Electronic Return File Specifications and Record Layouts for Individual IncomeTax Returns

Tax Year 2002

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INTERNAL REVENUE SERVICE

PART I

Electronic Return File Specifications for

Individual Income Tax Returns

TAX YEAR 2002

ATTACHMENTS 1 – 10

INTENTIONAL BLANK PAGE

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0001	o	Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.	Pg 89
	o	The Summary Record must be present.	
0002	o	Reserved	
0003	o	Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "200**2**12". For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification Page 2 must also equal "200**2**12".	Pg 95
0004	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.	Pg 101
	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.	
0005	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 94
0006	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.	Pg 101 155, 157
	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.	

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ERC		DESCRIPTION	PAGE
0007	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.	Pg 102
	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.”)	
0008	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).	Pg 108
	o	Filing Status (SEQ 130) is a required field.	
0009	o	State Record - The unformatted state record exceeds the maximum length.	Pg 173, 190
0010	o	Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.	Pg 89, 166
	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.	
	o	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 = **YYYYMM**, date fields with eight positions = **YYYYMMDD** unless otherwise specified.	
	o	All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.	
	o	Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a required field and cannot equal all zeros or all blanks.	
0011	o	Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.	Pg 108

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ERC		DESCRIPTION	PAGE
0012	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 108
0013	O	Reserved	
0014	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 89
0015	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 119
0016	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.	Pg 102
	o	Exception: This check is not performed when Address Ind (SEQ 097) is equal to “3”, indicating a foreign address.”)	
0017	o	Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant.	Pg 145
0018	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 147
0019	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.	Pg 107
	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".	

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0020	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.	Pg 102
	o Name Line 1 (SEQ 060) is a required field. -|	
	o **If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").** |	
0021	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 102
0022	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.	Pg 102
	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.”)	
0023	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.	Pg 102
	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.”)	
0024	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 103
0025	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 168

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ERC		DESCRIPTION	PAGE
0026	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 168
0027	o	Summary Record - Electronic Return Originator Name (SEQ 010) must be significant.	Pg 174
	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.	
0028	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 95
0029	o	Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.	Pg 95

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ERC		DESCRIPTION	PAGE
0030	o	Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.	Pg 90
	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.	
	o	All pages of a multiple-page schedule or form must be present. 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 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 **(exception: State Only returns)**, 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.	
0031	o	Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.	Pg 95
0032	o	Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.	Pg 95

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ERC		DESCRIPTION	PAGE
0033	o	Fields within a record cannot be longer than specified in Part II Record Layouts.	Pg 90
	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.	
0034	o	Record ID Group- For each record, significant data must be present in the Record ID Group.	Pg 91
0035	o	Field Sequence Numbers within each record must be in ascending order and must be valid for that record.	Pg 91
0036	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 120
0037	o	Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 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 108
0038	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, **W-2GU**, **Form 1099-G,** Form 1099-R, Form 2120, 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 118
0039	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, **W-2GU**, **Form 1099-G,** Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	Pg 118
0040	**o**	**Form 1040 – If the State Abbreviation (SEQ 0087) is equal to "SO", then the highest sequence number present cannot be greater than the Zip Code (SEQ 0095).**	Pg 113, 180
0041	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 108

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ERC		DESCRIPTION	PAGE
0042	**o**	**State Only Returns – Only the following must be present: Form 1040 Page 1, State Generic Record, at least one Unformatted Record and a Summary Record.**	Pg 173, 180
0043	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).	Pg 108
	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.	
0044	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: -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 91
0045	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.	Pg 91
	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.	
0046	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 125
0047	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 125
0048	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 133

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0049	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 133
0050	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".	Pg 94
	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.	
0051	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 94
0052	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.	Pg 94
	o	For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.	
0053	o	Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.	Pg 94
0054	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 145
0055	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 154
0056	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 154

