050	Address of Filer	35	AN
0060	City of Filer	22	AN
0070	State of Filer	2	AN
0080	Zip Code of Filer	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0090	Filer's Tax Year Beginning	8	DT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Filer's Tax Year Ending		8	DT
0105	Prior Filer Name		40	AN
@0107	Explain Name Change		6	"STMbnn" or Blank
0120	Category of Filer-1	B(1)	1	"X" or Blank
0130	Category of Filer-2	B(2)	1	"X" or Blank
0135	Category of Filer-3	B(3)	1	"X" or Blank
@0136	Category 3 Attachment	B(3)	6	"STMbnn" or Blank
0140	Category of Filer-4	B(4)	1	"X" or Blank
0150	Category of Filer-5	B(5)	1	"X" or Blank
0160	Percent Voting Stock	C	6	R
*0170	Person This Information Return is Filed For	D(1)	40	AN or "STMbnn" or Blank
+0180	Address of Person	D(2)	35	AN
*+0182	City of Person	D(2)	22	AN or "STMbnn"
+0184	State of Person	D(2)	2	AN
+0186	Zip Code of Person	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+0190	Identifying Number	D(3)	9	N or Blank
+0200	Shareholder	D(4)	1	"X" or Blank
+0210	Officer	D(4)	1	"X" or Blank
+0220	Director	D(4)	1	"X" or Blank
@0225	First Person's Statement	D	6	"STMbnn" or Blank
0230	Person This Information Return is Filed For-2	D(1)	40	AN or Blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Address of Person-2	D(2)	35	AN or Blank
0242	City of Person-2	D(2)	22	AN or Blank
0244	State of Person-2	D(2)	2	AN or Blank
0246	Zip Code of Person-2	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0250	Identifying Number-2	D(3)	9	N or Blank
0260	Shareholder-2	D(4)	1	"X" or Blank
0270	Officer-2	D(4)	1	"X" or Blank
0280	Director-2	D(4)	1	"X" or Blank
@0285	Second Person's Statement	D	6	"STMbnn" or Blank
0290	Person This Information Return is Filed For-3	D(1)	40	AN or Blank
0300	Address of Person-3	D(2)	35	AN or Blank
0302	City of Person-3	D(2)	22	AN or Blank
0304	State of Person-3	D(2)	2	AN or Blank
0306	Zip Code of Person-3	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0310	Identifying Number-3	D(3)	9	N or Blank
0320	Shareholder-3	D(4)	1	"X" or Blank
0330	Officer-3	D(4)	1	"X" or Blank
0340	Director-3	D(4)	1	"X" or Blank
@0345	Third Person's Statement	D	6	"STMbnn" or Blank
0350	Person This Information Return is Filed For-4	D(1)	40	AN or Blank
0360	Address of Person-4	D(2)	35	AN or Blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0362	City of Person-4	D(2)	22	AN or Blank
0364	State of Person-4	D(2)	2	AN or Blank
0366	Zip Code of Person-4	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0370	Identifying Number-4	D(3)	9	N or Blank
0380	Shareholder-4	D(4)	1	"X" or Blank
0390	Officer-4	D(4)	1	"X" or Blank
0400	Director-4	D(4)	1	"X" or Blank
@0405	Fourth Person's Statement	D	6	"STMbnn" or Blank
0410	Country Code for Functional Currency	D	2	AN
0420	Name of Foreign Corporation	1a	35	AN
0430	Address of Foreign Corp.	1a	35	AN
0440	City of Foreign Corp.	1a	22	AN
0450	State of Foreign Corp.	1a	2	AN
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0470	Employer Identification Number	1b	9	N
0480	Country Under Whose Laws Incorporated	1c	2	ALPHA - "US" IS NOT VALID
0490	Date of Incorporation	1d	8	DT
0500	Principal Place of Business (Country Code)	1e	2	ALPHA

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0505	Reserved		2	Blank
0510	Business Code	1f	6	N RANGE: 111000-813000
0520	Principal Business Activity	1g	35	AN
0523	Foreign Corporation Functional Currency	1h	12	N
0525	Dormant Indicator		1	"X" or Blank
0530	Name of Branch Office in U.S	2a	35	AN
0540	Address of Branch	2a	35	AN
0550	City of Branch	2a	22	AN
0560	State of Branch	2a	2	AN
0570	Zip Code of Branch	2a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N
0600	U.S Income Tax Paid	2b(ii)	12	N
0610	Name of Foreign Corp. Statutory or Resident Agent	2c	35	AN
0620	Address of Foreign Corp. Resident Agent	2c	35	AN
0630	City of Foreign Corp. Resident Agent	2c	22	AN
0640	State of Foreign Corp. Resident Agent	2c	2	AN
0650	Zip Code of Foreign Corp. Resident Agent	2c	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb

Field Identification No.		Form Ref.	Length	Field Description
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0660	Name of Person with Custody of Corp. Books	2d	35	AN
0670	Address of Person with Custody	2d	35	AN
0680	City of Person with Custody	2d	22	AN
0690	State of Person with Custody	2d	2	AN
0700	Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0710	Location of Books and Records	2d	71	AN or Blank
*0720	Description of Class of Stock	PT I(a)	6	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or "STMbnn" or Blank
+0730	Number of Shares Beginning	PT I(b)(i)	10	N
+0740	Number of Shares End	PTI(b)(ii)	10	N
0750	Description of Class of Stock-2	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0760	Number of Shares Beginning-2	PT I(b)(i)	10	N
0770	Number of Shares End-2	PTI(b)(ii)	10	N
0780	Description of Class of Stock-3	PT I(a)	1	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY or Blank
0790	Number of Shares Beginning-3	PTI(b)(i)	10	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	Number of Shares End-3	PTI(b)(ii)	10	N
0810	Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0820	Number of Shares Beginning-4	PT I(b)(i)	10	N
0830	Number of Shares End-4	PTI(b)(ii)	10	N
*0840	Description of Preferred Stock	PT II (a)	20	AN or "STMbnn" or Blank
+0850	Par Value	PT II (b)	18	N
+0860	Rate of Dividend	PT II (c)	6	N
+0870	Is Stock Cumulative	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0880	Description of Preferred Stock-2	PT II (a)	20	AN or Blank
0890	Par Value-2	PT II (b)	18	N or Blank
0900	Rate of Dividend-2	PT II (c)	6	N or Blank
0910	Is Stock Cumulative-2	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0920	Description of Preferred Stock-3	PT II (a)	20	AN or Blank
0930	Par Value-3	PT II (b)	18	N or Blank
0940	Rate of Dividend-3	PT II (c)	6	N or Blank
0950	Is Stock Cumulative-3	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"2162" for Fixed; "nnnn" for variable format
		4	Value "*****"
0970		6	"FRMbbb"
0971		6	"5471bb"
0972		5	"PG02b"
0973		9	N (Primary SSN)
0974		1	Blank
0975		7	0000001
0980	SCH B (a)	35	AN
0990	SCH B (a)	35	AN
1000	SCH B (a)	22	AN
1010	SCH B (a)	2	AN
1020	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1030	SCH B (a)	9	N
1040	SCH B (b)	20	AN
1050	SCH B (c)	10	N
1060	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1065	Pro Rata Share of SubPart F Income-1	SCH B (e)	6	N
1070	Description of Stock Held by Shareholder 1-2	SCH B (b)	20	AN
1080	Number of Shares Beginning of Period 1-2	SCH B (c)	10	N
1090	Number of Shares End of Period 1-2	SCH B (d)	10	N
1100	Description of Stock Held by Shareholder 1-3	SCH B (b)	20	AN
1110	Number of Shares Beginning of Period 1-3	SCH B (c)	10	N
1120	Number of Shares End of Period 1-3	SCH B (d)	10	N
1130	Description of Stock Held by Shareholder 1-4	SCH B (b)	20	AN
1140	Number of Shares Beginning of Period 1-4	SCH B (c)	10	N
1150	Number of Shares End of Period 1-4	SCH B (d)	10	N
1170	Name of Shareholder-2	SCH B (a)	35	AN
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder-2	SCH B (a)	22	AN
1200	State of Shareholder-2	SCH B (a)	2	AN
1210	Zip Code of Shareholder-2	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1220	Identifying Number of Shareholder-2	SCH B (a)	9	N
1230	Description of Stock Held by Shareholder 2-1	SCH B (b)	20	AN
1240	Number of Shares Beginning of Period 2-1	SCH B (c)	10	N
1250	Number of Shares End of Period 2-1	SCH B (d)	10	N
1255	Pro Rata Share of Subpart F Income-2	SCH B (e)	6	N
1260	Description of Stock Held by Shareholder 2-2	SCH B (b)	20	AN
1270	Number of Shares Beginning of Period 2-2	SCH B (c)	10	N
1280	Number of Shares End of Period 2-2	SCH B (d)	10	N
1290	Description of Stock Held by Shareholder 2-3	SCH B (b)	20	AN
1300	Number of Shares Beginning of Period 2-3	SCH B (c)	10	N
1310	Number of Shares End of Period 2-3	SCH B (d)	10	N
1320	Description of Stock Held by Shareholder 2-4	SCH B (b)	20	AN
1330	Number of Shares Beginning of Period 2-4	SCH B (c)	10	N
1340	Number of Shares End of Period 2-4	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1360	Name of Shareholder-3	SCH B (a)	35	AN
1370	Address of Shareholder-3	SCH B (a)	35	AN
1380	City of Shareholder-3	SCH B (a)	22	AN
1390	State of Shareholder-3	SCH B (a)	2	AN
1400	Zip Code of Shareholder-3	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb
1410	Identifying Number of Shareholder-3	SCH B (a)	9	N
1420	Description of Stock Held by Shareholder 3-1	SCH B (b)	20	AN
1430	Number of Shares Beginning of Period 3-1	SCH B (c)	10	N
1440	Number of Shares End of Period 3-1	SCH B (d)	10	N
1445	Pro Rata Share of Subpart F Income-3	SCH B (e)	6	N
1450	Description of Stock Held By Shareholder 3-2	SCH B (b)	20	AN
1460	Number of Shares Beginning of Period 3-2	SCH B (c)	10	N
1470	Number of Shares End of Period 3-2	SCH B (d)	10	N
1480	Description of Stock Held by Shareholder 3-3	SCH B (b)	20	AN
1490	Number of Shares Beginning of Period 3-3	SCH B (c)	10	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1500	Number of Shares End of Period 3-3	SCH B (d)	10	N
1510	Description of Stock Held By Shareholder 3-4	SCH B (b)	20	AN
1520	Number of Shares Beginning of Period 3-4	SCH B (c)	10	N
1530	Number of Shares End of Period 3-4	SCH B (d)	10	N
1550	Name of Shareholder- 4	SCH B (a)	35	AN
1560	Address of Shareholder-4	SCH B (a)	35	AN
1570	City of Shareholder- 4	SCH B (a)	22	AN
1580	State of Shareholder-4	SCH B (a)	2	AN
1590	Zip Code of Shareholder-4	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1600	Identifying Number of Shareholder-4	SCH B (a)	9	N
1610	Description of Stock Held By Shareholder 4-1	SCH B (b)	20	AN
1620	Number of Shares Beginning of Period 4-1	SCH B (c)	10	N
1630	Number of Shares End of Period 4-1	SCH B (d)	10	N
1635	Pro Rata Share of Subpart F Income-4	SCH B (e)	6	N
1640	Description of Stock Held By Shareholder 4-2	SCH B (b)	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1650	Number of Shares Beginning of Period 4-2	SCH B (c)	10	N
1660	Number of Shares End of Period 4-2	SCH B (d)	10	N
1670	Description of Stock Held By Shareholder 4-3	SCH B (b)	20	AN
1680	Number of Shares Beginning of Period 4-3	SCH B (c)	10	N
1690	Number of Shares End of Period 4-3	SCH B (d)	10	N
1700	Description of Stock Held By Shareholder 4-4	SCH B (b)	20	AN
1710	Number of Shares Beginning of Period 4-4	SCH B (c)	10	N
1720	Number of Shares End of Period 4-4	SCH B (d)	10	N
1740	Name of Shareholder-5	SCH B (a)	35	AN
1750	Address of Shareholder-5	SCH B (a)	35	AN
1760	City of Shareholder-5	SCH B (a)	22	AN
1770	State of Shareholder-5	SCH B (a)	2	AN
1780	Zip Code of Shareholder-5	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1790	Identifying Number of Shareholder-5	SCH B (a)	9	N
1800	Description of Stock Held By Shareholder 5-1	SCH B (b)	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1810	Number of Shares Beginning of Period 5-1	SCH B (c)	10	N
1820	Number of Shares End of Period 5-1	SCH B (d)	10	N
1825	Pro Rata Share of Subpart F Income-5	SCH B (e)	6	N
1830	Description of Stock Held By Shareholder 5-2	SCH B (b)	20	AN
1840	Number of Shares Beginning of Period 5-2	SCH B (c)	10	N
1850	Number of Shares End of Period 5-2	SCH B (d)	10	N
1860	Description of Stock Held By Shareholder 5-3	SCH B (b)	20	AN
1870	Number of Shares Beginning of Period 5-3	SCH B (c)	10	N
1880	Number of Shares End of Period 5-3	SCH B (d)	10	N
1890	Description of Stock Held By Shareholder 5-4	SCH B (b)	20	AN
1900	Number of Shares Beginning of Period 5-4	SCH B (c)	10	N
1910	Number of Shares End of Period 5-4	SCH B (d)	10	N
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1950	Returns (Functional Currency)	SCH C 1b	18	N
1960	Returns (U.S. Dollars)	SCH C 1b	12	N
1970	Subtract Line 1b From 1a (Functional Currency)	SCH C 1c	18	N
1980	Subtract Line 1b From 1a (U.S. Dollars)	SCH C 1c	12	N
1990	Cost of Goods Sold (Functional Currency)	SCH C 2	18	N
2000	Cost of Goods Sold (U.S. Dollars)	SCH C 2	12	N
2010	Gross Profit (Functional Currency)	SCH C 3	18	N
2020	Gross Profit (U.S. Dollars)	SCH C 3	12	N
2030	Dividends (Functional Currency)	SCH C 4	18	N
2040	Dividends (U.S. Dollars)	SCH C 4	12	N
2050	Interest (Income) (Functional Currency)	SCH C 5	18	N
2060	Interest (Income) (U.S. Dollars)	SCH C 5	12	N
2070	Gross Rents, Royalties (Functional Currency)	SCH C 6	18	N
2080	Gross Rents, Royalties (U.S. Dollars)	SCH C 6	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2090	Net Gain (Loss) (Functional Currency)	SCH C 7	18	N
2100	Net Gain (Loss) (U.S. Dollars)	SCH C 7	12	N
2110	Other Income (Functional Currency)	SCH C 8	18	N
2120	Reserved	SCH C 8	6	Blank
2130	Other Income (U.S. Dollars)	SCH C 8	12	N
@2140	Attach Schedule - Other Income	SCH C 8	6	"STMbnn" or Blank
2150	Total Income (Functional Currency)	SCH C 9	18	N
2160	Total Income (U.S. Dollars)	SCH C 9	12	N
2170	Compensation Not Deducted (Functional Currency)	SCH C 10	18	N
2180	Compensation Not Deducted (U.S. Dollars)	SCH C 10	12	N
2190	Rent, Royalties (Functional Currency)	SCH C 11	18	N
2200	Rent, Royalties (U.S. Dollars)	SCH C 11	12	N
2210	Interest (Deductions) (Functional Currency)	SCH C 12	18	N
2220	Interest (Deductions) (U.S. Dollars)	SCH C 12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2230	Depreciation (Functional Currency)	SCH C 13	18	N
2240	Depreciation (U.S. Dollars)	SCH C 13	12	N
2250	Depletion (Functional Currency)	SCH C 14	18	N
2260	Depletion (U.S. Dollars)	SCH C 14	12	N
2270	Taxes (Functional Currency)	SCH C 15	18	N
2280	Taxes (U.S. Dollars)	SCH C 15	12	N
2290	Other Deductions (Functional Currency)	SCH C 16	18	N
2300	Reserved	SCH C 16	6	Blank
2310	Other Deductions (U.S. Dollars)	SCH C 16	12	N
@2320	Attach Schedule-Other Deductions	SCH C 16	6	"STMbnn" or Blank
2330	Total Deductions (Functional Currency)	SCH C 17	18	N
2340	Total Deductions (U.S. Dollars)	SCH C 17	12	N
2350	Net Income or (Loss) (Functional Currency)	SCH C 18	18	N
2360	Net Income or (Loss) (U.S. Dollars)	SCH C 18	12	N
2370	Extraordinary Items (Functional Currency)	SCH C 19	18	N

Field Identification No.		Form Ref.	Length	Field Description
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2380	Extraordinary Items (U.S. Dollars)	SCH C 19	12	N
2390	Provisions For Income (Functional Currency)	SCH C 20	18	N
2400	Provisions For Income (U.S. Dollars)	SCH C 20	12	N
2410	Net Income (Loss) (Functional Currency)	SCH C 21	18	N
2415	Income (Loss) (U.S. Dollars)	SCH C 21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1297" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2420 Record Identification		6	"FRMbbb"
2421 Form Number		6	"5471bb"
2422 Page Number		5	"PG03b"
2423 Taxpayer Identification Number		9	N (Primary SSN)
2424 Filler		1	Blank
2425 Form Occurrence Number		7	0000001
2430 Amount of Tax in U.S. Dollars	SCH E 1(d)	12	N
*2440 Name of Country or U.S. Possession-1	SCH E 2(a)	35	AN or "STMbnn"
+2450 Amount of Tax in Foreign Currency-1	SCH E 2(b)	18	N
+2460 Amount of Tax Conversion Rate-1	SCH E 2(c)	10	N (nnn.nnnnnnn)
+2470 Amount of Tax in U.S. Dollars-1	SCH E 2(d)	12	N
2480 Name of Country or U.S. Possession-2	SCH E 3(a)	35	AN or Blank
2490 Amount of Tax in Foreign Currency-2	SCH E 3(b)	18	N or Blank
2500 Amount of Tax Conversion Rate-2	SCH E 3(c)	10	N (nnn.nnnnnnn)
2510 Amount of Tax in U.S. Dollars-2	SCH E 3(d)	12	N or Blank

Field Identification No.		Form Ref.	Length	Field Description
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2520	Name of Country or U.S. Possession-3	SCH E 4(a)	35	AN or Blank
2530	Amount of Tax in Foreign Currency-3	SCH E 4(b)	18	N or Blank
2540	Amount of Tax Conversion Rate-3	SCH E 4(c)	10	N (nnn.nnnnnnn)
2550	Amount of Tax in U.S. Dollars-3	SCH E 4(d)	12	N or Blank
2560	Name of Country or U.S. Possession-4	SCH E 5(a)	35	AN or Blank
2570	Amount of Tax in Foreign Currency-4	SCH E 5(b)	18	N or Blank
2580	Amount of Tax Conversion Rate-4	SCH E 5(c)	10	N (nnn.nnnnnnn)
2590	Amount of Tax in U.S. Dollars-4	SCH E 5(d)	12	N or Blank
2600	Name of Country or U.S. Possession-5	SCH E 6(a)	35	AN or Blank
2610	Amount of Tax in Foreign Currency-5	SCH E 6(b)	18	N or Blank
2620	Amount of Tax Conversion Rate-5	SCH E 6(c)	10	N (nnn.nnnnnnn)
2630	Amount of Tax in U.S. Dollars-5	SCH E 6(d)	12	N or Blank
2640	Name of Country or U.S. Possession-6	SCH E 7(a)	35	AN or blank
2650	Amount of Tax in Foreign Currency-6	SCH E 7(b)	18	N or Blank
2660	Amount of Tax Conversion Rate-6	SCH E 7(c)	10	N (nnn.nnnnnnn)
2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank
2680	Total Tax in U.S. Dollars	SCH E 8(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2690	Cash - Beginning	SCH F 1(a)	12	N
2700	Cash - End	SCH F 1(b)	12	N
2710	Notes & Accts. Receivable - Beginning	SCH F2a(a)	12	N
2720	Notes & Accts. Receivable - End	SCH F2a(b)	12	N
2730	Less Allowance for Bad Debts - Beginning	SCH F2b(a)	12	N
2740	Less Allowance for Bad Debts - End	SCH F2b(b)	12	N
2750	Inventories - Beginning	SCH F 3(a)	12	N
2760	Inventories - End	SCH F 3(b)	12	N
2770	Other Current Assets - Beginning	SCH F 4(a)	12	N
2780	Reserved	SCH F 4(a)	6	Blank
2790	Other Current Assets - End	SCH F 4(b)	12	N
@2800	Other Current Assets (Attach Schedule)	SCH F 4	6	"STMbnn" or Blank
2810	Loans To Stockholders Beginning	SCH F 5(a)	12	N
2820	Loans To Stockholders End	SCH F 5(b)	12	N
2830	Investment in Subsidiaries - Beginning	SCH F 6(a)	12	N
2840	Reserved	SCH F 6(a)	6	Blank
2850	Investment in Subsidiaries - End	SCH F 6(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@2860	Investment in Subsidiaries (Attach Schedule)	SCH F 6(b)	6	"STMbnn" or Blank
2870	Other Investments - Beginning	SCH F 7(a)	12	N
2880	Reserved	SCH F 7(a)	6	Blank
2890	Other Investments - End	SCH F 7(b)	12	N
@2900	Other Investments (Attach Schedule)	SCH F 7(b)	6	"STMbnn" or Blank
2910	Bldgs & Other Depreciables - Beginning	SCH F8a(a)	12	N
2920	Bldgs & Other Depreciables - End	SCH F8a(b)	12	N
2930	Less Accumulated Depreciation - Beginning	SCH F8b(a)	12	N
2940	Less Accumulated Depreciation - End	SCH F8b(b)	12	N
2950	Depletable Assets - Beginning	SCH F9a(a)	12	N
2960	Depletable Assets - End	SCH F9a(b)	12	N
2970	Less Accum. Depletion - Beginning	SCH F9b(a)	12	N
2980	Less Accum. Depletion - End	SCH F9b(b)	12	N
2990	Land - Beginning	SCH F10(a)	12	N
3000	Land - End	SCH F10(b)	12	N
3010	Goodwill - Beginning	SCHF11a(a)	12	N
3020	Goodwill - End	SCHF11a(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3030	Organization Costs - Beginning	SCHF11b(a)	12	N
3040	Organization Costs - End	SCHF11b(b)	12	N
3050	Patents, Trademarks - Beginning	SCHF11c(a)	12	N
3060	Patents, Trademarks - End	SCHF11c(b)	12	N
3070	Less Accum. Amortization - Beginning	SCHF11d(a)	12	N
3080	Less Accum. Amortization - End	SCHF11d(b)	12	N
3090	Other Assets - Beginning	SCH F12(a)	12	N
3100	Reserved	SCH F12(a)	6	Blank
3110	Other Assets - End	SCH F12(b)	12	N
@3120	Other Assets (Attach Schedule)	SCH F 12	6	"STMbnn" or Blank
3130	Total Assets - Beginning	SCH F13(a)	12	N
3140	Total Assets - End	SCH F13(b)	12	N
3150	Accounts Payable - Beginning	SCH F14(a)	12	N
3160	Accounts Payable - End	SCH F14(b)	12	N
3170	Other Current Liabilities - Beginning	SCH F15(a)	12	N
3180	Reserved	SCH F15(a)	6	BLANK
3190	Other Current Liabilities - End	SCH F15(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@3200	Other Current Liabilities (Attach Schedule)	SCH F 15	6	"STMbnn" or Blank
3210	Loans from Stockholders - Beginning	SCH F16(a)	12	N
3220	Loans From Stockholders - End	SCH F16(b)	12	N
3230	Other Liabilities - Beginning	SCH F17(a)	12	N
3240	Reserved	SCH F17(a)	6	Blank
3250	Other Liabilities - End	SCH F17(b)	12	N
@3260	Other Liabilities (Attach Schedule)	SCH F 17	6	"STMbnn" or Blank
3270	Preferred Stock - Beginning	SCHF18a(a)	12	N
3280	Preferred Stock - End	SCHF18a(b)	12	N
3290	Common Stock - Beginning	SCHF18b(a)	12	N
3300	Common Stock - End	SCHF18b(b)	12	N
3305	Paid-in or Capital Surplus - Beginning	SCH F19(a)	12	N
3310	Reserved	SCH F19(a)	6	Blank
3315	Paid-in or Capital Surplus - End	SCH F19(b)	12	N
@3320	Paid-in or Capital Surplus (Attach Reconciliation)	SCH F 19	6	"STMbnn" or Blank
3330	Retained Earnings - Beginning	SCH F20(a)	12	N
3340	Retained Earnings - End	SCH F20(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3350	Less Cost of Treasury Stock - Beginning	SCH F21(a)	12	N
3360	Less Cost of Treasury Stock - End	SCH F21(b)	12	N
3370	Total Liabilities & Equity - Beginning	SCH F22(a)	12	N
3380	Total Liabilities & Equity - End	SCH F22(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0609" for Fixed; "nnnn" for variable format
		4	Value "*****"
3400		6	"FRMbbb"
3401		6	"5471bb"
3402		5	"PG04b"
3403		9	N (Primary SSN)
3404		1	Blank
3405		7	0000001
3410	SCH G 1	1	"X" or Blank
3420	SCH G 1	1	"X" or Blank
@3425	SCH G 1	6	"STMbnn" or Blank
3430	SCH G 2	1	"X" or Blank
3440	SCH G 2	1	A
@3445	SCH G 2	6	"STMbnn" or Blank
3450	SCH G 3	1	"X" or Blank
3460	SCH G 3	1	"X" or Blank
@3465	SCH G 3	6	"STMbnn" or Blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
3470	Current Year Income (Loss)	SCH H 1	18	N
3480	Capital Gains or Losses (Net Additions)	SCH H 2a	18	N
3490	Capital Gains or Losses (Net Subtractions)	SCH H 2a	18	N
3500	Depreciation & Amortization (Net Additions)	SCH H 2b	18	N
3510	Depreciation & Amortization (Net Subtractions)	SCH H 2b	18	N
3520	Depletion (Net Additions)	SCH H 2c	18	N
3530	Depletion (Net Subtractions)	SCH H 2c	18	N
3540	Investment Allowance (Net Additions)	SCH H 2d	18	N
3550	Investment Allowance (Net Subtractions)	SCH H 2d	18	N
3560	Charges To Reserves (Net Additions)	SCH H 2e	18	N
3570	Charges To Reserves (Net Subtractions)	SCH H 2e	18	N
3580	Inventory Adjustments (Net Additions)	SCH H 2f	18	N
3590	Inventory Adjustments (Net Subtractions)	SCH H 2f	18	N
3600	Taxes (Net Additions)	SCH H 2g	18	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3610	Taxes (Net Subtractions)	SCH H 2g	18	N
3620	Other Earnings (Net Additions)	SCH H 2h	18	N
3625	Reserved	SCH H 2h	6	Blank
3630	Other Earnings (Net Subtractions)	SCH H 2h	18	N
@3635	Other Earnings (Attach Schedule)	SCH H 2h	6	"STMbnn" or Blank
3640	Total Net Additions	SCH H 3	18	N
3650	Total Net Subtractions	SCH H 4	18	N
3660	Current Earnings & Profits	SCH H 5a	18	N
3670	Dastm Gain or Loss	SCH H 5b	18	N
3680	Combine Lines 5a & 5b	SCH H 5c	18	N
3690	Earnings & Profits In U.S. Dollars	SCH H 5d	12	N
3700	Exchange Rate Used For Line 5d	SCH H 5d	10	N (nnn.nnnnnnn)
3710	Subpart F Income	SCH I 1	12	N
3720	Earnings Invested in U.S. Property	SCH I 2	12	N
3730	Subpart F Income Previously Excluded	SCH I 3	12	N
3740	Previously Excluded Export Trade Income	SCH I 4	12	N
3750	Factoring Income	SCH I 5	12	N
3760	Total Lines 1-5	SCH I 6	12	N
3770	Dividends Received	SCH I 7	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3780	Exchange Gain or Loss	SCH I 8	12	N
3790	Income of Foreign Corporation Blocked (Yes Box)		1	"X" or Blank
3795	Income of Foreign Corporation Blocked (No Box)		1	"X" or Blank
3800	Did Any Become Unblocked (Yes Box)		1	"X" or Blank
3805	Did Any Become Unblocked (No Box)		1	"X" or Blank
@3810	Statement (If Yes, Explain)		6	"STMbnn" or Blank
@3815	Additional Schedules I		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

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SCHEDULE J (FORM 5471)

Accumulated Earnings & Profits of Controlled...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0636" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbJ"
0001		6	"5471bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	0000001
0020		35	AN
0030	1(a)	18	N
0040	2a(a)	18	N
0050	2b(a)	18	N
0060	3(a)	18	N
0070	4(a)	18	N
0080	5b(a)	18	N
0090	6b(a)	18	N
0100	7(a)	18	N

SCHEDULE J (FORM 5471)

Accumulated Earnings & Profits of Controlled...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Balance BOY Pre-1987	1(b)	18	N
0120	Total Current and Accumulated E&P Pre-1987	3(b)	18	N
0130	Amounts Included Under Sec. 951(a) Pre-1987	4(b)	18	N
0140	Actual Distributions Pre-1987	5b(b)	18	N
0150	Balance of E&P Pre-1987	6b(b)	18	N
0160	Balance at EOY Pre-1987	7(b)	18	N
0170	Balance BOY - Property	1(c)(i)	18	N
0180	Amounts Included Under Sec. 951(a) Property	4(c)(i)	18	N
0190	Actual Distribution or Reclassification-Property	5a(c)(i)	18	N
0200	Balance of E&P-Property	6a(c)(i)	18	N
0210	Balance at EOY-Property	7(c)(i)	18	N
0220	Balance BOY-Assets	1(c)(ii)	18	N
0230	Amounts Included Under Sec. 951(a)-Assets	4(c)(ii)	18	N
0240	Actual Distribution or Reclassification-Assets	5a(c)(ii)	18	N
0250	Balance of E&P - Assets	6a(c)(ii)	18	N

SCHEDULE J (FORM 5471)

Accumulated Earnings & Profits of Controlled...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0260 Balance at EOY-Assets	7(c)(ii)	18	N
0270 Balance BOY-Income	1(c)(iii)	18	N
0280 Amounts Included Under Sec. 951(a)-Income	4(c)(iii)	18	N
0290 Actual Distribution or Reclassification-Income	5a(c)(iii)	18	N
0300 Balance of E&P-Income	6a(c)(iii)	18	N
0310 Balance at EOY-Income	7(c)(iii)	18	N
0320 Balance BOY Total	1(d)	18	N
0330 Balance at EOY Total	7(d)	18	N
Record Terminus Character		1	Value "#"

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SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1290" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record Identification "SCHbbM"
0001		6	Form Number "5471bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number 0000001-0000005
0020		35	Name of Foreign Corporation AN
0022		2	Country Code For Functional Currency N
0024		10	Exchange Rate N (nnn.nnnnnnn)
0030	1(b)	12	Sales of Stock in Trade - U.S. Person N
0040	2(b)	12	Sales of Property Rights - U.S. Person N
0050	3(b)	12	Compensation Received - U.S. Person N
0060	4(b)	12	Commissions Received - U.S. Person N
0070	5(b)	12	Rents, Royalties Received - U.S. Person N
0080	6(b)	12	Dividends Received - U.S. Person N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Interest Received - U.S. Person	7(b)	12	N
0100	Premiums Received - U.S. Person	8(b)	12	N
0110	Add Lines 1 - 8 for U.S. Person	9(b)	12	N
0120	Purchase of Stock In Trade - U.S. Person	10(b)	12	N
0130	Purchase of Tangible Property - U.S. Person	11(b)	12	N
0140	Purchase of Property Rights - U.S. Person	12(b)	12	N
0150	Compensation Paid - U.S. Person	13(b)	12	N
0160	Commissions Paid - U.S. Person	14(b)	12	N
0170	Rents, Royalties Paid - U.S. Person	15(b)	12	N
0180	Dividends Paid - U.S. Person	16(b)	12	N
0190	Interest Paid - U.S. Person	17(b)	12	N
0200	Add Lines 10 - 17 for U.S. Person	18(b)	12	N
0210	Amounts Borrowed - U.S. Person	19(b)	12	N
0220	Amounts Loaned - U.S. Person	20(b)	12	N
0230	Sales of Stock in Trade - Domestic Corp.	1(c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Sales of Property Rights - Domestic Corp.	2(c)	12	N
0250	Compensation Received - Domestic Corp.	3(c)	12	N
0260	Commissions Received - Domestic Corp.	4(c)	12	N
0270	Rents, Royalties Received - Domestic Corp.	5(c)	12	N
0280	Dividends Received - Domestic Corp.	6(c)	12	N
0290	Interest Received - Domestic Corp.	7(c)	12	N
0300	Premiums Received - Domestic Corp.	8(c)	12	N
0310	Add Lines 1 - 8 for Domestic Corp.	9(c)	12	N
0320	Purchase of Stock in Trade - Domestic Corp.	10(c)	12	N
0330	Purchase of Tangible Property - Domestic Corp.	11(c)	12	N
0340	Purchase of Property Rights - Domestic Corp.	12(c)	12	N
0350	Compensation Paid - Domestic Corp.	13(c)	12	N
0360	Commissions Paid - Domestic Corp.	14(c)	12	N
0370	Rents, Royalties Paid - Domestic Corp.	15(c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Dividends Paid - Domestic Corp.	16(c)	12	N
0390	Interest Paid - Domestic Corp.	17(c)	12	N
0400	Add Lines 10 - 17 for Domestic Corp.	18(c)	12	N
0410	Amounts Borrowed - Domestic Corp.	19(c)	12	N
0420	Amounts Loaned - Domestic Corp.	20(c)	12	N
0430	Sales of Stock in Trade - Foreign Corp.	1(d)	12	N
0440	Sales of Property Rights - Foreign Corp.	2(d)	12	N
0450	Compensation Received - Foreign Corp.	3(d)	12	N
0460	Commissions Received - Foreign Corp.	4(d)	12	N
0470	Rents, Royalties Received - Foreign Corp.	5(d)	12	N
0480	Dividends Received - Foreign Corp.	6(d)	12	N
0490	Interest Received - Foreign Corp.	7(d)	12	N
0500	Premiums Received - Foreign Corp.	8(d)	12	N
0510	Add Lines 1 - 8 for Foreign Corp.	9(d)	12	N
0520	Purchase of Stock in Trade - Foreign Corp.	10(d)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0530	Purchase of Tangible Property - Foreign Corp.	11(d)	12	N
0540	Purchase of Property Rights - Foreign Corp.	12(d)	12	N
0550	Compensation Paid - Foreign Corp.	13(d)	12	N
0560	Commissions Paid - Foreign Corp.	14(d)	12	N
0570	Rents, Royalties Paid - Foreign Corp.	15(d)	12	N
0580	Dividends Paid - Foreign Corp.	16(d)	12	N
0590	Interest Paid - Foreign Corp.	17(d)	12	N
0600	Add Lines 10 - 17 for Foreign Corp.	18(d)	12	N
0610	Amounts Borrowed - Foreign Corp.	19(d)	12	N
0620	Amounts Loaned - Foreign Corp.	20(d)	12	N
0630	Sales of Stock in Trade - 10% Foreign Corp.	1(e)	12	N
0640	Sales of Property Rights - 10% Foreign Corp.	2(e)	12	N
0650	Compensation Received - 10% Foreign Corp.	3(e)	12	N
0660	Commissions Received - 10% Foreign Corp.	4(e)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0670	Rents, Royalties Received - 10% Foreign Corp.	5(e)	12	N
0680	Dividends Received - 10% Foreign Corp.	6(e)	12	N
0690	Interest Received - 10% Foreign Corp.	7(e)	12	N
0700	Premiums Received - 10% Foreign Corp.	8(e)	12	N
0710	Add Lines 1 - 8 for 10% Foreign Corp.	9(e)	12	N
0720	Purchase of Stock in Trade - 10% Foreign Corp.	10(e)	12	N
0730	Purchase of Tangible Property - 10% Foreign Corp.	11(e)	12	N
0740	Purchase of Property Rights - 10% Foreign Corp.	12(e)	12	N
0750	Compensation Paid - 10% Foreign Corp.	13(e)	12	N
0760	Commissions Paid - 10% Foreign Corp.	14(e)	12	N
0770	Rents, Royalties Paid - 10% Foreign Corp.	15(e)	12	N
0780	Dividends Paid - 10% Foreign Corp.	16(e)	12	N
0790	Interest Paid - 10% Foreign Corp.	17(e)	12	N
0800	Add Lines 10 - 17 for 10% Foreign Corp.	18(e)	12	N
0810	Amounts Borrowed - 10% Foreign Corp.	19(e)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0820	Amounts Loaned - 10% Foreign Corp.	20(e)	12	N
0830	Sales of Stock in Trade - 10% Any Corp.	1(f)	12	N
0840	Sales of Property Rights - 10% Any Corp.	2(f)	12	N
0850	Compensation Received - 10% Any Corp.	3(f)	12	N
0860	Commissions Received - 10% Any Corp.	4(f)	12	N
0870	Rents, Royalties Received - 10% Any Corp.	5(f)	12	N
0880	Dividends Received - 10% Any Corp.	6(f)	12	N
0890	Interest Received - 10% Any Corp.	7(f)	12	N
0900	Premiums Recieved - 10% Any Corp.	8(f)	12	N
0910	Add Lines 1 - 8 for 10% Any Corp.	9(f)	12	N
0920	Purchase of Stock in Trade - 10% Any Corp.	10(f)	12	N
0930	Purchase of Tangible Property - 10% Any Corp.	11(f)	12	N
0940	Purchase of Property Rights - 10% Any Corp.	12(f)	12	N
0950	Compensation Paid - 10% Any Corp.	13(f)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0960	Commissions Paid - 10% Any Corp.	14(f)	12	N
0970	Rents, Royalties Paid - 10% Any Corp.	15(f)	12	N
0980	Dividends Paid - 10% Any Corp.	16(f)	12	N
0990	Interest Paid - 10% Any Corp.	17(f)	12	N
1000	Add Lines 10 - 17 for 10% Any Corp.	18(f)	12	N
1010	Amounts Borrowed - 10% Any Corp.	19(f)	12	N
1020	Amounts Loaned - 10% Any Corp.	20(f)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10% or

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1358" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"SCHbbN"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	0000001
0020	Name of Foreign Corporation	35	AN
0030	Country Code for Functional Currency	2	N
0035	Exchange Rate	10	N (nnn.nnnnnnn)
@0036	First Time Filer Info	6	"STMbnn" or Blank
*0040	Description of Securities	PT I SEC A 20	AN or "STMbnn"
+0045	Filler	PT I SEC A 6	Blank
+0050	Interest Rate	PT I SEC A 6	R
+0060	Face Value: Beginning of Year	PT I SEC A 12	N
+0070	Face Value: End of Year	PT I SEC A 12	N
0080	Description of Securities-2	PT I SEC A 20	AN
0085	Filler	PT I SEC A 6	Blank

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10% or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0090	Interest Rate-2	PT I SEC A	6	R or Blank
0100	Face Value: Beginning of Year-2	PT I SEC A	12	N or Blank
0110	Face Value: End of Year-2	PT I SEC A	12	N or Blank
0120	Description of Securities-3	PT I SEC A	20	AN
0125	Filler	PT I SEC A	6	Blank
0130	Interest Rate-3	PT I SEC A	6	R or Blank
0140	Face Value: Beginning of Year-3	PT I SEC A	12	N or Blank
0150	Face Value: End of Year-3	PT I SEC A	12	N or Blank
0160	Description of Securities-4	PT I SEC A	20	AN
0165	Filler	PT I SEC A	6	Blank
0170	Interest Rate-4	PT I SEC A	6	R or Blank
0180	Face Value: Beginning of Year-4	PT I SEC A	12	N or Blank
0190	Face Value: End of Year-4	PT I SEC A	12	N or Blank
0200	Name of Holder	PT I SEC B	40	AN
0205	Name of Holder - Name Line 2	PT I SEC B	40	AN
0210	Address of Holder	PT I SEC B	35	AN
0220	City of Holder	PT I SEC B	22	AN
0230	State of Holder	PT I SEC B	2	AN
0240	Zip Code of Holder	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10% or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0250	Class of Securities	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0260	Number of Securities Held-BOY	PT I SEC B	10	N
0270	Face Value of Securities Held-BOY	PT I SEC B	12	N
0280	Number of Securities Held-EOY	PT I SEC B	10	N
0290	Face Value of Securities Held- EOY	PT I SEC B	12	N
0300	Explanation of Change in Holdings	PT I SEC B	40	AN
0305	Date of Change in Holdings	PT I SEC B	8	DT
0310	Name of Holder-2	PT I SEC B	40	AN
0315	Name of Holder-2- Name Line 2	PT I SEC B	40	AN
0320	Address of Holder-2	PT I SEC B	35	AN
0330	City of Holder-2	PT I SEC B	22	AN
0340	State of Holder-2	PT I SEC B	2	AN
0350	Zip Code of Holder-2	PT I SEC B	12	N or nnnnnnbbbbbbb or nnnnnnnnnnbbb or Blank
0360	Class of Securities- 2	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0370	Number of Securities Held-BOY- 2	PT I SEC B	10	N or Blank
0380	Face Value of Securities Held-BOY- 2	PT I SEC B	12	N or Blank

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10% or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0390	Number of Securities Held-EOY-2	PT I SEC B	10	N or Blank
0400	Face Value of Securities Held-EOY-2	PT I SEC B	12	N or Blank
0410	Explanation of Change in Holdings-2	PT I SEC B	40	AN
0415	Date of Change in Holdings-2	PT I SEC B	8	DT or Blank
0420	Name of Holder-3	PT I SEC B	40	AN
0425	Name of Holder-3-Name Line 2	PT I SEC B	40	AN
0430	Address of Holder-3	PT I SEC B	35	AN
0440	City of Holder-3	PT I SEC B	22	AN
0450	State of Holder-3	PT I SEC B	2	AN
0460	Zip Code of Holder-3	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0470	Class of Securities-3	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0480	Number of Securities Held-BOY-3	PT I SEC B	10	N or Blank
0490	Face Value of Securities Held BOY-3	PT I SEC B	12	N or Blank
0500	Number of Securities Held-EOY-3	PT I SEC B	10	N or Blank
0510	Face Value of Securities Held-EOY-3	PT I SEC B	12	N or Blank