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0057	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 147
0058	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 147
0059	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 145
0060	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 95
0061	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 95
0062	o	Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 008) must be zeros.	Pg 95
0063	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 103
0064	o	Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "**3**". |	Pg 95
0065	o	Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".	Pg 108
0066	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.)	Pg 108
	o	Dependent Name Control (SEQ 172, 182, 192, 202, 212) must be in the correct format. See Section 7.01 for Name Control format. -|	

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ERC		DESCRIPTION	PAGE
0067	o	Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210) and Dependent Last Name (SEQ 171, 181, 191, 201, 211) 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 108 -|
0068	o	Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215) 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 109 -|
0069	o	Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).	Pg 103
	o	Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).	
0070	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 113
0071	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 103
0072	o	Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 103
	o	Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	
0073	o	Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "**2000**" or "**2001**" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".	Pg 109 |
	o	When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.	
0074	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 135

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ERC		DESCRIPTION	PAGE
0075	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 W-2GU;** 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 W-2GU;** 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; **Form W-2GU**.	Pg 103
0076	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 96, 109
0077	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 96, 109
0078	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 96, 113
0079	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 96, 113
0080	o	Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.	Pg 96, 113
0081	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 96, 113
0082	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 97, 113
0083	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 97 109
0084	o	Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.	Pg 97, 109

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0085	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 125
0086	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 97, 113
0087	o	Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.	Pg 97, 113
0088	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 109
0089	o	Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.	Pg 113
	o	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.	
0090	o	Form 2441/Schedule 2 - 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 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 135
0091-0093		Reserved	
0094	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 150

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ERC		DESCRIPTION	PAGE
0095	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.	Pg 135
	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.	
0096	o	Reserved	
0097	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.	Pg 113
		When Capital Distribution Box (SEQ 447) is not equal to “X” and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.	
0098	o	Schedule C – Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).	Pg 119
0099	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 96, 113
0100	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 119
0101	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 146
0102	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 120

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ERC		DESCRIPTION	PAGE
0103	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 **or Form W-2GU**; 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 **or Form W-2GU**; **Withholding (SEQ 200) on Form 1099-G;** Withholding (SEQ 160) on Form 1099-R. Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 **or Form W-2GU; Withholding (SEQ 200) on Form 1099-G**.	Pg 103
0104	o	Reserved	
0105	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 107
0106	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 120
0107	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 125
0108	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).	Pg 104
	o	Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).	
0109	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.	Pg 104
	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.	
0110	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 97, 113

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ERC	DESCRIPTION	PAGE
0111	o Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".	Pg 109
0112	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).	Pg 97, 114
	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".	
0113	o Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than $500, Form 8283 must be present.	Pg 119
0114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.	Pg 109
0115	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 97, 114
0116	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 109
0117	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 119
0118	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.	Pg 147
	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.	

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ERC		DESCRIPTION	PAGE
0119	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).	Pg 109
	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.	
0120	o	**Form 1099-G – The following fields must be significant: Payer's Name Control (SEQ 0020), Payer's Name (SEQ 0030) and Payer's Federal Identification Number (SEQ 0090).**	Pg 130
0121	o	Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).	Pg 109
0122	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.	Pg 126
	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.	
0123	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).	Pg 126
	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.	
0124	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 127
0125	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 131

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ERC		DESCRIPTION	PAGE
0126	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.	Pg 104
	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.	
0127	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 110
0128	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 110
0129	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 110
0130	o	Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: $**4825, 5725, 5850, 7000, 8050, 8750, 9200, 9650, 10550, or 11450**; 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).	Pg 110
	o	Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.	
0131	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) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".	Pg 110

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0132	o	Form 1040 – When Capital Distribution Box equals to “X”, Capital Gain/Loss (SEQ 450) must contain a positive amount.	Pg 114
0133	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 125
0134	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 110
	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.	
0135	o	Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.	Pg 114
0136	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 98, 110
	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.	
0137	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 135
0138	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 110
0139	o	Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.	Pg 126
0140	o	Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.	Pg 96, 114
0141	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 122
0142	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 122
0143	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 122