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10% or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0520	Explanation of Change in Holdings-3	PT I SEC B	40	AN
0525	Date of Change in Holdings-3	PT I SEC B	8	DT or Blank
0530	Gross Income	1	12	N
@0535	Attach Schedule of Gross Income	1	6	"STMbnn" or Blank
0540	Deductions Allowed	2	12	N
@0545	Attach Schedule of Deductions	2	6	"STMbnn" or Blank
0550	Taxable Income (Loss)	3	12	N
0560	Taxes	4a	12	N
@0565	Attach Schedules Per Instructions	4a	6	"STMbnn" or Blank
0570	Charitable Contributions	4b	12	N
0580	Special Deductions Disallowed	4c	12	N
0590	Net Operating Loss	4d	12	N
0600	Expenses and Depreciation	4e	12	N
@0605	Attach Statement for each Property	4e	6	"STMbnn" or Blank
0610	Taxes and Contributions	4f	12	N
0620	Total Adjustments	4g	12	N
0630	Combine Line 3 and Line 4g	5	12	N
0640	Deduction for Dividends Paid	6	12	N

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10% or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0650	Subtract Line 6 from Line 5	7	12	N
0660	Deductions Allowed	8	12	N
@0665	Attach Designation Required	8	6	STMbnn or Blank
0670	Undistributed Foreign Company Income	9	12	N
0680	Taxable Dividends Paid: Cash - Date Paid	10a	8	DT
0690	Taxable Dividends Paid: Cash - Amount	10a	12	N
0700	Taxable Dividends Paid: Property - Date Paid	10b	8	DT
0710	Taxable Dividends Paid: Property - Amount	10b	12	N
0720	Taxable Dividends Paid: Obligations - Date	10c	8	DT
0730	Taxable Dividends Paid: Obligations - Amount	10c	12	N
0740	Consent Dividends	11	12	N
@0745	Attach Schedule of Dividends	11	6	"STMbnn" or Blank
0750	Deduction for Dividends Paid During Tax Year	12	12	N
@0755	Global Section A and B Attachments		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
		4	"2120" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbO"
0001		6	"5471bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	0000001 - 0000005
0020		35	AN
0030	I (a)	40	AN
0035	I (a)	40	AN
0040	I (b)	35	AN
0050	I (b)	22	AN
0060	I (b)	2	AN
0070	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0080	I (c)	9	N
0090	I (d)	8	DT
0100	I (e)	8	DT

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Name of Shareholder-2	I (a)	40	AN
0115	Name of Shareholder-2 - Name Line 2	I (a)	40	AN
0120	Address of Shareholder-2	I (b)	35	AN
0130	City of Shareholder-2	I (b)	22	AN
0140	State of Shareholder-2	I (b)	2	AN
0150	Zip Code of Shareholder-2	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0160	Identifying Number of Shareholder-2	I (c)	9	N or Blank
0170	Date of Original Acquisition-2	I (d)	8	DT or blank
0180	Date of Additional Acquisition-2	I (e)	8	DT or Blank
0190	Name of Shareholder-3	I (a)	40	AN
0195	Name of Shareholder-3 - Name Line 2	I (a)	40	AN
0200	Address of Shareholder-3	I (b)	35	AN
0210	City of Shareholder-3	I (b)	22	AN
0220	State of Shareholder-3	I (b)	2	AN
0230	Zip Code of Shareholder-3	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0240	Identifying Number of Shareholder-3	I (c)	9	N or Blank

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0250	Date of Original Acquisition-3	I (d)	8	DT or Blank
0260	Date of Additional Acquisition-3	I (e)	8	DT or Blank
0270	Name of Shareholder-4	I (a)	40	AN
0275	Name of Shareholder-4 - Name Line 2	I (a)	40	AN
0280	Address of Shareholder-4	I (b)	35	AN
0290	City of Shareholder-4	I (b)	22	AN
0300	State of Shareholder-4	I (b)	2	AN
0310	Zip Code of Shareholder-4	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0320	Identifying Number of Shareholder-4	I (c)	9	N or Blank
0330	Date of Original Acquisition-4	I (d)	8	DT or Blank
0340	Date of Additional Acquisition-4	I (e)	8	DT or Blank
0350	Name of U.S. Shareholder	II A(a)	40	AN
0355	Name of U.S. Shareholder - N/L 2	II A(a)	40	AN
0360	Address of U.S. Shareholder	II A(a)	35	AN
0370	City of U.S. Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0390	Zip Code of U.S. Shareholder	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0395	Identifying Number of U.S. Shareholder	II A(a)	9	N or Blank
0400	Type of Return	II A(b)(1)	8	AN
0410	Date Return Filed	II A(b)(2)	8	DT
0420	IRS Center Where Filed	II A(b)(3)	12	AN
0430	Date Information Return Filed	II A(c)	8	DT or Blank
0440	Name of U.S. Shareholder-2	II A(a)	40	AN
0445	Name of U.S. Shareholder-2 - N/L 2	II A(a)	40	AN
0450	Address of U.S. Shareholder-2	II A(a)	35	AN
0460	City of U.S. Shareholder-2	II A(a)	22	AN
0470	State of U.S. Shareholder-2	II A(a)	2	AN
0480	Zip Code of U.S. Shareholder-2	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0485	Identifying Number of U.S. Shareholder-2	II A(a)	9	N or Blank
0490	Type of Return-2	II A(b)(1)	8	AN
0500	Date Return Filed-2	II A(b)(2)	8	DT or Blank
0510	IRS Center Where Filed-2	II A(b)(3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	DT or Blank

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
0530 Name of U.S. Shareholder-3	II A(a)	40	AN
0535 Name of U.S. Shareholder-3 - N/L 2	II A(a)	40	AN
0540 Address of U.S. Shareholder-3	II A(a)	35	AN
0550 City of U.S. Shareholder-3	II A(a)	22	AN
0560 State of U.S. Shareholder-3	II A(a)	2	AN
0570 Zip Code of U.S. Shareholder-3	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0575 Identifying Number of U.S. Shareholder-3	II A(a)	9	N or blank
0580 Type of Return-3	II A(b)(1)	8	AN
0590 Date Return Filed-3	II A(b)(2)	8	DT or Blank
0600 IRS Center Where Filed-3	II A(b)(3)	12	AN
0610 Date Information Return Filed-3	II A(c)	8	DT or Blank
@0620 Attach Statement of U.S. Persons	II A	6	"STMbnn" or Blank
0630 Name of U.S. Officer or Director	II B(a)	40	AN
0635 Name of U.S. Officer or Director - N/L 2	II B(a)	40	AN
0640 Address of U.S. Officer	II B(b)	35	AN
0650 City of U.S. Officer	II B(b)	22	AN
0660 State of U.S. Officer	II B(b)	2	AN

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0670	Zip Code of U.S. Officer	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0680	Social Security Number	II B(c)	9	N
0690	Officer	II B(d)	1	"X" or blank
0700	Director	II B(d)	1	"X" or blank
0710	Name of U.S. Officer or Director-2	II B(a)	40	AN
0715	Name of U.S. Officer or Director-2 - N/L 2	II B(a)	40	AN
0720	Address of U.S. Officer-2	II B(b)	35	AN
0730	City of U.S. Officer-2	II B(b)	22	AN
0740	State of U.S. Officer-2	II B(b)	2	AN
0750	Zip Code of U.S. Officer-2	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0760	Social Security Number-2	II B(c)	9	N or blank
0770	Officer-2	II B(d)	1	"X" or blank
0780	Director-2	II B(d)	1	"X" or blank
0790	Name of U.S. Officer or Director-3	II B(a)	40	AN
0795	Name of U.S. Officer or Director-3 - N/L 2	II B(a)	40	AN
0800	Address of U.S. Officer-3	II B(b)	35	AN
0810	City of U.S. Officer-3	II B(b)	22	AN

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0820	State of U.S. Officer-3	II B(b)	2	AN
0830	Zip Code of U.S. Officer-3	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0840	Social Security Number-3	II B(c)	9	N or blank
0850	Officer-3	II B(d)	1	X or blank
0860	Director-3	II B(d)	1	X or blank
0870	Name of Shareholder Filing	II C(a)	40	AN
0880	Class of Stock Acquired	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0890	Date of Acquisition	II C(c)	8	DT or Blank
0900	Method of Acquisition	II C(d)	8	AN
0910	Number of Shares Acquired Directly	II C(e)(1)	10	N or Blank
0920	Number of Shares Acquired Indirectly	II C(e)(2)	10	N or Blank
0930	Number of Shares Acquired Constructively	II C(e)(3)	10	N or Blank
0940	Name of Shareholder Filing-2	II C(a)	40	AN
0950	Class of Stock Acquired-2	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0960	Date of Acquisition-2	II C(c)	8	DT or Blank
0970	Method of Acquisition-2	II C(d)	5	AN

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0980 Number of Shares Acquired Directly-2	II C(e)(1)	10	N or Blank
0990 Number of Shares Acquired Indirectly-2	II C(e)(2)	10	N or Blank
1000 Number of Shares Acquired Constructively-2	II C(e)(3)	10	N or Blank
1010 Name of Shareholder Filing-3	II C(a)	40	AN
1020 Class of Stock Acquired-3	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1030 Date of Acquisition-3	II C(c)	8	DT or Blank
1040 Method of Acquisition-3	II C(d)	8	AN
1050 Number of Shares Acquired Directly-3	II C(e)(1)	10	N or Blank
1060 Number of Shares Acquired Indirectly-3	II C(e)(2)	10	N or Blank
1065 Number of Shares Acquired Constructively-3	II C(e)(3)	10	N or Blank
Record Terminus Character		1	Value "#"

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
		4	"2118" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1070		6	Record Identification "SCHbbO"
1071		6	Form Number "5471bb"
1072		5	Page Number "PG02b"
1073		9	Taxpayer Identification Number N (Primary SSN)
1074		1	Filler Blank
1075		7	Schedule Occurrence Number 0000001 - 0000005
1080	II C(f)	12	Amount Paid or Value Given N or Blank
1090	II C(g)	40	Name From Whom Shares Were Acquired AN
1095	II C(g)	40	Name From Whom Shares Were Acquired - N/L 2 AN
1100	II C(g)	35	Address-Person From Whom Shares Acquired AN
1110	II C(g)	22	City-Person From Whom Shares Acquired AN
1120	II C(g)	2	State-Person From Whom Shares Acquired AN
1130	II C(g)	12	Zip Code-Person From Whom Shares Acquired N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1140	II C(f)	12	Amount Paid or Value Given-2 N or Blank

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1150	Name From Whom Shares Were Acquired-2	II C(g)	40	AN
1155	Name From Whom Shares Were Acquired-2 - N/L 2	II C(g)	40	AN
1160	Address-Person From Whom Shares Acquired-2	II C(g)	35	AN
1170	City-Person From Whom Shares Acquired-2	II C(g)	22	AN
1180	State-Person From Whom Shares Acquired-2	II C(g)	2	AN
1190	Zip Code-Person From Whom Shares Acquired-2	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1200	Amount Paid or Value Given-3	II C(f)	12	N or Blank
1210	Name From Whom Shares Were Acquired-3	II C(g)	40	AN
1215	Name From Whom Shares Were Acquired-3 - N/L 2	II C(g)	40	AN
1220	Address-Person From Whom Shares Acquired-3	II C(g)	35	AN
1230	City-Person From Whom Shares Acquired-3	II C(g)	22	AN
1240	State-Person From Whom Shares Acquired-3	II C(g)	2	AN
1250	Zip Code-Person From Whom Shares Acquired-3	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1260	Name of Shareholder Disposing of Stock	II D(a)	40	AN
1270	Class of Stock	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1280	Date of Disposition	II D(c)	8	DT or Blank
1290	Method of Disposition	II D(d)	8	AN
1300	Number of Shares Disposed Directly	II D(e)(1)	10	N or Blank
1310	Number of Shares Disposed Indirectly	II D(e)(2)	10	N or Blank
1320	Number of Shares Disposed Constructively	II D(e)(3)	10	N or Blank
1330	Name of Shareholder Disposing of Stock-2	II D(a)	40	AN
1340	Class of Stock-2	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1350	Date of Disposition-2	II D(c)	8	DT or Blank
1360	Method Of Disposition-2	II D(d)	8	AN
1370	Number of Shares Disposed Directly-2	II D(e)(1)	10	N or Blank
1380	Number of Shares Disposed Indirectly-2	II D(e)(2)	10	N or Blank
1390	Number of Shares Disposed Constructively-2	II D(e)(3)	10	N or Blank
1400	Name of Shareholder Disposing of Stock-3	II D(a)	40	AN

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Field Identification No.	Form Ref.	Length	Field Description
1410 Class of Stock-3	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1420 Date of Disposition-3	II D(c)	8	DT or Blank
1430 Method of Disposition-3	II D(d)	8	AN
1440 Number of Shares Disposed Directly-3	II D(e)(1)	10	N or Blank
1450 Number of Shares Disposed Indirectly-3	II D(e)(2)	10	N or Blank
1460 Number of Shares Disposed Constructively-3	II D(e)(3)	10	N or Blank
1470 Amount Received	II D(f)	12	N or Blank
1480 Name To Whom Disposition of Stock Was Made	II D(g)	40	AN
1485 Name To Whom Disposition Made - N/L 2	II D(g)	40	AN
1490 Address of Person to Whom Disposition	II D(g)	35	AN
1500 City of Person to Whom Disposition	II D(g)	22	AN
1510 State of Person to Whom Disposition	II D(g)	2	AN
1520 Zip Code of Person to Whom Disposition	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb or Blank
1530 Amount Received-2	II D(f)	12	N or Blank
1540 Name To Whom Disposition of Stock Was Made-2	II D(g)	40	AN

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1545 Name To Whom Disposition Made-2 - N/L 2	II D(g)	40	AN
1550 Address of Person to Whom Disposition- 2	II D(g)	35	AN
1560 City of Person to Whom Disposition-2	II D(g)	22	AN
1570 State of Person to Whom Disposition-2	II D(g)	2	AN
1580 Zip Code of Person to Whom Disposition- 2	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1590 Amount Received-3	II D(f)	12	N or Blank
1600 Name To Whom Disposition of Stock Was Made-3	II D(g)	40	AN
1605 Name To Whom Disposition Made-3 - N/L 2	II D(g)	40	AN
1610 Address of Person to Whom Disposition- 3	II D(g)	35	AN
1620 City of Person to Whom Disposition-3	II D(g)	22	AN
1630 State of Person to Whom Disposition-3	II D(g)	2	AN
1640 Zip Code of Person to Whom Disposition- 3	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1650 Name of Transferor	II E(a)	40	AN
1655 Name of Transferor - Name Line 2	II E(a)	40	AN
1660 Address of Transferor	II E(a)	35	AN

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1670	City of Transferor	II E(a)	22	AN
1680	State of Transferor	II E(a)	2	AN
1690	Zip Code of Transferor	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1700	Identifying Number of Transferor	II E(b)	9	N or Blank
1710	Date of Transfer	II E(c)	8	DT or Blank
1720	Name of Transferor-2	II E(a)	40	AN
1725	Name of Transferor-2 - Name Line 2	II E(a)	40	AN
1730	Address of Transferor-2	II E(a)	35	AN
1740	City of Transferor-2	II E(a)	22	AN
1750	State of Transferor-2	II E(a)	2	AN
1760	Zip Code of Transferor-2	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1770	Identifying Number of Transferor-2	II E(b)	9	N or Blank
1780	Date of Transfer-2	II E(c)	8	DT or Blank
1790	Name of Transferor-3	II E(a)	40	AN
1795	Name of Transferor-3 - Name Line 2	II E(a)	40	AN
1800	Address of Transferor-3	II E(a)	35	AN
1810	City of Transferor-3	II E(a)	22	AN
1820	State of Transferor-3	II E(a)	2	AN
1830	Zip Code of Transferor-3	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1840	Identifying Number of Transferor-3	II E(b)	9	N or Blank
1850	Date of Transfer-3	II E(c)	8	DT or Blank
1860	Description of Assets	II E(d)(1)	40	AN
1870	Fair Market Value	II E(d)(2)	12	N or Blank
1880	Adjusted Basis	II E(d)(3)	12	N or Blank
1890	Description of Assets Transferred	II E(e)	40	AN
1900	Description of Assets-2	II E(d)(1)	40	AN
1910	Fair Market Value-2	II E(d)(2)	12	N or Blank
1920	Adjusted Basis-2	II E(d)(3)	12	N or blank
1930	Description of Assets Transferred-2	II E(e)	40	AN
1940	Description of Assets-3	II E(d)(1)	40	AN
1950	Fair Market Value-3	II E(d)(2)	12	N or Blank
1960	Adjusted Basis-3	II E(d)(3)	12	N or Blank
1970	Description of Assets Transferred-3	II E(e)	40	AN
@1980	Attach Schedule if Filed Tax Return	II F(a)	6	"STMbnn" or Blank
1990	Date of Any Reorganization During Last 4 Years	II F(b)	8	DT or Blank
@2000	Attach A Chart	II F(c)	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0726" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "5713bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001
0010		8	Tax Year Beginning DT
0020		8	Tax Year Ending DT
0050		35	Address AN
0060		22	City AN
0070		2	State AN
0080		12	Zip Code N or nnnnnbbbbbbb or nnnnnnnnnbbb
0090		10	Service Center Where Return Is Filed AN
0100		1	Type Of Filer: (individual) "X" or blank
0110		1	Type Of Filer: (partnership) "X" or blank
0120		1	Type Of Filer: (corporation) "X" or blank
0130		1	Type Of Filer: (trust) "X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0140	Type Filer: (estate)		1	"X" or blank
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	AN
0180	Partner/Corporation Identifying Number	2a/b	9	N or blank
0190	Partner/Corporation Name - 2	2a/b	35	AN or blank
0200	Partner Corporation Identifying Number - 2	2a/b	9	N or blank
0210	Partner/Corporation Name - 3	2a/b	35	AN or blank
0220	Partner Corporation Identifying Number - 3	2a/b	9	N or blank
0230	Partner/Corporation Name - 4	2a/b	35	AN or blank
0240	Partner/Corporation Identifying Number - 4	2a/b	9	N or blank
0250	Partner/Corporation Name - 5	2a/b	35	AN or blank
0260	Partner/Corporation Identifying Number - 5	2a/b	9	N or blank
0270	Partner/Corporation Name - 6	2a/b	35	AN or blank
0280	Partner/Corporation Identifying Number - 6	2a/b	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0290	Partner/Corporation Name - 7	2a/b	35	AN or blank
0300	Partner/Corporation Identifying Number - 7	2a/b	9	N or blank
@0305	Attachment - Additional Information	2a/b	6	"STMbnn" or blank
0310	Additional Information Included	2a/b	1	"X" or blank
0320	Partnership Principal Business Activity Code	2c	6	N or blank RANGE: 111100-813000
0330	Principal Business Activity Description	2c	35	AN
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	N or blank
0370	Partnership's Ordinary Income	3b	12	N or blank
0380	Type Of Form 1120 Series Filed	4a	6	NO ENTRY
0390	Name Of Corporation	4b(1)	35	NO ENTRY
0400	Employer Identification Number	4b(2)	9	NO ENTRY
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Total Income Of Estates Or Trusts	5	12	NO ENTRY
0460	Foreign Tax Credit	6a	12	N
0470	Deferral Of Earnings	6b	12	N
0480	Deferral Of IC-DISC Income	6c	12	NO ENTRY
0490	Exempt FSC Income	6d	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1482" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"5713bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001
0520 Operations Reportable Under Section 999(a) - Yes	7a	1	"X" or blank
0530 Operations Reportable Under Section 999(a) - No	7a	1	"X" or blank
0540 Foreign Corporation Controlled - Yes Box	7b	1	"X" or blank
0550 Foreign Corporation Controlled - No Box	7b	1	"X" or blank
0560 Do You Own Any Stock Of IC-DISC - Yes Box	7c	1	"X" or blank
0570 Do You Own Any Stock Of IC-DISC - No Box	7c	1	"X" or blank
0580 Do You Claim Foreign Tax Credit - Yes Box	7d	1	"X" or blank
0590 Do You Claim Foreign Tax Credit - No Box	7d	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0600	Do You Control Any Corporation - Yes Box	7e	1	"X" or blank
0610	Do You Control Any Corporation - No Box	7e	1	"X" or blank
0620	If Yes, Did Corporation Participate - Yes Box	7e	1	"X" or blank
0630	If Yes, Did Corporation Participate - No Box	7e	1	"X" or blank
0640	Are You Controlled - Yes Box	7f	1	"X" or blank
0650	Are You Controlled - No Box	7f	1	"X" or blank
0660	If Yes, Did Person Participate - Yes Box	7f	1	"X" or blank
0670	If Yes, Did Person Participate - No Box	7f	1	"X" or blank
0680	Treated Under Section 671 As Owner - Yes Box	7g	1	"X" or blank
0690	Treated Under Section 671 As Owner - No Box	7g	1	"X" or blank
0700	Partner In A Partnership - Yes Box	7h	1	"X" or blank
0710	Partner In A Partnership - No Box	7h	1	"X" or blank
0720	Are You A Foreign Sales Corporation - Yes Box	7i	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0730	Are You A Foreign Sales Corporation - No Box	7i	1	"X" or blank
0740	Boycott Of Israel - Yes Box	8	1	"X" or blank
0750	Boycott Of Israel - No Box	8	1	"X" or blank
0760	Are You Submitting Additional Information	8	1	"X" or blank
*0770	Name Of Country	8a(1)	35	AN or "STMbnn" or blank
+0780	Identifying Number Of Person Having Operations	8a(2)	9	N
+0790	Principal Business Activity Code	8a(3)	6	N
*+0800	Description Of Principal Business Activity	8a(4)	35	AN or "STMbnn"
+0810	IC-DISCs Product Code	8a(5)	3	NO ENTRY
0820	Name Of Country - 2	8b(1)	35	AN or blank
0830	Identifying Number Of Person Having Operations - 2	8b(2)	9	N or blank
0840	Principal Business Activity Code - 2	8b(3)	6	N or blank
0850	Description Of Principal Business Activity - 2	8b(4)	35	AN or blank
0860	IC-DISCs Product Code - 2	8b(5)	3	NO ENTRY
0870	Name Of Country - 3	8c(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0880	Identifying Number Of Person Having Operations - 3	8c(2)	9	N or blank
0890	Principal Business Activity Code - 3	8c(3)	6	N or blank
0900	Description Of Principal Business Activity - 3	8c(4)	35	AN or blank
0910	IC-DISCs Product Code - 3	8c(5)	3	NO ENTRY
0920	Name Of Country - 4	8d(1)	35	AN or blank
0930	Identifying Number Of Person Having Operations - 4	8d(2)	9	N or blank
0940	Principal Business Activity Code - 4	8d(3)	6	N or blank
0950	Description Of Principal Business Activity - 4	8d(4)	35	AN or blank
0960	IC-DISCs Product Code - 4	8d(5)	3	NO ENTRY
0970	Name Of Country - 5	8e(1)	35	AN or blank
0980	Identifying Number Of Person Having Operations - 5	8e(2)	9	N or blank
0990	Principal Business Activity Code - 5	8e(3)	6	N or blank
1000	Description Of Principal Business Activity - 5	8e(4)	35	AN or blank
1010	IC-DISCs Product Code - 5	8e(5)	3	NO ENTRY
1020	Name Of Country - 6	8f(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1030	Identifying Number Of Person Having Operations - 6	8f(2)	9	N or blank
1040	Principal Business Activity Code - 6	8f(3)	6	N or blank
1050	Description Of Principal Business Activity - 6	8f(4)	35	AN or blank
1060	IC-DISCs Product Code - 6	8f(5)	3	NO ENTRY
1070	Name Of Country - 7	8g(1)	35	AN or blank
1080	Identifying Number Of Person Having Operations - 7	8g(2)	9	N or blank
1090	Principal Business Activity Code - 7	8g(3)	6	N or blank
1100	Description Of Principal Business Activity - 7	8g(4)	35	AN or blank
1110	IC-DISCs Product Code - 7	8g(5)	3	NO ENTRY
1120	Name Of Country - 8	8h(1)	35	AN or blank
1130	Identifying Number Of Person Having Operations	8h(2)	9	N OR BLANK
1140	Principal Business Activity Code - 8	8h(3)	6	N or blank
1150	Description Of Principal Business Activity - 8	8h(4)	35	AN or blank
1160	IC-DISCs Product Code - 8	8h(5)	3	NO ENTRY
1170	Name Of Country - 9	8i(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1180	Identifying Number Of Person Having Operations - 9	8i(2)	9	N or blank
1190	Principal Business Activity Code - 9	8i(3)	6	N or blank
1200	Description Of Principal Business Activity - 9	8i(4)	35	AN or blank
1210	IC-DISCs Product Code - 9	8i(5)	3	NO ENTRY
1220	Name Of Country - 10	8j(1)	35	AN or blank
1230	Identifying Number Of Person Having Operations-10	8j(2)	9	N or blank
1240	Principal Business Activity Code - 10	8j(3)	6	N or blank
1250	Description Of Principal Business Activity - 10	8j(4)	35	AN or blank
1260	IC-DISCs Product Code - 10	8j(5)	3	NO ENTRY
1270	Name Of Country - 11	8k(1)	35	AN or blank
1280	Identifying Number Of Person Having Operations-11	8k(2)	9	N or blank
1290	Principal Business Activity Code - 11	8k(3)	6	N or blank
1300	Description Of Principal Business Activity - 11	8k(4)	35	AN or blank
1310	IC-DISCs Product Code - 11	8k(5)	3	NO ENTRY
1320	Name Of Country - 12	8l(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1330	Identifying Number Of Person Having Operations-12	8l(2)	9	N or blank
1340	Principal Business Activity Code - 12	8l(3)	6	N or blank
1350	Description Of Principal Business Activity - 12	8l(4)	35	AN or blank
1360	IC-DISCs Product Code - 12	8l(5)	3	NO ENTRY
1370	Name Of Country - 13	8m(1)	35	AN or blank
1380	Identifying Number Of Person Having Operations-13	8m(2)	9	N or blank
1390	Principal Business Activity Code - 13	8m(3)	6	N or blank
1400	Description Of Principal Business Activity - 13	8m(4)	35	AN or blank
1410	IC-DISCs Product Code - 13	8m(5)	3	NO ENTRY
1420	Name Of Country - 14	8n(1)	35	AN or blank
1430	Identifying Number Of Person Having Operations-14	8n(2)	9	N or blank
1440	Principal Business Activity Code - 14	8n(3)	6	N or blank
1450	Description Of Principal Business Activity - 14	8n(4)	35	AN or blank
1460	IC-DISCs Product Code - 14	8n(5)	3	NO ENTRY
1470	Name Of Country - 15	8o(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1480	Identifying Number Of Person Having Operations-15	8o(2)	9	N or blank
1490	Principal Business Activity Code - 15	8o(3)	6	N or blank
1500	Description Of Principal Business Activity - 15	8o(4)	35	AN or blank
1510	IC-DISCs Product Code - 15	8o(5)	3	NO ENTRY
1520	Name Of Country - 16	8p(1)	35	AN or blank
1530	Identifying Number Of Person Having Operations-16	8p(2)	9	N or blank
1540	Principal Business Activity Code - 16	8p(3)	6	N or blank
1550	Description Of Principal Business Activity - 16	8p(4)	35	AN or blank
1560	IC-DISCs Product Code - 16	8p(5)	3	NO ENTRY
@1565	Additional Lines of Boycott Of Israel Info	8	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1485" for Fixed; "nnnn" for variable format
		4	Value "*****"
1600		6	"FRMbbb"
1601		6	"5713bb"
1602		5	"PG03b"
1603		9	N (Primary SSN)
			Number
1604		1	blank
1605		7	N 0000001
1610	9	1	"X" or blank
			Non-listed Countries Boycotting Israel (Yes Box)
1620	9	1	"X" or blank
			Non-listed Countries Boycotting Israel (No Box)
1630	9	1	"X" or blank
			Submitting Additional Information
*1640	9a(1)	35	AN or "STMbnn" or blank
			Name Of Non-Listed Country
+1650	9a(2)	9	N
			Identifying Number Of Person
+1660	9a(3)	6	N
			Business Activity Code
*+1670	9a(4)	35	AN or "STMbnn"
			Description Of Principal Activity
+1680	9a(5)	3	NO ENTRY
			IC-DISCs Only - Product Code

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1690	Name Of Non-Listed Country - 2	9b(1)	35	AN or blank
1700	Identifying Number Of Person - 2	9b(2)	9	N or blank
1710	Business Activity Code - 2	9b(3)	6	N or blank
1720	Description Of Principal Activity - 2	9b(4)	35	AN or blank
1730	IC-DISCs Only - Product Code - 2	9b(5)	3	NO ENTRY
1740	Name Of Non-Listed Country - 3	9c(1)	35	AN or blank
1750	Identifying Number Of Person - 3	9c(2)	9	N or blank
1760	Business Activity Code - 3	9c(3)	6	N or blank
1770	Description Of Principal Activity - 3	9c(4)	35	AN or blank
1780	IC-DISCs Only - Product Code - 3	9c(5)	3	NO ENTRY
1790	Name Of Non-Listed Country - 4	9d(1)	35	AN or blank
1800	Identifying Number Of Person - 4	9d(2)	9	N or blank
1810	Business Activity Code - 4	9d(3)	6	N or blank
1820	Description Of Principal Activity - 4	9d(4)	35	AN or blank
1830	IC-DISCs Only - Product Code - 4	9d(5)	3	NO ENTRY
1840	Name Of Non-Listed Country - 5	9e(1)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1850	Identifying Number Of Person - 5	9e(2)	9	N or blank
1860	Business Activity Code - 5	9e(3)	6	N or blank
1870	Description Of Principal Activity - 5	9e(4)	35	AN or blank
1880	IC-DISCs Only - Product Code - 5	9e(5)	3	NO ENTRY
1890	Name Of Non-Listed Country - 6	9f(1)	35	AN or blank
1900	Identifying Number Of Person - 6	9f(2)	9	N or blank
1910	Business Activity Code - 6	9f(3)	6	N or blank
1920	Description Of Principal Activity - 6	9f(4)	35	AN or blank
1930	IC-DISCs Only - Product Code - 6	9f(5)	3	NO ENTRY
1940	Name Of Non-Listed Country - 7	9g(1)	35	AN or blank
1950	Identifying Number Of Person - 7	9g(2)	9	N or blank
1960	Business Activity Code - 7	9g(3)	6	N or blank
1970	Description Of Principal Activity - 7	9g(4)	35	AN or blank
1980	IC-DISCs Only - Product Code - 7	9g(5)	3	NO ENTRY
1990	Name Of Non-Listed Country - 8	9h(1)	35	AN or blank
2000	Identifying Number Of Person - 8	9h(2)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2010	Business Activity Code - 8	9h(3)	6	N or blank
2020	Description Of Principal Activity - 8	9h(4)	35	AN or blank
2030	IC-DISCs Only - Product Code - 8	9h(5)	3	NO ENTRY
@2035	Additional Line 9 Information	9	6	"STMbnn" or blank
2040	Operations In Any Other Country (Yes Box)	10	1	"X" or blank
2050	Operations In Any Other Country (No Box)	10	1	"X" or blank
2060	Additional Information Relating To Boycotts	10	1	"X" or blank
*2070	Name Of Other Country	10a(1)	35	AN or "STMbnn" or blank
+2080	Identifying Number	10a(2)	9	N
+2090	Principal Business Code	10a(3)	6	N
*+2100	Description Of Business Activity	10a(4)	35	AN or "STMbnn"
+2110	IC-DISCs - Enter Product Code	10a(5)	3	NO ENTRY
2120	Name Of Other Country - 2	10b(1)	35	AN or blank
2130	Identifying Number - 2	10b(2)	9	N or blank
2140	Principal Business Code - 2	10b(3)	6	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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2150	Description Of Business Activity - 2	10b(4)	35	AN or blank
2160	IC-DISCs - Enter Product Code - 2	10b(5)	3	NO ENTRY
2170	Name Of Other Country - 3	10c(1)	35	AN or blank
2180	Identifying Number - 3	10c(2)	9	N or blank
2190	Principal Business Code - 3	10c(3)	6	N or blank
2200	Description Of Business Activity - 3	10c(4)	35	AN or blank
2210	IC-DISCs - Enter Product Code - 3	10c(5)	3	NO ENTRY
2220	Name Of Country - 4	10d(1)	35	AN or blank
2230	Identifying Number - 4	10d(2)	9	N or blank
2240	Principal Business Code - 4	10d(3)	6	N or blank
2250	Description Of Business Activity - 4	10d(4)	35	AN or blank
2260	IC-DISCs - Enter Product Code - 4	10d(5)	3	NO ENTRY
2270	Name Of Other Country - 5	10e(1)	35	AN or blank
2280	Identifying Number - 5	10e(2)	9	N or blank
2290	Principal Business Code - 5	10e(3)	6	N or blank
2300	Description Of Business Activity - 5	10e(4)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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2310	IC-DISCs - Enter Product Code - 5	10e(5)	3	NO ENTRY
2320	Name Of Other Country - 6	10f(1)	35	AN or blank
2330	Identifying Number - 6	10f(2)	9	N or blank
2340	Principal Business Code - 6	10f(3)	6	N or blank
2350	Description Of Business Activity - 6	10f(4)	35	AN or blank
2360	IC-DISCs - Enter Product Code - 6	10f(5)	3	NO ENTRY
2370	Name Of Other Country - 7	10g(1)	35	AN or blank
2380	Identifying Number - 7	10g(2)	9	N or blank
2390	Principal Business Code - 7	10g(3)	6	N or blank
2400	Description Of Business Activity - 7	10g(4)	35	AN or blank
2410	IC-DISCs - Enter Product Code - 7	10g(5)	3	NO ENTRY
2420	Name Of Other Country - 8	10h(1)	35	AN or blank
2430	Identifying Number - 8	10h(2)	9	N OR BLANK
2440	Principal Business Code - 8	10h(3)	6	N OR BLANK
2450	Description Of Business Activity - 8	10h(4)	35	AN or blank
2460	IC-DISCs - Enter Product Code - 8	10h(5)	3	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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@2465	Additional Line 10 Information	10	6	"STMbnn" or blank
2470	Requested To Participate (Yes Box)	11	1	"X" or blank
2480	Requested To Participate (No Box)	11	1	"X" or blank
@2485	If Yes, Attach Explanation	11	6	"STMbnn" or blank
2490	Did You Participate (Yes Box)	12	1	"X" or blank
2500	Did You Participate (No Box)	12	1	"X" or blank
@2505	If Yes, Attach Explanation of Nature	12	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1926" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2520 Record ID		6	"FRMbbb"
2521 Form Number		6	"5713bb"
2522 Page Number		5	"PG04b"
2523 Taxpayer Identification Number		9	N (Primary SSN)
2524 Filler		1	Blank
2525 Form Occurrence Number		7	N 0000001
2530 Requests Refrain From Business With Country (Yes)	13a(1)(a)	1	"X" or blank
2540 Requests Refrain From Business With Country (No)	13a(1)(a)	1	"X" or blank
2550 Agreement Refrain From Business with Country (Yes)	13a(1)(a)	1	"X" or blank
2560 Agreement Refrain From Business with Country (No)	13a(1)(a)	1	"X" or blank
2570 Requests Refrain From Business With Person (Yes)	13a(1)(b)	1	"X" or blank
2580 Requests Refrain From Business With Person (No)	13a(1)(b)	1	"X" or blank
2590 Agreement Refrain From Business with Person (Yes)	13a(1)(b)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2600	Agreement Refrain From Business with Person (No)	13a(1)(b)	1	"X" or blank
2610	Requests Refrain From Business With Company (Yes)	13a(1)(c)	1	"X" or blank
2620	Requests Refrain From Business With Company (No)	13a(1)(c)	1	"X" or blank
2630	Agreement Refrain From Business with Company (Yes)	13a(1)(c)	1	"X" or blank
2640	Agreement Refrain From Business with Company (No)	13a(1)(c)	1	"X" or blank
2650	Request To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2660	Request To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2670	Agreement To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2680	Agreement To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2690	Requests To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2700	Requests To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2710	Agreement To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2720	Agreement To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2730	Additional Information - Requests and Agreements	13b	1	"X" or blank
*2740	Name Of Resrequesting Country	13b(1)a	35	AN or "STMbnn" or blank
+2750	Identifying Number Of Person Receiving	13b(2)a	9	N
+2760	Business Code	13b(3)a	6	N
*+2770	Business Activity Description	13b(4)a	35	AN or "STMbnn"
+2780	IC-DISCs Code	13b(5)a	3	NO ENTRY
+2790	Number Of Requests - Total	13b(6)a	12	N
+2800	Number Of Requests - Code	13b(7)a	2	N
+2810	Number Of Agreements - Total	13b(8)a	12	N
+2820	Number Of Agreements - Code	13b(9)a	2	N
2830	Name Of Requesting Country - 2	13b(1)b	35	AN or blank
2840	Identifying Number Of Person Receiving - 2	13b(2)b	9	N or blank
2850	Business Code - 2	13b(3)b	6	N or blank
2860	Business Activity Description - 2	13b(4)b	35	AN or blank
2870	IC-DISCs Code - 2	13b(5)b	3	NO ENTRY
2880	Number Of Requests - Total - 2	13b(6)b	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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2890	Number Of Requests - Code - 2	13b(7)b	2	N or blank
2900	Number Of Agreements - Total - 2	13b(8)b	12	N or blank
2910	Number Of Agreements - Code - 2	13b(9)b	2	N or blank
2920	Name Of Requesting Country - 3	13b(1)c	35	AN or blank
2930	Identifying Number Of Person Receiving - 3	13b(2)c	9	N or blank
2940	Business Code - 3	13b(3)c	6	N or blank
2950	Business Activity Description - 3	13b(4)c	35	AN or blank
2960	IC-DISCs Code - 3	13b(5)c	3	NO ENTRY
2970	Number Of Requests - Total - 3	13b(6)c	12	N or blank
2980	Number Of Requests - Code - 3	13b(7)c	2	N or blank
2990	Number Of Agreements - Total - 3	13b(8)c	12	N or blank
3000	Number Of Agreements - Code - 3	13b(9)c	2	N or blank
3010	Name Of Requesting Country - 4	13b(1)d	35	AN or blank
3020	Identifying Number Of Person Receiving - 4	13b(2)d	9	N or blank
3030	Business Code - 4	13b(3)d	6	N or blank
3040	Business Activity Description - 4	13b(4)d	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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3050	IC-DISCs Code - 4	13b(5)d	3	NO ENTRY
3060	Number Of Requests - Total - 4	13b(6)d	12	N or blank
3070	Number Of Requests - Code - 4	13b(7)d	2	N or blank
3080	Number Of Agreements - Total - 4	13b(8)d	12	N or blank
3090	Number Of Agreements - Code - 4	13b(9)d	2	N or blank
3100	Name Of Requesting Country - 5	13b(1)e	35	AN or blank
3110	Identifying Number Of Person Receiving - 5	13b(2)e	9	N or blank
3120	Business Code - 5	13b(3)e	6	N or blank
3130	Business Activity Description - 5	13b(4)e	35	AN or blank
3140	IC-DISCs Code - 5	13b(5)e	3	NO ENTRY
3150	Number Of Requests - Total - 5	13b(6)e	12	N or blank
3160	Number Of Requests - Code - 5	13b(7)e	2	N or blank
3170	Number Of Agreements - Total - 5	13b(8)e	12	N or blank
3180	Number Of Agreements - Code - 5	13b(9)e	2	N or blank
3190	Name Of Requesting Country - 6	13b(1)f	35	AN or blank
3200	Identifying Number Of Person Receiving - 6	13b(2)f	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3210	Business Code - 6	13b(3)f	6	N or blank
3220	Business Activity Description - 6	13b(4)f	35	AN or blank
3230	IC-DISCs Code - 6	13b(5)f	3	NO ENTRY
3240	Number Of Requests - Total - 6	13b(6)f	12	N or blank
3250	Number Of Requests - Code - 6	13b(7)f	2	N or blank
3260	Number Of Agreements - Total - 6	13b(8)f	12	N or blank
3270	Number Of Agreements - Code - 6	13b(9)f	2	N or blank
3280	Name Of Requesting Country - 7	13b(1)g	35	AN or blank
3290	Identifying Number Of Person Receiving - 7	13b(2)g	9	N or blank
3300	Business Code - 7	13b(3)g	6	N or blank
3310	Business Activity Description - 7	13b(4)g	35	AN or blank
3320	IC-DISCs Code - 7	13b(5)g	3	NO ENTRY
3330	Number Of Requests - Total - 7	13b(6)g	12	N or blank
3340	Number Of Requests - Code - 7	13b(7)g	2	N or blank
3350	Number Of Agreements - Total - 7	13b(8)g	12	N or blank
3360	Number Of Agreements - Code - 7	13b(9)g	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3370	Name Of Requesting Country - 8	13b(1)h	35	AN or blank
3380	Identifying Number Of Person Receiving - 8	13b(2)h	9	N or blank
3390	Business Code - 8	13b(3)h	6	N or blank
3400	Business Activity Description - 8	13b(4)h	35	AN or blank
3410	IC-DISCs Code-8	13b(5)h	3	NO ENTRY
3420	Number Of Requests - Total - 8	13b(6)h	12	N or blank
3430	Number Of Requests - Code - 8	13b(7)h	2	N or blank
3440	Number Of Agreements - Total - 8	13b(8)h	12	N or blank
3450	Number Of Agreements - Code - 8	13b(9)h	2	N or blank
3460	Name Of Requesting Country - 9	13b(1)i	35	AN or blank
3470	Identifying Number Of Person Receiving - 9	13b(2)i	9	N or blank
3480	Business Code - 9	13b(3)i	6	N or blank
3490	Business Activity Description - 9	13b(4)i	35	AN or blank
3500	IC-DISCs Code - 9	13b(5)i	3	NO ENTRY
3510	Number Of Requests - Total - 9	13b(6)i	12	N or blank
3520	Number Of Requests - Code - 9	13b(7)i	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3530	Number Of Agreements - Total - 9	13b(8)i	12	N or blank
3540	Number Of Agreements - Code - 9	13b(9)i	2	N or blank
3550	Name Of Requesting Country - 10	13b(1)j	35	AN or blank
3560	Identifying Number Of Person Receiving - 10	13b(2)j	9	N or blank
3570	Business Code - 10	13b(3)j	6	N or blank
3580	Business Activity Description - 10	13b(4)j	35	AN or blank
3590	IC-DISCs Code - 10	13b(5)j	3	NO ENTRY
3600	Number Of Requests - Total - 10	13b(6)j	12	N or blank
3610	Number Of Requests - Code - 10	13b(7)j	2	N or blank
3620	Number Of Agreements - Total - 10	13b(8)j	12	N or blank
3630	Number Of Agreements - Code - 10	13b(9)j	2	N or blank
3640	Name Of Requesting Country - 11	13b(1)k	35	AN or blank
3650	Identifying Number Of Person Receiving - 11	13b(2)k	9	N or blank
3660	Business Code - 11	13b(3)k	6	N or blank
3670	Business Activity Description - 11	13b(4)k	35	AN or blank
3680	IC-DISCs Code - 11	13b(5)k	3	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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3690	Number Of Requests - Total - 11	13b(6)k	12	N or blank
3700	Number Of Requests - Code - 11	13b(7)k	2	N or blank
3710	Number Of Agreements - Total - 11	13b(8)k	12	N or blank
3720	Number Of Agreements - Code - 11	13b(9)k	2	N or blank
3730	Name Of Requesting Country - 12	13b(1)l	35	AN or blank
3740	Identifying Number Of Person Receiving - 12	13b(2)l	9	N or blank
3750	Business Code - 12	13b(3)l	6	N or blank
3760	Business Activity Description - 12	13b(4)l	35	AN or blank
3770	IC-DISCs Code - 12	13b(5)l	3	NO ENTRY
3780	Number Of Requests - Total - 12	13b(6)l	12	N or blank
3790	Number Of Requests - Code 12	13b(7)l	2	N or blank
3800	Number Of Agreements - Total - 12	13b(8)l	12	N or blank
3810	Number Of Agreements - Code - 12	13b(9)l	2	N or blank
3820	Name Of Requesting Country - 13	13b(1)m	35	AN or blank
3830	Identifying Number Of Person Receiving - 13	13b(2)m	9	N or blank
3840	Business Code - 13	13b(3)m	6	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3850	Business Activity Description - 13	13b(4)m	35	AN or blank
3860	IC-DISCs Code - 13	13b(5)m	3	NO ENTRY
3870	Number Of Requests - Total - 13	13b(6)m	12	N or blank
3880	Number Of Requests - Code - 13	13b(7)m	2	N or blank
3890	Number Of Agreements - Total - 13	13b(8)m	12	N or blank
3900	Number Of Agreements - Code - 13	13b(9)m	2	N or blank
3910	Name Of Requesting Country - 14	13b(1)n	35	AN or blank
3920	Identifying Number Of Person Receiving - 14	13b(2)n	9	N or blank
3930	Business Code - 14	13b(3)n	6	N or blank
3940	Business Activity Description - 14	13b(4)n	35	AN or blank
3950	IC-DISCs Code - 14	13b(5)n	3	NO ENTRY
3960	Number Of Requests - Total - 14	13b(6)n	12	N or blank
3970	Number Of Requests - Code - 14	13b(7)n	2	N or blank
3980	Number Of Agreements - Total - 14	13b(8)n	12	N or blank
3990	Number Of Agreements - Code - 14	13b(9)n	2	N or blank
4000	Name Of Requesting Country - 15	13b(1)o	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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4010	Identifying Number Of Person Receiving - 15	13b(2)o	9	N or blank
4020	Business Code - 15	13b(3)o	6	N or blank
4030	Business Activity Description - 15	13b(4)o	35	AN or blank
4040	IC-DISCs Code - 15	13b(5)o	3	NO ENTRY
4050	Number Of Requests - Total - 15	13b(6)o	12	N or blank
4060	Number Of Requests - Code - 15	13b(7)o	2	N or blank
4070	Number Of Agreements - Total - 15	13b(8)o	12	N or blank
4080	Number Of Agreements - Code - 15	13b(9)o	2	N or blank
4090	Name Of Requesting Country - 16	13b(1)p	35	AN or blank
4100	Identifying Number Of Person Receiving - 16	13b(2)p	9	N or blank
4110	Business Code - 16	13b(3)p	6	N or blank
4120	Business Activity Description - 16	13b(4)p	35	AN or blank
4130	IC-DISCs Code - 16	13b(5)p	3	NO ENTRY
4140	Number Of Requests - Total - 16	13b(6)p	12	N or blank
4150	Number Of Requests - Code - 16	13b(7)p	2	N or blank
4160	Number Of Agreements - Total - 16	13b(8)p	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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4170	Number Of Agreements - Code - 16	13b(9)p	2	N or blank
@4175	Additional Information Relating To Requests	13	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1253" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbba"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001-0000005
			Schedule Occurrence Number
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
0060	a(2)	12	N
0070	a(3)	12	N
0080	a(4)	12	N
0090	b(1)	35	AN or blank
0100	b(2)	12	N or blank
			Name Of Country - 2
0110	b(3)	12	N or blank
0120	b(4)	12	N or blank
0130	c(1)	35	AN or blank
0140	c(2)	12	N or blank
			Boycott Purchases - 2
			Boycott Sales - 2
			Boycott Payroll - 2
			Name Of Country - 3
			Boycott Purchases - 3

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0150	Boycott Sales - 3	c(3)	12	N or blank
0160	Boycott Payroll - 3	c(4)	12	N or blank
0170	Name Of Country - 4	d(1)	35	AN or blank
0180	Boycott Purchases - 4	d(2)	12	N or blank
0190	Boycott Sales - 4	d(3)	12	N or blank
0200	Boycott Payroll - 4	d(4)	12	N or blank
0210	Name Of Country - 5	e(1)	35	AN or blank
0220	Boycott Purchases - 5	e(2)	12	N or blank
0230	Boycott Sales - 5	e(3)	12	N or blank
0240	Boycott Payroll - 5	e(4)	12	N or blank
0250	Name Of Country - 6	f(1)	35	AN or blank
0260	Boycott Purchases - 6	f(2)	12	N or blank
0270	Boycott Sales - 6	f(3)	12	N or blank
0280	Boycott Payroll - 6	f(4)	12	N or blank
0290	Name Of Country - 7	g(1)	35	AN or blank
0300	Boycott Purchases - 7	g(2)	12	N or blank
0310	Boycott Sales - 7	g(3)	12	N or blank
0320	Boycott Payroll - 7	g(4)	12	N or blank
0330	Name Of Country - 8	h(1)	35	AN or blank
0340	Boycott Purchases - 8	h(2)	12	N or blank
0350	Boycott Sales - 8	h(3)	12	N or blank
0360	Boycott Payroll - 8	h(4)	12	N or blank
0370	Name Of Country - 9	i(1)	35	AN or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0380	Boycott Purchases - 9	i(2)	12	N or blank
0390	Boycott Sales - 9	i(3)	12	N or blank
0400	Boycott Payroll - 9	i(4)	12	N or blank
0410	Name Of Country - 10	j(1)	35	AN or blank
0420	Boycott Purchases - 10	j(2)	12	N or blank
0430	Boycott Sales - 10	j(3)	12	N or blank
0440	Boycott Payroll - 10	j(4)	12	N or blank
0450	Name Of Country - 11	k(1)	35	AN or blank
0460	Boycott Purchases - 11	k(2)	12	N or blank
0470	Boycott Sales - 11	k(3)	12	N or blank
0480	Boycott Payroll - 11	k(4)	12	N or blank
0490	Name Of Country - 12	l(1)	35	AN or blank
0500	Boycott Purchases - 12	l(2)	12	N or blank
0510	Boycott Sales - 12	l(3)	12	N or blank
0520	Boycott Payroll - 12	l(4)	12	N or blank
0530	Name Of Country - 13	m(1)	35	AN or blank
0540	Boycott Purchases - 13	m(2)	12	N or blank
0550	Boycott Sales - 13	m(3)	12	N or blank
0560	Boycott Payroll - 13	m(4)	12	N or blank
0570	Name Of Country - 14	n(1)	35	AN or blank
0580	Boycott Purchases - 14	n(2)	12	N or blank
0590	Boycott Sales - 14	n(3)	12	N or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0600	Boycott Payroll - 14	n(4)	12	N or blank
0610	Name Of Country - 15	o(1)	35	AN or blank
0620	Boycott Purchases - 15	o(2)	12	N or blank
0630	Boycott Sales - 15	o(3)	12	N or blank
0640	Boycott Payroll - 15	o(4)	12	N or blank
0650	Total - Boycott Purchases	(2)	12	N
0660	Total - Boycott Sales	(3)	12	N
0670	Total - Boycott Payroll	(4)	12	N
0680	Numerator Of Boycott Factor	1(4)	12	N
0690	Total Purchases From Countries Other U.S.	2a	12	N
0700	Total Sales To Or From Countries Other Than U.S.	2b	12	N
0710	Total Payroll Paid Or Accrued	2c	12	N
0720	Total Of Lines 2a, b, And c	2d	12	N
0730	International Boycott Factor	3	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1864" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbB"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Number
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
0060	a(2)	6	N
0070	a(3)	35	AN
			Description Of Business Activity
0080	a(4)	12	N
0090	a(5)	12	N
0100	a(6)	12	NO ENTRY
			IC-DISC Taxable Income
0110	a(7)	12	NO ENTRY
0120	b(1)	35	AN or blank
			Name Of Country - 2
0130	b(2)	6	N or blank
			Business Code - 2

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0140	Description Of Business Activity - 2	b(3)	35	AN or blank
0150	Foreign Taxes - 2	b(4)	12	N OR BLANK
0160	Prorated Share - 2	b(5)	12	N OR BLANK
0170	IC-DISC Taxable Income - 2	b(6)	12	NO ENTRY
0180	FSC Taxable Income - 2	b(7)	12	NO ENTRY
0190	Name Of Country - 3	c(1)	35	AN or blank
0200	Business Code - 3	c(2)	6	N OR BLANK
0210	Description Of Business Activity - 3	c(3)	35	A/N OR BLANK
0220	Foreign Taxes - 3	c(4)	12	N OR BLANK
0230	Prorated Share - 3	c(5)	12	N OR BLANK
0240	IC-DISC Taxable Income - 3	c(6)	12	NO ENTRY
0250	FSC Taxable Income - 3	c(7)	12	NO ENTRY
0260	Name Of Country - 4	d(1)	35	AN or blank
0270	Business Code - 4	d(2)	6	N OR BLANK
0280	Description Of Business Activity - 4	d(3)	35	AN or blank
0290	Foreign Taxes - 4	d(4)	12	N OR BLANK
0300	Prorated Share - 4	d(5)	12	N OR BLANK
0310	IC-DISC Taxable Income - 4	d(6)	12	NO ENTRY
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Name Of Country - 5	e(1)	35	AN or blank
0340	Business Code - 5	e(2)	6	N OR BLANK
0350	Description Of Business Activity - 5	e(3)	35	AN or blank
0360	Foreign Taxes - 5	e(4)	12	N OR BLANK
0370	Prorated Share - 5	e(5)	12	N OR BLANK
0380	IC-DISC Taxable Income - 5	e(6)	12	NO ENTRY
0390	FSC Taxable Income - 5	e(7)	12	NO ENTRY
0400	Name Of Country - 6	f(1)	35	AN or blank
0410	Business Code - 6	f(2)	6	N OR BLANK
0420	Description Of Business Activity - 6	f(3)	35	AN or blank
0430	Foreign Taxes - 6	f(4)	12	N OR BLANK
0440	Prorated Share - 6	f(5)	12	N OR BLANK
0450	IC-DISC Taxable Income - 6	f(6)	12	NO ENTRY
0460	FSC Taxable Income - 6	f(7)	12	NO ENTRY
0470	Name Of Country - 7	g(1)	35	AN or blank
0480	Business Code - 7	g(2)	6	N OR BLANK
0490	Description Of Business Activity - 7	g(3)	35	AN or blank
0500	Foreign Taxes - 7	g(4)	12	N OR BLANK
0510	Prorated Share - 7	g(5)	12	N OR BLANK
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	FSC Taxable Income - 7	g(7)	12	NO ENTRY
0540	Name Of Country - 8	h(1)	35	AN or blank
0550	Business Code - 8	h(2)	6	N OR BLANK
0560	Description Of Business Activity - 8	h(3)	35	AN or blank
0570	Foreign Taxes - 8	h(4)	12	N OR BLANK
0580	Prorated Share - 8	h(5)	12	N OR BLANK
0590	IC-DISC Taxable Income - 8	h(6)	12	NO ENTRY
0600	FSC Taxable Income - 8	h(7)	12	NO ENTRY
0610	Name Of Country - 9	i(1)	35	AN or blank
0620	Business Code-9	i(2)	6	N OR BLANK
0630	Description Of Business Activity - 9	i(3)	35	AN or blank
0640	Foreign Taxes - 9	i(4)	12	N OR BLANK
0650	Prorated Share - 9	i(5)	12	N or blank
0660	IC-DISC Taxable Income - 9	i(6)	12	NO ENTRY
0670	FSC Taxable Income - 9	i(7)	12	NO ENTRY
0680	Name Of Country - 10	j(1)	35	AN or blank
0690	Business Code - 10	j(2)	6	N OR BLANK
0700	Description Of Business Activity - 10	j(3)	35	AN or blank
0710	Foreign Taxes - 10	j(4)	12	N OR BLANK
0720	Prorated Share - 10	j(5)	12	N OR BLANK

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0730	IC-DISC Taxable Income - 10	j(6)	12	NO ENTRY
0740	FSC Taxable Income - 10	j(7)	12	NO ENTRY
0750	Name Of Country - 11	k(1)	35	AN or blank
0760	Business Code - 11	k(2)	6	N OR BLANK
0770	Description Of Business Activity - 11	k(3)	35	AN or blank
0780	Foreign Taxes - 11	k(4)	12	N OR BLANK
0790	Prorated Share - 11	k(5)	12	N OR BLANK
0800	IC-DISC Taxable Income - 11	k(6)	12	NO ENTRY
0810	FSC Taxable Income - 11	k(7)	12	NO ENTRY
0820	Name Of Country - 12	l(1)	35	A
0830	Business Code - 12	l(2)	6	N OR BLANK
0840	Description Of Business Activity - 12	l(3)	35	AN or blank
0850	Foreign Taxes - 12	l(4)	12	N or blank
0860	Prorated Share - 12	l(5)	12	N OR BLANK
0870	IC-DISC Taxable Income - 12	l(6)	12	NO ENTRY
0880	FSC Taxable Income - 12	l(7)	12	NO ENTRY
0890	Name Of Country - 13	m(1)	35	AN or blank
0900	Business Code - 13	m(2)	6	N OR BLANK
0910	Description Of Business Activity - 13	m(3)	35	AN or blank

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0920	Foreign Taxes - 13	m(4)	12	N OR BLANK
0930	Prorated Share - 13	m(5)	12	N OR BLANK
0940	IC-DISC Taxable Income - 13	m(6)	12	NO ENTRY
0950	FSC Taxable Income	m(7)	12	NO ENTRY
0960	Name Of Country - 14	n(1)	35	AN or blank
0970	Business Code -14	n(2)	6	N OR BLANK
0980	Description Of Business Activity - 14	n(3)	35	AN or blank
0990	Foreign Taxes - 14	n(4)	12	N or blank
1000	Prorated Share - 14	n(5)	12	N OR BLANK
1010	IL-DISC Taxable Income - 14	n(6)	12	NO ENTRY
1020	FSC Taxable Income	n(7)	12	NO ENTRY
1030	Total - Foreign Taxes	o(4)	12	N
1040	Total - Prorated Share	o(5)	12	N
1050	Total - IC-DISC Taxable Income	o(6)	12	NO ENTRY
1060	Total - FSC Taxable Income	o(7)	12	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE C (FORM 5713)

Tax Effect of The International Boycott Provisions

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0273" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbc"
0001 Schedule Type		6	"5713bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Schedule Occurrence Number		7	N 0000001
0020 International Boycott Factor From Schedule A	1a	1	"X" or blank
0030 Attributable Taxes And Income	1b	1	"X" or blank
0040 Foreign Tax Credit Before Adjustment	2a(1)	12	N OR BLANK
0050 International Boycott Factor Line 3, Sch A (F5713)	2a(2)	12	N OR BLANK
0060 Reduction Of Foreign Tax Credit	2a(3)	12	N OR BLANK
0070 Adjusted Foreign Tax Credit	2a(4)	12	N OR BLANK
0080 Amount From Line O, Sch B (Form 5713)	2b	12	N OR BLANK
0090 Prorated Share Of Total Income	3a(1)	12	N OR BLANK
0100 Prorated Share Of Income Attributable	3a(2)	12	N OR BLANK

SCHEDULE C (FORM 5713)

Tax Effect of The International Boycott Provisions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Subtract Line 3(a)2 From Line 3(a)1	3a(3)	12	N OR BLANK
0120	International Boycott Factor - Line 3	3a(4)	12	N OR BLANK
0130	Prorated Share Of Subpart F	3a(5)	12	N OR BLANK
0140	Amount From Line O, Sch B	3b	12	N OR BLANK
0150	Prorated Share Of Section 995 Amount	4a(1)	12	N OR BLANK
0160	International Boycott Factor - Line 4	4a(2)	12	N OR BLANK
0170	Prorated Share Of IC-DISC Income	4a(3)	12	NO ENTRY
0180	Amount From Line O, Sch B	4a(4)	12	NO ENTRY
0190	Add Amounts From Columns	5a(1)	12	N OR BLANK
0200	International Boycott Factor - Line 5	5a(2)	12	N OR BLANK
0210	Exempt Foreign Trade Income	5a(3)	12	N OR BLANK
0220	Amount From Line O	5b	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0409" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5884bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0040 Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050 Total Wages Worked 120-400 Hours	1a	12	N
0060 Wages Paid Worked At Least 400 Hours	1b	12	N
0070 Total Wages Worked 400 Hours or More	1b	12	N
0080 Current Year Credit	2	12	N
@0085 Attach Exception Statement	2	6	"STMbnn" or blank
0090 Work Oppt. Credits From Flow-Through Entities	3	12	N
0100 1041 Portion	4	12	NO ENTRY
0110 Total Current Year Work Opportunity Credit	4	12	N

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FORM 5884

WORK OPPORTUNITY CREDIT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Regular Tax Before Credits	5	12	N
0130	Alternative Minimum Tax	6	12	N
0140	Regular Tax Plus Alternative Minimum Tax	7	12	N
0150	Foreign Tax Credit	8a	12	N
0160	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0170	Credit for Elderly or Disabled (Sch R)	8c	12	N
0180	Education Credits (Form 8863)	8d	12	N
0190	Child Tax Credit	8e	12	N
0200	Mortgage Interest Credit (Form 8396)	8f	12	N
0210	Adoption Credit (Form 8839)	8g	12	N
0220	DC First Time Homebuyer Credit (Form 8859)	8h	12	N
0230	Possessions Tax Credit (Form 5735)	8i	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8j	12	N
0250	Qualified Electric Vehicle Credit	8k	12	N
0260	Add Lines 8a through 8k	8l	12	N
0270	Net Income Tax	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Tentative Minimum Tax	10	12	N
0290	Net Regular Tax	11	12	N
0300	Enter 25% of Excess	12	12	N
0310	Greater of Line 10 or Line 12	13	12	N
0320	Subtract Line 13 from Line 9	14	12	N
0330	Work Opportunity Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0461" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"6198bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000010
0009		80	AN
0010	1	12	N
0020	2a	12	N
0030	2b	12	N
*0033	2c	20	AN or "STMbnn"
+0037	2c	12	N
0040	2c	12	N
0050	3	12	N
0060	4	12	N
0070	5	12	N
0080	6	12	N
0090	7	12	N

FORM 6198

At-Risk Limitations

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Line 6 Plus Line 7	8	12	N
0110	Tax Year Decreases	9	12	N
0120	Line 8 Minus Line 9	10a	12	N
0130	Amount at Risk	10b	12	N
0140	Investment	11	12	N
0150	Increases at Effective Date	12	12	N
0160	Line 11 Plus Line 12	13	12	N
0170	Decreases at Effective Date	14	12	N
0180	At Risk Effective Date Box	15a	1	"X" or blank
0190	Prior Year F6198, Line 19b Box	15b	1	"X" or blank
0200	Amount at Risk	15	12	N
0210	Increases Effective Date Box	16a	1	"X" or blank
0220	Increases End of Prior Year Box	16b	1	"X" or blank
0230	Amount of Increases	16	12	N
0240	Line 15 Plus Line 16	17	12	N
0250	Decreases Effective Date Box	18a	1	"X" or blank
0260	Decreases End of Prior Year Box	18b	1	"X" or blank
0270	Amount of Decreases	18	12	N
0280	Line 17 Minus Line 18	19a	12	N
0290	Amount at Risk	19b	12	N

FORM 6198

At-Risk Limitations

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0300	Larger of Line 10b or Line 19b	20	12	N
0310	Deductible Loss	21	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0560" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "6251bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0035	1	12	Standard Deduction N
0045	2	12	Medical/Dental Expense N
0065	3	12	Schedule A Taxes N
0085	4	12	Certain Mortgage Int. N
0087	5	12	Miscellaneous Itemized Deductions N
0088	6	12	Refund of Taxes N
0090	7	12	Investment Int. Expense N
0095	8	12	Depreciation N
0147	9	12	Adjusted Gain or Loss N
0149	10	12	Incentive Stock Options N
0163	11	12	Passive Activity Loss N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0165	Beneficiaries of Estates and Trusts	12	12	N
0175	Tax Exempt Interest From Private Activity Bond	13	12	N
0178	Circulation Expense	14a	12	N
0180	Depletion	14b	12	N
0184	Accelerated Depreciation Pre-1987 Property	14c	12	N
0186	Certain Installment Sales	14d	12	N
0188	Intangible Drilling	14e	12	N
0190	Large Partnerships	14f	12	N
0192	Long Term Contracts	14g	12	N
0194	Certain Loss Limitations	14h	12	N
0196	Mining Exploration and Development Costs	14i	12	N
0197	Adjustment for Patron	14j	12	N
0198	Pollution Control Facilities	14k	12	N
0200	Research Experimental Expense	14l	12	N
0201	Section 1202 Exclusion	14m	12	N
0202	Tax Shelter Farm Loss	14n	12	N
0204	Related Adjustments	14o	12	N
0206	Total Other Adjustments	14	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Total Adjustments and Tax Preference	15	12	N
0221	Taxable Income	16	12	N
0222	Net Operating Loss	17	12	N
0223	Worksheet Amount	18	12	N
0225	Pre Operating Loss AMT Income	19	12	N
0267	Alternative Tax Net Operating Loss	20	12	N
0283	Alternative Minimum Taxable Income	21	12	N
0287	Exemption Amount	22	12	N
0306	Child Exemption Worksheet Literal	22	1	"C" or blank
0315	Adjusted AMT Income	23	12	N
0325	Initial Minimum Tax	24	12	N
0330	Foreign Tax Credit	25	12	N
0333	Tentative Minimum Tax	26	12	N
0337	Applicable Return Tax	27	12	N
0340	Alternative Minimum Tax	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0307" for Fixed; "nnnn" for variable format
		4	Value "*****"
0350		6	"FRMbbb"
0351		6	"6251bb"
0352		5	"PG02b"
0353		9	N (Primary SSN)
			Number
0354		1	blank
0355		7	N 0000001
0360	29	12	N
0370	30	12	N
			Amount from Schedule D Line 27
0380	31	12	N
			Unrecaptured Section 1250 Gain
0390	32	12	N
			Total of Lines 30 and 31
0400	33	12	N
			Amount from Schedule D Line 22
0410	34	12	N
			Smaller of Lines 32 or 33
0420	35	12	N
			Subtract Lines 34 from 29
0430	36	12	N
			Multiply Line 35 by .26 or .28 and Subtract \$3,500
0480	37	12	N
			Amount from Schedule D Line 36
0490	38	12	N
			Smallest of Lines 29, 30 or 37

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Multiply Line 38 by .10	39	12	N
0510	Smaller of Lines 29 or 30	40	12	N
0520	Amount of Line 38	41	12	N
0530	Subtract Lines 41 from 40	42	12	N
0532	Multiply Line 42 by .20	43	12	N
0534	Amount of Line 29	44	12	N
0536	Add Lines 35, 38, 42	45	12	N
0538	Subtract Lines 45 from 44	46	12	N
0540	Multiply Line 46 by .25	47	12	N
0550	Add Lines 36, 39, 43, 47	48	12	N
0560	Multiply Line 29 by .26 or .28 and Subtract \$3,500	49	12	N
0570	Smaller of Lines 48 or 49	50	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0623" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6252bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000003
			Form Occurrence Number
0010	1	65	AN
			Property Description
0020	2a	8	DT
			Date Acquired
0030	2b	8	DT
			Date Sold
0040	3	1	"X" or blank
			Related Party Yes
0050	3	1	"X" or blank
			Related Party No
0060	4	1	"X" or blank
			Marketable Security Yes
0070	4	1	"X" or blank
			Marketable Security No
0080	5	12	N
			Selling Price
0090	6	12	N
			Mortgage / Indebtedness
0100	7	12	N
			Line 5 Minus Line 6
0110	8	12	N
			Cost or Basis
0120	9	12	N
			Depreciation Allowable
0130	10	12	N
			Adjusted Basis

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Commission/Other Exp	11	12	N
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank
0330	Property Sold No	28	1	"X" or blank

FORM 6252

Installment Sale Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
0337	Date of Disposition	29a	8	DT
0340	1st Disp Sale/Exchange	29b	1	"X" or blank
0350	2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360	2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370	Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380	Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390	Selling Price	30	12	N
0400	Contract Price 1st Yr	31	12	N
0410	Smaller Line 30 or 31	32	12	N
0420	Total Payments Received	33	12	N
0430	Line 32 Minus Line 33	34	12	N
0440	Line 34 Times 1st Year Gross Profit Ratio	35	12	N
0450	Line 34 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0601" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6478bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Qualified ethanol fuel production (gallons)	1(a)	12	N
0030 Total qualified ethanol fuel	1(c)	12	N
0040 190 proof or greater (in gallons)	2a(a)	12	N
0050 Total 190 proof or greater	2a(c)	12	N
0060 Less than 190 proof but at least 150 proof	2b(a)	12	N
0070 Total less than 190 proof but at least 150 proof	2b(c)	12	N
0080 Add lines 1, 2a and 2b	3(a)	12	N
0090 Total add lines 1, 2a, and 2b	3(c)	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Other fuels blended with alcohol on lines 2a & 2b	4(a)	12	N
0110	Total gallons of fuel	5a(a)	12	N
0120	Total gallons containing less than 5.7%	5b(a)	12	N
0130	Subtract line 5b from line 5a	6(a)	12	N
0140	Aviation fuel for use in noncommercial aviation	7a(a)	12	N
0150	Total aviation fuel for use in noncommercial	7a(c)	12	N
0160	Gasohol containing less than 85% alcohol	7b(a)	12	N
0170	Total gasohol containing less than 85% alcohol	7b(c)	12	N
0180	Special motor fuel containing 85% or more alcohol	7c(a)	12	N
0190	Total special motor fuel containing 85% alcohol	7c(c)	12	N
0200	Add lines 7a through 7c	8	12	N
0210	Current year credit less excise tax benefit	9	12	N
0220	Flow-through alcohol fuel credits from partnership	10	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	1041 portion amount	11	12	NO ENTRY
0230	Total current year credit for alcohol used as fuel	11	12	N
0233	1041 beneficiaries amount	11	12	NO ENTRY
0235	Attach 1041 statement	11	6	NO ENTRY
0240	Regular tax before credits	12	12	N
0250	Alternative minimum tax	13	12	N
0260	Regular Tax Plus Alternative Minimum Tax	14	12	N
0270	Foreign tax credit	15a	12	N
0280	Credit for child & dependent care expenses	15b	12	N
0290	Credit for elderly or disabled	15c	12	N
0300	Education credits	15d	12	N
0310	Child tax credit	15e	12	N
0320	Mortgage interest credit	15f	12	N
0330	Adoption credit	15g	12	N
0340	District of Columbia first time homebuyer credit	15h	12	N
0350	Possessions tax credit (Form 5735)	15i	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Credit for fuel from a nonconventional source	15j	12	N
0370	Qualified electric vehicle credit	15k	12	N
0380	Add lines 15a through 15k	15l	12	N
0390	Net income tax	16	12	N
0400	Tentative minimum tax	17	12	N
0410	Net regular tax	18	12	N
0420	Enter 25% of Excess	19	12	N
0430	Greater of line 17 or line 19	20	12	N
0440	Subtract line 20 from line 16	21	12	N
0450	Credit for alcohol used as fuel	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0569" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "6765bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Payments paid or incurred - Sect. A N
0030	2	12	Organization base period amt. - Sect. A N
0040	3	12	Subtract line 2 from line 1 - Sect. A N
0050	4	12	Wages for qualified services - Sect. A N
0060	5	12	Cost of supplies - Sect. A N
0070	6	12	Cost of computers - Sect. A N
0080	7	12	Percentage of contract research expenses - Sect. A N
0090	8	12	Total qualified research expenses - Sect. A N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Fixed-base percentage	9	6	R
0110	Avg. annual gross receipts - Sect. A	10	12	N
0120	Multiply line 10 by percent on line 9 (Base amount	11	12	N
0130	Subtract line 11 from line 8	12	12	N
0140	Multiply line 8 by 50%	13	12	N
0150	Smaller of line 12 or line 13	14	12	N
0160	Add lines 3 and 14	15	12	N
0170	Electing reduced credit literal	16	8	"SECb280C" or blank
0180	Regular credit	16	12	N
@0190	Attach schedule	16	6	"STMbnn" or blank
0200	Payments paid or incurred - Sect. B	17	12	N
0210	Organization base period amt. - Sect. B	18	12	N
0220	Subtract line 18 from line 17	19	12	N
0230	Multiply line 19 by 20%	20	12	N
0240	Wages for qualified services - Sect. B	21	12	N
0250	Cost of supplies - Sect. B	22	12	N
0260	Costs of computers - Sect. B	23	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Percentage of contract research expenses - Sect. B	24	12	N
0280	Total qualified research expenses - Sect. B	25	12	N
0290	Avg. annual gross receipts - Sect. B	26	12	N
0300	Multiply line 26 by 1%	27	12	N
0310	Subtract line 27 from line 25	28	12	N
0320	Multiply line 26 by 1.5%	29	12	N
0330	Subtract line 29 from line 25	30	12	N
0340	Subtract line 30 from line 28	31	12	N
0350	Multiply line 26 by 2%	32	12	N
0360	Subtract line 32 from line 25	33	12	N
0370	Subtract line 33 from line 30	34	12	N
0380	Multiply line 31 by 2.65%	35	12	N
0390	Multiply line 34 by 3.2%	36	12	N
0400	Multiply line 33 by 3.75%	37	12	N
0410	Add lines 20, 35, 36, and 37	38	12	N
0420	Electing reduced credit literal	39	8	"SECb280C" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0430	Alternative incremental credit	39	12	N
@0440	Attach schedule	39	6	"STMbnn" or blank
0450	Flow-through research credits	40	12	N
0455	1041 portion amount	41	12	NO ENTRY
0460	Total current year credit for increasing research	41	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0367" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0480 Record ID		6	"FRMbbb"
0481 Form Number		6	"6765bb"
0482 Page Number		5	"PG02b"
0483 Taxpayer Identification Number		9	N (Primary SSN)
0484 Filler		1	Blank
0485 Form Occurrence Number		7	N 0000001
0490 Enter The Amount from Line 41	42	12	N
0510 Credit Attributable to Second Suspension Period	43	12	N
0530 Subtract Line 43 from Line 42	44	12	N
0540 Regular tax before credits	45	12	N
0550 Alternative minimum tax	46	12	N
0560 Regular Tax Plus Alternative Minimum Tax	47	12	N
0570 Foreign tax credit	48a	12	N
0580 Credit for child/dependent care expenses	48b	12	N

Field Identification No.	Form Ref.	Length	Field Description
0590	48c	12	N Credit for elderly or disabled
0600	48d	12	N Education credits
0610	48e	12	N Child tax credit
0620	48f	12	N Mortgage interest credit
0630	48g	12	N Adoption Credit
0640	48h	12	N District of Columbia first-time homebuyer credit
0650	48i	12	NO ENTRY Possessions tax credit (Form 5735)
0660	48j	12	N Credit for fuel from a nonventional source
0670	48k	12	N Qualified electric vehicle credit
0680	48l	12	N Add lines 48a through 48k
0690	49	12	N Net income tax
0700	50	12	N Tentative minimum tax
0710	51	12	N Net regular tax
0720	52	12	N Enter 25% of excess
0730	53	12	N Greater of line 50 or line 52
0740	54	12	N Subtract line 53 from line 49
0750	55	12	N Total Credit Allowed for The Current Year

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0760	Suspended Credit Allowed for The Current Year	56	12	N
0770	Credit for Increasing Research Activities	57	12	N
	Record Terminus Character		1	Value "#"

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FORM 6781

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "1154" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "6781bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
@0010		6	Attached List of Foreign Currency Contracts "STMbnn" or blank
0020	A	1	Mixed Straddle Election Box "X" or blank
0030	B	1	Straddle by Straddle Identification Election Box "X" or blank
0040	C	1	Mixed Straddle Account Election Box "X" or blank
@0050	C	6	Statement Required by Regulations "STMbnn" or blank
0060	D	1	Net Section 1256 Contracts Loss Election Box "X" or blank
*0070	1a(1)	46	Identification of Account - 1 AN, "STMbnn" or blank
+0080	1b(1)	12	Section 1256 Contracts Loss - 1 N

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0090	Section 1256 Contracts Gain - 1	1c(1)	12	N
0100	Identification of Account - 2	1a(2)	46	AN or blank
0110	Section 1256 Contracts Loss - 2	1b(2)	12	'See 1st Occ.'
0120	Section 1256 Contracts Gain - 2	1c(2)	12	'See 1st Occ.'
0130	Identification of Account - 3	1a(3)	46	'See 2nd Occ.'
0140	Section 1256 Contracts Loss - 3	1b(3)	12	'See 1st Occ.'
0150	Section 1256 Contracts Gain - 3	1c(3)	12	'See 1st Occ.'
0160	Total Section 1256 Contracts Loss	2b	12	N
0170	Total Section 1256 Contracts Gain	2c	12	N
0180	Total Section 1256 Contracts Net Gain or Loss	3c	12	N
@0190	Form 1099-B Adjustment Schedule	4c	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4c	12	N
0210	Net Gain or Loss and Form 1099-B Adjustments	5c	12	N
0220	Net Section 1256 Contracts Loss	6c	12	N
0230	Subtract Line 6 from Line 5	7c	12	N
0240	Short-Term Capital Gain or Loss	8c	12	N

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0250	Long-Term Capital Gain or Loss	9c	12	N
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270	Description of Property (Losses) - 1	10a(1)	35	AN, "STMbnn" or blank
+0280	Delivery Date (Losses) - 1	10b(1)	8	DT or blank
+0290	Date Close Out or Sold (Losses) - 1	10c(1)	8	DT or blank
+0300	Gross Sales Price (Losses) - 1	10d(1)	12	N
+0310	Cost or Other Basis Plus Commissions (Losses) - 1	10e(1)	12	N
*+0320	Losses from Straddles - 1	10f(1)	12	N or "STMbnn"
+0330	Unrecognized Gain On Offsetting Positions - 1	10g(1)	12	N
+0340	Recognized Losses - 1	10h(1)	12	N
+0350	28% Rate Loss - 1	10i(1)	12	N
0360	Description of Property (Losses) - 2	10a(2)	35	AN or blank
0370	Delivery Date (Losses) - 2	10b(2)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10c(2)	8	'See 1st Occ.'
0390	Gross Sales Price (Losses) - 2	10d(2)	12	'See 1st Occ.'

FORM 6781

Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
0400	Cost or Other Basis Plus Commissions (Losses) - 2	10e(2)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10f(2)	12	N
0420	Unrecognized Gain On Offsetting Positions - 2	10g(2)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10h(2)	12	'See 1st Occ.'
0440	28% Rate Loss - 2	10i(2)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
0480	Long-Term Portion of 28% Rate Loss	11b(i)	12	N
*0490	Description of Property (Gains) - 1	12a(1)	35	AN, "STMbnn" or blank
+0500	Delivery Date (Gains) - 1	12b(1)	8	DT or blank
+0510	Date Close Out or Sold (Gains) - 1	12c(1)	8	DT or blank
+0520	Gross Sales Price (Gains) - 1	12d(1)	12	N
+0530	Cost or Other Basis Plus Commissions (Gains) - 1	12e(1)	12	N
*+0540	Gains from Straddles - 1	12f(1)	12	N or "STMbnn"
+0550	28% Rate Gain - 1	12g(1)	12	N

FORM 6781

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0560	Description of Property (Gains) - 2	12a(2)	35	AN or blank
0570	Delivery Date (Gains) - 2	12b(2)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12c(2)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12d(2)	12	'See 1st Occ.'
0600	Cost or Other Basis Plus Commissions (Gains) - 2	12e(2)	12	'See 1st Occ.'
0610	Gains from Straddles - 2	12f(2)	12	N
0620	28% Rate Gain - 2	12g(2)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
0660	Long-Term Portion of 28% Rate Gain	13b(g)	12	N
*0670	Description of Property (Unrecognized Gains) - 1	14a(1)	35	AN, "STMbnn" or blank
+0680	Date Acquired (Unrecognized Gains) - 1	14b(1)	8	DT or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14c(1)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14d(1)	12	N

FORM 6781

Field Identification No.	Form Ref.	Length	Field Description
+0710	14e(1)	12	N Unrecognized Gain - 1
0720	14a(2)	35	AN or blank Description of Property (Unrecognized Gains) - 2
0730	14b(2)	8	'See 1st Occ.' Date Acquired (Unrecognized Gains) - 2
0740	14c(2)	12	'See 1st Occ.' Fair Market Value on Last Business Day of TY - 2
0750	14d(2)	12	'See 1st Occ.' Cost or Other Basis As Adjusted - 2
0760	14e(2)	12	'See 1st Occ.' Unrecognized Gain - 2
0770	14a(3)	35	'See 2nd Occ.' Description of Property (Unrecognized Gains) - 3
0780	14b(3)	8	'See 1st Occ.' Date Acquired (Unrecognized Gains) - 3
0790	14c(3)	12	'See 1st Occ.' Fair Market Value on Last Business Day of TY - 3
0800	14d(3)	12	'See 1st Occ.' Cost or Other Basis As Adjusted - 3
0810	14e(3)	12	'See 1st Occ.' Unrecognized Gain - 3
		1	Value "#" Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1668" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8082bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004
			Form Occurrence Number
0010		9	N
			Identifying Number
0020	1a	1	"X" or blank
			Notice of Inconsistent Treatment
0030	1b	1	NO ENTRY
			Administrative Adjustment Request (AAR)
0035	2	1	"X" or blank
			Substituted Return Treatment Yes Box
0040	2	1	"X" or blank
			Substituted Return Treatment No Box
0050	3a	1	"X" or blank
			Pass-Through Entity (Partnership)
0055	3b	1	"X" or blank
			Pass-Through Entity (Electing Large Partnership)
0060	3c	1	"X" or blank
			Pass-Through Entity (S Corporation)
0065	3d	1	"X" or blank
			Pass-Through Entity (Estate)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Pass-Through Entity (Trust)	3e	1	"X" or blank
0075	Pass-Through Entity (REMIC)	3f	1	"X" or blank
0080	Identifying Number of Pass-Through Entity	4	9	N
0090	Name of Pass-Through Entity	5	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	5	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0110	City of Pass-Through Entity	5	22	A, Allowable special character is space
0120	State of Pass-Through Entity	5	2	A (Standard Postal State Abbreviations)
0130	Zip Code of Pass-Through Entity	5	12	N (left-justified)
0140	Tax Shelter Registration Number	6	12	AN or blank
0150	IRS Center Where Return is Filed	7	5	"MSPC "
0160	Tax Year of Pass-Through Entity (from)	8	8	DT
0165	Tax Year of Pass-Through Entity (to)	8	8	DT
0170	Your Tax Year (from)	8	8	DT
0175	Your Tax Year (to)	8	8	DT
0180	Description of Inconsistent or AAR Items-1	10a	60	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0190	Amount of Item Box-1	10b	1	"X" or blank
0200	Treatment of Item Box-1	10b	1	"X" or blank
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	10c	12	N
0220	Amount you are Reporting-1	10d	12	N
0230	Difference between C & D-1	10e	12	N
0240	Description of Inconsistent or AAR Items-2	11a	60	AN or blank
0250	Amount of Item Box-2	11b	1	"X" or blank
0260	Treatment of Item Box-2	11b	1	"X" or blank
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	11c	12	N or blank
0280	Amount you are Reporting-2	11d	12	N or blank
0290	Difference between C & D-2	11e	12	N or blank
0300	Description of Inconsistent or AAR Items-3	12a	60	AN or blank
0310	Amount of Item Box-3	12b	1	"X" or blank
0320	Treatment of Item Box-3	12b	1	"X" or blank
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	12c	12	N or blank
0340	Amount you are Reporting-3	12d	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Difference between C & D-3	12e	12	N or blank
0360	Description of Inconsistent or AAR Items-4	13a	60	AN or blank
0370	Amount of Item Box-4	13b	1	"X" or blank
0380	Treatment of Item Box-4	13b	1	"X" or blank
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	13c	12	N or blank
0400	Amount you are Reporting-4	13d	12	N or blank
0410	Difference between C & D-4	13e	12	N or blank
0420	Explanations-1	Part III	70	AN
0430	Explanations-2	Part III	70	AN
0440	Explanations-3	Part III	70	AN
0450	Explanations-4	Part III	70	AN
0460	Explanations-5	Part III	70	AN
0470	Explanations-6	Part III	70	AN
0480	Explanations-7	Part III	70	AN
0490	Explanations-8	Part III	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"4033" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	Value "FRMbbb"
0521		6	"8082bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
			Taxpayer Identification Number
0524		1	blank
0525		7	N 0000001 - 0000004
0530	Part III	70	AN
0540	Part III	70	AN
0550	Part III	70	AN
0560	Part III	70	AN
0570	Part III	70	AN
0580	Part III	70	AN
0590	Part III	70	AN
0600	Part III	70	AN
0610	Part III	70	AN
0620	Part III	70	AN
0630	Part III	70	AN
0640	Part III	70	AN
0650	Part III	70	AN
0660	Part III	70	AN
0670	Part III	70	AN
			Explanations-1
			Explanations-2
			Explanations-3
			Explanations-4
			Explanations-5
			Explanations-6
			Explanations-7
			Explanations-8
			Explanations-9
			Explanations-10
			Explanations-11
			Explanations-12
			Explanations-13
			Explanations-14
			Explanations-15

FORM 8271

Field Identification No.	Form Ref.	Length	Field Description
		4	"0951" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8271bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0020		8	Investor's Tax Year Ended MMDDYYYY
0030	1a	35	Tax Shelter Name - 1 AN
0040	1b	11	Tax Shelter Registration Number - 1 N, "APPLIEDbFOR", or "NObNOTIFICA"
0050	1b	35	Name of Person Who Applied for Registration - 1 AN
0060	1c	9	Tax Shelter Identifying Number - 1 N or blank
0070	2a	35	Tax Shelter Name - 2 'See 1st Occ.'
0080	2b	11	Tax Shelter Registration Number - 2 'See 1st Occ.'
0090	2b	35	Name of Person Who Applied for Registration - 2 'See 1st Occ.'