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ERC		DESCRIPTION	PAGE
0144-0145		Reserved	
0146	o	Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.	Pg 104
0147	**o**	**Form 2210 – One of the following fields must equal "X": Waiver Box (SEQ 0020), Annualized Installment Method Box (SEQ 0030), Actually Withheld Box (SEQ 0040) or Required Installment Box (SEQ 0054).**	Pg 134
0148	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 134
	o	Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".	
0149	o	Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".	Pg 119
0150	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 114
	o	When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.	
0151	o	Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS.	Pg 174
0152	o	Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.	Pg 174
0153	o	Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.	Pg 153
0154	o	Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.	Pg 153
0155	o	Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.	Pg 153
0156	o	Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.	Pg 153
0157	o	Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.	Pg 153

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0158	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 111
0159	o	Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal $**7700** when Secondary SSN (SEQ 030) is not significant, and must equal $**13850** when Secondary SSN (SEQ 030) is significant.	Pg 118
	o	If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed $**4700** when Secondary SSN (SEQ 030) is not significant, and cannot exceed $**10850** when Secondary SSN (SEQ 030) is significant.	
0160	o	**Summary Record – Number of Forms 1099-G Records (SEQ 0065) must equal the number of Forms 1099-G computed by the IRS.**	Pg 175
0161	o	Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.	Pg 118
0162	o	Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed $**377** and Adjusted Gross Income (SEQ 750) must be less than $**11060**.	Pg 118
	o	When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.	
0163	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 125
0164	o	**Form 1040/1040A – If Credit for Qualified Retirement Savings (SEQ 937/953) is significant, then Form 8880 must be attached.**	Pg 111
0165	o	**Form 8880 – If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Qualified Retirement Savings (SEQ 0937/0953) of Tax Form.**	Pg 165
0166	o	**Form 8880 – Total Line 6a and 6b (SEQ 0130) must be greater than zero.**	Pg 165
0167	o	Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.	Pg 165
0168	o	Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than $25.	Pg 165

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ERC		DESCRIPTION	PAGE
0169	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 120
0170	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 99, 119
0171	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 99, 146
0172	o	Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than $25000.	Pg 165
0173	o	Reserved	
0174	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 146
0175	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 114
0176	o	Reserved	
0177	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 $**2550** 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 104
0178	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 8861.	Pg 114
0179	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 114

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ERC		DESCRIPTION	PAGE
0180	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).	Pg 99, 146
	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.	
0181	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 146
0182	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 122
0183	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 119
0184	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.	Pg 99, 121
	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.	
0185	o	**Reserved** |	
0186	o	Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.	Pg 99, 158
0187	o	Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 119
0188	o	Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 111
0189	o	Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ **623**, 626, 628, **630**, 632, 637, 640, 645, 650, 680, 697, 730, 735. |	Pg 114
0190	o	**Reserved** -|	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0191	o	Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 922), Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Education Credits (SEQ 935), **Credit for Qualified Retirement Savings (SEQ 937)**, Child Tax Credit (SEQ 940), Adoption Credit (SEQ 960), **Credits from Form 8396 and Form 8859 (SEQ 995),** Other Credits (SEQ 1015), and Nonconventional Source Fuel Credit Amount (SEQ 1018).	Pg 111
		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), **Credit for Qualified Retirement Savings (SEQ 953)** and Adoption Credit (SEQ 960)	
0192	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 915/860), 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 104
0193	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 158
0194	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 118
0195	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.	Pg 96, 125
	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.	
0196	o	Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.	Pg 115
	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.	
0197	o	Schedule A - When Other Expense Amount (SEQ 485) is significant, Total Other Expenses Limit (SEQ 495) must be significant.	Pg 119

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ERC		DESCRIPTION	PAGE
0198	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).	Pg 111
	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).	
0199	o	**Form 1040/1040A – Educator Expenses (SEQ 0623) cannot be greater than $500 if filing status is "2" and $250 for all other filing statuses.**	Pg 111
0200	o	Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than $**376**, Schedule EIC must be present.	Pg 111
0201	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).	Pg 121
	o	Qualifying Child Name Control (SEQ 007, 077) must be in the correct format. See Section 7.01 for Name Control format.	
0202	o	Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.	Pg 121
0203	o	Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".	Pg 121
0204	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.	Pg 105
	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.	
0205	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 121
0206	o	Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "**1978**" and less than "**1984**", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 121