FORM 8271

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Tax Shelter Identifying Number - 2	2c	9	'See 1st Occ.'
0110	Tax Shelter Name - 3	3a	35	'See 1st Occ.'
0120	Tax Shelter Registration - 3	3b	11	'See 1st Occ.'
0130	Name of Person Who Applied for Registration - 3	3b	35	'See 1st Occ.'
0140	Tax Shelter Identifying Number - 3	3c	9	'See 1st Occ.'
0150	Tax Shelter Name - 4	4a	35	'See 1st Occ.'
0160	Tax Shelter Registration Number - 4	4b	11	'See 1st Occ.'
0170	Name of Person Who Applied for Registration - 4	4b	35	'See 1st Occ.'
0180	Tax Shelter Identifying Number - 4	4c	9	'See 1st Occ.'
0190	Tax Shelter Name - 5	5a	35	'See 1st Occ.'
0200	Tax Shelter Registration Number - 5	5b	11	'See 1st Occ.'
0210	Name of Person Who Applied for Registration - 5	5b	35	'See 1st Occ.'
0220	Tax Shelter Identifying Number - 5	5c	9	'See 1st Occ.'
0230	Tax Shelter Name - 6	6a	35	'See 1st Occ.'
0240	Tax Shelter Registration Number - 6	6b	11	'See 1st Occ.'

FORM 8271

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Name of Person Who Applied for Registration - 6	6b	35	'See 1st Occ.'
0260	Tax Shelter Identifying Number - 6	6c	9	'See 1st Occ.'
0270	Tax Shelter Name - 7	7a	35	'See 1st Occ.'
0280	Tax Shelter Registration Number - 7	7b	11	'See 1st Occ.'
0290	Name of Person Who Applied for Registration - 7	7b	35	'See 1st Occ.'
0300	Tax Shelter Identifying Number - 7	7c	9	'See 1st Occ.'
0310	Tax Shelter Name - 8	8a	35	'See 1st Occ.'
0320	Tax Shelter Registration Number - 8	8b	11	'See 1st Occ.'
0330	Name of Person Who Applied for Registration - 8	8b	35	'See 1st Occ.'
0340	Tax Shelter Identifying Number - 8	8c	9	'See 1st Occ.'
0350	Tax Shelter Name - 9	9a	35	'See 1st Occ.'
0360	Tax Shelter Registration Number - 9	9b	11	'See 1st Occ.'
0370	Name of Person Who Applied for Registration - 9	9b	35	'See 1st Occ.'
0380	Tax Shelter Identifying Number - 9	9c	9	'See 1st Occ.'

FORM 8271

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0390	Tax Shelter Name - 10	10a	35	'See 1st Occ.'
0400	Tax Shelter Registration Number - 10	10b	11	'See 1st Occ.'
0410	Name of Person Who Applied for Registration - 10	10b	35	'See 1st Occ.'
0420	Tax Shelter Identifying Number - 10	10c	9	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1478" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8275bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Rev Rul, Rev Proc, etc-1	I 1(a)	35	AN
0030 Item or Group of Items-1	I 1(b)	50	AN
0040 Detailed Description of Items 1-1	I 1(c)	50	AN
0050 Detailed Description of Items 2-1	I 1(c)	50	AN
0060 Form or Schedule-1	I 1(d)	21	AN
0070 Line Number-1	I 1(e)	5	AN
0080 Amount-1	I 1(f)	12	N
0090 Rev Rul, Rev Proc, etc-2	I 2(a)	35	AN or blank
0100 Item or Group of Items-2	I 2(b)	50	AN or blank
0110 Detailed Description of Items 1-2	I 2(c)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 1-2	II 1	70	AN
0250	Detailed Explanation 1-3	II 1	70	AN
0260	Detailed Explanation 2-1	II 2	70	AN or blank
0270	Detailed Explanation 2-2	II 2	70	AN or blank
0280	Detailed Explanation 2-3	II 2	70	AN or blank
0290	Detailed Explanation 3-1	II 3	70	AN or blank

Field Identification No.		Form Ref.		Length	Field Description
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0300	Detailed Explanation 3-2	II	3	70	AN or blank
0310	Detailed Explanation 3-3	II	3	70	AN or blank
0320	Name of Pass-Through Entity	III	1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0330	Address of Pass-Through Entity	III	1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III	1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III	1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III	1	12	N (left-justified)
0370	Identifying Number of Pass-Through Entity	III	2	9	N
0380	Tax Year of Pass-Through Entity (from)	III	3	8	DT
0390	Tax Year of Pass-Through Entity (to)	III	3	8	DT
0400	IRS Center where Return is Filed	III	4	5	"MSPC ", "AUSPC", "ANSPC", "CSPC ", "OSPC ", "BSPC ", "ATSPC", "KCSPC", "PSPC ", "FSPC "
	Record Terminus Character			1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"4033" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0420		6	Record ID "FRMbbb"
0421		6	Form Number "8275bb"
0422		5	Page Number "PG02b"
0423		9	Taxpayer Identification Number N (Primary SSN)
0424		1	Filler blank
0425		7	Form Occurrence Number N 0000001
0430	IV	70	Explanations-1 AN
0440	IV	70	Explanations-2 AN
0450	IV	70	Explanations-3 AN
0460	IV	70	Explanations-4 AN
0470	IV	70	Explanations-5 AN
0480	IV	70	Explanations-6 AN
0490	IV	70	Explanations-7 AN
0500	IV	70	Explanations-8 AN
0510	IV	70	Explanations-9 AN
0520	IV	70	Explanations-10 AN
0530	IV	70	Explanations-11 AN
0540	IV	70	Explanations-12 AN
0550	IV	70	Explanations-13 AN
0560	IV	70	Explanations-14 AN
0570	IV	70	Explanations-15 AN

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1478" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8275Rb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Regulation Section-1	I 1(a)	35	AN
0030 Item or Group of Items-1	I 1(b)	50	AN
0040 Detailed Description of Items 1-1	I 1(c)	50	AN
0050 Detailed Description of Items 2-1	I 1(c)	50	AN
0060 Form or Schedule-1	I 1(d)	21	AN
0070 Line Number-1	I 1(e)	5	AN
0080 Amount-1	I 1(f)	12	N
0090 Regulation Section-2	I 2(a)	35	AN or blank
0100 Item or Group of Items-2	I 2(b)	50	AN or blank
0110 Detailed Description of Items 1-2	I 2(c)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Detailed Description of Items 2-2	I 2 (c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Regulation Section-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-2	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 2-1	II 1	70	AN
0250	Detailed Explanation 3-1	II 1	70	AN
0260	Detailed Explanation 1-2	II 2	70	AN or blank
0270	Detailed Explanation 2-2	II 2	70	AN or blank
0280	Detailed Explanation 3-2	II 2	70	AN or blank
0290	Detailed Explanation 1-3	II 3	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0300	Detailed Explanation 2-3	II 3	70	AN or blank
0310	Detailed Explanation 3-3	II 3	70	AN or blank
0320	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0330	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III 1	12	N (left Justified)
0370	Identifying Number of Pass-Through Entity	III 2	9	N
0380	Tax Year of Pass-Through Entity (from)	III 3	8	DT
0390	Tax Year of Pass-Through Entity (to)	III 3	8	DT
0400	IRS Center where Return is Filed	III 4	5	"MSPC ", "AUSPC", "ANSPC", "CSPC ", "OSCP ", "BSCP ", "ATSPC", "KCSPC", "PSPC ", "FSPC "
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"3893" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0410		6	Record ID "FRMbbb"
0411		6	Form Number "8275Rb"
0412		5	Page Number "PG02b"
0413		9	Taxpayer Identification Number N (Primary SSN)
0414		1	Filler blank
0415		7	Form Occurrence Number N 0000001
0430	IV	70	Explanations-1 AN
0440	IV	70	Explanations-2 AN
0450	IV	70	Explanations-3 AN
0460	IV	70	Explanations-4 AN
0470	IV	70	Explanations-5 AN
0480	IV	70	Explanations-6 AN
0490	IV	70	Explanations-7 AN
0500	IV	70	Explanations-8 AN
0510	IV	70	Explanations-9 AN
0520	IV	70	Explanations-10 AN
0530	IV	70	Explanations-11 AN
0540	IV	70	Explanations-12 AN
0550	IV	70	Explanations-13 AN
0560	IV	70	Explanations-14 AN
0570	IV	70	Explanations-15 AN

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0939" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8283bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
*0010	1A(a)	25	Donee Organization A AN or "STMbnn"
+0020	1A(a)	30	Donee Address A AN
+0030	1A(b)	25	Descrip of Prop A AN
0050	1B(a)	25	Donee Organization B AN
0060	1B(a)	30	Donee Address B AN
0070	1B(b)	25	Descrip of Prop B AN
0090	1C(a)	25	Donee Organization C AN
0100	1C(a)	30	Donee Address C AN
0110	1C(b)	25	Descrip of Prop C AN
0130	1D(a)	25	Donee Organization D AN
0140	1D(a)	30	Donee Address D AN
0150	1D(b)	25	Descrip of Prop D AN
0170	1E(a)	25	Donee Organization E AN
0180	1E(a)	30	Donee Address E AN
0190	1E(b)	25	Descrip of Prop E AN

Noncash Charitable Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0210	Contribution Date A	1A(c)	8	DT or "STMbnn"
+0220	Date Acquired A	1A(d)	6	DT
+0230	How Acquired A	1A(e)	9	AN
+0240	Cost or Basis A	1A(f)	12	N
+0250	Fair Market Value A	1A(g)	12	N
+0255	Method Used A	1A(h)	20	AN
0260	Contribution Date B	1B(c)	8	DT
0270	Date Acquired B	1B(d)	6	DT
0280	How Acquired B	1B(e)	9	AN
0290	Cost or Basis B	1B(f)	12	N
0300	Fair Market Value B	1B(g)	12	N
0305	Method Used B	1B(h)	20	AN
0310	Contribution Date C	1C(c)	8	DT
0320	Date Acquired C	1C(d)	6	DT
0330	How Acquired C	1C(e)	9	AN
0340	Cost or Basis C	1C(f)	12	N
0350	Fair Market Value C	1C(g)	12	N
0355	Method Used C	1C(h)	20	AN
0360	Contribution Date D	1D(c)	8	DT
0370	Date Acquired D	1D(d)	6	DT
0380	How Acquired D	1D(e)	9	AN
0390	Cost or Basis D	1D(f)	12	N
0400	Fair Market Value D	1D(g)	12	N
0405	Method Used D	1D(h)	20	AN
0410	Contribution Date E	1E(c)	8	DT

Noncash Charitable Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0420	Date Acquired E	1E(d)	6	DT
0430	How Acquired E	1E(e)	9	AN
0440	Cost or Basis E	1E(f)	12	N
0450	Fair Market Value E	1E(g)	12	N
0455	Method Used E	1E(h)	20	AN
*0457	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0460	Amount This Year	2b(1)	12	N
+0470	Amount Prior Year	2b(2)	12	N
+0480	Name Donee	2c	25	AN
+0490	Number & Street	2c	25	AN
*+0500	City, State, Zip	2c	25	AN or "STMbnn"
+0510	Place Kept	2d	25	AN
+0520	Name of Person	2e	25	AN
0530	Restriction YES	3a	1	"X" or blank
0540	Restriction NO	3a	1	"X" or blank
0550	Give Rights YES	3b	1	"X" or blank
0560	Give Rights NO	3b	1	"X" or blank
0570	Restriction on Use YES	3c	1	"X" or blank
0580	Restriction on Use NO	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0712" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0590 Record ID		6	"FRMbbb"
0591 Form Number		6	"8283bb"
0592 Page Number		5	"PG02b"
0593 Taxpayer Identification Number		9	N (Primary SSN)
0594 Filler		1	blank
0595 Form Occurrence Number		7	N 0000001 - 0000002
0641 Property Type-Art \$20,000 or More	4	1	NO ENTRY
0642 Property Type - Real Estate	4	1	"X" or blank
0643 Property Type - Gem/ Jewelry	4	1	"X" or blank
0644 Property Type - Stamps	4	1	"X" or blank
0645 Property Type - Art Less Than \$20,000	4	1	"X" or blank
0646 Property Type - Coins	4	1	"X" or blank
0647 Property Type - Books	4	1	"X" or blank
0648 Property Type - Other	4	1	"X" or blank
*0650 Descrip of Prop (A)	5A(a)	25	AN or "STMbnn"
+0652 Summary Condition (A)	5A(b)	30	AN

Noncash Charitable Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT
*+0670	How Acquired (A)	5A(e)	11	AN or "STMbnn"
+0680	Cost or Basis (A)	5A(f)	12	N
+0690	Bargain Sale (A)	5A(g)	12	N
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave.Trdg.Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	25	AN
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	25	AN
0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N

Noncash Charitable Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg.Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	25	AN
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	25	AN
0970	Date Received	IV	8	DT
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
0976	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
0980	Donee Name	IV	35	AN
0990	Employer ID	IV	9	N
1000	Number & Street	IV	25	AN
1010	City, State, Zip	IV	25	AN

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0231" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8379bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1	35	Name Shown First on Return AN, Allowable special characters are: space, and hyphen (-)
0020	1	9	First Social Security Number N
0030	1	1	First Injured Spouse Box "X" or blank
0040	1	35	Name Shown Second on Return AN, Allowable special characters are: space, and hyphen (-)
0050	1	9	Second Social Security Number N
0060	1	1	Second Injured Spouse Box "X" or blank
0070	2	4	Tax Year for Claim DT or blank
0080	3	35	Street Address AN, Allowable special characters are: space, slash and hyphen or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	City	3	22	AN, Allowable special characters are: space, slash and hyphen or blank
0100	State Abbreviation	3	2	A (Standard Postal State Abbreviations) or blank
0110	Zip Code	3	12	N or blank
0120	Address - Yes Box	4	1	"X" or blank
0130	Address - No Box	4	1	"X" or blank
0140	Divorced/Separated Box	5	1	"X" or blank
0150	Community Property State - Yes Box	6	1	"X" or blank
0160	Community Property State - No Box	6	1	"X" or blank
0161	Community Property State Abbreviation for Arizona	6	2	"AZ" or blank (More than one state may apply on Line 6)
0162	Community Prop. State Abbreviation for California	6	2	"CA" or blank (More than one state may apply on Line 6)
0163	Community Property State Abbreviation for Idaho	6	2	"ID" or blank (More than one state may apply on Line 6)
0164	Community Prop. State Abbreviation for Louisiana	6	2	"LA" or blank (More than one state may apply on Line 6)
0165	Community Property State Abbreviation for Nevada	6	2	"NV" or blank (More than one state may apply on Line 6)
0166	Community Prop. State Abbreviation for New Mexico	6	2	"NM" or blank (More than one state may apply on Line 6)
0167	Community Property State Abbreviation for Texas	6	2	"TX" or blank (More than one state may apply on Line 6)

Field Identification No.		Form Ref.	Length	Field Description
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0168	Community Prop. State Abbreviation for Washington	6	2	"WA" or blank (More than one state may apply on Line 6)
0169	Community Prop. State Abbreviation for Wisconsin	6	2	"WI" or blank (More than one state may apply on Line 6)
				--
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0769" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0171		6	Record ID "FRMbbb"
0172		6	Form Number "8379bb"
0173		5	Page Number "PG02b"
0174		9	Taxpayer Identification Number N (Primary SSN)
0175		1	Filler blank
0176		7	Form Occurrence Number N 0000001
0180	7aa	12	Wages - Joint Return N
0190	7ab	12	Wages - Injured Spouse N
0200	7ac	12	Wages - Other Spouse N
0210	7ba	12	Total Other Income - Joint Return N
0220	7bb	12	Total Other Income - Injured Spouse N
0230	7bc	12	Total Other Income - Other Spouse N
*0240	7b	30	Other Income Type 1 AN, "STMbnn" or blank
+0250	7ba	12	Other Income Type 1 Amount - Joint Return N
+0260	7bb	12	Other Income Type 1 Amount - Injured Spouse N
+0270	7bc	12	Other Income Type 1 Amount - Other Spouse N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Other Income Type 2	7b	30	AN or blank
0290	Other Income Type 2 Amount - Joint Return	7ba	12	N
0300	Other Income Type 2 Amount - Injured Spouse	7bb	12	N
0310	Other Income Type 2 Amount - Other Spouse	7bc	12	N
0320	Other Income Type 3	7b	30	AN or blank
0330	Other Income Type 3 Amount - Joint Return	7ba	12	N
0340	Other Income Type 3 Amount - Injured Spouse	7bb	12	N
0350	Other Income Type 3 Amount - Other Spouse	7bc	12	N
0360	Other Income Type 4	7b	30	AN or blank
0370	Other Income Type 4 Amount - Joint Return	7ba	12	N
0380	Other Income Type 4 Amount - Injured Spouse	7bb	12	N
0390	Other Income Type 4 Amount - Other Spouse	7bc	12	N
0400	Other Income Type 5	7b	30	AN or blank
0410	Other Income Type 5 Amount - Joint Return	7ba	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0420	Other Income Type 5 Amount - Injured Spouse	7bb	12	N
0430	Other Income Type 5 Amount - Other Spouse	7bc	12	N
0440	Other Income Type 6	7b	30	AN or blank
0450	Other Income Type 6 Amount - Joint Return	7ba	12	N
0460	Other Income Type 6 Amount - Injured Spouse	7bb	12	N
0470	Other Income Type 6 Amount - Other Spouse	7bc	12	N
0480	Adjustments to Income - Joint Return	8a	12	N
0490	Adjustments to Income - Injured Spouse	8b	12	N
0500	Adjustments to Income - Other Spouse	8c	12	N
0510	Standard Deduction - Joint Return	9a	12	N
0520	Standard Deduction - Injured Spouse	9b	12	N
0530	Standard Deduction - Other Spouse	9c	12	N
0540	Itemized Deduction - Joint Return	10a	12	N
0550	Itemized Deduction - Injured Spouse	10b	12	N

Injured Spouse Claim and Allocation

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0560	Itemized Deduction - Other Spouse	10c	12	N
0570	Exemptions - Joint Return	11a	2	N
0580	Exemptions - Injured Spouse	11b	2	N
0590	Exemptions - Other Spouse	11c	2	N
0600	Credits - Joint Return	12a	12	N
0610	Credits - Injured Spouse	12b	12	N
0620	Credits - Other Spouse	12c	12	N
0630	Other Taxes - Joint Return	13a	12	N
0640	Other Taxes - Injured Spouse	13b	12	N
0650	Other Taxes - Other Spouse	13c	12	N
0660	Federal Income Tax Withheld - Joint Return	14a	12	N
0670	Federal Income Tax Withheld - Injured Spouse	14b	12	N
0680	Federal Income Tax Withheld - Other Spouse	14c	12	N
0690	Estimated Tax Payments - Joint Return	15a	12	N
0700	Estimated Tax Payments - Injured Spouse	15b	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0710 Estimated Tax Payments - Other Spouse	15c	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0380" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8396bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020 SSN		9	N
0030 Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040 City		22	A Allowable special character is space.
0050 State Abbreviation		2	A (Standard Postal State Abbreviations)
0060 Zip Code		12	N (Left-justified)
0070 Certified Mortgage Interest Paid	1	12	N
0080 Certificate Credit Rate	2	6	R
0090 Mortgage Interest Offset	3	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0151	Child / Dep / Elderly / Disabled / Edu Credit Tot	9	12	N
0160	Tax Less Credits	10	12	N
0170	Mortgage Interest Credit	11	12	N
0180	Interest Offset/ Oldest Carryforward Credit Combine	12	12	N
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N
0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N

FORM 8396

Mortgage Interest Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0240 Next Year's Three-Year Carryforward Credit	18	12	N
0250 Next Year's Prior Year Carryforward Credit	19	12	N
Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0247" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8582bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1a	12	N
			Rental Real Estate Net Income
0020	1b	12	N
			Rental Real Estate Net Loss
0031	1c	12	N
			Unallowed Prior Year Rental Losses
0032	1d	12	N
			Net Rental Activity Loss
0033	2a	12	N
			Other Net Income
0037	2b	12	N
			Other Net Loss
0065	2c	12	N
			Unallowed Prior Year Other Losses
0070	2d	12	N
			Net Other Activity Loss
0080	3	12	N
			Passive Activity Income/Loss
0090	4	12	N
			Loss Limit
0095	5	12	N
			Special Allowance Exclusion

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0105	Modified Adjusted Gross Income	6	12	N
0115	Special Allowance Base	7	12	N
0125	Special Allowance Limit	8	12	N
0135	Special Allowance for Rental Activity	9	12	N
0145	Total Net Income	10	12	N
0235	Total Losses Allowed	11	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"2001" for Fixed; "nnnn" for variable format
		4	Value "*****"
0240		6	"FRMbbb"
0241		6	"8582bb"
0242		5	"PG02b"
0243		9	N (Primary SSN)
0244		1	blank
0245		7	N 0000001
*0250	W1	20	AN or "STMbnn"
+0260	W1-(a)	12	N
+0270	W1-(b)	12	N
+0280	W1-(c)	12	N
+0290	W1-(d)	12	N
+0300	W1-(e)	12	N
0310	W1	20	AN
0320	W1-(a)	12	N
0330	W1-(b)	12	N
0340	W1-(c)	12	N
0350	W1-(d)	12	N
0360	W1-(e)	12	N
0370	W1	20	AN
0380	W1-(a)	12	N
0390	W1-(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Unallowed Loss 3	W1-(c)	12	N
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0890	Total Unallowed	W1-(c)	12	N
*0900	Name of Activity 1	W2	20	AN or "STMbnn"
+0910	Net Income 1	W2-(a)	12	N
+0920	Net Loss 1	W2-(b)	12	N
+0930	Unallowed Loss 1	W2-(c)	12	N
+0940	Overall Gain 1	W2-(d)	12	N
+0950	Overall Loss 1	W2-(e)	12	N
0960	Name of Activity 2	W2	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Net Income 2	W2-(a)	12	N
0980	Net Loss 2	W2-(b)	12	N
1000	Unallowed Loss 2	W2-(c)	12	N
1010	Overall Gain 2	W2-(d)	12	N
1020	Overall Loss 2	W2-(e)	12	N
1030	Name of Activity 3	W2	20	AN
1040	Net Income 3	W2-(a)	12	N
1050	Net Loss 3	W2-(b)	12	N
1060	Unallowed Loss 3	W2-(c)	12	N
1070	Overall Gain 3	W2-(d)	12	N
1080	Overall Loss 3	W2-(e)	12	N
1090	Name of Activity 4	W2	20	AN
1100	Net Income 4	W2-(a)	12	N
1110	Net Loss 4	W2-(b)	12	N
1120	Unallowed Loss 4	W2-(c)	12	N
1130	Overall Gain 4	W2-(d)	12	N
1140	Overall Loss 4	W2-(e)	12	N
1150	Name of Activity 5	W2	20	AN
1160	Net Income 5	W2-(a)	12	N
1170	Net Loss 5	W2-(b)	12	N
1180	Unallowed Loss 5	W2-(c)	12	N
1190	Overall Gain 5	W2-(d)	12	N
1200	Overall Loss 5	W2-(e)	12	N
1210	Total Net Income	W2-(a)	12	N
1220	Total Net Loss	W2-(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1550	Total Unallowed Loss	W2-(c)	12	N
*1560	Name of Activity 1	W3	20	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W3	10	AN
+1580	Loss 1	W3(a)	12	N
+1590	Ratio 1	W3(b)	6	R
+1600	Income and Special Allowance 1	W3(c)	12	N
+1610	Loss Minus Income 1	W3(d)	12	N
1620	Name of Activity 2	W3	20	AN
1630	Form or Schedule Reported on 2	W3	10	AN
1640	Loss 2	W3(a)	12	N
1650	Ratio 2	W3(b)	6	R
1660	Income and Special Allowance 2	W3(c)	12	N
1670	Loss Minus Income 2	W3(d)	12	N
1680	Name of Activity 3	W3	20	AN
1690	Form or Schedule Reported on 3	W3	10	AN
1700	Loss 3	W3(a)	12	N
1710	Ratio 3	W3(b)	6	R
1720	Income and Special Allowance 3	W3(c)	12	N
1730	Loss Minus Income 3	W3(d)	12	N
1740	Name of Activity 4	W3	20	AN
1750	Form or Schedule Reported on 4	W3	10	AN
1760	Loss 4	W3(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1770	Ratio 4	W3(b)	6	R
1780	Income and Special Allowance 4	W3(c)	12	N
1790	Loss Minus Income 4	W3(d)	12	N
1800	Name of Activity 5	W3	20	AN
1810	Form or Schedule Reported on 5	W3	10	AN
1820	Loss 5	W3(a)	12	N
1830	Ratio 5	W3(b)	6	R
1840	Income and Special Allowance 5	W3(c)	12	N
1850	Loss Minus Income 5	W3(d)	12	N
1860	Total Loss	W3(a)	12	N
1870	Total Income and Special Allowance	W3(c)	12	N
1880	Total Loss Minus Income	W3(d)	12	N
*1900	Name of Activity 1	W4	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W4	10	AN
+1920	Loss 1	W4(a)	12	N
+1930	Ratio 1	W4(b)	6	R
+1940	Unallowed Loss 1	W4(c)	12	N
1950	Name of Activity 2	W4	20	AN
1960	Form or Schedule Reported on 2	W4	10	AN
1970	Loss 2	W4(a)	12	N
1980	Ratio 2	W4(b)	6	R
1990	Unallowed Loss 2	W4(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2000	Name of Activity 3	W4	20	AN
2010	Form or Schedule Reported on 3	W4	10	AN
2020	Loss 3	W4(a)	12	N
2030	Ratio 3	W4(b)	6	R
2040	Unallowed Loss 3	W4(c)	12	N
2050	Name of Activity 4	W4	20	AN
2060	Form or Schedule Reported on 4	W4	10	AN
2070	Loss 4	W4(a)	12	N
2080	Ratio 4	W4(b)	6	R
2090	Unallowed Loss 4	W4(c)	12	N
2100	Name of Activity 5	W4	20	AN
2110	Form or Schedule Reported on 5	W4	10	AN
2120	Loss 5	W4(a)	12	N
2130	Ratio 5	W4(b)	6	R
2140	Unallowed Loss 5	W4(c)	12	N
2150	Total Loss	W4(a)	12	N
2160	Total Unallowed Loss	W4(c)	12	N
*2170	Name of Activity 1	W5	20	AN or "STMbnn"
+2180	Form or Schedule Reported on 1	W5	10	AN
+2190	Loss 1	W5(a)	12	N
+2200	Unallowed Loss 1	W5(b)	12	N
+2210	Allowed Loss 1	W5(c)	12	N
2220	Name of Activity 2	W5	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2230	Form or Schedule Reported on 2	W5	10	AN
2240	Loss 2	W5(a)	12	N
2250	Unallowed Loss 2	W5(b)	12	N
2260	Allowed Loss 2	W5(c)	12	N
2270	Name of Activity 3	W5	20	AN
2280	Form or Schedule Reported on 3	W5	10	AN
2290	Loss 3	W5(a)	12	N
2300	Unallowed Loss 3	W5(b)	12	N
2310	Allowed Loss 3	W5(c)	12	N
2320	Name of Activity 4	W5	20	AN
2330	Form or Schedule Reported on 4	W5	10	AN
2340	Loss 4	W5(a)	12	N
2350	Unallowed Loss 4	W5(b)	12	N
2360	Allowed Loss 4	W5(c)	12	N
2370	Name of Activity 5	W5	20	AN
2380	Form or Schedule Reported on 5	W5	10	AN
2390	Loss 5	W5(a)	12	N
2400	Unallowed Loss 5	W5(b)	12	N
2410	Allowed Loss 5	W5(c)	12	N
2420	Total Loss	W5(a)	12	N
2430	Total Unallowed Loss	W5(b)	12	N
2440	Total Allowed Loss	W5(c)	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0327" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2450 Record ID		6	"FRMbbb"
2451 Form Number		6	"8582bb"
2452 Page Number		5	"PG03b"
2453 Taxpayer Identification Number		9	N (Primary SSN)
2454 Filler		1	blank
2455 Form Occurrence Number		7	N 0000001
2458 Name of Activity	W6	20	AN
*2461 Form or Schedule Name 1	W6-1	10	AN or "STMbnn"
+2470 Net Loss from Form or Schedule 1	W6-1a(a)	12	N
+2490 Net Income from Form or Schedule 1	W6-1b(a)	12	N
+2500 Net Loss minus Net Income 1	W6-1c(b)	12	N
+2510 Ratio 1	W6-1c(c)	6	R
+2520 Unallowed Loss 1	W6-1c(d)	12	N
+2530 Allowed Loss Net Loss/Allowed Loss 1	W6-1c(e)	12	N
2541 Form or Schedule Name 2	W6-2	10	AN
2550 Net Loss from Form or Schedule 2	W6-1a(a)	12	N
2570 Net Income from Form or Schedule 2	W6-1b(a)	12	N

Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2580	Net Loss minus Net Income 2	W6-1c(b)	12	N
2590	Ratio 2	W6-1c(c)	6	R
2600	Unallowed Loss 2	W6-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W6-1c(e)	12	N
2620	Form or Schedule Name 3	W6-3	10	AN
2630	Net Loss from Form or Schedule 3	W6-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W6-1b(a)	12	N
2660	Net Loss minus Net Income 3	W6-1c(b)	12	N
2670	Ratio 3	W6-1c(c)	6	R
2680	Unallowed Loss 3	W6-1c(d)	12	N
2690	Allowed Loss 3	W6-1c(e)	12	N
2700	Total Net Loss Minus Net Income	W6(b)	12	N
2710	Total Unallowed Loss	W6(d)	12	N
2720	Total Allowed Loss	W6(e)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0331" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8582CR"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1a	12	Rental Real Estate Credits from Worksheet 1, Col a N
0020	1b	12	PY Unallowed Credits from Worksheet 1, Col b N
0030	1c	12	Total Rental Real Estate Credits N
0040	2a	12	Rehabilitation Credits from Worksheet 2, Col a N
0050	2b	12	Rehabilitation PY Credits from Worksheet 2, Col b N
0060	2c	12	Total Rehabilitation Credits N
0070	3a	12	Low-Income Housing Credits from Worksheet 3, Col a N

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0080	Low-Income Housing PY Credits, Worksheet 3, Col b	3b	12	N
0090	Total Low-Income Housing Credits	3c	12	N
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N
0120	Total All Passive Activity Credits	4c	12	N
0130	Total Credits	5	12	N
0140	Tax Attributable to Net Passive Income	6	12	N
0150	Total Net Credits	7	12	N
0160	Smaller of Real Estate or Total Net Credits	8	12	N
0170	Enter \$150,000	9	12	N
0180	Modified Adjusted Gross Income	10	12	N
0190	Subtract Line 10 from Line 9	11	12	N
0200	Multiply Line 11 by 50%	12	12	N
0210	Special Allowance for Rental Activity	13	12	N
0220	Subtract Line 13 from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0423" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0250 Record ID		6	"FRMbbb"
0251 Form Number		6	"8582CR"
0252 Page Number		5	"PG02b"
0253 Taxpayer Identification Number		9	N (Primary SSN)
0254 Filler		1	blank
0255 Form Occurrence Number		7	N 0000001
0260 Total Net Credits	17	12	N
0270 Smaller of Line 8 or Line 15	18	12	N
0280 Subtract Line 18 from Line 17	19	12	N
0290 Smaller of Line 2c or Line 19	20	12	N
0300 Enter \$250,000	21	12	N
0310 Modified Adjusted Gross Income	22	12	N
0320 Subtract Line 22 from Line 21	23	12	N
0330 Multiply Line 23 by 50%	24	12	N
0340 Special Allowance for Rental Activity	25	12	N
0350 Subtract Line 25 from Line 24	26	12	N

Passive Activity Credit Limitations

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank
0500	Amount of Unallowed Credit	41	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0456" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8586bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Number of Forms 8609 Attached N
@0025	1	6	Multiple Building Project Schedule
0030	2	12	Eligible Basis of Building(s) N
0040	3a	12	Qualified Basis of Low-Income Building(s) N
0050	3b	1	Decrease in the Qualified Basis Box-Yes "X" or blank
0060	3b	1	Decrease in the Qualified Basis Box-No "X" or blank
*0070	3b(i)	9	Building Identification Number - BIN1 AN or "STMbnn"
+0080	3b(ii)	9	Building Identification Number - BIN2 AN

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0090	Building Identification Number - BIN3	3b(iii)	9	AN
+0100	Building Identification Number - BIN4	3b(iv)	9	AN
@0105	Credit Attributable to more than one Building Sch	4	6	"STMbnn" or blank
0110	Current Year Credit	4	12	N
0115	Flow-through Entity EIN	5	9	N
0120	Total Credits from Flow-through Entities	5	12	N
@0125	Credits from more than One Flow-through Entity	5	6	"STMbnn" or blank
0130	Total Current Year & Flow-through Entities Credits	6	12	N
0140	Passive Activity or Total Current Year Credits	7	12	N
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0190	Credit for Child and Dependent Care Exp (F2441)	11b	12	N

FORM 8586

Field Identification No.	Form Ref.	Length	Field Description
0200	11c	12	Credit for the Elderly or the Disabled (Sch R)
0210	11d	12	Education Credits (F8863)
0220	11e	12	Child Tax Credit (F1040)
0230	11f	12	Mortgage Interest Credit (F8396)
0240	11g	12	Adoption Credit (F8839)
0250	11h	12	DC First-Time Homebuyer Credit (F8859)
0260	11i	12	Possessions Tax Credit (F5735)
0270	11j	12	Credit for Fuel from a Nonconventional Source
0280	11k	12	Qualified Electric Vehicle Credit (F8834)
0290	11l	12	Total Credits
0300	12	12	Net Income Tax
0310	13	12	Tentative Minimum Tax
0320	14	12	Net Regular Tax
0330	15	12	25% of the Excess of \$25,000 of Net Regular Tax
0340	16	12	Greater of Line 13 or Line 15
0350	17	12	Subtract Line 16 from Line 12

FORM 8586

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0360	Low-Income Housing Credit Allowed for CY	18	12 N
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0960" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8594bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Buyer Box		1	"X" or blank
0030 Seller Box		1	"X" or blank
0040 Name of Other Party to Transaction	1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0050 Other Party's Identification Number	1	9	N
0060 Address of Other Party to Transaction	1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0070 City of Other Party to Transaction	1	22	A, Allowable special character is space
0080 State of Other Party to Transaction	1	2	A (Standard Postal State Abbreviations)
0090 Zip Code of Other Party to Transaction	1	12	N (left-justified)
0100 Date of Sale	2	8	DT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Total Sales Price	3	12	N
0120	Aggregate Fair Market Value Class I	4	12	N
0130	Allocation of Sales Price Class I	4	12	N
0140	Aggregate Fair Market Value Class II	4	12	N
0150	Allocation of Sales Price Class II	4	12	N
0160	Aggregate Fair Market Value Class III	4	12	N
0170	Allocation of Sales Price Class III	4	12	N
0180	Aggregate Fair Market Value Class IV and V	4	12	N
0190	Allocation of Sales Price Class IV and V	4	12	N
0200	Total Aggregate Fair Market Value	4	12	N
0210	Total Allocation of Sales Price	4	12	N
0220	Buyer/Seller Provide for Allocation-Yes	5	1	"X" or blank
0225	Buyer/Seller Provide for Allocation-No	5	1	"X" or blank
0230	Aggregate Fair Market Values Listed-Yes	5	1	"X" or blank
0235	Aggregate Fair Market Values Listed-No	5	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Buyer also Purchase License-Yes	6	1	"X" or blank
0242	Buyer also Purchase License-No	6	1	"X" or blank
@0245	Asset Transferred Statement	6	6	"STMBnn" or blank
0250	Type of Agreement (Asset 1)-1	6	60	AN
0260	Maximum Amount of Consideration (Asset 1)-1	6	12	N
0270	Type of Agreement (Asset 2)-2	6	60	AN or blank
0280	Maximum Amount of Consideration (Asset 2)-2	6	12	N or blank
0290	Type of Agreement (Asset 3)-3	6	60	AN or blank
0300	Maximum Amount of Consideration (Asset 3)-3	6	12	N or blank
0310	Type of Agreement (Asset 4)-4	6	60	AN or blank
0320	Maximum Amount of Consideration (Asset 4)-4	6	12	N or blank
0330	Type of Agreement (Asset 5)-5	6	60	AN or blank
0340	Maximum Amount of Consideration (Asset 5)-5	6	12	N or blank
0350	Type of Agreement (Asset 6)-6	6	60	AN or blank
0360	Maximum Amount of Consideration (Asset 6)-6	6	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Type of Agreement (Asset 7)-7	6	60	AN or blank
0380	Maximum Amount of Consideration (Asset 7)-7	6	12	N or blank
0390	Type of Agreement (Asset 8)-8	6	60	AN or blank
0400	Maximum Amount of Consideration (Asset 8)-8	6	12	N or blank
0410	Type of Agreement (Asset 9)-9	6	60	AN or blank
0420	Maximum Amount of Consideration (Asset 9)-9	6	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1426" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0430		6	Record ID "FRMbbb"
0431		6	Form Number "8594bb"
0432		5	Page Number "PG02b"
0433		9	Taxpayer Identification Number N (Primary SSN)
0434		1	Filler blank
0435		7	Form Occurrence Number N 0000001
0440	7	12	Allocation of Sales Price Prevly Rpted Class I N
0450	7	12	Increase or Decrease Class I N
0460	7	12	Redetermined Allocation of Sales Price Class I N
0470	7	12	Allocation of Sales Price Prevly Rpted Class II N
0480	7	12	Increase or Decrease Class II N
0490	7	12	Redetermined Allocation of Sales Price Class II N
0500	7	12	Allocation of Sales Price Prevly Rpted Class III N
0510	7	12	Increase or Decrease Class III N

Field Identification No.		Form Ref.	Length	Field Description
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0520	Redetermined Allocation of Sales Price Class III	7	12	N
0530	Allocation of Sales Price Prevly Rpted Class IV, V	7	12	N
0540	Increase or Decrease Class IV, V	7	12	N
0550	Redetermined Allocation of Sales Price Class IV, V	7	12	N
0560	Total Allocation of Sales Price Prevly Rpted	7	12	N
0570	Total Redetermined Allocation of Sales Price	7	12	N
0580	Reasons for Increase or Decrease-1	8	70	AN
0590	Reasons for Increase or Decrease-2	8	70	AN
0600	Reasons for Increase or Decrease-3	8	70	AN
0610	Reasons for Increase or Decrease-4	8	70	AN
0620	Reasons for Increase or Decrease-5	8	70	AN
0630	Reasons for Increase or Decrease-6	8	70	AN
0640	Reasons for Increase or Decrease-7	8	70	AN

Field Identification No.		Form Ref.	Length	Field Description
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0650	Reasons for Increase or Decrease-8	8	70	AN
0660	Reasons for Increase or Decrease-9	8	70	AN
@0665	Reasons for Increase or Decrease Statement	8	6	"STMbnn" or blank
0670	Tax Year of Original Form 8594	9	4	DT
0680	Tax Return Form Number With Original Form 8594	9	9	AN
@0685	Additional Information Attachment		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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Nondeductible IRAs

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0261" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8606bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0009		35	Nondeductible IRA Name AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0010		9	SSN of Taxpayer with IRAs N
0100	1	12	Current Tax Year Nondeductible Contrib. N
0105	2	12	IRA Basis for Prior Years N
0162	3	12	Total IRA Value N
0164	4	12	Post Tax Year Contributions N
0166	5	12	Tax Year Net Basis N
0170	6	12	Current Tax Year IRAs plus Rollovers N
0180	7	12	Current TY IRA Withdrawals Less Pre-Jan Rollover N

Nondeductible IRAs

Field Identification No.	Form Ref.	Length	Field Description
		4	"0227" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0330		6	Record ID "FRMbbb"
0331		6	Form Number "8606bb"
0332		5	Page Number "PG02b"
0333		9	Taxpayer Identification Number N (Primary SSN)
0334		1	Filler blank
0335		7	Form Occurrence Number N 0000001 - 0000002
0338	16	12	Total IRA Conversion Amount N
0342	17	12	IRA Basis N
0344	18	12	Taxable IRA Conversion Amount N
0351	19	12	TY Roth IRA Withdrawals Not including Rollovers N
0354	20	12	Roth IRA Contribution Basis N
0358	21	12	Current TY Net Roth IRA Withdrawals N
0361	22	12	Basis in Roth IRA Contributions N

Nondeductible IRAs

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
0376	Net Roth IRA Withdrawals Not Including Basis	23	12	N	
0380	Amount From 1998 Form 8606, Line 17	24	12	N	--
0384	Tot Amt from F8606: TY 1998, 1999, 2000	25	12	N	
0400	Subtract Line 25 from 24	26	12	N	--
					--
					--
					--
0430	Taxable IRA Amount	27	12	N	
0435	Current TY Education IRAs Withdrawals	28	12	N	
0452	Exclusion for Education IRA Withdrawals - Yes Box	29	1	"X" or blank	--
0456	Exclusion for Education IRA Withdrawals - No Box	29	1	"X" or blank	--
0470	TY Qualified Higher Education Exp Amt	29	12	N	
0476	Non-Taxable Education IRA Withdrawals - Yes Box	30	1	"X" or blank	--
0486	Non-Taxable Education IRA Withdrawals - No Box	30	1	"X" or blank	--

Nondeductible IRAs

Field Identification No.	Form Ref.	Length	Field Description
0489	30	12	N
Current TY Taxable Withdrawal Amount			
Record Terminus Character			
		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0525" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8609bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000010
0010 Addition to Qualified Basis		1	"X" or blank
0020 Amended Form		1	NO ENTRY
0030 Address of Building	A	35	AN
0040 City of Building	A	22	AN
0050 State of Building	A	2	AN
0060 Zip Code of Building	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0070 Name of Housing Credit Agency	B	35	AN
0080 Address of Housing Credit Agency	B	35	AN
0090 City of Housing Credit Agency	B	22	AN
0100 State of Housing Credit Agency	B	2	AN
0110 Zip Code of Housing Credit Agency	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Name of Building Owner	C	35	AN
0130	Address of Building Owner	C	35	AN
0140	City of Building Owner	C	22	AN
0150	State of Building Owner	C	2	AN
0160	Zip Code of Building Owner	C	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0165	TIN of Building Owner	C	9	N
0170	Employer Identification Number of Agency	D	9	N
0180	Building Identification Number (BIN)	E	9	AN
0190	Date of Allocation	1a	8	DT
0200	Maximum Housing Credit Dollar Amount	1b	12	N
0210	Maximum Credit Percentage	2	6	R
0220	Maximum Qualified Basis	3a	12	N
0230	Eligibility Basis Increased under 42(d)(5)(C)	3b	1	"X" or blank
0240	Percentage of Eligibility Basis Increase	3b	6	R
0250	Percentage Aggregate Basis Financed	4	6	R

Field Identification No.		Form Ref.	Length	Field Description
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0260	Building in Service Date	5	8	DT
0270	Newly Constructed and Federally Subsidized	6a	1	"X" or blank
0280	Newly Constructed and NOT Federally Subsidized	6b	1	"X" or blank
0290	Existing Building	6c	1	"X" or blank
0300	Sec 42e Rehab Expenditures Fed Subsidized	6d	1	"X" or blank
0310	Sec 42e Rehab Expenditures NOT Fed Subsidized	6e	1	"X" or blank
0320	Date Building Placed in Service	7a	8	DT
0330	Eligible Basis of Building	7b	12	N
0340	Original Qualified Basis of Building	8a	12	N
0350	Multiple Building Project-Sec 42-Yes	8b	1	"X" or blank
0355	Multiple Building Project-Sec 42-No	8b	1	"X" or blank
0360	Elect to reduce Eligible Basis-Sec 42(i)(2)(B)-Yes	9a	1	"X" or blank
0365	Elect to reduce Eligible Basis-Sec 42(i)(2)(B)-No	9a	1	"X" or blank
0370	Elect to reduce Eligible basis-Sec 42(d)(3)-Yes	9b	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
0375	9b	1	"X" or blank Elect to reduce Eligible basis-Sec 42(d)(3)-No
0380	10a	1	"X" or blank Elect to begin Credit Period-Sec 42(f)(1)-Yes
0385	10a	1	"X" or blank Elect to begin Credit Period-Sec 42(f)(1)-No
0390	10b	1	"X" or blank Elect Not to treat Large Partnerships as Taxpayer
0400	10c	1	"X" or blank Elect Minimum Set-Aside Requirement range 20-50
0410	10c	1	"X" or blank Elect Minimum Set-Aside Requirement range 40-60
0420	10c	1	"X" or blank Elect Minimum Set-Aside Requirement range 25-60
0430	10d	1	"X" or blank Elect Deep-Rent-Skewed Project
0440		1	"X" or blank Qualified Basis of Building has Decreased
0450		1	"X" or blank Qualified Basis of Building has NOT Decreased
@0455		6	"STMbnn" or blank Attachments
0460		9	N (Primary SSN) Taxpayer Identification Number
0470		8	DT First Year Certification Date
0475		35	AN Taxpayer Name

FORM 8609

LOW-INCOME HOUSING CREDIT ALLOCATION CERTIFICATION

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0480 Reserved		1	Blank
Record Terminus Character		1	Value "#"

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SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0294" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbba"
0001 Schedule Type		6	"8609bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000010
0010 Building Owner's Name	A	35	AN
0020 Identifying Number	B	9	N
0030 Building Identification Number	C	9	AN
0040 Eligible Basis of Building	1	12	N
0050 Low Income Portion	2	6	R
0060 Qualified Basis of Low Income Building	3	12	N
0070 Part Year Adjustment-Disposition/Acquisition-1	4	12	N
0080 Credit Percentage	5	6	R
0090 Multiply Line 3 or 4 by Percentage on Line 5	6	12	N

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Additions to Qualified Basis	7	12	N
0110	Part Year Adjustment- Disposition/ Acquisition-2	8	12	N
0120	Credit Percentage- One-Third of Line 5	9	6	R
0130	Multiply Line 7 or Line 8 by Percentage on Line 9	10	12	N
0140	Sec 42(f)(3)(B) Modification	11	12	N
0150	Add Lines 10 and 11	12	12	N
0160	Credit for Building before Line 14 Reduction	13	12	N
0170	Disallowed Credit due to Federal Grants	14	12	N
0180	Credit Allowed for Building for Tax Year	15	12	N
0190	Taxpayer Proportionate Share of Credit for Tax Yr	16	12	N
0200	Adjustments	17	12	N
0210	Taxpayer's Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0390" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8611bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0020	C	35	AN
0030	C	22	AN
0040	C	2	AN
0050	C	12	N or nnnnnbbbbbbb or nnnnnnnnbbb
0060	D	9	N
0070	E	8	DT
0080	F(1)	35	AN
0090	F(2)	8	DT or blank
0100	F(3)	35	AN
0110	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros
0120	1	12	N
			Total Credits Reported on Form 8586 in Prior Yrs

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42(J)(5)"
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Recapture-Add Line 10 and Line 11	12	12	N
0240	Interest on Line 7 Recapture Amount	13	12	NO ENTRY
0250	Total Recapture - Add Line 7 and Line 13	14	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0436" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8615bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020		9	N
0040	A	35	A
0045	A	4	First 4 significant characters of parent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0050	B	9	N
0055	C	9	"ESTIMATED" or blank
0060	C	1	Values 1 to 5
0070	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Deductions	2	12	N
0090	Child Unearned Income Adjusted	3	12	N
0100	Child Taxable Income	4	12	N
0110	Child Net Investment Income	5	12	N
0115	Parent Taxable Income Estimated Literal	6	9	"ESTIMATED" or blank
0120	Parent Taxable Income	6	12	N
0122	Sect. 644 Literal 1	6	7	"SECb644" or blank
0124	Sect. 644 Amount	6	12	N
0128	Other Unearned Income Estimated Literal	7	9	"ESTIMATED" or blank
0130	Other Children Unearned Income	7	12	N
0140	Combined Income	8	12	N
0143	Parent Schedule D Ind.	9	1	"X" or blank
0160	Tax at Parent Tax Rate	9	12	N
0163	Parent Schedule D Ind.	10	1	"X" or blank
0166	Form 8814 Tax	10	12	N
0168	Form 8814 Literal	10	9	"FORMb8814" or blank
0180	Parent Tax	10	12	N
0185	Sect. 644 Literal 2	10	7	"SECb644" or blank
0190	Adjusted Tax	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R
0220	Child Tentative Tax	13	12	N
0230	Child Taxable Unearned Income	14	12	N
0233	Child Schedule D Ind.	15	1	"X" or blank
0250	Unearned Income Tax at Child Rate	15	12	N
0260	Child Tentative Investment Tax	16	12	N
0270	Child Schedule D Ind.	17	1	"X" or blank
0280	Child Income Tax	17	12	N
0290	Form 8615 Tax	18	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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			Byte Count
		4	"0567" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8621bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0010		35	Name of Shareholder AN
0020		9	Identifying Number N
0030		35	Address AN
0040		22	City AN
0050		2	State AN
0060		12	Zip Code N (Left-Justified)
0065		35	Country AN
0070		8	Shareholder's Tax Year Beginning N (YYYYMMDD)
0080		8	Shareholder's Tax Year Ending N (YYYYMMDD)
0090		1	Type Of Shareholder (Individual) "X" or blank
0100		1	Type Of Shareholder (Corporation) "X" or blank
0110		1	Type Of Shareholder (Partnership) "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0120	Type Of Shareholder (S Corporation)		1	"X" or blank
0130	Type Of Shareholder (Nongrantor Trust)		1	"X" or blank
0140	Type Of Shareholder (Estate)		1	"X" or blank
0150	Name Of PFIC Or QEF		35	AN
0160	Address		35	AN
0170	City		22	AN
0180	State		2	AN
0190	Zip Code		12	N (Left-Justified)
0195	Country		35	AN
0200	Employer Identification Number, If Any		9	N or blank
0210	Tax Year Of Company Or Fund: Tax Year Beginning		8	YYYYMMDD
0220	Tax Year Of Company Or Fund: Tax Year Ending		8	YYYYMMDD
0230	Election To Treat PFIC As QEF	I A	1	"X" or blank
0240	Elect to Recognize Gain on Sale Interest in PFIC	I B	1	"X" or blank
0250	Elect to Treat Post 1986 Earnings & Profits	I C	1	"X" or blank
@0255	Attach Statement For Post 1986 Earnings & Profits	I	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0260	Election To Extend Time For Payment Of Tax	I D	1	"X" or blank
0270	Election To Recognize Gain On Sale Of Pfic	I E	1	"X" or blank
0280	Election To Mark-to-market PFIC Stock	I F	1	"X" or blank
0290	Pro Rata Share Of The Ordinary Earnings Of The QEF	II1a	12	N
0300	Portion Of Line 1a	II1b	12	N
0310	Subtract Line 1b From Line 1a	II 1c	12	N
0320	Pro Rata Share Of Total Net Capital Gain Of QEF	II2a	12	N
0330	Portion Of Line 2a	II 2b	12	N
0340	Subtract Line 2b From Line 2a	II2c	12	N
0350	Add Lines 1c And 2c	II3a	12	N
0360	Tot Amt Of Cash & FMV Of Other Property Distrib.	II3	12	N
@0365	Attach Attachment	II	6	"STMbnn" or blank
0370	Enter Portion Of Line 3a	II3c	12	N
0380	Add Lines 3b And 3c	II3d	12	N
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0410 Tot Tax Without Regard To Amount On Line 3e	II4b	12	N
0420 Subtract Line 4b From Line 4a	II4c	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1087" for Fixed; "nnnn" for variable format
		4	Value "*****"
0440		6	"FRMbbb"
0441		6	"8621bb"
0442		5	"PG02b"
0443		9	N (Primary SSN)
0444		1	Blank
0445		7	N 0000001 - 0000005
0450	III5	12	N
0460	III6	12	N
0470	III7	12	N or blank
0480	III8	12	N or blank
0490	III9	12	N or blank
0500	IV10a	12	N
0510	IV10b	12	N
0520	IV10c	12	N
0530	IV10d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/ Disposition	IV11a	6	"STMbnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N
@0605	Attach Statement - For Each Excess Distribution	IV	6	"STMbnn" or blank
0610	Tax Year Of Outstanding Election	V1(i)	8	YYYYMMDD
0620	Undistributed Earnings	V2(I)	12	N
0630	Deferred Tax	V3(i)	12	N
0640	Interest Accrued On Deferred Tax	V4(i)	12	N
0650	Event Terminating Election	V5(i)	35	AN
0660	Earnings Distributed	V6(i)	12	N
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0690	Portion Of Deferred Tax Outstanding	V9(i)	12	N or blank
0700	Interest Accrued After Partial Termination	V10(i)	12	N or blank
0710	Tax Year Of Outstanding Election	V1(ii)	8	YYYYMMDD or blank
0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank
0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank
0980	Accrued Interest Due	V8(iv)	12	N or blank
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1050	Event Terminating Election	V5(v)	35	AN or blank
1060	Earnings Distributed	V6(v)	12	N or blank
1070	Deferred Tax Due	V7(v)	12	N or blank
1080	Accrued Interest Due	V8(v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9(v)	12	N or blank
1100	Interest Accrued After Partial Termination	V10(v)	12	N or blank
1110	Tax Year Of Outstanding Election	V1(vi)	8	YYYYMMDD or blank
1120	Undistributed Earnings	V2(vi)	12	N or blank
1130	Deferred Tax	V3(vi)	12	N or blank
1140	Interest Accrued On Deferred Tax	V4(vi)	12	N or blank
1150	Event Terminating Election	V5(vi)	35	AN or blank
1160	Earnings Distributed	V6(vi)	12	N or blank
1170	Deferred Tax Due	V7(vi)	12	N or blank
1180	Accrued Interest Due	V8(vi)	12	N or blank
1190	Portion Of Deferred Tax Outstanding	V9(vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10(vi)	12	N or blank
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0712" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8689bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001
0020	Secondary SSN	9	N (Spouse's Social Security Number)
0030	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (-), or space () (see special instructions)
0040	Secondary Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (-), or space () (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0050	Name Line 1	35	AN, Taxpayer's name allowable special characters are: space (), less-than (<), hyphen (-), and ampersand (&)
0060	Name Line 2	35	AN, in care of addressee or address continuation. Allowable special characters are space (), ampersand (&), slash (/), hyphen (-), and percent (%)
0070	Taxpayer's Address	35	AN, Allowable special characters are space (), slash (/), hyphen (-) and literal "NONE"
0080	City	22	A, Allowable special character is space
0090	State	2	A (Standard Postal Abbreviations)
0100	Zip	12	N (Left-Justified)
0110	Spouse's Name	25	AN (must be present if filing status = 3, otherwise blank)
0120	Wages, Salaries, Tips	1	12 N
0130	Taxable Interest	2	12 N
0140	Ordinary Dividends	3	12 N
0150	Taxable Refunds, Credits, or Offsets of Local Tx	4	12 N
0160	Alimony Received	5	12 N
0170	Business Income or Loss	6	12 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Capital Gain or Loss	7	12	N
0190	Other Gains or Losses	8	12	N
0200	IRA Distributions (Taxable Amount)	9	12	N
0210	Pensions And Annuities (Taxable Amount)	10	12	N
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Type of Other Income	15	12	AN or "STMbnn"
+0270	Amount of Other Income	15	12	N
+0280	Total Other Income	16	12	N
0290	IRA Deduction	17	12	N
0300	Student Loan Interest Deduction	18	12	N
0310	Medical Savings Account Deduction	19	12	N
0320	Moving Expenses	20	12	N
0330	One-Half of Self-Employment Tax	21	12	N
0340	Self-Employed Health Insurance Deduction	22	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Self-Employed SEP/ SIMPLE, and Qualified Plans	23	12	N
0360	Penalty on Early Withdrawal of Savings	24	12	N
0370	Total Other Adjustments	25	12	N
0380	Adjusted Gross Income	26	12	N
0390	Total Tax From Form 1040	27	12	N
0400	Adjustment to Total Tax Amount	28	12	N
0410	Adjusted Total Tax Amount	29	12	N
0420	Adjusted Gross Income from Form 1040	30	12	N
0430	Divide Line 26 by Line 30	31	6	R
0440	Tax Allocated to The Virgin Islands	32	12	N
0450	VI Tax Withheld	33	12	N
0460	ES Payments	34	12	N
0470	Form 4868 Amount	35	12	N
0480	Total Payments	36	12	N
0490	Overpaid to Virgin Islands	37	12	N
0500	Refund	38	12	N
0510	Applied to ES Tax	39	12	N
0520	Amount Owed to Virgin Islands	40	12	N

FORM 8689

Allocation of Individual Income Tax to the VI

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0499" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8697bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000004
0010		8	DT or blank
0020		8	DT or blank
0080	A	9	N
0090	B	1	"X" or blank
0100	B	1	"X" or blank
0110	B	1	"X" or blank
0120	B	1	"X" OR BLANK
0130	B	1	"X" or blank
0140	C	35	AN or blank
@0145	C	6	"STMbnn" or blank

Field Identification No.		Form Ref.		Length	Field Description
-----	-----	----		-----	-----
0150	Employer Identification Number of Entity	C		9	N or blank
0155	Employer Name Control	C		4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0160	REG-Year Ended-1	Part I	a	6	DT
0170	Taxable Income/Loss for Prior Year(s)-1	Part I	1a	12	N
0180	Adjustment to Income-1	Part I	2a	12	N
@0185	REG-Schedule of Separate Contracts-1	Part I	2a	6	"STMbnn" or blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	Part I	3a	12	N
0200	Income Tax Liability on Line 3a Amount-1	Part I	4a	12	N
0210	Income Tax Liability on Prior Year(s) Return-1	Part I	5a	12	N
0220	REG-Increase/Decrease in Prior Year(s) Tax-1	Part I	6a	12	N
0230	REG-Interest Due on Increase-1	Part I	7a	12	N or blank
0240	REG-Interest to be Refunded on Decrease-1	Part I	8a	12	N or blank
0250	REG-Year Ended-2	Part I	b	6	DT or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Taxable Income/Loss for Prior Year(s)-2	Part I	1b 12	N or blank
0270	Adjustment to Income-2	Part I	2b 12	N or blank
@0275	REG-Schedule of Separate Contracts-2	Part I	2b 6	"STMbnn" or blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	Part I	3b 12	N or blank
0290	Income Tax Liability on Line 3b Amount-2	Part I	4b 12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	Part I	5b 12	N or blank
0310	REG-Increase/Decrease in Prior Year(s) Tax-2	Part I	6b 12	N or blank
0320	REG-Interest Due on Increase-2	Part I	7b 12	N or blank
0330	REG-Interest to be Refunded on Decrease-2	Part I	8b 12	N or blank
0340	REG-Year Ended-3	Part I	c 6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	Part I	1c 12	N or blank
0360	Adjustment to Income-3	Part I	2c 12	N or blank
@0365	REG-Schedule of Separate Contracts-3	Part I	2c 6	"STMbnn" or blank
0370	Adjusted Taxable Income for Look-Back Purposes-3	Part I	3c 12	N or blank
0380	Income Tax Liability on Line 3c Amount-3	Part I	4c 12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Income Tax Liability on Prior Year(s) Return-3	Part I	5c 12	N or blank
0400	REG-Increase/Decrease in Prior Year(s) Tax-3	Part I	6c 12	N or blank
0410	REG-Interest Due on Increase-3	Part I	7c 12	N or blank
0420	REG-Interest to be Refunded on Decrease-3	Part I	8c 12	N or blank
0430	REG-Interest Due on Increase-Totals	Part I	7d 12	N or blank
0440	REG-Interest to be Refunded on Decrease-Totals	Part I	8d 12	N or blank
0450	REG-Net Amount of Interest to be Refunded	Part I	9d 12	NO ENTRY
0460	REG-Net Amount of Interest You Owe	Part I	10d 12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0469" for Fixed; "nnnn" for variable format
		4	Value "*****"
0480		6	"FRMbbb"
0481		6	"8697bb"
0482		5	"PG02b"
0483		9	N (Primary SSN)
0484		1	blank
0485		7	N 0000001 - 0000004
0500	Part II a	6	DT
0510	Part II 1a	12	N
@0515	Part II 1a	6	"STMbnn" or blank
0520	Part II 2a	12	N
0530	Part II 3a	12	N
@0535	Part II 3a	6	"STMbnn" or blank
0540	Part II 4a	12	N
0550	Part II 5a	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0560	Part II 6a	12	N
Overpayment Ceiling-1			
0570	Part II 7a	12	N
SMI-Increase/ Decrease in Prior Year(s) Tax-1			
0580	Part II 8a	12	N
SMI-Interest Due on Increase-1			
0590	Part II 9a	12	N
SMI-Interest to be Refunded on Decrease-1			
0600	Part II b	6	DT or blank
SMI-Year Ended-2			
0610	Part II 1b	12	N or blank
Adjustment to Regular Taxable Income-2			
@0615	Part II 1b	6	"STMbnn" or blank
SMI-Schedule of Separate Contracts-2			
0620	Part II 2b	12	N or blank
Increase/Decrease in Prior Year(s) Regular Tax-2			
0630	Part II 3b	12	N or blank
Adjustment to Alternative Minimum Taxable Income-2			
@0635	Part II 3b	6	"STMbnn" or blank
SMI-Schedule of Separate Contracts (AMT)-2			
0640	Part II 4b	12	N or blank
Increase/Decrease in AMT for Prior Year(s)-2			
0650	Part II 5b	12	N or blank
Greater of Line 2b or Line 4b-2			
0660	Part II 6b	12	N or blank
Overpayment Ceiling- 2			
0670	Part II 7b	12	N or blank
SMI-Increase/ Decrease in Prior Year(s) Tax-2			

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0680 SMI-Interest Due on Increase-2	Part II 8b	12	N or blank
0690 SMI-Interest to be Refunded on Decrease-2	Part II 9b	12	N or blank
0700 SMI-Year Ended-3	Part II c	6	DT or blank
0710 Adjustment to Regular Taxable Income-3	Part II 1c	12	N or blank
@0715 SMI-Schedule of Separate Contracts-3	Part II 1c	6	"STMbnn" or blank
0720 Increase/Decrease in Prior Year(s) Regular Tax-3	Part II 2c	12	N or blank
0730 Adjustment to Alternative Minimum Taxable Income-3	Part II 3c	12	N or blank
@0735 SMI-Schedule of Separate Contracts (AMT)-3	Part II 3c	6	"STMbnn" or blank
0740 Increase/Decrease in AMT for Prior Year(s)-3	Part II 4c	12	N or blank
0750 Greater of Line 2c or Line 4c-3	Part II 5c	12	N or blank
0760 Overpayment Ceiling-3	Part II 6c	12	N or blank
0770 SMI-Increase/Decrease in Prior Year(s) Tax-3	Part II 7c	12	N or blank
0780 SMI-Interest Due on Increase-3	Part II 8c	12	N or blank
0790 SMI-Interest to be Refunded on Decrease-3	Part II 9c	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	SMI-Interest Due On Increase-Totals	Part II 8d	12	N or blank
0810	SMI-Interest to be Refunded on Decrease-Totals	Part II 9d	12	N or blank
0820	SMI-Net Amount of Interest to be Refunded	Part II 10	12	NO ENTRY
0830	SMI-Net Amount of Interest You Owe	Part II 11	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0364" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8801bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Reserved		9	Blank
0020 Net Minimum Tax Taxable Income (Loss)	1	12	N
0030 Net Minimum Tax Adjustments	2	12	N
0040 Minimum Tax Credit Net Operating Loss Deduction	3	12	N
0050 Combine Lines 1, 2, and 3	4	12	N
0060 Net Minimum Tax Exemption Amount	5	12	N
0070 Net Minimum Tax Phase-Out	6	12	N
0080 Line 4 Minus Line 6	7	12	N
0090 Multiply Line 7 by 25% (.25)	8	12	N
0100 Line 5 Minus Line 8	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Line 4 Minus Line 9	10	12	N
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
0170	Alternative Minimum Tax	16	12	N
0180	Net Minimum Tax on Exclusion Items	17	12	N
0190	Net Alternative Minimum Tax	18	12	N
0200	Previous Year Minimum Tax Credit Carryforward	19	12	N
0210	Total of PY Unallowed Fuel & Vehicle Credits	20	12	N
0220	Total Tax Credits	21	12	N
0230	CY Regular Tax Liability Minus Allowable Credit	22	12	N
0240	Tentative Minimum Tax	23	12	N
0250	Net Regular Income Tax Liability	24	12	N
0260	Minimum Tax Credit	25	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Minimum Tax Credit Carryforward to Next Year	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0307" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0290		6	Record ID "FRMbbb"
0291		6	Form Number "8801bb"
0292		5	Page Number "PG02b"
0293		9	Taxpayer Identification Number N (Primary SSN)
0294		1	Filler blank
0295		7	Form Occurrence Number N 0000001
0300	27	12	Amount from Line 10 N
0310	28	12	Amount from Prior Year Sch D, Line 27 N
0320	29	12	Amount from Prior Year Sch D, Line 25 N
0330	30	12	Add Lines 28 and 29 N
0340	31	12	Amount from Prior Year Sch D, Line 22 N
0350	32	12	Smaller of Line 30 or Line 31 N
0360	33	12	Line 27 Minus Line 32 N
0370	34	12	Multiply Line 33 by 26% (.26) or by 28% (.28) N
0380	35	12	Amount from Prior Year Sch D, Line 36 N
0390	36	12	Smallest of Lines 27, 28 or 35 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Multiply Line 36 by 10% (.10)	37	12	N
0410	Smaller of Lines 27 or 28	38	12	N
0420	Amount from Line 36	39	12	N
0430	Line 38 Minus Line 39	40	12	N
0440	Multiply Line 40 by 20% (.20)	41	12	N
0450	Amount from Line 27	42	12	N
0460	Add Lines 33, 36 and 40	43	12	N
0470	Line 42 Minus Line 43	44	12	N
0480	Multiply Line 44 by 25% (.25)	45	12	N
0490	Add Lines 34, 37, 41 and 45	46	12	N
0500	Multiply Line 27 by 26% (.26) or by 28% (.28)	47	12	N
0510	Smaller of Lines 46 or 47	48	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0203" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8812bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0008	1	12	Amount from Line 1 of Child Tax Credit Worksheet N
0012	2	12	Child Tax Credit N
0016	3	12	Net Amount From Line 1 of Worksheet N
0021	4	12	Total Taxable Earned Income N
0025	5	1	Total Taxable Earned Income > \$10,000 - No Box "X" or blank
0035	5	1	Total Taxable Earned Income > \$10,000 - Yes Box "X" or blank
0038	5	12	Net Total Taxable Earned Income N

FORM 8812

Additional Child Tax Credit

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0045	10% of Net Total Taxable Earned Income	6	12	N	
					--
					--
0055	Amount from Worksheet > \$1800 - No Box	7	1	"X" or blank	
					--
0065	Amount from Worksheet > \$1800 - Yes Box	7	1	"X" or blank	
					--
					--
0075	Total SS & Medicare Taxes Withheld	7	12	N	
					--
					--
0085	Total Other Taxes and Deductions	8	12	N	
					--
0095	Total SS, Medicare Taxes, Other Taxes & Deductions	9	12	N	
					--
0105	Total EIC & Additional Child Tax Credit	10	12	N	
					--
0110	Net SS, Medicare Taxes, Other Taxes & Deductions	11	12	N	
					--
0115	Larger of 10% of Net Tot Taxable Inc Or Net Deduc.	12	12	N	
					--
					--
0140	Additional Child Tax Credit: Lines 3 or 6 or 12	13	12	N or blank	

FORM 8812

Additional Child Tax Credit

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0300" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8814bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
0010	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	B	9	N
0030	C	1	"X" or blank
			Multiple F8814 Indicator
*0040	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050	1a	12	N
			Tax Exempt Amount
*0060	1a	6	"ND", "STMbnn" or blank
			Nominee Dist. Literal 1
+0070	1a	12	N
			Nominee Dist. Amount 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2	2	"ND" or blank
0130	Nominee Dist. Amount 2	2	12	N
0135	Child Ordinary Dividends	2	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0180	Capital Gain Dist. Lit.	6	3	"CGD" or blank
0190	CGD Worksheet Amount	6	12	N
0200	Form 1040 Other Income	6	12	N
0210	Tax Amount Basis	8	12	N
0212	Amount on Line 8 Less Than \$750 - No Box	9	1	"X" or blank

FORM 8814

Parent's Election to Report Child's...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0216	Amount on Line 8 Less Than \$750 - Yes Box	9	1	"X" or blank
0220	Form 8814 Tax	9	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0547" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8815bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
*0010	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
			Eligible Enrollee Name 1
+0020	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
			Eligible Institution Name 1
*+0030	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
			Eligible Institution Address 1
+0040	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
			Eligible Institution City/ State/Zip code 1

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0050 Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060 Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070 Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080 Eligible Institution City/State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090 Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100 Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110 Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120 Eligible Institution City/State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170 Education Expenses	2	12	N
0180 Nontaxable Benefits	3	12	N
0190 Taxable Expenses	4	12	N
0200 Total Bonds Proceeds	5	12	N
0210 Interest	6	12	N
0220 Taxable Expenses/ Bonds Proceeds Rati	7	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 54100 or 81100
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0367" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8820bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Qualified Clinical Testing Expenses Paid N --
0030	2	12	Current Year Credit N
0040	3	12	Flow-through Orphan Drug Credit(s) N
0045	4	12	1041 Portion Amount NO ENTRY
0050	4	12	Total Current Year Orphan Drug Credit N
0060	5	12	Regular Tax Before Credits N
0070	6	12	Alternative Minimum Tax N
0080	7	12	Regular Tax Plus Alternative Minimum Tax N
0090	8a	12	Foreign Tax Credit N

FORM 8820

Orphan Drug Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0110	Credit for Elderly or Disabled (Sch R)	8c	12	N
0120	Education Credits (Form 8863)	8d	12	N
0130	Child Tax Credit	8e	12	N
0140	Mortgage Interest Credit (Form 8396)	8f	12	N
0150	Adoption Credit (Form 8839)	8g	12	N
0160	District of Columbia First Time HomeBuyer Credit	8h	12	N
0170	Possessions Tax Credit (Form 5735)	8i	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8j	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8k	12	N
0200	Add Lines 8a through 8k	8l	12	N
0210	Net Income Tax	9	12	N
0220	Tentative Minimum Tax	10	12	N
0230	Net Regular Tax	11	12	N
0240	Enter 25% of Excess	12	12	N
0250	Greater of Line 10 or Line 12	13	12	N

FORM 8820

Orphan Drug Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Subtract Line 13 from Line 9	14	12	N
0270	Orphan Drug Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0522" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8824bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0010		9	Reserved Blank
*0020	1	50	Description of Like- Kind Property Given AN, "STMbnn" or blank
0025	1	6	Reserved NO ENTRY
*0030	2	50	Description of Like- Kind Property Received AN, "STMbnn" or blank
0035	2	6	Reserved NO ENTRY
0040	3	8	Date Like-Kind Property Given Up MMDDYYYY or blank
0050	4	8	Date Property Actually Transferred MMDDYYYY or blank
0060	5	8	Date Like-Kind Property Was Identified MMDDYYYY or blank
0070	6	8	Date Property Actually Received MMDDYYYY or blank
0080	7a	1	Was The Exchange with a Related Party - Yes, CY "X" or blank

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Was The Exchange with a Related Party - Yes, PY	7b	1	"X" or blank
0100	Was The Exchange with a Related Party - No	7c	1	"X" or blank
0110	Name of Related Party	8	35	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0170	Relationship	8	15	AN
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@0225	Explanation	11c	6	"STMbnn" or blank
0230	Fair Market Value (FMV)	12	12	N
0240	Adjusted Basis	13	12	N
0250	Gain or (Loss) (Line 12 Minus Line 13)	14	12	N
0260	Cash, FMV & Net Liabilities of Other Party	15	12	N
0270	FMV of Like-Kind Property Received	16	12	N
0280	Amount Realized (Add Lines 15 And 16)	17	12	N
0290	Adjusted Basis Of Like-Kind Property	18	12	N
0300	Realized Gain Or Loss (Line 17 Minus Line 18)	19	12	N
@0305	Attach Statement	19	6	"STMbnn" or blank
0310	Smaller Of Lines 15 Or 19	20	12	N
0320	Ordinary Income Under Recapture Rules	21	12	N
0330	Line 20 Minus Line 21	22	12	N
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0345	Attach Statement	23	6	"STMbnn" or blank
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N
0360	Basis of Like-Kind Property Received	25	12	N
	Record Terminus Character		1	Value "#"

Like-Kind Exchanges

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0276" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0370		6	Record ID "FRMbbb"
0371		6	Form Number "8824bb"
0372		5	Page Number "PG02b"
0373		9	Taxpayer Identification Number N (Primary SSN)
0374		1	Filler blank
0375		7	Form Occurrence Number N 0000001 - 0000005
0385	26	5	Certificate of Divestiture Number N
*0391	27	50	Description of Divested Property AN, "STMbnn" or blank
0396	27	6	Reserved NO ENTRY
*0401	28	50	Description of Replacement Property AN, "STMbnn" or blank
0406	28	6	Reserved NO ENTRY
0415	29	8	Date Divested Property Was Sold DT
0425	30	12	Sales Price of Divested Property N
0435	31	12	Basis of Divested Property N
0445	32	12	Realized Gain (Line 30 Minus Line 31) N
0455	33	12	Cost of Replacement Property Within 60 Days N --

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0465	Recognized Gain	34	12	N
0475	Ordinary Income Under Recapture Rules	35	12	N
0485	Line 34 Minus Line 35	36	12	N
0490	Deferred Gain (Line 34 Minus Line 32)	37	12	N
0500	Basis of Replacement Property	38	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0385" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8826bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Total Eligible Access Expenditures N --
@0025	1	6	Controlled Group Schedule Attached "STMbnn" or blank
0030	3	12	Subtract Line 2 from Line 1 N
0040	5	12	Smaller Amount of Line 3 or Line 4 N
0050	6	12	Current Year Credit N
0060	7	12	Disabled Access Credits From Flow-Through Entities N
0070	8	12	Total Current Year Disabled Access Credit N
0080	9	12	Regular Tax Before Credits N
0090	10	12	Alternative Minimum Tax N

FORM 8826

Disabled Access Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Regular Tax Plus Alternative Minimum Tax	11	12	N
0110	Foreign Tax Credit	12a	12	N
0120	Credit for Child and Dependent Care Expenses	12b	12	N
0130	Credit for Elderly or Disabled	12c	12	N
0140	Education Credits	12d	12	N
0150	Child Tax Credit	12e	12	N
0160	Mortgage Interest Credit	12f	12	N
0170	Adoption Credit	12g	12	N
0180	District of Columbia First Time Homebuyer Credit	12h	12	N
0190	Possession Tax Credit	12i	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12j	12	N
0210	Qualified Electric Vehicle Credit	12k	12	N
0220	Add Line 12a - Line 12k	12l	12	N
0230	Net Income Tax	13	12	N
0240	Tentative Minimum Tax	14	12	N
0250	Net Regular Tax	15	12	N
0260	Enter 25% of Excess	16	12	N

FORM 8826

Disabled Access Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Greater of Line 14 or Line 16	17	12	N
0280	Subtract Line 17 from Line 13	18	12	N
0290	Disabled Access Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0443" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8828bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0010	1	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and Literal "NONE"
0020	1	30	AN. Allowable special characters are: hyphen and comma(,) or blank
0030	2a	1	"X" or blank
0040	2b	1	"X" or blank
0050	3	2	AN
0060	3	20	AN
0070	3	20	AN
			Certificate Issuer State
			Certificate Issuer Subdivision
			Certificate Issuer Agency

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Original Lending Institution Name	4	30	AN
0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R

FORM 8828

Recapture of Federal Mortgage Subsidy

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0260 Federally Subsidized Amount Adjusted	21	12	N
0270 Recapture Amount	22	12	N
0280 Recapture Tax Due	23	12	N
Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0659" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8829bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000008
0010		35	Name of Proprietor A
0020		9	SSN of Proprietor N
0030	1	6	Business Use Square Feet N
0040	2	6	Total Home Square Feet N
0050	3	6	Business Square Feet Percent R
0060	4	4	Business Use Hours N
0065	5	4	Total Hours Available N
0070	6	6	Business Hours Percent R
0080	7	6	Business Percentage R
0090	8	12	Tentative Profit/Loss Schedule C N
0100	9a	12	Casualty Loss Direct N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Casualty Loss Indirect	9b	12	N
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0250	Repairs/Maint. Direct	18a	12	N
0260	Repairs/Maint. Indirect	18b	12	N
0270	Utilities Direct	19a	12	N
0280	Utilities Indirect	19b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0290	Other Expenses Direct	20a	12	N
0300	Other Expenses Indirect	20b	12	N
0310	Direct Non-Deducted Subtotal	21a	12	N
0320	Indirect Non-Deducted Subtotal	21b	12	N
0330	Allowable Indirect Non-Deducted Expenses	22	12	N
0340	Operating Expenses Carryover	23	12	N
0350	Non-Deductible Net	24	12	N
0360	Allowable Operating Expenses	25	12	N
0370	Casualty Loss and Depreciation Limit	26	12	N
0380	Non-Deductible Casualty Loss	27	12	N
0390	Home Depreciation Part III	28	12	N
0400	Excess Casualty Losses & Deprec. Carryover	29	12	N
0410	Casualty Losses and Depreciation Net	30	12	N
0420	Allowable Casualty Losses and Depreciation	31	12	N
0430	Total Allowable Expenses	32	12	N
0440	Form 4684 Casualty Losses	33	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Schedule C Allowable Expenses	34	12	N
0460	Home Adjusted Basis or Fair Market	35	12	N
0470	Land Value	36	12	N
0480	Building Value	37	12	N
0490	Building Value-Business	38	12	N
0500	Home Depreciation Percent	39	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	40	12	N
0520	Unallowed Operating Expenses	41	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	42	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0355" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8830bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	N
0090	8a	12	N
0100	8b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0130	Child tax credit	8e	12	N
0140	Mortgage interest credit	8f	12	N
0150	Adoption credit	8g	12	N
0160	District of Columbia first time homebuyer credit	8h	12	N
0170	Possessions tax credit (Form 5735)	8i	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8j	12	N
0190	Qualified electric vehicle credit	8k	12	N
0200	Add lines 8a through 8k	8l	12	N
0210	Net income tax	9	12	N
0220	Tentative minimum tax	10	12	N
0230	Net regular tax	11	12	N
0240	Enter 25% of Excess	12	12	N
0250	Greater of line 10 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	Enhanced oil recovery credit allowed current year	15	12	N

FORM 8830

ENHANCED OIL RECOVERY CREDIT

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
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Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0499" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8834bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0020 Cost of Vehicle 1	1(a)	12	N
0030 Section 179 expense deduction - 1st vehicle	2(a)	12	N
0040 Subtract line 2 from line 1 - 1st vehicle	3(a)	12	N
0050 Multiply line 3 by 10% - 1st vehicle	4(a)	12	N
0060 Smaller of line 4 or line 5 - 1st vehicle	6(a)	12	N
0070 Cost of Vehicle 2	1(b)	12	N
0080 Section 179 expense deduction - 2nd vehicle	2(b)	12	N
0090 Subtract line 2 from line 1 - 2nd vehicle	3(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Multiply line 3 by 10% - 2nd vehicle	4(b)	12	N
0110	Smaller of line 4 or line 5 - 2nd vehicle	6(b)	12	N
0120	Cost of Vehicle 3	1(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	2(c)	12	N
0140	Subtract line 2 from line 1 - 3rd vehicle	3(c)	12	N
0150	Multiply line 3 by 10% - 3rd vehicle	4(c)	12	N
0160	Smaller of line 4 or line 5 - 3rd vehicle	6(c)	12	N
0170	Current year qualified electric vehicle credit	7	12	N
0180	Credits from flow-through entities	8	12	N
0190	Total current year credit	9	12	N
0200	Passive activity credits	10	12	N
0210	Subtract line 10 from line 9	11	12	N
0220	Passive activity credits allowed	12	12	N
0230	Tentative qualified electric vehicle credit	13	12	N
0240	Regular tax before credits	14	12	N