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ERC		DESCRIPTION	PAGE
0207	o	Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "**2002**", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".	Pg 122
	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 "**2002**", then Number of Months (SEQ 070, 140) must equal "12".	
0208	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 123
0209	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 123
0210	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 123
0211	o	Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 123
0212	o	Schedule H - Name of State Where Unemplymnt Cntrbtns Paid (SEQ 200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.	Pg 123
0213	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 123
0214	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 123
0215	o	Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld – No (SEQ 055) cannot both equal "X".	Pg 123
	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".	
0216	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 122
0217	o	Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "**1979**", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 122

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ERC		DESCRIPTION	PAGE
0218	o	Schedule EIC - When Year of Birth (SEQ 020, 090) equals "**2002**", the corresponding Number of Months (SEQ 070, 140) must equal "12".	Pg 122
0219	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 123
0220	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 123
0221	o	Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2 **and/or W-2GU**.	Pg 98, 111
0222	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 $**2506** and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than $**29201**.	Pg 122
	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 $**4140** and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than $**33178**.	
0223	o	Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.	Pg 123
0224	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 123
0225	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 124
0226	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 124
0227	o	Schedule H - When Page 2 is present, Cash Wages Over $1000 Paid Qtrly - No (SEQ 150) cannot equal "X".	Pg 124
	o	When Page 2 is not present, Cash Wages Over $1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".	
0228	o	Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).	Pg 124

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0229	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 124
0230	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 131
0231	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 131
0232	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.	Pg 131
	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.	
0233-0234		Reserved	
0235	o	Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.	Pg 124
0236	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 98, 115
0237-0239		Reserved	
0240	o	Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than $2500 and Net Profit (SEQ 710) cannot be less than zero.	Pg 120
0241	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 120
0242	o	Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 120

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0243	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.	Pg 111
	o	Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.	
0244	o	Reserved	
0245	o	Form 1040 - When Form 8396 Block (**SEQ 985**) equals "X", Form 8396 must be present.	Pg 115
	o	Form 1040 - When Form 3800 Block (**SEQ 1000**) equals "X", Form 3800 must be present.	
0246-0249		Reserved	
0250	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 99, 120
0251	o	Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.	Pg 97, 99, 155
0252	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 97, 112
0253	o	Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".	Pg 155
0254	o	Reserved	
0255	o	Form 8615 - Gross Unearned Income (SEQ 070) must be greater than $1500.	Pg 155
0256	o	Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.	Pg 155
0257	o	Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.	Pg 155
0258	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 155
0259	o	Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.	Pg 105
0260	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 115

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ERC		DESCRIPTION	PAGE
0261	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.	Pg 97, 157
	o	Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.	
0262	o	Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than $750 and less than $7500.	Pg 157
0263	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 115
0264	o	Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.	Pg 157
	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.	
0265	o	Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.	Pg 157
0266	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 157
0267	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 157
0268-0269		Reserved	
0270	o	Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.	Pg 115
0271	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).	Pg 146
	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).	
0272	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 147
0273-274		Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0275	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 147
0276	o	Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.	Pg 147
0277	o	Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.	Pg 115
0278	o	Reserved	Pg 146
0279	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 147
0280	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 99, 119
0281	o	Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.	Pg 112
0282	o	Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.	Pg 157
0283	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 $**116400**. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than $**72600**.	Pg 157
0284	o	Reserved	
0285	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 115
0286	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 121
0287	o	Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.	Pg 115
	o	When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.	
0288	o	Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).	Pg 158
0289	o	Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.	Pg 126