FORM 8834

Qualified Electric Vehicle Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Foreign tax credit	15a	12	N
0260	Credit for child and dependent care expenses	15b	12	N
0270	Credit for elderly or disabled	15c	12	N
0280	Education credits	15d	12	N
0290	Child tax credit	15e	12	N
0300	Mortgage interest credit	15f	12	N
0310	Adoption credit	15g	12	N
0320	District of Columbia first time homebuyer credit	15h	12	N
0330	Possessions tax credit (Form 5735)	15i	12	No entry
0340	Credit for fuel from a nonconventional source	15j	12	N
0350	Add line 15a - Line 15j	15k	12	N
0360	Net regular tax (subtract line 15k from line 14)	16	12	N
0370	Tentative minimum tax	17	12	N
0380	Excess of net tax over tentative minimum tax	18	12	N
0390	Qualified electric vehicle credit	19	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0567" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8835bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0015	1	2	Fiscal Year Filer literal "FY" or blank
0020	1	12	Kilowatt hours produced and sold N
0030	1	12	Total Kilowatt hours produced and sold N
@0035	1	6	Attach fiscal year computation "STMbnn" or blank
0040	2	12	Phaseout adjustment N
0045	2	6	Phaseout adjustment rate R
0050	2	12	Total phaseout adjustment N
@0055	2	6	Attach fiscal year computation "STMbnn" or blank
0060	3	12	Credit for electricity produced by closed-loop N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Kilowatt hours produced and sold	4	12	N
0080	Total kilowatt hours produced and sold	4	12	N
@0085	Attach fiscal year computation	4	6	"STMbnn" or blank
0090	Phaseout adjustment	5	12	N
0100	Phaseout adjustment rate	5	6	R
0110	Total phaseout adjustment	5	12	N
@0115	Attach fiscal year computation	5	6	"STMbnn" or blank
0120	Credit for electricity produced by wind facility	6	12	N
0130	Total credit before reduction	7	12	N
0140	Total of government grants	8	12	N
0150	Total of additions to the capital account	9	12	N
0160	Divide line 8 by line 9	10	6	N
0170	Multiply line 7 by line 10	11	12	N
0180	Current year credit	12	12	N
0190	Credit(s) from flow-through entities	13	12	N
0195	Form 1041 portion amount	14	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Total current year credit	14	12	N
0210	Regular tax before credits	15	12	N
0220	Alternative minimum tax	16	12	N
0230	Regular Tax Plus Alternative Minimum Tax	17	12	N
0240	Foreign tax credit	18a	12	N
0250	Credit for child care and dependent care expenses	18b	12	N
0260	Credit for elderly or disabled	18c	12	N
0270	Education credits	18d	12	N
0280	Child tax credit	18e	12	N
0290	Mortgage interest credit	18f	12	N
0300	Adoption credit	18g	12	N
0310	District of Columbia first time homebuyer credit	18h	12	N
0320	Possessions tax credit (Form 5735)	18i	12	NO ENTRY
0330	Credit for fuel from a nonconventional source	18j	12	N
0340	Qualified electric vehicle credit	18k	12	N
0350	Add line 18a - Line 18k	18l	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Net income tax	19	12	N
0370	Tentative minimum tax	20	12	N
0380	Net regular tax	21	12	N
0390	Enter 25% of Excess	22	12	N
0400	Greater of line 20 or line 22	23	12	N
0410	Subtract line 23 from line 19	24	12	N
0420	Renewable electricity credit allowed	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0347" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8839bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Eligible Child First Name - 1	1a	10	AN (first name)
0020 Eligible Child Last Name - 1	1a	15	AN (last name)
0030 Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040 Year of Birth - 1	1b	4	DT
0049 Disabled Over 18 Box - 1	1c	1	"X" or blank
0060 Special Needs Box - 1	1d	1	"X" or blank
0070 Foreign Child Box - 1	1e	1	"X" or blank
0080 Identifying Number Child - 1	1f	9	N

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Paid Child - 1	5	12	N

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Paid Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus 75,000	9	12	N or blank
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N

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Field Identification No.	Form Ref.	Length	Field Description
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0289 Add Lines 12 and 13	14	12	N
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Record Terminus Character	1	Value "#"
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Qualified Adoption Expenses

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0257" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0300 Record ID		6	"FRMbbb"
0301 Form Number		6	"8839bb"
0302 Page Number		5	"PG02b"
0303 Taxpayer Identification Number		9	N (Primary SSN)
0304 Filler		1	blank
0305 Form Occurrence Number		7	N 0000001
0310 Allowed Tax Credit Child - 1	15	12	N
0311 Prev Yr Employer-Provided Benefits No Box - 1	16	1	"X" or blank
0313 Prev Yr Employer-Provided Benefits Yes Box - 1	16	1	"X" or blank
0314 Prev Yr Employer-Provided Adoption Benefits - 1	16	12	N
0317 Subtract Line 16 From Line 15 - 1	17	12	N
0320 Employer Provided Adoption Benefits Child - 1	18	12	N
0330 Allowed Tax Credit Child - 2	15	12	N
0331 Prev Yr Employer-Provided Benefits No Box - 2	16	1	"X" or blank

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	16	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	16	12	N
0337	Subtract Line 20 From Line 19 - 2	17	12	N
0340	Employer Provided Adoption Benefits Child - 2	18	12	N
0350	Total of Employer Provided Adoption Benefits	19	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	20	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	20	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	21	12	N
0390	Modified AGI	22	12	N
0400	Modified AGI minus 75,000	23	12	N or blank
0410	Line 23 Divided by 40,000	24	6	R
0420	Multiply Line 21 By Line 24	25	12	N
0440	Excluded Benefits	26	12	N
0450	Taxable Benefits	27	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0475" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8844bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	N
0090	8	12	N
0100	9	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	1041 portion amount	10	12	NO ENTRY
0120	Tentative EZE credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0170	Credit for child & dependent care expenses	14b	12	N
0180	Credit for elderly or disabled	14c	12	N
0190	Education credits	14d	12	N
0200	Child tax credit	14e	12	N
0210	Mortgage interest credit	14f	12	N
0220	Adoption credit	14g	12	N
0230	District of Columbia first time homebuyer credit	14h	12	N
0240	Possessions tax credit (Form 5735)	14i	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14j	12	N
0260	Qualified electric vehicle credit	14k	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Add lines 14a through 14k	141	12	N
0280	Net income tax	15	12	N
0290	Tentative minimum tax	16	12	N
0300	Multiply line 16 by 75%	17	12	N
0310	Net regular tax	18	12	N
0320	Enter 25% of Excess	19	12	N
0330	Greater of line 17 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	EZE credit allowed for current year	24	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0391" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8845bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Total of qualified wages N
0030	2	12	Calendar year 1993 qualified wages N
0040	3	12	Incremental increase (subtract line 2 from line 1) N
0050	4	12	Current year credit (multiply line 3 by 20%) N
0060	5	12	Indian employment credits from flow-through N
0065	6	12	Form 1041 portion amount NO ENTRY
0070	6	12	Total current year credit N
0080	7	12	Regular tax before credits N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Alternative minimum tax	8	12	N
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0120	Credit for child & dependent care expenses	10b	12	N
0130	Credit for elderly or disabled	10c	12	N
0140	Education credits	10d	12	N
0150	Child tax credit	10e	12	N
0160	Mortgage interest credit	10f	12	N
0170	Adoption credit	10g	12	N
0180	District of Columbia first time homebuyer credit	10h	12	N
0190	Possessions tax credit (Form 5735)	10i	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10j	12	N
0210	Qualified electric vehicle credit	10k	12	N
0220	Add lines 10a through 10k	10l	12	N
0230	Net income tax	11	12	N
0240	Tentative minimum tax	12	12	N

FORM 8845

INDIAN EMPLOYMENT CREDIT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0250	Net regular tax	13	12	N
0260	Enter 25% of Excess	14	12	N
0270	Greater of line 12 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N
0290	Indian employment credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0386" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8846bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Tips received by employees for services N --
0030	2	12	Tips not subject to the credit provisions N
0040	3	12	Creditable tips (subtract line 2 from line 1) N
0050	4	1	Tipped Employee(s) Wages Exceeded Maximum Amt "X" or blank
0060	4	12	Current year credit (multiply line 3 by 7.65%) N
@0065	4	6	Computation showing amount of tips "STMbnn" or blank
0070	5	12	Form 8846 credits from flow-through entities N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Total current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0130	Credit for child care and dependent care expenses	10b	12	N
0140	Credit for elderly or disabled	10c	12	N
0150	Education credits	10d	12	N
0160	Child tax credit	10e	12	N
0170	Mortgage interest credit	10f	12	N
0180	Adoption credit	10g	12	N
0190	District of Columbia first time homebuyer credit	10h	12	N
0200	Possessions tax credit (Form 5735)	10i	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10j	12	N
0220	Qualified electric vehicle credit	10k	12	N

FORM 8846

CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Add line 10a - line 10k	101	12	N
0240	Net income tax	11	12	N
0250	Tentative minimum tax	12	12	N
0260	Net regular tax	13	12	N
0270	Enter 25% of Excess	14	12	N
0280	Greater of line 12 or line 14	15	12	N
0290	Subtract line 15 from line 11	16	12	N
0300	Credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0355" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8847bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	Total qualified CDC contributions N
0030	2	12	Current year CDC credit N
0040	3	12	CDC credits from flow-through entities N
0050	4	12	Total current year CDC credit N
0060	5	12	Regular tax before credits N
0070	6	12	Alternative minimum tax N
0080	7	12	Regular Tax Plus Alternative Minimum Tax N
0090	8a	12	Foreign tax credit N
0100	8b	12	Credit for child & dependent care expenses N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0130	Child tax credit	8e	12	N
0140	Mortgage interest credit	8f	12	N
0150	Adoption credit	8g	12	N
0160	District of Columbia first time homebuyer credit	8h	12	N
0170	Possessions tax credit (Form 5735)	8i	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8j	12	N
0190	Qualified electric vehicle credit	8k	12	N
0200	Add lines 8a through 8k	8l	12	N
0210	Net income tax	9	12	N
0220	Tentative minimum tax	10	12	N
0230	Net regular tax	11	12	N
0240	Enter 25% of excess	12	12	N
0250	Greater of line 10 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	CDC credit allowed for current year	15	12	N

FORM 8847

CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0249" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8853bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0009 MSA Acct Holder SSN		9	N
0010 Primary Archer Contribution for Current TY - Yes	1a	1	"X" or blank
0020 Primary Archer Contribution for Current TY - No	1a	1	"X" or blank
0030 Primary Uninsured Acct Holder - Yes	1b	1	"X" or blank
0040 Primary Uninsured Account Holder - No	1b	1	"X" or blank
0050 Primary Self HDHP Coverage Box	1c	1	"X" or blank
0060 Primary Family HDHP Coverage Box	1c	1	"X" or blank
0070 Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank
0080 Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0130	HDHP with Self Coverage For Both Box	Part II	1	No Entry
0140	Employer Contributions - Yes	3a	1	"X" or blank
0150	Employer Contributions - No	3a	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	3b	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180	Limitation Amount	5	12	N
0190	Compensation Amount	6	12	N
0200	Medical Savings Account Deduction	7	12	N
0210	Total MSA Distributions Received	8a	12	N
0220	Distributions Rolled Over & Excess Contributions	8b	12	N
0230	Net MSA Distributions	8c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N
0250	Taxable MSA Distributions	10	12	N
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank
0270	Total Taxable MSA Distributions	11b	12	N
0272	Total Medicare & Choice MSA Distributions Received	12	12	N
0274	Tot Medicare & Choice Unreimbursed Med Expenses	13	12	N
0276	Taxable Medicare & Choice MSA Distributions	14	12	N
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank
0279	Total Taxable Medicare & Choice MSA Distributions	15b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0260" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"8853bb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001
0288 Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289 Policyholder SSN		9	N
0290 More Than One Section C Box	Section C	1	No Entry
0295 Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300 Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310 Insured SSN	16b	9	N
0320 Payments or Death Benefits - Yes	17	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Payments or Death Benefits - No	17	1	"X" or blank
0340	Insured Terminally Ill - Yes	18	1	"X" or blank
0350	Insured Terminally Ill - No	18	1	"X" or blank
0360	Gross LTC Payment Amounts	19	12	N
0370	Qualified LTC Insurance Contract Amount	20	12	N
0380	Accelerated Death Benefits Received	21	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400	Multiply \$190 By Number of Days of LTC Period	23	12	N
0410	Qualified LTC Service Incurred Costs	24	12	N
0420	Larger of Line 23 or Line 24	25	12	N
0430	Total Reimbursements Received	26	12	N
0440	Per Diem Limitation	27	12	N
0450	Taxable Payments	28	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0277" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8859bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 SSN		9	N
0020 Street Address of Home	A	35	AN
0030 City of Home	A	22	AN
0040 State of Home	A	2	AN
0050 Zip Code of Home	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060 Lot Number	B	4	N
0070 Square Number	C	4	AN
0080 Settlement or Closing Date	D	8	DT
0090 Maximum Allowable Amount	1	12	N
0100 Modified Adjusted Gross Income	2	12	N
0130 Subtract Maximum From Amt on Line 2	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Divide Line 3 by \$20,000	4	6	R
0150	Multiply line 1 by line 4	5	12	N
0160	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
0180	Tax from Form 1040	8	12	N
0190	Additional Credit Amounts from Form 1040	9	12	N
0200	Tax (line 8) minus credits (line 9)	10	12	N
0230	Credit allowed for current year	11	12	N
0240	Credit carryforward to next year	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0415" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8861bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Form Occurrence Number		7	N 0000001
0020 Qualified first-year wages	1a	12	N
0030 Total qualified first-year wages	1a	12	N
0040 Qualified second-year wages	1b	12	N
0050 Total qualified second-year wages	1b	12	N
0060 Current year credit	2	12	N
@0065 Group credit division schedule	2	6	"STMbnn" or blank
@0067 Line 2 difference statement	2	6	"STMbnn" or blank
0070 Welfare-to-work credit (s) flow-through entities	3	12	N
0075 Form 1041 portion amount	4	12	NO ENTRY

FORM 8861

Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
0080	Total current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0130	Credit for child & dependent care expenses	8b	12	N
0140	Credit for elderly or disabled	8c	12	N
0150	Education credits	8d	12	N
0160	Child tax credit	8e	12	N
0170	Mortgage interest credit	8f	12	N
0180	Adoption credit	8g	12	N
0190	District of Columbia first time homebuyer credit	8h	12	N
0200	Possessions tax credit (Form 5735)	8i	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8j	12	N
0220	Qualified electric vehicle credit	8k	12	N

FORM 8861

Welfare-To-Work Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Add lines 8a through 8k	81	12	N
0240	Net income tax	9	12	N
0250	Tentative minimum tax	10	12	N
0260	Net regular tax	11	12	N
0270	Enter 25% of Excess	12	12	N
0280	Greater of line 10 or line 12	13	12	N
0290	Subtract line 13 from line 9	14	12	N
0300	Welfare-to-work credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
		4	"0759" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8862bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1	4	Year for Which You Are Filing This Form Value "2001"
0020	2	1	Qualifying Child of Another Person Yes Box "X" or blank
0030	2	1	Qualifying Child of Another Person No Box "X"
0040	3a	8	Beginning Date Your Home In The USA DT
0045	3a	8	Ending Date Your Home in The USA DT
0050	3b	8	Beginning Date Your Spouse Home In The USA DT
0055	3b	8	Ending Date Your Spouse Home in The USA DT
0060	4	1	Relationship Yes Box - 1 "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Relationship No Box - 1	4	1	"X" or blank
0080	Did the Child Live with You Yes Box - 1	5a	1	"X" or blank
0090	Did the Child Live with You No Box - 1	5a	1	"X" or blank
0100	Street Address During the Filing Tax Year - 1	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0105	City, State and Zip Code - 1	5b Child 1	25	AN
0106	Street Address During the Filing Tax Year - 2	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0107	City, State and Zip Code - 2	5b Child 1	25	AN
0108	Street Address During the Filing Tax Year - 3	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0109	City, State and Zip Code - 3	5b Child 1	25	AN
0110	Name of School or Care Providers - 1	5c Child 1	35	AN
0113	Name of School or Care Providers - 2	5c Child 1	35	AN
0116	Name of School or Care Providers - 3	5c Child 1	35	AN
0120	Related to the Child or Child With You-Yes Box - 1	6a	1	"X" or blank
0130	Related to the Child or Child With You-No Box - 1	6a	1	"X" or blank
0140	Child's Relationship to You - 1	6b	11	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0143	Name of the Placement Agency - 1	6b	35	AN, Allowable special characters are space, slash, hyphen or blank
0146	Did You Care for The Child Yes Box - 1	6c	1	"X" or blank --
0148	Did You Care for The Child No Box - 1	6c	1	"X" or blank
0150	Relationship Yes Box - 2	4	1	'See 1st Occ.'
0160	Relationship No Box - 2	4	1	'See 1st Occ.'
0170	Did the Child Live with You Yes Box - 2	5a	1	'See 1st Occ.'
0180	Did the Child Live with You No Box - 2	5a	1	'See 1st Occ.'
0190	Street Address During The Filing Tax Year - 1	5b Child 2	35	'See 1st Occ.'
0195	City, State and Zip Code - 1	5b Child 2	25	'See 1st Occ.'
0196	Street Address During the Filing Tax Year - 2	5b Child 2	35	'See 1st Occ.'
0197	City, State and Zip Code - 2	5b Child 2	25	'See 1st Occ.'
0198	Street Address During the Filing Tax Year - 3	5b Child 2	35	'See 1st Occ.'
0199	City, State and Zip Code - 3	5b Child 2	25	'See 1st Occ.'
0200	Name of School or Care Providers - 1	5c Child 2	35	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0203	Name of School or Care Providers - 2	5c Child 2	35	'See 1st Occ.'
0206	Name of School or Care Providers - 3	5c Child 2	35	'See 1st Occ.'
0210	Related to the Child or Child With You-Yes Box - 2	6a	1	'See 1st Occ.'
0220	Related to the Child or Child With You-No Box - 2	6a	1	'See 1st Occ.'
0230	Child's Relationship to You - 2	6b	11	'See 1st Occ.'
0233	Name of the Placement Agency - 2	6b	35	-- AN, Allowable special characters are space, slash, hyphen or blank
0236	Did You Care for The Child Yes Box - 2	6c	1	'See 1st Occ.' --
0238	Did You Care for The Child No Box - 2	6c	1	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1109" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0240		6	Record ID "FRMbbb"
0241		6	Form Number "8862bb"
0242		5	Page Number "PG02b"
0243		9	Taxpayer Identification Number N (Primary SSN)
0244		1	Filler blank
0245		7	Form Occurrence Number N 0000001
0290	6d	1	Did The Child Live With You in The USA Yes Box - 1 "X" or blank
0300	6d	1	Did The Child Live With You in The USA No Box - 1 "X" or blank
0310	6e Child 1	35	Street Address Lived During the Filing TY - 1 AN, Allowable special characters are space, slash, hyphen
0315	6e Child 1	25	City, State and Zip Code Lived - 1 AN
0316	6e Child 1	35	Street Address Lived During the Filing TY - 2 AN, Allowable special characters are space, slash, hyphen
0317	6e Child 1	25	City, State and Zip Code Lived - 2 AN
0318	6e Child 1	35	Street Address Lived During the Filing TY - 3 AN, Allowable special characters are space, slash, hyphen
0319	6e Child 1	25	City, State and Zip Code Lived - 3 AN

Field Identification No.		Form Ref.	Length	Field Description
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0320	Name of School or Day Care Providers - 1	6f Child 1	35	AN
0323	Name of School or Day Care Providers - 2	6f Child 1	35	AN
0326	Name of School or Day Care Providers - 3	6f Child 1	35	AN
0330	Child Lived With Any Other Yes Box - 1	7a	1	"X" or blank
0340	Child Lived With Any Other No Box - 1	7a	1	"X" or blank
0350	Child's Parent or Grandparent Yes Box - 1	7b	1	"X" or blank
0360	Child's Parent or Grandparent No Box - 1	7b	1	"X" or blank
0370	Did This Person Live with The Child Yes Box - 1	7c	1	"X" or blank
0380	Did This Person Live with The Child No Box - 1	7c	1	"X" or blank
0382	Relationship With This Person Yes Box - 1	7d	1	"X" or blank
0384	Relationship With This Person No Box - 1	7d	1	"X" or blank
0386	Child's Relationship To Person - 1	7e	11	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0388	Name of the Person's Agency - 1	7e	35	AN, Allowable special characters are space, slash, hyphen or blank
0390	Person's Name - 1	7f	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0400	Person's SSN - 1	7f	9	N
0410	Is Your AGI Higher Than The Other 's Yes Box - 1	7g	1	"X" or blank
0420	Is Your AGI Higher Than The Other 's No Box - 1	7g	1	"X" or blank
0430	Was The Child Under 19 And A student Yes Box - 1	8a	1	"X" or blank
0440	Was The Child Under 19 And A student No Box - 1	8a	1	"X" or blank
0450	Was The Child Under 24 And A Student Yes Box - 1	8b	1	"X" or blank
0460	Was The Child Under 24 And A Student No Box - 1	8b	1	"X" or blank
0470	Name of School, State, County, Local Gov Agency-1	8c Child 1	35	AN
0473	Name of School, State, County, Local Gov Agency-2	8c Child 1	35	AN
0476	Name of School, State, County, Local Gov Agency-3	8c Child 1	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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0480	Was The Child Disabled Yes Box - 1	8d	1	"X" or blank
0490	Was The Child Disabled No Box - 1	8d	1	"X" or blank
0500	Name of Health Care Provider or Social Worker - 1	8e	35	AN
0550	Did The Child Live With You in The USA Yes Box - 2	6d	1	'See 1st Occ.'
0560	Did The Child Live With You in The USA No Box - 2	6d	1	'See 1st Occ.'
0570	Street Address Lived During the Filing TY - 1	6e Child 2	35	'See 1st Occ.'
0575	City, State and Zip Code Lived - 1	6e Child 2	25	'See 1st Occ.'
0576	Street Address Lived During the Filing TY - 2	6e Child 2	35	'See 1st Occ.'
0577	City, State and Zip Code Lived - 2	6e Child 2	25	'See 1st Occ.'
0578	Street Address Lived During the Filing TY - 3	6e Child 2	35	'See 1st Occ.'
0579	City, State and Zip Code Lived - 3	6e Child 2	25	'See 1st Occ.'
0580	Name of School or Day Care Providers - 1	6f Child 2	35	'See 1st Occ.'
0583	Name of School or Day Care Providers - 2	6f Child 2	35	'See 1st Occ.'
0586	Name of School or Day Care Providers - 3	6f Child 2	35	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0590	Child Lived With Any Other Yes Box - 2	7a	1	'See 1st Occ.'
0600	Child Lived With Any Other No Box - 2	7a	1	'See 1st Occ.'
0610	Child's Parent or Grandparent Yes Box - 2	7b	1	'See 1st Occ.'
0620	Child's Parent or Grandparent No Box - 2	7b	1	'See 1st. Occ.'
0630	Did This Person Live With The Child Yes Box - 2	7c	1	'See 1st Occ.'
0640	Did This Person Live With The Child No Box - 2	7c	1	'See 1st Occ.'
0642	Relationship With This Person Yes Box - 2	7d	1	"X" or blank
0644	Relationship With This Person No Box - 2	7d	1	"X" or blank
0646	Child's Relationship To Person - 2	7e	11	AN, Allowable special characters are: space,
0648	Name of the Person's Agency - 2	7e	35	AN, Allowable special characters are space, slash, hyphen or blank
0650	Person's Name - 2	7f	35	'See 1st Occ.'
0660	Person's SSN - 2	7f	9	'See 1st Occ.'
0670	Is Your AGI Higher Than The Other 's Yes Box - 2	7g	1	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0680	Is Your AGI Higher Than The Other 's No Box - 2	7g	1	'See 1st Occ.'
0690	Was The Child Under 19 And A Student Yes Box - 2	8a	1	'See 1st Occ.'
0700	Was The Child Under 19 And A Student No Box - 2	8a	1	'See 1st Occ.'
0710	Was The Child Under 24 And A Student Yes Box - 2	8b	1	'See 1st Occ.'
0720	Was The Child Under 24 And A Student No Box - 2	8b	1	'See 1st Occ.'
0730	Name of School, State, County, Local Gov Agency-1	8c Child 2	35	'See 1st Occ.'
0733	Name of School, State, County, Local Gov Agency-2	8c Child 2	35	'See 1st Occ.'
0736	Name of School, State, County, Local Gov Agency-3	8c Child 2	35	'See 1st Occ.'
0740	Was the Child Disabled Yes Box - 2	8d	1	'See 1st Occ.'
0750	Was the Child Disabled No Box - 2	8d	1	'See 1st Occ.'
0760	Name of Health Care Provider or Social Worker - 2	8e	35	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0749" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Student's First Name - 1	1a	10	AN (first name) or blank
0020 Student's Last Name - 1	1a	15	AN (last name) or blank
0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0035 Student's SSN - 1	1b	9	N or blank
0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N
0050 Smaller of Exp Paid in Current TY or \$1000 - 1	1d	12	N
0060 Subtract Columns d from c - 1	1e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1000 - 3	1d	12	N
0200	Subtract Columns d from c - 3	1e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0220	Total of Column d	2d	12	N
0230	Total of Column f	2f	12	N
0240	Add Amounts in Line 2, Columns d and f	3f	12	N
0250	Student's First Name - 1	4a	10	AN (first name) or blank
0260	Student's Last Name - 1	4a	15	AN (last name) or blank
0270	Student's Name Control - 1	4a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0275	Student's SSN - 1	4b	9	N or blank
0280	Qualified Expenses - 1	4c	12	N
0290	Student's First Name - 2	4a	10	'See 1st Occ.'
0300	Student's Last Name - 2	4a	15	'See 1st Occ.'
0310	Student's Name Control - 2	4a	4	'See 1st Occ.'
0315	Student's SSN - 2	4b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	4c	12	'See 1st Occ.'
0330	Student's First Name - 3	4a	10	'See 1st Occ.'
0340	Student's Last Name - 3	4a	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0350	Student's Name Control - 3	4a	4	'See 1st Occ.'
0355	Student's SSN - 3	4b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	4c	12	'See 1st Occ.'
0370	Student's First Name - 4	4a	10	'See 1st Occ.'
0380	Student's Last Name - 4	4a	15	'See 1st Occ.'
0390	Student's Name Control - 4	4a	4	'See 1st Occ.'
0395	Student's SSN - 4	4b	9	'See 1st Occ.'
0400	Qualified Expenses - 4	4c	12	'See 1st Occ.'
0410	Student's First Name - 5	4a	10	'See 1st Occ.'
0420	Student's Last Name - 5	4a	15	'See 1st Occ.'
0430	Student's Name Control - 5	4a	4	'See 1st Occ.'
0435	Student's SSN - 5	4b	9	'See 1st Occ.'
0440	Qualified Expenses - 5	4c	12	'See 1st Occ.'
0450	Total Qualified Expenses	5c	12	N
0460	Smaller of Line 5 or \$5000	6c	12	N
0470	Multiply Line 6 by 20%	7c	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	8c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0490	Enter \$50,000 (\$100,000 if Married Filing Jointly)	9	12	N
0500	Modified AGI from 1040 or 1040A	10	12	N
0510	Subtract Lines 10 from 9	11	12	N
0515	Enter \$10,000 (\$20,000 if Married Filing Jointly)	12	12	N
0520	Divide Line 11 by \$10,000 (by \$20,000 if Married)	13	6	R
0529	Multiply Line 8 by Line 13	14	12	N
0540	Tax from 1040 or 1040A	15	12	N
0550	Total 1040/1040A other credits	16	12	N
0560	Subtract Line 16 from Line 15	17	12	N
0590	Education Credits	18	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
			Byte Count
		4	"1726" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record Id "FRMbbb"
0001		6	Form Number "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0006		6	Tax Period YYYYMM
0010		8	Partnership's Tax Year Beginning DT
0020		8	Partnership's Tax Year Ending DT
0025		4	Name Control AN
0040		35	Filer's Address AN
0050		22	Filer's City AN
0060		2	Filer's State AN
0070		12	Filer's Zip Code N or nnnnnbbbbbbb or nnnnnnnnnbbb
0080	A	1	Category 1 Filer "X" or blank
0090	A	1	Category 2 Filer "X" or blank
0100	A	1	Category 3 Filer "X" or blank
0110	A	1	Category 4 Filer "X" or blank
0120	B	8	Filer's Tax Year Beginning DT

Field No.	Identification	Form Ref.	Length	Field Description
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0130	Filer's Tax Year Ending	B	8	DT
0140	Filer's Share Of Liabilities Nonrecourse	C	12	N
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN or "STMbnn"
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank
+0310	Constructive Owner	E(4)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0370	Identifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0490	Constructive Owner - 3	E(4)	1	"X" or blank
0500	Name Other Partner - 4	E(1)	35	AN
0510	Address Other Partner - 4	E(2)	35	AN
0520	City Other Partner - 4	E(2)	22	AN
0530	State Other Partner - 4	E(2)	2	AN
0540	Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0550	Identifying Number Other Partner - 4	E(3)	9	N
0560	Fourth Category 1 Filer	E(4)	1	"X" or blank
0570	Fourth Category 2 Filer	E(4)	1	"X" or blank
0580	Constructive Owner - 4	E(4)	1	"X" or blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN
0600	Name Line 2 Foreign Partnership	F1	35	AN
0610	Address Foreign Partnership	F1	35	AN
0620	City Foreign Partnership	F1	22	AN
0630	State Foreign Partnership	F1	2	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0645	Country Foreign Partnership	F1	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
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0650	EIN Foreign Partnership	F2	9	N
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	DT
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N RANGE: 111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8	20	AN
0712	Exchange Rate	F8	6	R
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank

Field Identification No.		Form Ref.	Length	Field Description
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0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0865	Country Foreign Agent	G3	35	AN
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0925	Country Person With Books	G4	35	AN
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G 7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2188" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1030		6	Record ID "FRMbbb"
1031		6	Form Number "8865bb"
1032		5	Page Number "PG02b"
1033		9	Taxpayer Identification Number N (Primary SSN)
1034		1	Filler Blank
1035		7	Form Occurrence Number N 0000001 - 0000005
1040	SCH A a	1	Owns Direct Interest "X" or blank
1045	SCH A b	1	Owns Constructive Interest "X" or blank
*1050	SCH A	35	Name Constructive Ownership AN or "STMbnn" OR BLANK
+1060	SCH A	35	Address Constructive Ownership AN
*+1070	SCH A	22	City Constructive Ownership AN or "STMbnn"
+1080	SCH A	2	State Constructive Ownership AN
+1090	SCH A	12	Zip Code Constructive Ownership N or nnnnnbbbbbbb or nnnnnnnnnbbb
+1100	SCH A	9	Identifying Number Constructive Ownership N
+1110	SCH A	1	Foreign Person "X" or blank
+1120	SCH A	1	Direct Partner "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1290	Name Constructive Ownership - 4	SCH A	35	AN
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN
*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1640	Identifying Number of Partners - 3	SCH A-1	9	N

Field Identification No.		Form Ref.	Length	Field Description
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1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank
1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Patners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK
+1830	Address of Partnership	SCH A-2	35	AN
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
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2000	City of Partnership - 3	SCH A-2	22	AN
2010	State of Partnership - 3	SCH A-2	2	N
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN

Field Identification No.		Form Ref.	Length	Field Description
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2170	State of Partnership - 5	SCH A-2	2	AN
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Income (Loss) From Trade	SCH B 22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0813" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
2470 Record ID		6	"FRMbbb"
2471 Form Number		6	"8865bb"
2472 Page Number		5	"PG03b"
2473 Taxpayer Identification Number		9	N (Primary SSN)
2474 Filler		1	Blank
2475 Form Occurrence Number		7	N 0000001 - 0000005
*2480 S-T Description of Property	SCH D 1(a)	15	AN, "STMbnn" or blank
+2490 S-T Date Acquired	SCH D 1(b)	8	DT, or "INHERIT", or "VARIOUS"
+2500 S-T Date Sold	SCH D 1(c)	8	DT
+2510 S-T Sales Price	SCH D 1(d)	12	N, or "EXPIRED"
+2520 S-T Cost or Other Basis	SCH D 1(e)	12	N, or "EXPIRED"
+2530 S-T Gain or Loss	SCH D 1(f)	12	N
2540 S-T Description of Property - 2	SCH D 1(a)	15	AN
2550 S-T Date Acquired - 2	SCH D 1(b)	8	'See 1st Occ.'
2560 S-T Date Sold - 2	SCH D 1(c)	8	DT
2570 S-T Sales Price - 2	SCH D 1(d)	12	N, or "EXPIRED"
2580 S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590 S-T Gain or Loss - 2	SCH D 1(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2600	S-T Description of Property - 3	SCH D 1(a)	15	AN
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	DT
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	15	AN
2670	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2680	S-T Date Sold - 4	SCH D 1(c)	8	DT
2690	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2700	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 2	12	N
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3	12	N
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4	12	N
2750	Net Short-Term Capital Gain Or (Loss)	SCH D 5	12	N
*2760	L-T Description of Property	SCH D 6(a)	15	AN or "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+2770	L-T Date Acquired	SCH D 6(b)	8	DT, or "INHERIT", or "VARIOUS"
+2780	L-T Date Sold	SCH D 6(c)	8	DT
+2790	L-T Sales Price	SCH D 6(d)	12	N, or "EXPIRED"
+2800	L-T Cost or Other Basis	SCH D 6(e)	12	N, or "EXPIRED"
+2810	L-T Gain or Loss	SCH D 6(f)	12	N
+2820	L-T 28% Rate Gain or Loss	SCH D 6(g)	12	N
2830	L-T Description of Property - 2	SCH D 6(a)	15	AN
2840	L-T Date Acquired - 2	SCH D 6(b)	8	'See 1st Occ.'
2850	L-T Date Sold - 2	SCH D 6(c)	8	DT
2860	L-T Sales Price - 2	SCH D 6(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 6(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 6(f)	12	N
2890	L-T 28% Rate Gain or Loss - 2	SCH D 6(g)	12	N
2900	L-T Description of Property - 3	SCH D 6(a)	15	AN
2910	L-T Date Acquired - 3	SCH D 6(b)	8	'See 1st Occ.'
2920	L-T Date Sold-3	SCH D 6(c)	8	DT
2930	L-T Sales Price- 3	SCH D 6(d)	12	N, or "EXPIRED"
2940	L-T Cost or Other Basis - 3	SCH D 6(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 6(f)	12	N
2960	L-T 28% Rate Gain or Loss - 3	SCH D 6(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2970	L-T Description of Property - 4	SCH D6(a)	15	AN
2980	L-T Date Acquired - 4	SCH D 6(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 6(c)	8	DT
3000	L-T Sales Price - 4	SCH D 6(d)	12	N, or "EXPIRED"
3010	L-T Cost or Other Basis - 4	SCH D 6(e)	12	N, or "EXPIRED"
3020	L-T Gain or Loss - 4	SCH D 6(f)	12	N
3030	L-T 28% Rate Gain or Loss - 4	SCH D 6(g)	12	N
3035	Reserved		6	Blank
3040	L-T Capital Gain Installment Sales Gain or (Loss)	SCH D 7(f)	12	N
3050	L-T Capital Gain Installment Sales 28% Rate Gain	SCH D 7(g)	12	N
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N
3070	L-T Capital Gain Like-Kind Exch 28% Rate Gain	SCH D 8(g)	12	N
3080	Partnership's Share Net L-T Capital Gain Or (Loss)	SCH D 9(f)	12	N
3090	Partnership's Share Net L-T Capital 28% Rate Gain	SCH D 9(g)	12	N
3100	Capital Gain Distributions	SCH D10(f)	12	N
3110	Capital Gain Distributions 28% Rate Gain Or (Loss)	SCH D19(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3120	Combine Lines 6-10 In Column (g)	SCH D11(g)	12	N
3130	Net Long-Term Capital Gain Or Loss	SCH D12(f)	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0598" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
3140 Record ID		6	"FRMbbb"
3141 Form Number		6	"8865bb"
3142 Page Number		5	"PG04b"
3143 Taxpayer Identification Number		9	N (Primary SSN)
3144 Filler		1	Blank
3145 Form Occurrence Number		7	N 0000001 - 0000005
3150 Ordinary Income (Loss) From Trade Or Business	SCH K 1	12	N
3160 Net Income (Loss) From Rental	SCH K 2	12	N
3170 Gross Income From Other Rental Activities	SCH K 3a	12	N
3180 Expenses From Other Rental Activities	SCH K 3b	12	N
@3185 Expenses (Attach Schedule)	SCH K 3b	6	"STMbnn" OR BLANK
3190 Net Income (Loss) From Other Rental Activities	SCH K 3c	12	N
3200 Interest Income	SCH K 4a	12	N
3210 Ordinary Dividends	SCH K 4b	12	N
3220 Royalty Income	SCH K 4c	12	N
3230 Net Short-term Capital Gain (Loss)	SCH K 4d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3240	Net Long-term Capital Gain (Loss)	SCH K4e(1)	12	N
3250	28% Rate Gain (Loss)	SCH K4e(2)	12	N
3260	Qualified 5-Year Gain	SCH K4e(3)	12	N
3270	Other Portfolio Income (Loss)	SCH K 4f	12	N
@3275	Other Portfolio Income (Loss) (Attach Schedule)	SCH K 4f	6	"STMbnn" OR BLANK
3280	Guaranteed Payments To Partners	SCH K 5	12	N
3290	Net Section 1231 Gain (Loss)	SCH K 6	12	N
3300	Other Income (Loss)	SCH K 7	12	N
@3305	Other Income (Loss) (Attach Schedule)	SCH K 7	6	"STMbnn" OR BLANK
3310	Charitable Contributions	SCH K 8	12	N
@3315	Charitable Contributions (Attach Schedule)	SCH K 8	6	"STMbnn" OR BLANK
3320	Section 179 Expense Deduction	SCH K 9	12	N
3330	Deductions Related To Portfolio Income	SCH K 10	12	N
@3335	Deductions Related To Portfolio Income (Itemize)	SCH K 10	6	"STMbnn" OR BLANK
3340	Other Deductions	SCH K 11	12	N
@3345	Other Deductions (Attach Schedule)	SCH K 11	6	"STMbnn" OR BLANK

Field Identification No.		Form Ref.	Length	Field Description
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3350	Low-income Housing Credit-Section 42(J)(5)	SCHK12a(1)	12	N
3360	Low-income Housing Credit Other	SCHK12a(2)	12	N
3390	Expenditures Related To Rental Real Estate	SCH K 12b	12	N
*3395	Form 3468 Line Reference	SCH K 12b	6	AN or "STMbnn" or blank
+3400	Credits Related To Rental Real State	SCH K 12c	12	N
+3405	Type Of Rental Credit	SCH K 12c	15	AN
*3410	Credits Related To Other Rental Activities	SCH K 12d	12	N or "STMbnn" or blank
+3415	Type Of Other Rental Credit	SCH K 12d	15	AN
*3420	Other Credits	SCH K 13	12	N or "STMbnn" or blank
+3425	Type Of Other Credit	SCH K 13	15	AN or "STMbnn" or blank
3430	Interest Expense On Investment Debts	SCH K 14a	12	N
3440	Investment Income	SCHK14b(1)	12	N
3450	Investment Expenses	SCHK14b(2)	12	N
3460	Net Earnings (Loss) From Self-Employment	SCHK15a	12	N
3470	Gross Farming Or Fishing Income	SCHK15b	12	N
3480	Gross Nonfarm Income	SCHK15c	12	N
3490	Depreciation Adjustment	SCHK16a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3500	Adjusted Gain Or Loss	SCH K 16b	12	N
3510	Depletion (Other Than Oil And Gas)	SCH K 16c	12	N
3520	Gross Income From Oil Gas, & Geothermal Properties	SCHK16d(1)	12	N
3530	Deductions Allocable To Oil Gas & Geothermal Prop.	SCHK16d(2)	12	N
3540	Other Adjustments & Tax Preference Items	SCH K 16e	12	N
@3545	Other Adjustments (Attach Schedule)	SCH K 16e	6	"STMbnn" OR BLANK
@3550	Global Schedule K Attachment	SCH K	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1204" for Fixed; "nnnn" for variable format
		4	Value "*****"
3560		6	"FRMbbb"
3561		6	"8865bb"
3562		5	"PG05b"
3563		9	N (Primary SSN)
			Identification Number
3564		1	Blank
3565		7	N 0000001 - 0000005
*3570	SCH K 17a	35	AN or "STMbnn" or blank
			Name Of Foreign Country Or U.S. Possession
+3575	SCH K 17b	12	N
			Gross Income From All Sources
+3580	SCH K 17c	12	N
			Gross Income Sourced At Partner Level
+3590	SCHK17d(1)	12	N
			Passive Income
*+3600	SCHK17d(2)	12	N or "STMbnn"
			Listed Categories Income
@3605	SCHK17d(2)	6	"STMbnn" OR BLANK
			Listed Categories Income (Attach Schedule)
+3610	SCHK17d(3)	12	N
			General Limitation Income
+3620	SCHK17e(1)	12	N
			Interest Expense At Partner Level
+3630	SCHK17e(2)	12	N
			Other At Partner Level

Field No.	Identification	Form Ref.	Length	Field Description
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+3640	Passive Deductions	SCHK17f(1)	12	N
*+3650	Listed Categories Deductions	SCHK17f(2)	12	N or "STMbnn"
@3655	Listed Categories Deductions (Attach Schedule)	SCHK17f(2)	6	"STMbnn" OR BLANK
+3660	General Limitation Deductions	SCHK17f(3)	12	N
+3670	Foreign Taxes (Paid)	SCH K 17g	1	"X" or blank
+3680	Foreign Taxes (Accrued)	SCH K 17g	1	"X" or blank
+3690	Total Foreign Taxes	SCH K 17g	12	N
+3700	Reduction In Taxes Available	SCH K 17h	12	N
@3705	Reduction In Taxes Available (Attach Schedule)	SCHK17h	6	"STMbnn" OR BLANK
*3720	Section 59(e)(2) Expenditures: type	SCHK18a	50	AN or "STMbnn" or blank
+3730	Section 59(e)(2) Expenditure: Amount	SCH K 18b	12	N
3740	Tax-Exempt Interest Income	SCH K 19	12	N
3750	Other Tax-Exempt Income	SCH K 20	12	N
3760	Nondeductible Expenses	SCH K 21	12	N
*3770	Distributions Of Money	SCH K 22	12	N or "STMbnn" or blank
+3775	Adjusted Basis of Securities	SCH K 22	12	N
+3777	FMV Of Securities On Date of Distributions	SCH K 22	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*3780	Distributions Of Property Other Than Money	SCH K 23	12	N or "STMbnn" or blank
+3785	Adjusted Basis of Property	SCH K 23	12	N
+3787	FMV of Property	SCH K 23	12	N
@3790	Other Items & Amounts (Attach Schedule)	SCH K 24	6	"STMbnn" OR BLANK
@3795	Schedule K Attachments	SCH K	6	"STMbnn" or blank
3800	Cash Beginning Of Tax Year	SCH L 1(b)	12	N
3810	Cash End Of Tax Year	SCH L 1(d)	12	N
3820	Trade Notes Beginning Of Tax Year	SCH L2a(a)	12	N
3830	Trade Notes End Of Tax Year	SCH L2a(c)	12	N
3840	Less Allowance For Bad Debts Beg. Of Tax Year	SCH L2b(a)	12	N
3850	Less Allowance For Bad Debts Beg. Of Tax Year	SCH L2b(b)	12	N
3860	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(c)	12	N
3870	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(d)	12	N
3880	Inventories Beginning Of Tax Year	SCH L 3(b)	12	N
3890	Inventories End Of Tax Year	SCH L3(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3900	U.S. Government Obligations BOY	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning of Tax Year	SCH L 6(b)	12	N
3945	Reserved	SCH L 6(b)	6	Blank
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" OR BLANK
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L 7(b)	12	N
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7(d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8(b)	12	N
3985	Reserved	SCH L 8(b)	6	Blank
3990	Other Investments End Of Tax Year	SCH L 8(d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" OR BLANK

Field Identification No.		Form Ref.	Length	Field Description
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4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N
4205	Reserved	SCHL13(b)	6	Blank
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" OR BLANK
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities EOY (Attach Schedule)	SCH L 17	6	"STMbnn" OR BLANK
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4345	Reserved	SCH L20(b)	6	Blank
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities End Of Tax Year (Attach Schedule)	SCH L 20	6	"STMbnn" OR BLANK
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0505" for Fixed; "nnnn" for variable format
		4	Value "*****"
4410		6	"FRMbbb"
4411		6	"8865bb"
4412		5	"PG06b"
4413		9	N (Primary SSN)
4414		1	Blank
4415		7	N 0000001 - 0000005
4420	SCH M 1(a)	12	N
			Total U.S. Assets Beginning Of Tax Year
4430	SCH M 1(b)	12	N
			Total U.S. Assets End Of Tax Year
4440	SCH M2a(a)	12	N
			Passive Income Category Beginning Of Tax Year
4450	SCH M2a(b)	12	N
			Passive Income Category End Of Tax Year
4460	SCH M2b(a)	12	N
			Listed Categories Beginning Of Tax Year
4465	SCH M2b(a)	6	Blank
4470	SCH M2b(b)	12	N
			Listed Categories End Of Tax Year
@4475	SCH M 2b	6	"STMbnn" OR BLANK
			Listed Categories End Of TY (Attach Schedule)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
4480	General Limitation Income Category BOY	SCH M2c(a)	12	N
4490	General Limitation Income Category End Of Tax Year	SCH M2c(b)	12	N
4500	Net Income (Loss) Per Books	SCH M-1 1	12	N
4510	Income Included On Schedule K-1	SCH M-1 2	12	N
@4515	Income Included On Schedule K-1 (Itemize)	SCH M-1 2	6	"STMbnn" or blank
4520	Guaranteed Payments	SCH M-1 3	12	N
4530	Depreciation Expenses	SCH M-1 4a	12	N
4540	Travel & Entertainment	SCH M-1 4b	12	N
@4545	Attach Statement For Other Expenses	SCH M-1 4	6	"STMbnn" or blank
4550	Total For Other Expenses	SCH M-1 4b	12	N
4560	Total Expenses Line 4	SCH M-1 4b	12	N
4570	Add Lines 1-4	SCH M-1 5	12	N
4580	Tax Exempt Interest	SCH M-1 6a	12	N
@4585	Attach Statement For Other Income	SCH M-1 6a	6	"STMbnn" or blank
4590	Total For Other Income	SCH M-1 6a	12	N
4600	Total Income Line 6a	SCH M-1 6a	12	N
4610	Depreciation Deductions	SCH M-1 7a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@4615	Attach Statement For Other Deductions	SCH M-1 7a	6	"STMbnn" or blank
4620	Total For Other Deductions	SCH M-1 7a	12	N
4630	Total Deductions Line 7a	SCH M-1 7a	12	N
4640	Add Lines 6 And 7	SCH M-1 8	12	N
4650	Income (Loss)	SCH M-1 9	12	N
4660	Capital Accounts Balance Beginning Of Year	SCH M-2 1	12	N
4670	Capital Contributed During Year	SCH M-2 2	12	N
4680	Net Income (Loss) Per Books	SCH M-2 3	12	N
@4685	Other Increases (itemize)	SCH M-2 4	6	"STMbnn" OR BLANK
4690	Total Other Increases	SCH M-2 4	12	N
4700	Capital Accounts. Add Lines 1-4	SCH M-2 5	12	N
4710	Distributions: Cash	SCH M-2 6a	12	N
4720	Distributions: Property	SCH M-2 6b	12	N
@4725	Other Decreases (Itemize)	SCH M-2 7	6	"STMbnn" OR BLANK
4730	Total Other Decreases	SCH M-2 7	12	N
4740	Capital Accounts. Add Lines 6 And 7	SCH M-2 8	12	N
4750	Capital Accounts. Balance End Of Year	SCH M-2 9	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
@4755 Reconcile Schedule L Differences Attachment	SCH M-2	6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1051" for Fixed; "nnnn" for variable format
		4	Value "*****"
4770		6	"FRMbbb"
4771		6	"8865bb"
4772		5	"PG07b"
4773		9	N (Primary SSN)
4774		1	Blank
4775		7	N 0000001 - 0000005
4780	SCH N 1(a)	12	N
			Sales Of Inventory - U.S. Person Filing Return
4790	SCH N 1(b)	12	N
			Sales Of Inventory - Domestic Corporation
4800	SCH N 1(c)	12	N
			Sales Of Inventory - Foreign Corporation
4810	SCH N 1(d)	12	N
			Sales Of Inventory - Person With 10%
4820	SCH N 2(a)	12	N
			Sales Of Property Rights U.S. Person Filing Return
4830	SCH N 2(b)	12	N
			Sales Of Property Rights Domestic Corporation
4840	SCH N 2(c)	12	N
			Sales Of Property Rights Foreign Corporation
4850	SCH N 2(d)	12	N
			Sales Of Property Rights Person With 10%

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4860	Compensation Received U.S. Person Filing Return	SCH N 3(a)	12	N
4870	Compensation Received-Domestic Corporation	SCH N 3(b)	12	N
4880	Compensation Received-Foreign Corporation	SCH N 3(c)	12	N
4890	Compensation Received-Person With 10%	SCH N 3(d)	12	N
4900	Commissions Received-U.S. Person Filing Return	SCH N 4(a)	12	N
4910	Commissions Received-Domestic Corporation	SCH N 4(b)	12	N
4920	Commissions Received-Foreign Corporation	SCH N 4(c)	12	N
4930	Commissions Received Person With 10%	SCH N 4(d)	12	N
4940	Rents Received-U.S. Person	SCH N 5(a)	12	N
4950	Rents Received-Domestic Corporation	SCH N 5(b)	12	N
4960	Rents Received-Foreign Corporation	SCH N 5(c)	12	N
4970	Rents Received-Person With 10%	SCH N 5(d)	12	N
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4990	Distributions Received-Domestic Corporation	SCH N 6(b)	12	N
5000	Distributions Received-Foreign Corporation	SCH N 6(c)	12	N
5010	Distributions Received-Person With 10%	SCH N 6(d)	12	N
5020	Interest Received-U.S. Person Filing Return	SCH N 7(a)	12	N
5030	Interest Received-Domestic Corporation	SCH N 7(b)	12	N
5040	Interest Received-Foreign Corporation	SCH N 7(c)	12	N
5050	Interest Received-Person With 10%	SCH N 7(d)	12	N
5060	Other U.S. Person	SCH N 8(a)	12	N
5070	Other Domestic Corporation	SCH N 8(b)	12	N
5080	Other Foreign Corporation	SCH N 8(c)	12	N
5090	Other Person With 10%	SCH N 8(d)	12	N
5100	Add Lines 1-8 - U.S. Person	SCH N 9(a)	12	N
5110	Add Lines 1-8 - Domestic Corporation	SCH N 9(b)	12	N
5120	Add Lines 1-8 - Foreign Corporation	SCH N 9(c)	12	N
5130	Add Lines 1-8 - Person With 10%	SCH N 9(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
5140	Purchases Of Inventory - U.S. Person	SCH N10(a)	12	N
5150	Purchases Of Inventory - Domestic Corporation	SCH N10(b)	12	N
5160	Purchases Of Inventory - Foreign Corporation	SCH N10(c)	12	N
5170	Purchases Of Inventory - Person With 10%	SCH N10(d)	12	N
5180	Purchases Of Tangible Property - U.S. Person	SCH N11(a)	12	N
5190	Purchases Of Tangible Property- Domestic Corp.	SCH N11(b)	12	N
5200	Purchases Of Tangible Property- Foreign Corporation	SCH N11(c)	12	N
5210	Purchases Of Tangible Property- Person With 10%	SCH N11(d)	12	N
5220	Purchases Of Property Rights- U.S. Person	SCH N12(a)	12	N
5230	Purchases Of Property Rights- Domestic Corporation	SCH N12(b)	12	N
5240	Purchases Of Property Rights- Foreign Corporation	SCH N12(c)	12	N
5250	Purchases Of Property Rights- Person With 10%	SCH N12(d)	12	N
5260	Compensation Paid- U.S. Person	SCH N13(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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5270	Compensation Paid-Domestic Corporation	SCH N13(b)	12	N
5280	Compensation Paid-Foreign Corporation	SCH N13(c)	12	N
5290	Compensation Paid Person With 10%	SCH N13(d)	12	N
5300	Commissions Paid-U.S. Person	SCH N14(a)	12	N
5310	Commissions Paid-Domestic Corporation	SCH N14(b)	12	N
5320	Commissions Paid-Foreign Corporation	SCH N14(c)	12	N
5330	Commissions Paid-Person With 10%	SCH N14(d)	12	N
5340	Rents Paid - U.S. Person	SCH N15(a)	12	N
5350	Rents Paid-Domestic Corporation	SCH N15(b)	12	N
5360	Rents Paid Foreign Corporation	SCH N15(c)	12	N
5370	Rents Paid Person With 10%	SCH N15(d)	12	N
5380	Distributions Paid-U.S. Person	SCH N16(a)	12	N
5390	Distributions Paid - Domestic Corporation	SCH N16(b)	12	N
5400	Distributions Paid-Foreign Corporation	SCH N16(c)	12	N
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
5430	Interest Paid - Domestic Corporation	SCH N17(b)	12	N
5440	Interest Paid - Foreign Corporation	SCH N17(c)	12	N
5450	Interest Paid - Person With 10%	SCH N17(d)	12	N
5460	Other Paid - U.S. Person	SCH N18(a)	12	N
5470	Other Paid - Domestic Corporation	SCH N18(b)	12	N
5480	Other Paid - Foreign Corporation	SCH N18(c)	12	N
5490	Other Paid - Person With 10%	SCH N18(d)	12	N
5500	Add Lines 10-18 - U.S. Person	SCH N19(a)	12	N
5510	Add Lines 10-18 - Domestic Corporation	SCH N19(b)	12	N
5520	Add Lines 10-18 - Foreign Corporation	SCH N19(c)	12	N
5530	Add Lines 10-18 - Person With 10%	SCH N19(d)	12	N
5540	Amounts Borrowed - U.S. Person	SCH N20(a)	12	N
5550	Amounts Borrowed- Domestic Corporation	SCH N20(b)	12	N
5560	Amounts Borrowed - Foreign Corporation	SCH N20(c)	12	N
5570	Amounts Borrowed - Person With 10%	SCH N20(d)	12	N
5580	Amounts Loaned - U.S Person	SCH N21(a)	12	N
5590	Amounts Loaned - Domestic Corporation	SCH N21(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0994" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbK1"
0001		6	Schedule Type "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001 - 0000005
0010		8	Fiscal Year Beginning DT
0020		8	Fiscal Year Ending DT
0030		9	Partner's Identifying Number (EIN or SSN) N, "APPLD FOR" OR "FOREIGNUS"
0040		35	Partner's Name 1 AN
0050		35	Partner's Address 1 AN
0060		22	Partner's City AN
0070		2	Partner's State A OR ".b"
0080		12	Partner's Zip Code N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0090		35	Partner's Name 2 AN
0100		35	Partner's Address 2 AN
0110		22	Partner's City 2 AN
0120		2	Partner's State 2 A or ".b"

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0130		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0150		35	AN
0160		35	AN
0170		35	AN
0180		22	AN
0190		2	A OR ".b"
0200		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0210	(a)	6	R
0220	(b)	6	R
0230	(a)	6	R
0240	(b)	6	R
0250	(a)	6	R
0260	(b)	6	R
0270	(a)	6	R

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0280	(b)	6	Partner's % Of Losses End Of Tax Year
0290	(a)	12	Capital Account At Beginning Of Year
0300	(b)	12	Capital Contributed During Year
0310	(c)	12	Partner's Share
0320	(d)	12	Withdrawals And Distribution
0330	(e)	12	Capital Account At End Of Year
*0340	1	12	Ordinary Income (Loss) From Trade Or Business
+0345	1	15	Type of Trade
*0350	2	12	Net Income (Loss) From Rental Real Estate
+0355	2	15	Type of Real Estate Rental Activity
*0360	3	12	Net Income (Loss) From Other Rental Activities
+0365	3	15	Type of Other Rental Activity
0370	4a	12	Interest
0380	4b	12	Ordinary Dividends
0390	4c	12	Royalties
0400	4d	12	Net Short Term Capital Gain (Loss)

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Net Long-Term Capital Gain (Loss) Total	4e(1)	12	N
0420	28% Rate Gain (Loss)	4e(2)	12	N
0425	Qualified 5-Year Gain	4e(3)	12	N
0430	Other Portfolio Income (Loss)	4f	12	N
@0435	Attach Statement Other Porfolio Info	4f	6	"STMbnn" or blank
0440	Guaranteed Payments To Partner	5	12	N
*0450	Net Section 1231 Gain (Loss)	6	12	N or "STMbnn" or blank
+0455	Type of 1231 Activity	6	15	AN
*0460	Other Income (Loss)	7	12	N or "STMbnn" or blank
+0465	Type of Other Income	7	15	AN
@0467	Attach Schedule of Other Income	7	6	"STMbnn" or blank
0470	Charitable Contributions	8	12	N
@0475	Attach Schedule of Charitable Contributions	8	6	"STMbnn" or blank
0480	Section 179 Expense Deduction	9	12	N
0490	Deductions Related To Portfolio Income	10	12	N
@0495	Attach Schedule of Portfolio Deductions	10	6	"STMbnn" or blank

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Other Deductions	11	12	N
@0505	Attach Schedule of Other Deductions	11	6	"STMbnn" or blank
0510	Low Income Housing Credit 42(J)(5)	12a(1)	12	N
0520	Low Income Housing Credit Other	12a(2)	12	N
*0545	Form 3468 Line Reference	12b	6	AN or "STMbnn" or blank
+0550	Qualified Rehabilitation Expenditures	12b	12	N
+0555	Type of Expenditures	12b	15	AN
*0560	Credits Related To Rental Real Estates Activities	12c	12	N or "STMbnn" or blank
+0565	Identify Type Of Rental Credits	12c	15	AN
*0570	Credits Related To Other Rental Activities	12d	12	N or "STMbnn" or blank
+0575	Identify Type Of Other Rental Credits	12d	15	AN
*0580	Other Credits	13	12	N or "STMbnn" or blank
+0585	Identify Type Of Other Credits	13	15	AN
@0590	Schedule K-1 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0598" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0600		6	Record ID "SCHbK1"
0601		6	Schedule Type "8865bb"
0602		5	Page Number "PG02b"
0603		9	Taxpayer Identification Number N (Primary SSN)
0604		1	Filler Blank
0605		7	Schedule Occurrence Number N 0000001 - 0000005
0610	14a	12	Interest Expense On Investment Debts N
0620	14a(1)	12	Investment Income N
0630	14a(2)	12	Investment Expenses N
0640	15a	12	Net Earnings (Loss) From Self-Employment N
0650	15b	12	Gross Farming Or Fishing Income N
0660	15c	12	Gross Nonfarm Income N
0670	16a	12	Depreciation Adjustment N
0680	16b	12	Adjusted Gain Or Loss N
0690	16c	12	Depletion (Other Than Oil And Gas) N
0700	16d(1)	12	Gross Income (Oil, Gas And Geothermal Property) N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0710	16d(2)	12	Deductions Allocable To Oil, Gas, & Geothermal
0720	16e	12	Other Adjustments
@0725	16e	6	Other Adjustments (Attach Schedule)
*0730	17a	35	Name Of Foreign Country Or U.S. Possession
+0735	17b	12	Gross Income From All Sources
+0740	17c	12	Gross Income Sourced At Partner Level
+0750	17d(1)	12	Passive Income
*+0760	17d(2)	12	Listed Categories Income
@0765	17d(2)	6	Listed Categories Income (Attach Schedule)
+0770	17d(3)	12	General Limitation Income
+0780	17e(1)	12	Interest Expense at Partner Level
+0790	17e(2)	12	Other at Partner Level
+0800	17f(1)	12	Passive Deductions
*+0810	17f(2)	12	Listed Categories Deductions
@0815	17f(2)	6	Listed Categories Deductions (Attach Schedule)
+0820	17f(3)	12	General Limitation Deductions

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0830	Total Foreign Taxes Paid	17g	1	"X" or blank
+0840	Total Foreign Taxes Accrued	17g	1	"X" or blank
+0850	Total Foreign Taxes	17g	12	N
+0860	Reduction In Taxes Available	17h	12	N
@0865	Reduction In Taxes Available (Attach Schedule)	17h	6	"STMbnn" or blank
*0870	Section 59(e)(2) Expenditures: Type	18a	50	AN or "STMbnn" or blank
+0880	Section 59(e)(2) Expenditures: Amount	18b	12	N
0890	Tax Exempt Interest Income	19	12	N
0900	Other Tax Exempt Income	20	12	N
0910	Nondeductible Expenses	21	12	N
*0920	Distributions Of Money	22	12	N or "STMbnn" or blank
+0930	Adjusted Basis of Securities	22	12	N
+0935	FMV of Securities	22	12	N
*0940	Distributions Of Property Other Than Money	23	12	N or "STMbnn" or blank
+0945	Adjusted Basis of Property	23	12	N
+0947	FMV of Property	23	12	N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income,
Credits, Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0950	24a	12	N Recapture Low Income Housing Credit: Partnerships
0960	24b	12	N Recapture Low Income Housing Credit: Other
@0970	25	6	"STMbnn" or blank Supplemental Information
@0975		6	"STMbnn" or blank Schedule K-1 Page 2 Global Statement
		1	Value "#" Record Terminus Character

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SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"2213" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbO"
0001 Schedule Type		6	"8865bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000005
0020 Name Of Foreign Partnership		35	AN
0030 Cash Date of Transfer	I(a)	8	DT
0040 Cash Fair Market Value	I(c)	12	N
0050 Cash % Interest In Partnership	I(g)	6	R
0055 "See Below" Indicator	I(g)	1	"X" or blank
*0060 Marketable Securities: Date Of Transfer	I(a)	8	DT or "STMbnn" or blank
+0070 Marketable Securities: Number Of Items Transferred	I(b)	12	N
+0080 Marketable Securities: FMV On Date Of Transfer	I(c)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0090	Marketable Securities: Cost Or Other Basis	I(d)	12	N
+0100	Marketable Securities: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0110	Marketable Securities: Gain Recognized	I(f)	12	N
+0120	Marketable Securities: % Interest In Partnership	I(g)	6	R
+0125	"See Below" Indicator	I(g)	1	"X" or blank
0130	Marketable Securities: Date Of Transfer - 2	I(a)	8	DT
0140	Marketable Securities: No. Items Transferred - 2	I(b)	12	N
0150	Marketable Securities: FMV On Date Of Transfer - 2	I(c)	12	N
0160	Marketable Securities: Cost Or Other Basis - 2	I(d)	12	N
0170	Marketable Securities: 704(c) Allocation Method-2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0180	Marketable Securities: Gain Recognized - 2	I(f)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0190	Marketable Securities: % Interest Partnership-2	I(g)	6	R
0195	"See Below" Indicator	I(g)	1	"X" or blank
0200	Marketable Securities: Date Of Transfer - 3	I(a)	8	DT
0210	Marketable Securities: No. Items Transferred - 3	I(b)	12	N
0220	Marketable Securities: FMV On Date Of Transfer - 3	I(c)	12	N
0230	Marketable Securities: Cost Or Other Basis - 3	I(d)	12	N
0240	Marketable Securities: 704(c) Allocation Method-3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0250	Marketable Securities: Gain Recognized - 3	I(f)	12	N
0260	Marketable Securities: % Interest Partnership-3	I(g)	6	R
0265	"See Below" Indicator	I(g)	1	"X" or blank
0270	Marketable Securities: Date Of Transfer - 4	I(a)	8	DT
0280	Marketable Securities: No. Items Transferred - 4	I(b)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Marketable Securities: FMV On Date Of Transfer - 4	I(c)	12	N
0300	Marketable Securities: Cost Or Other Basis - 4	I(d)	12	N
0310	Marketable Securities: 704(c) Allocation Method-4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0320	Marketable Securities: Gain Recognized - 4	I(f)	12	N
0330	Marketable Securities: % Interest Partnership-4	I(g)	6	R
0335	"See Below" Indicator	I(g)	1	"X" or blank
*0340	Inventory: Date Of Transfer	I(a)	8	DT or "STMbnn" or blank
+0350	Inventory: Number Of Items Transferred	I(b)	12	N
+0360	Inventory: FMV On Transfer Date	I(c)	12	N
+0370	Inventory: Cost Or Other Basis	I(d)	12	N
+0380	Inventory: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0405	"See Below" Indicator	I(g)	1	"X" or blank
0410	Inventory: Date Of Transfer - 2	I(a)	8	DT
0420	Inventory: Number Of Items Transferred - 2	I(b)	12	N
0430	Inventory: FMV On Transfer Date - 2	I(c)	12	N
0440	Inventory: Cost Or Other Basis - 2	I(d)	12	N
0450	Inventory: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0460	Inventory: Gain Recognized On Transfer - 2	I(f)	12	N
0470	Inventory: % Interest In Partnership - 2	I(g)	6	R
0475	"See Below" Indicator	I(g)	1	"X" or blank
0480	Inventory: Date Of Transfer - 3	I(a)	8	DT
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N
0510	Inventory: Cost Or Other Basis - 3	I(d)	12	N
0520	Inventory: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Inventory: Gain Recognized On Transfer - 3	I(f)	12	N
0540	Inventory: % Interest In Partnership - 3	I(g)	6	R
0545	"See Below" Indicator	I(g)	1	"X" or blank
0550	Inventory: Date Of Transfer - 4	I(a)	8	DT
0560	Inventory: Number Of Items Transferred - 4	I(b)	12	N
0570	Inventory: FMV On Transfer Date - 4	I(c)	12	N
0580	Inventory: Cost Or Other Basis - 4	I(d)	12	N
0590	Inventory: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0600	Inventory: Gain Recognized On Transfer - 4	I(f)	12	N
0610	Inventory: % Interest In Partnership - 4	I(g)	6	R
0615	"See Below" Indicator	I(g)	1	"X" or blank
*0620	Tangible Property: Date Of Transfer	I(a)	8	DT, "STMbnn" or blank
+0630	Tangible Property : Number Of Items Transferred	I(b)	12	N
+0640	Tangible Property : FMV On Date of Transfer	I(c)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0650	Tangible Property : Cost Or Other Basis	I(d)	12	N
+0660	Tangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0670	Tangible Property : Gain Recognized	I(f)	12	N
+0680	Tangible Property : % Interest In Partnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	DT
0700	Tangible Property: Number Of Items Transferred-2	I(b)	12	N
0710	Tangible Property: FMV On Date of Transfer - 2	I(c)	12	N
0720	Tangible Property : Cost Or Other Basis - 2	I(d)	12	N
0730	Tangible Property : 704(c) Allocation Method - 2	I(e)	11	AN - VALUES: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0740	Tangible Property: Gain Recognized - 2	I(f)	12	N
0750	Tangible Property: % Interest In Partnership - 2	I(g)	6	R
0755	"See Below" Indicator	I(g)	1	"X" or blank
0760	Tangible Property: Date Of Transfer - 3	I(a)	8	DT

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0770	Tangible Property: Number Of Items Transferred-3	I(b)	12	N
0780	Tangible Property: FMV On Date of Tranfer - 3	I(c)	12	N
0790	Tangible Property: Cost Or Other Basis - 3	I(d)	12	N
0800	Tangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0810	Tangible Property: Gain Recognized - 3	I(f)	12	N
0820	Tangible Property: % Interest In Partnership - 3	I(g)	6	R
0825	"See Below" Indicator	I(g)	1	"X" or blank
0830	Tangible Property: Date Of Transfer - 4	I(a)	8	DT
0840	Tangible Property: Number Of Items Transferred-4	I(b)	12	N
0850	Tangible Property: FMV On Date of Transfer - 4	I(c)	12	N
0860	Tangible Property: Cost Or Other Basis - 4	I(d)	12	N
0870	Tangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0890	Tangible Property: Gain Recognized - 4	I(f)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0900	Tangible Property: % Interest In Partnership - 4	I(g)	6	R
0905	"See Below" Indicator	I(g)	1	"X" or blank
*0910	Intangible Property: Date Of Transfer	I(a)	8	DT or "STMbnn" or blank
+0920	Intangible Property: Number Items Transferred	I(b)	12	N
+0930	Intangible Property: FMV On Date Of Transfer	I(c)	12	N
+0940	Intangible Property: Cost Or Other Basis	I(d)	12	N
+0950	Intangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0960	Intangible Property: Gain Recognized	I(f)	12	N
+0970	Intangible Property: % Interest In Partnership	I(g)	6	R
+0975	"See Below" Indicator	I(g)	1	"X" or blank
0980	Intangible Property: Date Of Transfer - 2	I(a)	8	DT
0990	Intangible Property: Number Items Transferred - 2	I(b)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1000	Intangible Property: FMV On Date Of Transfer - 2	I(c)	12	N
1010	Intangible Property: Cost Or Other Basis - 2	I(d)	12	N
1020	Intangible Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1030	Intangible Property: Gain Recognized - 2	I(f)	12	N
1040	Intangible Property: % Interest Partnership - 2	I(g)	6	R
1045	"See Below" Indicator	I(g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I(a)	8	DT
1060	Intangible Property: Number Items Transferred - 3	I(b)	12	N
1070	Intangible Property: FMV On Date Of Transfer - 3	I(c)	12	N
1080	Intangible Property: Cost Or Other Basis - 3	I(d)	12	N
1090	Intangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1100	Intangible Property: Gain Recognized - 3	I(f)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1110	Intangible Property: % Interest Partnership - 3	I(g)	6	R
1115	"See Below" Indicator	I(g)	1	"X" or blank
1120	Intangible Property: Date Of Transfer - 4	I(a)	8	DT
1130	Intangible Property: Number Items Transferred - 4	I(b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I(c)	12	N
1150	Intangible Property: Cost Or Other Basis - 4	I(d)	12	N
1160	Intangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1170	Intangible Property: Gain Recognized - 4	I(f)	12	N
1180	Intangible Property: % Interest Partnership - 4	I(g)	6	R
1185	"See Below" Indicator	I(g)	1	"X" or blank
*1190	Other Property: Date Of Transfer	I(a)	8	DT or "STMbnn" or blank
+1200	Other Property: Number Of Items Transferred	I(b)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+1210	Other Property: FMV On Date Of Transfer	I(c)	12	N
+1220	Other Property: Cost Or Other Basis	I(d)	12	N
+1230	Other Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+1240	Other Property: Gain Recognized	I(f)	12	N
+1250	Other Property: % Interest In Partnership	I(g)	6	N
+1255	"See Below" Indicator	I(g)	1	"X" or blank
1260	Other Property: Date Of Transfer - 2	I(a)	8	DT
1270	Other Property: Number Of Items Transferred - 2	I(b)	12	N
1280	Other Property: FMV On Date Of Transfer - 2	I(c)	12	N
1290	Other Property: Cost Or Other Basis - 2	I(d)	12	N
1300	Other Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", "REMEDIAL"
1310	Other Property: Gain Recognized - 2	I(f)	12	N
1320	Other Property: % Interest In Partnership - 2	I(g)	6	N
1325	"See Below" Indicator	I(g)	1	"X" or blank

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1330	Other Property: Date Of Transfer - 3	I(a)	8	DT
1340	Other Property: Number Of Items Transferred - 3	I(b)	12	N
1350	Other Property: FMV On Date Of Transfer - 3	I(c)	12	N
1360	Other Property: Cost Or Other Basis - 3	I(d)	12	N
1370	Other Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1380	Other Property: Gain Recognized - 3	I(f)	12	N
1390	Other Property: % Interest In Partnership - 3	I(g)	6	N
1395	"See Below" Indicator	I(g)	1	"X" or blank
1400	Other Property: Date Of Transfer - 4	I(a)	8	DT
1410	Other Property: Number Of Items Transferred - 4	I(b)	12	N
1420	Other Property: FMV On Date Of Transfer - 4	I(c)	12	N
1430	Other Property: Cost Or Other Basis - 4	I(d)	12	N
1440	Other Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1450	Other Property: Gain Recognized - 4	I(f)	12	N
1460	Other Property: % Interest In Partnership - 4	I(g)	6	N
1465	"See Below" Indicator	I(g)	1	"X" or blank
@1470	Supplemental Information	I	6	"STMbnn" or blank
*1480	Type Of Property	II(a)	35	AN or "STMbnn" or blank
@+1485	Attach Schedule of 704(c) Property	II(a)	6	"STMbnn" or blank
+1490	Date Of Original Transfer	II(b)	8	DT
@+1495	Attach Schedule of 704(c) Transfer	II(b)	6	"STMbnn" or blank
+1500	Date Of Disposition	II(c)	8	DT
*+1510	Manner Of Disposition	II(d)	35	AN or "STMbnn"
+1520	Gain Realized By Partnership	II(e)	12	N
+1530	Depreciation Recapture Recognized	II(f)	12	N
+1540	Gain Allocated To Partner	II(g)	12	N
*+1550	Depreciation Recapture Allocated	II(h)	12	N or "STMbnn"
@+1555	Attach Schedule of Calculated Amount	II(h)	6	"STMbnn" or blank
1560	Type Of Property - 2	II(a)	35	AN
@1565	Attach Schedule of 704(c) Property - 2	II(a)	6	"STMbnn" or blank

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1570	Date Of Original Transfer - 2	II(b)	8	DT
@1575	Attach Schedule of 704(c) Transfer - 2	II(b)	6	"STMbnn" or blank
1580	Date Of Disposition	II(c)	8	DT
1590	Manner Of Disposition - 2	II(d)	35	AN
1600	Gain Recognized By Partnership - 2	II(e)	12	N
1610	Depreciation Recapture Recognized - 2	II(f)	12	N
1620	Gain Allocated To Partner - 2	II(g)	12	N
1630	Depreciation Recapture Allocated - 2	II(h)	12	N
@1635	Attach Schedule of Calculated Amount - 2	II(h)	6	"STMbnn" or blank
1640	Type Of Property - 3	II(a)	35	AN
@1645	Attach Schedule of 704(c) Property - 3	II(a)	6	"STMbnn" or blank
1650	Date Of Original Transfer - 3	II(b)	8	DT
@1655	Attach Schedule of 704(c) Transfer-3	II(b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II(c)	8	DT
1670	Manner Of Disposition - 3	II(d)	35	AN
1680	Gain Recognized By Partnership - 3	II(e)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1690	Depreciation Recapture Recognized - 3	II(f)	12	N
1700	Gain Allocated To Partner - 3	II(g)	12	N
1710	Depreciation Recapture Allocated - 3	II(h)	12	N
@1715	Attach Schedule of Calculated Amount - 3	II(h)	6	"STMbnn" or blank
1720	Type Of Property - 4	II(a)	35	AN
@1725	Attach Schedule of 704(c) Property - 4	II(a)	6	"STMbnn" or blank
1730	Date Of Original Transfer - 4	II(b)	8	DT
@1735	Attach Schedule of 704(c) Transfer - 4	II(b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II(c)	8	DT
1750	Manner Of Disposition - 4	II(d)	35	AN
1760	Gain Recognized By Partnership - 4	II(e)	12	N
1770	Depreciation Recapture Recogniized - 4	II(f)	12	N
1780	Gain Allocated To Partner - 4	II(g)	12	N
1790	Depreciation Recapture Allocated - 4	II(h)	12	N
@1795	Attach Schedule of Calculated Amount - 4	II(h)	6	"STMbnn" or blank

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes in Interest

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"1320" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"SCHbbP"
0001 Schedule Type		6	"8865bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000005
0020 Name Of Foreign Partnership		35	AN
*0030 Acquisitions Name	I(a)	35	AN or "STMbnn" or blank
+0040 Acquisitions Address	I(a)	35	AN
*+0050 Acquisitions City	I(a)	22	AN or "STMbnn"
+0060 Acquisitions State	I(a)	2	AN
+0070 Acquisitions Zip Code	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+0080 Acquisitions ID Number	I(a)	9	N
+0090 Date Of Acquisition	I(b)	8	DT
+0100 FMV Of Interest Acquired	I(c)	12	N
+0110 Basis In Interest Acquired	I(d)	12	N
*+0120 % Of Interest Before Acquisition	I(e)	6	R or "STMbnn"

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0130	% Of Interest After Acquisition	I(f)	6	R
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	DT or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	DT or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+0410	Dispositions ID Number	II(a)	9	N
+0420	Date Of Disposition	II(b)	8	DT
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0460	% Of Interest After Disposition	II(f)	6	R

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	DT or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank
0580	Dipositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0630	Dispositions ID Number - 3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	DT or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank
*0690	Description Of Change	III(a)	50	AN or "STMBnn" or blank
+0700	Date Of Change	III(b)	8	DT
+0710	FMV Of Interest Changed	III(c)	12	N
*+0720	Basis In Interest Changed	III(d)	12	N or "STMBnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0740	% Of Interest After Change	III(f)	6	R
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	DT or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0810	Description Of Change - 3	III(a)	50	AN or blank
0820	Date Of Change - 3	III(b)	8	DT or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0486" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8866bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0010		8	DT or blank
0020		8	DT or blank
0090	B	1	"X" or blank
0100	B	1	"X" or blank
0110	B	1	"X" or blank
0120	B	1	"X" or blank
0130	B	1	"X" or blank
0140	C	35	AN or blank
@0145	C	6	"STMbnn" or blank
0150	C	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Year Ended-1	(a)	6	DT
0170	Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180	Adjustment to Taxable Income-1	2(a)	12	N
@0185	Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	3(a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230	Interest Due on Increase-1	7(a)	12	N or blank
0240	Interest to be Refunded on Decrease-1	8(a)	12	N or blank
0250	Year Ended-2	(b)	6	DT or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270	Adjustment to Taxable Income-2	2(b)	12	N or blank
@0275	Schedule of each Separate Property-2	2(b)	6	"STMbnn" or blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	3(b)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Income Tax Liability on Line 3(b) Amount-2	4(b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5(b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6(b)	12	N or blank
0320	Interest Due on Increase-2	7(b)	12	N or blank
0330	Interest to be Refunded on Decrease-2	8(b)	12	N or blank
0340	Year Ended-3	(c)	6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	1(c)	12	N or blank
0360	Adjustment To Taxable Income-3	2(c)	12	N or blank
@0365	Schedule of each Separate Property-3	2(c)	6	"STMbnn" or blank
0370	Adjusted Taxable Income For Look-Back Purposes-3	3(c)	12	N or blank
0380	Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410	Interest Due on Increase-3	7(c)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0420	Interest to be Refunded on Decrease-3	8(c)	12	N or blank
0430	Total Interest Due on Increase	7(d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10(d)	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0665" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"9465bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Taxpayer's Name	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), and space
0015 Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020 Taxpayer's SSN	1	9	N
0030 Spouse Name	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), and space
0035 Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0040	Spouse SSN	1	9	N or blank
0042	Spouse Foreign Street Address	1	35	AN
0045	Spouse Foreign City, State or Province	1	35	AN
0048	Spouse Foreign Country	1	22	AN
0049	Spouse Foreign Telephone Number	1	20	N
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0090	Zip Code	1	12	N (Left-justified)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), plus (+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justified)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or blank)
0350	Checking Account Indicator	13c	1	"X" or blank
0360	Savings Account Indicator	13c	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0134" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20020415", "20020617" or "20020916"
0090 Taxpayer's Day Time Phone Number		10	N
0100 Reserved		1	Blank
0110 Reserved		5	Blank
0120 Reserved		5	Blank
Record Terminus Character		1	Value "#"

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0340" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"ATHbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Record Occurrence Number	7	N 0000001
0008	PIN Type Code	1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line Blank = No PIN Used F8453/8453-OL Required
0010	Primary Date of Birth	8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income	12	N
0035	Primary Taxpayer Signature	5	N (PIN) --
0040	Spouse Date of Birth	8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income	12	N
0065	Spouse Signature	5	N (PIN) --

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0070	Taxpayer Signature Date	8	YYYYMMDD
0075	Jurat/Disclosure Code	1	A = On-Line Self Select PIN Form 1040/A/EZ B = Regular On-Line Filing Form 1040/A/EZ C = Self Select PIN by ERO Form 1040/A/EZ D = Practitioner PIN Program Form 1040/A/EZ E = Form 4868, Direct Debit only F = Form 9465 G = Form 2350/2688 Self Select PIN H = Form 56 or Blank (Form 8453 Required)
0080	PIN Authorization Code	1	Blank = PIN not used, 1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINs
0090	ERO EFIN/PIN	11	AN
0100	Signature Of Prep Oth Than Taxpayer (F2350 & 2688)	35	AN
0110	Signature Explanation (Forms 2350 & 2688)	80	AN
0120	Fiduciary Name (1) (Form 56)	35	AN
0130	Fiduciary Title (1) (Form 56)	20	AN
0140	Fiduciary Name (2) (Form 56)	35	AN

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0150	Fiduciary Title (2)	20	AN
	Record Terminus Character	1	Value "#"

Note: The fields for the Primary and Spouse Self Select PINs, the Jurat Version Indicator and the Paid Preparer Self Select PIN are in the Return record.

SECTION 6 STATEMENT RECORD

The statement record can be used only where the Record Layout specifies.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0123"
		4	Value "*****"
0000	Record ID	6	"STMbnn" nn = 01-99
0001	Reserved	6	Blank
0002	Page Number	5	"PGnmb" nn = 01-02
0003	Taxpayer Identification Number	9	N nnnnnnnnn (Primary SSN)
0004	Filler	1	Blank
0005	Line Number	5	"LNnmb" nn = 01-99
0006	Filler	2	Blank
0010	Statement Data	80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character	1	Value "#"

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SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, REGULATORY EXPLANATION

PREPARER NOTE

Preparer Note Record

The Preparer Note record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages is allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"nnnn"
		4	Value "****"
0000	Record ID	6	"NTEbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	4	Blank
0005	Text Data Character Count	4	N, Value 0001 - 4000
0010	Preparer Note Data	1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character	1	Value "#"

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ELECTION EXPLANATION

Election Explanation Record

The Election Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"nnnn"
		4	Value "*****"
0000		6	"ELCbbb"
0001		6	Blank
0002		5	"PGnmb" (nn = 01-20)
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		4	Blank
0005		4	N, Value 0001 - 4000
			Text Data Character Count
0010		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
			Elections Data
		1	Value "#"
			Record Terminus Character

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The Regulatory Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"nnnn"
		4	Value "****"
0000	Record ID	6	"REGbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PGnmb" (nn = 01-20)
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	4	Blank
0005	Text Data Character Count	4	N, Value 0001 - 4000
0010	Regulatory Data	1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character	1	Value "#"

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SECTION 8 STATE RECORDS

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected. See Section 12, paragraph .09 item (h) of the IRS File Specifications for additional details.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"2405" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "2"

0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

Generic Record (Continued)

Field #	Identification	Length	Description
***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0030	State-Routing Transit	9	N blank if no State DD
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
***** INDICATORS *****			
0049	On-Line-State-Return	1	A Value "O" = On-Line
***** PARTICIPANT SECTION *****			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
***** ENTITY SECTION *****			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0075	Address Line 1	35	AN Required Entry
0080	Address Line 2	35	AN
0085	City	22	A Required Entry
0090	City Code	5	N
0095	State Abbreviation	2	A Required Entry
0100	Zip Code	12	N Required Entry
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** CONSISTENCY SECTION *****			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
***** ALPHANUMERIC SECTION *****			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
***** SIGNED NUMERIC SECTION *****			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N
	Record Terminus	1	Value #

Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000009"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "2"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
	. .		(See Section 12 of File
	. .		Specs Paragraph .04
	. .		for character restrictions)
	. .		
	. .		(Up to 60 lines of data per page may be entered)
	. .		
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

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Section 9 SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Taxpayer Declaration Form 8453, else enter "0". When a Paper Document Indicator is used, the Taxpayer cannot use a Self-Select PIN signature on the return.) The format is as follows:

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0244" for Fixed or Variable Format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	Electronic EFIN of ERO	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Number of Form W-2C Records	2	N (00-10)
0060	Number of Form W-2G Records	2	N (00-30)
0070	Number of Form 1099-R Records	2	N (00-10)
0080	Number of Schedule Records	3	N (000-099) (Occurrences of "SCHb")

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0090	Number of Form Records	4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines	5	N (00000-00999) (Occurrences of "LN")
0110	Number of Preparer Note Records	2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records	2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records	2	N (00-20) (Occurrences of "REG")
0140	Presence of Authentication Record	1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1	1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0160	Paper Document Indicator 2	1	"1" = Form 2120, Multiple Support Declaration, else "0"
0170	Paper Document Indicator 3	1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180	Paper Document Indicator 4	1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185	Paper Document Indicator 5	1	"1" = Form 3115, Change in Accounting Method, else "0"
0188	Paper Document Indicator 6	1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0189	Paper Document Indicator 7	1	"1" = Form 8609, Low Income Housing Credit Allocation Certification, else "0"
0190	IP Address	15	AN, Allowable special characters are: period, or blank (For On-Line Filer)
0200	IP Date	8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time	4	HHMM or blank (For On-Line Filer)
0220	E-Mail Indicator	1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number	8	N
0240	Software Version Identifier	15	AN
0250	State Abbreviation	2	NO ENTRY
0260	Electronic Postmark Date	8	YYYYMMDD or blanks (yyyy = 2002)
0270	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290	Filler	48	Blank --
	Record Terminus Character	1	Value "#"

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SECTION 10

RECAP Record

RECAP		Recap Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	Irs Computed Return Count		6	IRS Use
0130	Filler		28	Blank

RECAP

Recap Record

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0140	Reserved For Irs Use Only		9	AN
	Record Terminus Character		1	Value "#"

PART III
ELECTRONIC TRANSMITTED DOCUMENTS
FILE SPECIFICATIONS
AND
RECORD LAYOUTS
FOR
INDIVIDUAL INCOME TAX DOCUMENTS
(TAX YEAR 2001)

INTERNAL REVENUE SERVICE
ELF/QUESTIONABLE REFUND PROJECT SECTION
and
ELECTRONIC TAX ADMINISTRATION

August 6, 2001

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Highlights

Changes made since August 21, 2000 revision are denoted by a single vertical bar in the right margin (|). Deletions are denoted by two hyphens followed by a single vertical bar (--|).

1. Electronic Transmitted Documents will now include a feature that enables electronic filers with a balance due to authorize an electronic funds withdrawal direct debit payment for Application for Extension of Time to File U.S. Individual Income Tax Return (Form 2350) For U.S. Citizens and Resident Aliens Abroad who Expect to Qualify for special Tax Treatment.
2. Filers will now be able to use the PIN when submitting Form 9465 (Installment Agreement Request). The signature is now required on Form 9465 when submitted through the ETD System.
3. Filers will be able to file the Form 56 (Notice Concerning Fiduciary Relationship). The Form 56 can only be filed at this for Form 1040 related returns.
4. Jurat/Disclosure Versions Indicator changed throughout for the ETD documents(including changes to the Authentication Record).
5. Communications Error messages have been revised for ETD. See Part I of the Publication 1346.
6. For those individual who are not enrolled in the Electronic Federal Tax Payment System (EFTPS) for Processing Year 2002, payments can be submitted through Lockbox. The Forms 4868 and 2350 can be transmitted electronically. The check can be sent to the Lockbox Sites (listed on the back of the Forms 4868 and 2350) without the Forms 4868 and 2350 attached. The information must be included on the check.

1. Name (taxpayer)
2. Social Security Number (taxpayer SSN)
3. Tax Period
4. Forms 4868 and 2350
5. Gift Tax (if any indicate the amount)

Note: DO NOT complete the Gift/GST tax return information unless requesting an Extension of time to file a Gift or GST tax return. If you are filing Forms 4868 and 2350 electronically and there is a balance due, please remember that the PAYMENT MUST BE POST MARKED ON LATER THAN 4/15/02.

Questions regarding ETD filing can be directed to:

Internal Revenue Service
Eula James, W:E:IEF:TPB
NCFB C4-272
5000 Ellin Road
Lanham, MD 20706

ELECTRONIC TRANSMITTED DOCUMENTS -- INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e., stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

- Form 56
- Form 2350
- Form 2688
- Form 4868
- Form 9465
- Form Payment

Other differences:

- o The record layouts for the TRANA, Forms 56, 2688, 2350, and 9465 4868, Form 9465, RECAP, SUMMARY and Acknowledgment records have been modified:
See Part III, Sections 2 and 6 for more information.
- o To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part III, Sections 3, 4, 5 and ATTACHMENT 1 for more information.

SECTION 1 - GENERAL INFORMATION

.01 Data Communications Subsystem

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part I, Section 1.

.02 File Format - General Description

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part I, Section 2.

.03 File Format - Fixed and Variable Length Option

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part I, Section 3 for more information.

.04 Types of Records

There are five types of record associated with the ETD system; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in the Section 6 of Part III.

Document Record

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Record

Up to three Payment records and one Authentication record can be filed along with Forms 4868 and 2350. |

Summary Record

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Section 6 of Part III for more information.

SECTION 1 - GENERAL INFORMATION

.04 Types of Records (Continued)

RECAP Record

The final record in each transmitted file is the RECAP record. See Section 6 of Part III for more information.

.05 Types of Characters

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part I, Section 5 for more information.

SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain one ACK Key record with a "T" in the acceptance code field and separate ACK Error records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key record and up to 96 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate forms 2350 and 4868 only.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

If an ACK Key record contains the words "Ext Approved" in the Form 2688 Extension field (SEQ 0040), the extension request has been approved. **Caution: If we later find that statements made on the extension application are false or misleading, the extension is null and void. Taxpayer will owe a late filing penalty.**

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part III, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

Minor differences in record layouts exist (see the acknowledgment records on the following page and the TRANA record layout in Part III, Section 6).

SECTION 2 - ACKNOWLEDGMENT FORMAT (CONTINUED)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No.	Identification	Length	Description
-----	-----	-----	-----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Id	6	Value "ACKbbb"
0010	Filler	2	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Form 2688 Extension	12	Ext Approved or blank
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Filler	4	blank
0070	Filler	1	blank
0080	Date Accepted	8	YYYYMMDD
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Filler	13	Reserved
0115	Payment Acknowledgement literals	20	"PAYMENT REQUEST RECD"
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)

(B) ACK Error Record

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKRbb"
0010	Primary SSN	9	Numeric (Must match ACK Key Record)
0020	Reserved	7	blank
0030	Error Record Sequence Number	2	Numeric (01-96)
0040	Error Form Record ID	6	Alphanumeric
0050	Error Form Record Type	6	Alphanumeric
0060	Error Form Page Number	5	Numeric (01)
0070	Error Form Occurrence	7	Numeric (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	3	Numeric (nnn) (see Attachment 1)
0100	Filler	56	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	N
0090	Total ETD Documents Rejected		6	N
0100	Reserve		6	N
0110	Reserve		6	N
0120	IRS Computed ETD Document Count		6	N
0130	Acknowledgment		20	AN

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0140	Filler		8	Blank
0150	DATA-COMMUNICATIONS-FL-ID		9	AN
	Record Terminus Character		1	Value "#"

NOTE: Fields 0000 and 0020 - 0060 are identical in the original RECAP record. Field 0120 is computed by IRS.

ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465. The Payment Form is considered an attachment as described in Part III, Section 6, Attached Form Identification.

Section 3 - Validation - Transmission and Forms (General)

This section is organized and consolidated in the following manner: Transmission Rejection Criteria then General Rejection Criteria.

The underlined numbers in the left margin indicates the Error Reject Code (ERC) in Part III, Attachment 1.

.01 TRANSMISSION REJECTION CONDITIONS

The following conditions must exist or the entire transmission will be rejected:

- 805 - The TRANB record must be present.
- 806 - The processing site must be a valid processing site:

Valid ETD processing sites are: Andover Service Center, Austin Service Center, Cincinnati Service Center, Memphis Service Center, and Ogden Service Center.
- 822 - The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 823 - If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824 - The EFIN of the Transmitter must be present.
- 825 - The data records of the transmission must be in the following sequence: TRANA, TRANB, Form records and RECAP record.
 - Form record(s) must be present.
 - The Transmission Type Code of TRANA must be "D" or the transmission will be rejected.
- 831 - Program counts will be maintained which correspond to the counts shown in the RECAP record. The Total Form Count (Field 0030) in the RECAP Record must match the IRS computed counts.

Records are counted as follows:

Total Form Count - a count of forms submitted. This count is incremented each time the Primary SSN within a Record ID changes.

Section 3 - Validation - Transmission and Forms (General)

.01 TRANSMISSION REJECTION CONDITIONS (CONTINUED)

- 840 - The ETIN and Transmitter's Use Code (Field 0040), Julian Day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).

.02 FORM REJECTION - GENERAL CONDITIONS

- 001 - The Summary Record must be present.
- 004 - The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
- The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN.
 - The Social Security Number of the Summary record (Field 0002) must be numeric.
 - The Social Security Number of the Summary record (Field 0002) must match the Primary SSN.
- 010 - All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.
- Significant money fields must be right-justified and zero filled. Money fields must be all whole dollars (no cents). All other significant numeric fields must be right-justified and zero filled. Significant percentage fields must be left-justified and zero filled.
 - Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 014 - All non-significant money fields (NO ENTRY) must be blank. All other non-significant fields must be blank unless otherwise specified in the Record Layouts.
- 027 - The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.

 - The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.
- 028 - The District Office Code in the EFIN of Originator in the Document record must be valid.
- 030 - The Form Payment must be accompanied by Forms 4868 or 2350. The Authentication record must be accompanied by form payment.
- 031 - The Document Sequence Number (DSN) must be numeric.
- 032 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document Identification information must be numeric.
- 033 - Fields on a record must not be longer than specified in Record Layouts.
- 034 - For each record, significant data must be present following the Record ID.
- 035 - Field sequence numbers for each record must be in ascending order and valid for that tax document.
- 044 - Invalid Record ID on the incoming record. The error may be caused by one of the following:

 - Form is not valid for Electronic Transmitted Documents.
 - A page number is incorrect or is a duplicate.
- 305 - Agent' name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.
- 306 - For the foreign address document, address indicator must be set to '3' and domestic address field must be blank and Foreign Address fields must be filled.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 045 - The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.
- The number of occurrences for forms cannot exceed the number specified in Attachment 2.
- One Form 56 for each Primary Taxpayer
One Form 4868 for each primary taxpayer
One Form 9465 for each primary taxpayer
One Form 2350 for each primary taxpayer
One Form 2688 for each primary taxpayer
Three Form PMT for each Form 4868
- 060 - The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
- 061 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document identification information must be in ascending numerical sequence within the transmission. However, the DCNS do not have to be consecutive.
- 062 - The first two digits of the DCN must be zeros (00).
- 064 - The Year Digit of the DCN for Tax Year 2001 processing must be "2".
- 071 - The Secondary SSN, if present, must be all numeric, cannot be all zeroes nor all nines AND must be within the valid range of SSN/ITIN.
- 310 - Forms 4868 and 2350 must be received no later than April 15, 2002. In the case of a previously rejected form that has been corrected, the form must be received no later than April 22, 2002.
- 311 - The cutoff date for Form 2688 is August 15, 2001, and for re-transmitted forms are August 22, 2001.
- 315 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 316 - The Secondary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

See Part I, Attachment 7 for list of valid District Office Codes.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 323 - When Date of Death (SEQ 0250) of Form 56 is present, then year cannot be equal or later than processing year.
- 324 - The Tax Form Number (SEQ 0320) of Form 56 must contain '1040'.
- 325 - The Tax Year One (SEQ 0330), Year Two (SEQ 0332), Year Three (SEQ 0334), Period One (SEQ 0340), Period Two (0342) or Period Three (SEQ 0344) cannot be all blanks.
- 326 - The Jurat/Disclosure Code must be "E" for Form 4868 with Direct debit, "F" for Form 9465, "G" for Form 2350 and 2688, and "H" for Form 56.
- 327 - The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.
- 328 - The Fiduciary-1 Name and Fiduciary-2 Name (SEQ 0610 and 0640) for Form 56 must match with Fiduciary Name (1) and Fiduciary Name (2) (SEQ 0120 and 0140) of Authentication Record.
- 395 - The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 or Form 2350.
 - If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 or Form 2350.
- 396 - The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 and Form 2350 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part I, Section 6 for optional Routing Transit Number Validation.
 - The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 396 - Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".

 - The Type of Account for Form 4868 and Form 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".
- 397 - The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2002 when a domestic payment is present.

 - The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2002, when a Foreign payment is present.
 - The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).
- 490 - When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.
- 491 - When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).
- 670 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- 671 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.
- 674 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 675 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 677 o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen. Pg 15
- 678 o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.
- 679 o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.
- 680 o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.

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Section 4 - Validation - Form Required Field Entries

.01 Required Conditions for Individual Tax Documents

(1) Primary SSN

- 004 - The Primary SSN must be numeric, cannot be all blanks nor all zeroes nor all nines, must equal the P-SSN (field 0003) AND must be within the valid range of SSNs/ITINs.
- In the Form 9465, the Primary SSN must not equal the Spouse SSN.
- 900 - In the Form 4868, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 4868 previously accepted for the current tax year.
- In the Form 2350, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 2350 previously accepted for the current tax year.

(See Part I, Section 10, SSN Validation for the valid range of SSN and ITIN)

(2) Primary Name Control

- 006 - Primary Name Control must equal the first four significant characters of the Primary Taxpayer's Last Name.
- Primary Name Control and Secondary Name Ctrl may not contain leading or embedded spaces. The two leftmost positions must be alpha. Only alpha, hyphen and space are allowed. Omit punctuation marks, titles and suffixes.

For more information regarding name controls, see Part I, Attachment 8.

Section 5 - Validation - Specific Forms

.01 Form 56

(1) Record Identification

003 - The Tax Period (Field 0005) must be "200112".

(2) Decedent's and Fiduciary's Name

020 - Decedent's name (SEQ 0010) and fiduciary's name (SEQ 0130) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

033 - Names **CANNOT BE MORE THAN 35 CHARACTERS** .

(3) Street Address

007 - Decedent's Street Address (SEQ 0050) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0090) and Foreign City State or Province, Postal Code (SEQ 0100) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- Fiduciary's Street Address (SEQ 0150) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0190) and Foreign City State or Province, Postal Code (SEQ 0200) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

Section 5 - Validation - Specific Forms

.01 Form 56 (Continued)

- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(4) **City**

- 023 - The Decedent's City (SEQ 0060) for the document filed from U.S. possessions, or foreign Country (SEQ 0110) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.
- The Fiduciary's City (SEQ 0160) for the document filed from U.S. possessions, or foreign Country (SEQ 0210) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.
 - The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(5) **State**

- 022 - Decedent's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.
- Fiduciary's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

Section 5 - Validation - Specific Forms

.01 Form 56 (Continued)

(6) **Zip Code**

- 016 - Decedent's Zip Code (SEQ 0080) and Fiduciary's Zip Code (SEQ 0180), for the document filed from U.S. and its possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(7) **Foreign Address**

- 306 - If the Address Indicator (SEQ 0120) is set to 3, then Foreign Street (SEQ 0090), Foreign City (SEQ 0100), and Foreign Country (SEQ 0110) must be present and Decedent's Street Address (SEQ 0050), Decedent's City (SEQ 0060), Decedent's State Abbreviation (SEQ 0070) and Decedent's Zip Code (SEQ 0080) must not be present. Zeroes in Decedent's ZIP Code (SEQ 0080) are allowed.
- If the Address Indicator (SEQ 0220) is set to 3, then Foreign Street (SEQ 0190), Foreign City (SEQ 0200), and Foreign Country (SEQ 0210) must be present and Fiduciary's Street Address (SEQ 0150), Fiduciary 's City (SEQ 0160), Fiduciary 's State Abbreviation (SEQ 0170) and Fiduciary's Zip Code (SEQ 0180) must not be present. Zeroes in Fiduciary's ZIP Code (SEQ 0180) are allowed.

(8) **Phone Number**

- 318 - Either the Fiduciary's USA Phone No (SEQ 0225) or Fiduciary's Foreign Phone No (SEQ 0230) must be present and numeric. It cannot be all zeroes.

(9) **Date of Death**

- 323 - Year of Date of Death (SEQ 0250) cannot be equal or greater than processing year.

(10) **Tax Form Number**

- 324 - Tax Form Number (SEQ 0320) must be '1040'.

(11) **Tax Years or Periods**

- 325 - One or more Tax year (SEQ 0330, 0332, 0334) or Tax Period (SEQ 0340, 0342, 0344) must be present.

(12) **Fiduciary-1 and Fiduciary-2 Name**

- 328 - When Fiduciary-1 Name (SEQ 0610) and/or Fiduciary-2 Name (SEQ 0640) Present, it must be same as Fiduciary Name (1) (SEQ 0120) and/or Fiduciary Name (2) (SEQ 0140) of Authentication Record.

Section 5 - Validation - Specific Forms

.02 Form 2350

(1) Record Identification

003 - The Tax Period (Field 0005) must be "200112".

(2) Taxpayer's or Spouse's Name

020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

033 - Names **CANNOT BE MORE THAN 35 CHARACTERS .**

312 - If the Spouse SSN (SEQ 0060) on Form 2350 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2350 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

(3) Extension Date

322 - Extension date (SEQ 0160) must be present and a valid date range.

Section 5 - Validation - Specific Forms

.02 Form 2350 (continued)

(4) Spouse SSN

- 314 - If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(5) Street Address

- 007 - Street Address (SEQ 0070) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
 - Enter one-half as 1/2, no spaces.
 - Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
 - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
 - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(6) City

- 023 - The City (SEQ 0080) for the document filed from U.S. possessions, or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

Section 5 - Validation - Specific Forms

.02 Form 2350 (continued)

(7) State

- 022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) Zip Code

- 016 - Zip Code (SEQ 0100), for the document filed from U.S. possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) Primary PIN Number

- 304 - must be present.

(10) Foreign Address

- 306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal or ZIP Code (SEQ 0140) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed).

(11) - Foreign Residence Qualification

- 321 - Date First Arrived in Foreign Country (SEQ 0220), Date Qualifying Period Begins (SEQ 0230), Date Qualifying Period Ends (SEQ 0240), Foreign Home Address (SEQ 0250), Return to US Date (SEQ 0260) must be present and valid.

.03 Form 2688

(1) Record Identification

- 003 - The Tax Period (Field 0005) must be "200112".

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(2) Taxpayer's or Spouse's Name

- 020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer's or spouses last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
 - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
 - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
 - **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**
- 033 - Names **CANNOT BE MORE THAN 35 CHARACTERS** .
- 312 - If the Spouse SSN (SEQ 0060) on Form 2688 is significant, the Spouse's Name (SEQ 0040) must be present.
- If the Spouse SSN (SEQ 0060) on Form 2688 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

(3) Extension Date and Explanation

- 322 - Extension date (SEQ 0160) must be present and a valid date range.
- 317 - There must be an explanation as to why extension is needed in the Explanation Field (SEQ 0180 through 0220).

(4) Spouse SSN

- 314 - If the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(5) Street Address

- 007 - Street Address (SEQ 0070) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
 - Enter one-half as 1/2, no spaces.
 - Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
 - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
 - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(6) City

- 023 - The City (SEQ 0080) for the document filed from U.S. or U.S. possessions or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(7) State

- 022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) Zip Code

- 016 - Zip Code (SEQ 0100) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) Primary PIN

- 304 - must be present.

(10) Foreign Address

- 306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal or ZIP Code (SEQ 0140) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed.

(11) Filed Form 4868 For Auto Extension Check Box

- 319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked. |
- Filed Form 4868 NO Check Box (SEQ 0240) must not be checked. |

Section 5 - Validation - Specific Forms

.04 Form 4868

(1) Record Identification

003 - The Tax Period (Field 0005) must be "200112". |

(2) Name Line 1

020 - Name Line 1 (SEQ 0030) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

Section 5 - Validation - Specific Forms

.04 Form 4868 (continued)

(2) Name Line 1 (Continued)

- 033 - Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS** .
- 312 - If the Spouse SSN (SEQ 0100) on Form 4868 is significant, the Name Line 1 (SEQ 0030) must contain an ampersand.
- If the Spouse SSN (SEQ 0100) on Form 4868 is NOT significant, the Name Line 1 (SEQ 0030) CAN NOT contain an ampersand.

For more information on Name Line 1, see Part I, Section 7.

(3) Spouse SSN

- 314 - If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(4) Street Address

- 007 - Street Address (SEQ 0040) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0032) and Foreign City State or Province (SEQ 0034) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
- Enter the house number and street, route number, post office box or box number.
- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

Section 5 - Validation - Specific Forms

.04 Form 4868 (continued)

(5) City

- 023 - The City (SEQ 0050) for the document filed from U.S. or U.S. possessions, or Foreign Country (SEQ 0036) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(6) State

- 022 - State Abbreviation (SEQ 0060) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(7) Zip Code

- 016 - Zip Code (SEQ 0070) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(8) Foreign Address

- 306 - If the Address Indicator (SEQ 0080) is set to 3, then Foreign Street (SEQ 0032), Foreign City (SEQ 0034), Foreign Country (SEQ 0036) must be present and Street Address (SEQ 0040), City (SEQ 0050), State Abbreviation (SEQ 0060) and ZIP Code (SEQ 0070) must not be present. (Zeroes in ZIP Code (SEQ 0070) are allowed).

Section 5 - Validation - Specific Forms

.05 Form 9465

(1) Taxpayer's Name or Spouse Name

- 020 - Taxpayer's Name (SEQ 0010) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
 - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
 - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
 - **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**
- 033 - Taxpayer's Name **CANNOT BE MORE THAN 35 CHARACTERS .**
- If filing jointly, the Spouse Name (SEQ 0030) of Form 9465 must meet the same criteria .**

For more information, see Part I, Section 7, Name Line 1.

(2) Street Address

- 007 - Street Address (SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(2) Street Address (Continued)

- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(3) City

- 023 - The City field (SEQ 0070) must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(4) State

- 022 - State Abbreviation (SEQ 0080) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(5) Zip Code

- 016 - Zip Code (SEQ 0090) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(6) Spouse Name Control

- 006 - If Spouse Name (SEQ 0030) is present, the Spouse Name Control (SEQ 0035) must be present and valid.

For more information on Name Controls, see Part I, Attachment 8.

(7) Phone Number

- 318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) must be present, 10 characters long and numeric.

(8) Direct Debit Information

- 396 - The Routing Transit Number (SEQ 0330), Bank Account Number (SEQ 0340), and Checking Account (SEQ 350) or Saving Account (SEQ 360) must be present and valid if taxpayer Chooses monthly payments using the Direct Debit Installment Agreement (DDIA) methods.

For more information on Direct Debit Information, see Part III, Attachment 1.

- 167 - The Monthly Payment Date (SEQ 0310) must be present and in the range of 01 to 28.

- 168 - The Monthly Payment (SEQ 0300) must be a minimum of \$25.00.

- 172 - The Amount Owed (SEQ 0280) CANNOT be greater than \$25,000. |

.06 Form Payment

(1) Record Identification

- 030 - Form 4868 or Form 2350 must be present when Form Payment is filed.
- Authentication Form must be present when Form Payment is filed.

(2) Primary and Secondary SSN

- 395 - The Primary SSN (SEQ 0010) must match with the Primary SSN (SEQ 0090) of Form 4868 or (SEQ 0030) of Form 2350.
- If the Secondary SSN (SEQ 0020) is present, it must match with the Spouse SSN (SEQ 0100) of Form 4868 or (SEQ 0060) of Form 2350.

Section 5 - Validation - Specific Forms

.06 Form Payment (continued)

(3) Routing Information

- 396 - The Routing Transit Number (SEQ 0030) must be numeric, first two characters must be 01 through 12 or 21 through 32 and must be present on the Financial Organization Master File (FOMF).
- The Bank Account Number (SEQ 0040) must be 17 characters long and contains 0 to 9, A to Z and '- '.
- The Type of Account (0050) must be "1" for checking or "2" for savings.

(4) Amount of Tax Payment

- 320 - Amount of Tax Payment (SEQ 0060) must be greater than zeroes.
- For extension, the amount of tax payment cannot be greater than (Amount Taxpayer is Paying (SEQ 0210) of Form 4868 less self and/or spouse's gift tax amount) or amount of income tax paid with Form (SEQ 0270) of Form 2350.
- For Self's Gift Tax Payment, the amount of tax payment cannot be greater than Self Amount of Gift Tax (SEQ 0170) of Form 4868 or amount of Self Gift Tax Paying (SEQ 0300) of Form 2350.
- For Spouse's Gift Tax Payment, the amount of tax payment cannot be greater than Spouse Gift Tax (SEQ 0180) of Form 4868 or amount of Spouse Gift Tax Paying (SEQ 0310) of Form 2350.

(5) Tax Type Code

- 313 - For extension payment, the Tax Type Code must be 4868E or 2350E.
- For gift tax payment, the Tax Type Code must be 0709P or 0709S.

(6) Requested Payment Date

- 397 - Must be present and a valid date range.
- Request Payment Date (SEQ 0080) cannot be later than April 15, 2002 when a domestic payment is present.
- Requested Payment Date (SEQ 0080) cannot be later than June 15, 20032.

Section 5 - Validation - Specific Forms

.06 Form Payment (continued)

(7) Phone Number

318 - The Taxpayer's Day Time Phone Number must be 10 characters long and numeric. It cannot be all zeroes.

(8) Primary or Secondary PIN Number

304 - The Primary PIN number must be present if the payment is for extension or Self Gift Tax.

- The Secondary PIN number must be present if the payment is for Spouse Gift Tax.

Section 6 - Record Layouts

ETD Record Layouts

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

A - Alpha
AN - Alphanumeric
DT - Date
 YYYYMMDD - length = 8
 YYYYMM - length = 6
N - Numeric
R - Ratio/Percentage
 (Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

Section 6 - Record Layouts

ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records, which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter (EIN)	9	N
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N (DDD)
0080	Transmission Sequence for Julian Date in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII

Section 6 - Record Layouts

TRANS Record "A" (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0100	Record Type	1	"F" = fixed, "V" = variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	blank
0130	Reserved	1	blank
0140	Reserved	1	blank
0150	Reserved	6	blank
0160	Production Test Code	1	"P" for Production "T" for Test Data
0170	Transmission Type Code	1	"D" for ETD
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

Section 6 - Record Layouts

TRANS Record "B"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"TRANBb"
0010	EIN of Transmitter	9	N
0020	Address	35	AN
0030	City, State, Zip Code	35	AN
0040	Area Code, Telephone Number	10	N
0050	Filler	16	blank
	Record Terminus Character	1	Value "#"

Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id	6	Value "FRMbbb".
0001	Document Type	6	Value "2350bb" or "2688bb" or "4868bb" or "9465bb" or "56bbbb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Tax Period	6	Value "200112", YYYYMM
0006	Filler	1	blank

(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format.)

0007	Document Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Trans.	3	N
	d. Transmittal Sequence Number	2	N (01-99)
	e. Sequence Number of each tax document	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("2")

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "1508" for fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000	Record ID	34	Value "FRMbbb56bbbbPG01b (9n)b200112b"
0007	Document Sequence Number	16	Numeric
0008	Declaration Control Number	14	Numeric
0010	Decedent's Name	35	AN. Allowable special characters are less than (<), hyphen (-) or space (see special instructions)
0020	Decedent's Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Identifying Number	9	N (No entry field)
0040	Decedent's SSN	9	N
0050	Decedent's Street Address	35	AN. Allowable special characters are space, slash and hyphen
0060	Decedent's City	22	A. Allowable special characters are space.
0070	Decedent's State Abbreviation	2	A. (Standard Postal State Abbreviations)

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080	Decedent's Zip Code	12	N (Left-justified)
0090	Foreign Street Address	35	AN. Allowable special characters are space, slash and hyphen
0100	Foreign City, State or Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen
0110	Foreign Country	22	A. Allowable special Characters are space
0120	Address Indicator	1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0130	Fiduciary's Name	35	AN. Allowable special characters are hyphen (-) less than (<) or space (see special instructions)
0140	Fiduciary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150	Fiduciary's Street Address	35	AN. Allowable special characters are space, slash and hyphen
0160	Fiduciary's City	22	A. Allowable special characters are space.
0170	Fiduciary's State Abbreviation	2	A. (Standard Postal State Abbreviations)

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0180	Fiduciary Zip Code	12	N (Left-justified)
0190	Foreign Street Address	35	AN. Allowable special characters are space, slash and hyphen
0200	Foreign City, State or Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen
0210	Foreign Country	22	A. Allowable special Characters are space
0220	Address Indicator	1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0225	Fiduciary USA Phone No.	10	N or blank
0230	Fiduciary Foreign Phone No.	20	N or blank
0240	Will and Codicils or Order Checkbox	1a(1)	1 "X" or blank
0250	Date of Death	1a(2)	8 YYYYMMDD
0260	Court Order Checkbox	1b(1)	1 "X" or blank
0270	Date of Order	1b(2)	8 YYYYMMDD
0280	Valid Trust Instrument or Amendments Checkbox	1c	1 "X" or blank
0290	Other Checkbox	1d	1 "X" or blank
0300	Explanation of Other	1d	80 AN
0310	Type of Tax	2	40 AN
0320	Tax Form Number	3	4 N

FORM 56

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0330	Year One	4	4	"YYYY" or blank
0332	Year Two	4	4	"YYYY" or blank
0334	Year Three	4	4	"YYYY" or blank
0340	Period One	4	8	"YYYYMMDD" or blank
0342	Period Two	4	8	"YYYYMMDD" or blank
0344	Period Three	4	8	"YYYYMMDD" or blank
0350	Estate Tax DOD	4	8	N(YYYYMMDD)
0360	Total Revocation or Termination Checkbox	5	1	"X" or blank
0370	Court Order Revoking	5a	1	"X" or blank
0380	Cert. of Dissolution or Terminate Checkbox	5b	1	"X" or blank
0390	Other Checkbox	5c	1	"X" or blank
0400	Explanation of Other	5c	80	AN
0410	Partial Revocation of Earlier Notices Checkbox	6a	1	"X" or blank
0420	Grantee Name Partial Revocation	6b	35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0430	Grantee Street Address	6b	35	AN. Allowable special characters are space, slash and hyphen
0440	Grantee City	6b	22	A. Allowable special characters are space.

FORM 56

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0450	Grantee State Abbreviation	6b	2	A. (Standard Postal State Abbreviations)
0460	Grantee Zip Code	6b	12	N Left-justified)
0470	New or Substitute Fiduciary for Revoking or Termn. Checkbox	7	1	"X" or blank
0480	Name New/Sub. Revoking 1	7	35	AN or blank
0482	Address New/Sub. Revoking 1	7	70	AN or blank
0485	Name New/Sub. Revoking 2	7	35	AN or blank
0487	Address New/Sub. Revoking 2	7	70	AN or blank
0490	Name New/Sub. Revoking 3	7	35	AN or blank
0492	Address New/Sub. Revoking 3	7	70	AN or blank
0500	Name of Court		35	AN or blank
0510	Date Proceedings Initiated		8	YYYYMMDD
0520	Court Street Address		35	AN. Allowable special characters are space, slash and hyphen
0530	Docket Number		18	AN
0540	City		22	A. Allowable special characters are space
0550	State Abbreviation		2	A.(Standard Postal State Abbreviations)

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0560	Zip Code	12	N (Left-justified)
0570	Date	8	YYYYMMDD
0580	Time AM or PM	10	AN
0590	Place of Other	10	AN
0610	Fiduciary-1 Name	35	N
0620	Title of Fiduciary-1	20	AN
0630	Fiduciary-1 Signed Date	8	N (YYYYMMDD)
0640	Fiduciary-2 Name	35	N or blank
0650	Title of Fiduciary-2	20	AN or blank
0660	Fiduciary-2 Signed Date	8	YYYYMMDD or blank
Record Terminus Character		1	Value "#"

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0758" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200112b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0020	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN		9	N
0040	Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0050 Spouse's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Spouse's SSN		9	N or blank
0070 Street Address		35	AN. Allowable special characters are space, slash and hyphen
0080 City		22	A. Allowable special characters are space.
0090 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0100 Zip Code		12	N (Left-justified)
0110 Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0120 Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0130 Foreign Country		22	A. Allowable special Characters are space
0140 Zip Code		12	N (Left-justified)
0150 Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160 Extension Date	1	8	YYYYMMDD
0170 Other Tax Year Date	1	8	YYYYMMDD

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank
0280	Self Gift Box	6	1	"X" or blank
0290	Spouse Gift Box	6	1	"X" or blank
0300	Amount of Self Gift Tax Paying	6	12	N or blank
0310	Amount of Spouse Gift Tax Paying	6	12	N or blank
0320	Jurat/Disclosure		1	G = Self Select PIN

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "1020" for fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000	Record ID	34	Value "FRMbbb2688bbPG01b (9n)b200112b"
0007	Document Sequence Number	16	Numeric
0008	Declaration Control Number	14	Numeric
0010	Taxpayer's Name	35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0020	Taxpayer's Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN	9	N
0040	Spouse's Name	35	AN. Allowable special characters are: less than (<), hyphen (-), slash (/), comma(,) and space

FORM 2688

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Spouse's SSN		9	N or Blank
0070	Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0080	City		22	A. Allowable special character is space.
0090	State Abbreviation		2	A. (Standard Postal State Abbreviations).
0100	Zip Code		12	N (Left-justified).
0110	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0120	Foreign City, State or Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0130	Foreign Country		22	A. Allowable special character is space.
0140	Zip Code		12	N (Left-justified)
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160	Extension Date	1a	8	YYYYMMDD
0170	Other Tax Year Date	1b	8	YYYYMMDD
0180	Explain Why Ext. Is Needed (1)	2	80	AN or blank

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0190 Explain Why Ext. Is Needed (2)	2	80	AN or blank
0200 Explain Why Ext. Is Needed (3)	2	80	AN or blank
0210 Explain Why Ext. Is needed (4)	2	80	AN or blank
0220 Explain Why Ext. Is Needed (5)	2	80	AN or blank
0230 Filed Form 4868 for Auto Extension YES CKBX	3	1	"X" or blank
0240 Filed Form 4868 For Auto Extension NO CKBX	3	1	"X" or blank
0250 Self Gift Box	4	1	"X" or blank
0260 Spouse Gift Box	4	1	"X" or blank
0270 Jurat/Disclosure		1	G = version indicator
0280 Primary PIN Number		5	N or blank
0290 Secondary PIN Number		5	N or blank
0300 Preparer PIN Number		5	N or blank
0310 Explain Signature		80	AN or blank
0320 Taxpayer's Name (If Joint give spouse)		35	AN. Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0330 Agent's Name		35	AN. Agent's name allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&).

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0384" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200112b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0036	Foreign Country		22	A. Allowable special character is space
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and space
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0080	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0112	Self Gift Tax Box		1	"X" or blank
0114	Spouse Gift Tax Box		1	"X" or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N
0170	Self Amount of Gift or GST Tax	7	12	N
0180	Spouse Amount of Gift or GST Tax	8	12	N
0200	Amount Due from Taxpayer	9	12	N

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Amount Taxpayer is Paying	10	12	N
	Record Terminus Character		1	Value "#"

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0722" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb9465bbPG01b (9n)b200112b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-) or space. (see special instructions)
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are hyphen (-), slash(/), comma(,) and space.
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and spaces
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0084	Foreign City, State Or Province		35	AN. Allowable special character are space, slash, hyphen.
0086	Foreign Country		22	A. Allowable special character is space.
0090	Zip Code	1	12	N (left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal Abbreviations)
0200	Zip Code	5	12	N (left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space
0220	Employer's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0230	Employer's City	6	22	A. Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than \$25.00
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphen or blank)
0350	Checking Account Indicator	13c	1	"X" or blank
0360	Savings Account Indicator	13c	1	"X" or blank
0380	Taxpayer's PIN Number		5	N or blank
0390	Taxpayer Signature Date		8	YYYYMMDD
0400	Spouse's PIN Number		5	N or blank
0410	Spouse Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Attached Form Record Identification

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id Type	6	Value "FRMbbb" or "ATHbbb".
0001	Form Number	6	Value "PMTbbb" or blank.
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Occurrence Number	7	Value "0000001 - 0000003"

(Begin bracketing Field Numbers Starting with Field # 0010 for variable record.)

Record Terminus Character	1	Value "#"
---------------------------	---	-----------

FORM PAYMENT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0123" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbbPMTbbbPG01b (9n)b(7n)" [(9n) = Primary SSN (7n) = Occurrence Number (0000001 - 0000003)]
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "4868E" = Form 4868 "2350E" = Form 2350 "0709P" = Form 709 "0709S" = Form 709A
0080	Requested Payment Date		8	YYYYMMDD
0090	Taxpayer's Day Time Phone Number		10	N
	Record Terminus Character		1	Value "#"

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0340" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "ATHbbb(6b)PG01b (9n)b(7n)" [(6b) = 6 Blanks (9n) = Primary SSN (7n) = 0000001
0008	Pin Type Code		1	P = Practitioner S = Self-Select - Practitioner O = Self-Select - On-line Blank = No PIN used
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0065	Spouse Signature		5	N (PIN)
0070	Signature Date		8	YYYYMMDD

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0075	Jurat/Disclosure Code		1	A = On-Line Self Select PIN Form 1040/A/EZ B = Regular On-Line Filing Form 1040/A/EZ C = Self Select PIN by ERO Form 1040/A/EZ D = Practitioner PIN Program Form 1040/A/EZ E = Form 4868, Direct Debit only F = Form 9465 G = Form 2350/2688 Self Select PIN H = Form 56 or Blank (Form 8453 required)
0080	PIN Authorization Code		1	Blank, PIN not used, (Form 8453/8453-OL required) 1 = ERO entered Primary Taxpayer's PIN 2 = ERO entered Spouse's PIN 3 = ERO entered Primary Taxpayer's and Spouse's PIN 4 = Taxpayer(s) entered PIN(s)
0090	ERO EFIN/PIN		11	AN
0100	Signature of Preparer Other Than Taxpayer (Form 2350 and Form 2688)		35	AN
0110	Signature Explanation (Form 2350 and Form 2688)		80	AN
0120	Fiduciary Name (1) (Form 56)		35	AN
0130	Fiduciary Title (1) (Form 56)		20	AN
0140	Fiduciary Name (2) (Form 56)		35	AN

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0150	Fiduciary Title (2) (Form 56)		20	AN or blank
	Record Terminus Character		1	Value "#"

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0240" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	Value "SUMbbb"
0001	Filler		11	blanks
0002	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank

0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0050	Reserved		9	blank
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRM')
0100	Filler		11	blank
0140	Presence of Authentication Record		1	N(0-1) (Occurrence of 'ATH')
0150	Filler		4	blank
0190	Filler		28	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Filler		2	blank

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2000)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, G = Greenwich Mean Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank
0290	Filler		49	blank
	Record Terminus Character		1	Value "#"

ETD RECAP RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "RECAPb"
0010	Filler		14	blank
0030	Total Form Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total Accepted Forms		6	IRS Use Only
0080	Filler		6	blank
0090	Total Rejected Forms		6	IRS Use Only
0100	Filler		12	blank
0120	IRS Computed Forms Count		6	N
0130	Filler		28	blank
0140	Reserved (FOR IRS USE ONLY)		9	N
	Record Terminus Character		1	Value "#"

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
001	o The Summary Record must be present	Pg 10
003	o The Tax Period must be "200112".	Pg 18, 21,23,27
004	o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part I, Section 10 for the valid range of SSN and ITIN. o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric. o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form. o The Form 4868 Primary SSN (SEQ 0090) is a required field. o The Form 9465 Primary SSN (SEQ 0020) is a required field. o The Form 2350 Primary SSN (SEQ 0030) is a required field. o The Form 2688 Primary SSN (SEQ 0030) is a required field. o The Form payment Primary SSN (SEQ 0010) is a required field. o The SSN of the Summary record (Field 0002) must be numeric o The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.	Pg 10,17
006	o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed. o The Form 4868 Primary Name Control (SEQ 0010) is a required field. o The Form 9465 Primary Name Control (SEQ 0015) is a required field. o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field. o The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.	Pg 17,32

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	<ul style="list-style-type: none">o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control. <p>See Part I, Attachment 8 for examples of name controls.</p>	
007	<ul style="list-style-type: none">o Street Address (Form 9465 SEQ 0050, Form 2350 SEQ 0070, Form 2688 SEQ 0070, Form 4868 SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign City State or Province (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o The first position or character entered in the Street Address must be alphabetic or numeric.o Street Address (Form 9465 SEQ 0050) is a required field. <p>See Part I, Attachment 2 for more information on Street Address.</p>	Pg 18, 22,25, 28,30
010	<ul style="list-style-type: none">o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.	Pg 10

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
071	o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. (See Part I, Section 10 for the valid range of SSN/ITIN).	Pg 12
167	o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	Pg 32
168	o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.	Pg 32
172	o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.	Pg 23
304	o If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0110) must be present. o If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present. o The Primary PIN number must be present for Form 2350 (SEQ 0330) and Form 2688 (SEQ 0280).	Pg 34
306	o For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360). o For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).	Pg 11
306	o For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.	Pg 11 21 26
310	o Forms 4868 and 2350 must be received no later than April 15, 2002 or April 22, 2002 in the case of corrected forms.	Pg 12
311	o Form 2688 must be received no later than August 15, 2001 or August 22, 2002 in the case of retransmitted forms. • For Foreign Forms 4868 and 2350 they must be received no • Later than June 15, 2002 in the case of retransmitted for June 22, 2002	Pg 12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
312	<ul style="list-style-type: none">o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.	Pg 21, 24,28
313	<ul style="list-style-type: none">o The Tax Type Code of Form Payment (SEQ 0070) must be '4868E' for extension payment.o The Tax Type Code of Form Payment (SEQ 0070) must be '0709P' for self and '0709S' for spouse's gift tax payment.o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.	Pg 33
314	<ul style="list-style-type: none">o On the Form 4868, if the Spouse Gift Tax Box (SEQ 0114) is present and the Spouse Gift Tax Amount (SEQ 0180) is significant, the Spouse SSN (SEQ 0100) must be present.o On the Form 2350, if the Spouse Gift Tax Box (SEQ 0290) is present and the Spouse Gift Tax Amount (SEQ 0310) is significant, the Spouse SSN (SEQ 0060) must be present.o On the Form 2688, if the Spouse Gift Tax Box (SEQ 0260) is present the Spouse SSN (SEQ 0060) must be present.	Pg 22, 24,28
315	<ul style="list-style-type: none">o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	Pg 12
316	<ul style="list-style-type: none">o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	Pg 12
317	<ul style="list-style-type: none">o One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.	Pg 24

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

<u>Forms</u>	<u>Number of Occurrences</u>
Form 56	01
Form 2350	01
Form 2688	01
Form 4868	01
Form 9465	01
PMT	03
ATH	01

Internal Revenue Service
Andover Service Center
Attn: ELF Section, Stop #983
310 Lowell Street
Andover, MA 05501

Official Business
Penalty for Private Use, \$300

Forwarding Service Requested

Parcel Post
Postage and Fees paid
Internal Revenue Service
Permit No. **G-48**