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ERC		DESCRIPTION	PAGE
0290	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).	Pg 126, 127,130, 131
	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 W-2GU - 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 1099-G - Payer's State (SEQ 070) and Payer's Zip Code (SEQ 080) must be significant and valid. Payer's Zip Code (SEQ 080) must be consistent with Payer's State (SEQ 070).**	
	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 **and/or W-2GU**, Payer's State (SEQ 024) of Form W-2G, **Payer's State (SEQ 070) of Form 1099-G** 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.	
0291	o	Form W-2 - Employer City (SEQ 070) must contain at least three characters.	Pg 126
0292-0293		Reserved	
0294	o	**Form 1099-G – Tax Year Other Than Current Year (SEQ 0190) cannot equal the current processing year.**	Pg 130
0295	o	Form W-2 – Neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) of the combined W-2(s) **and/or W-2GU(s)** can be greater than 1/2 (50%) of Wages (SEQ 120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.	Pg 126, 127,130, 131
	o	Form W-2G – Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).	
	o	**Form 1099-G – Withholding (SEQ 200) cannot be greater than ½ (50%) of the sum of unemployment compensation (SEQ 170), State or Local Income Tax Refunds, Credits or Offsets (SEQ 180), Taxable Grants (SEQ 220) and Agriculture Payments (SEQ 230).**	
	o	Form 1099-R - Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).	
0296	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 135
0297	o	Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0298	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 136
0299	o	Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".	Pg 105
	o	RAL Indicator (SEQ 1465) is a required field.	
0300-0302		Reserved	
0303	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).	Pg 105
	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).	
0304-0349		Reserved for Electronically Transmitted Documents (ETD)	
0350	o	Form 8853 - Policyholder SSN (SEQ 289) must be numeric and within the valid range for an SSN or an ITIN.	Pg 160
	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.	
0351	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 161
0352-0354		Reserved	
0355	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 160
0356	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 161
0357	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 96, 115
0358	o	Reserved	

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ERC		DESCRIPTION	PAGE
0359	o	Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: -| - 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).	Pg 161
0360	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.	Pg 115
	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.	
0361	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.	Pg 116
	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.	
0362	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 161
0363	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 161
0364	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.	Pg 116
	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.	
0365-0369		Reserved	
0370	o	Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) is significant, the -| corresponding Relationship (SEQ 177, 187, 197, 207, 217) must -| equal either CHILD, SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.	Pg 112
0371	o	Reserved	
0372	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) must equal "X". -|	Pg 112

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0373	o	Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) must equal "X" and Form 8812 must be present. -|	Pg 112
	o	When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) must equal "X". -|	
0374	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 98, 112
0375-0378		Reserved	
0379	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 162
0380	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 162
0381	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 162
0382	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 112
0383	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). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement. -|	Pg 162
0384	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 $**102,000**. | 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 $**51,000**. |	Pg 112
0385	o	Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over $2000.	Pg 162

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0386	o	Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than $**130,000** for "Married Filing Joint" or is more than $**65,000** for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.	Pg 112
0387	o	Form 1040/1040A - The Education Credits cannot exceed $5500.	Pg 112, 162
	o	Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed $4500. Lifetime Learning Credit (SEQ 470) cannot exceed $1000.	
0388	o	Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".	Pg 112
0389	o	Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed $2500.	Pg 112
0390	o	Schedule J – Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).	Pg 124
	o	One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).	
0391	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 124
0392	o	Schedule J – Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.	Pg 97, 124
0393	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 124
0394	o	Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0395	o	Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.	Pg 166
	o	When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.	
0396	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.	Pg 166
	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".	
0397	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.	Pg 167
	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.	
0398	o	Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 080) must be one of the following: 200**3**041**5** or 200**3**061**6**, or 200**3**091**5**.	Pg 167
	o	If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 200**3**041**5**, or 200**3**061**6**, or 200**3**091**5**.	
	o	If the process date is April 23 through **June 23, 2003** of the current processing year, the Requested Payment Date (SEQ 080) must be 200**3**061**6**, or 200**3**091**5**.	
	o	If the process date is **June 23, 2003** through **September 22, 2003** of the current processing year, the Requested Payment Date (SEQ 080) must be 200**2**091**5**.	
	o	The process date cannot be greater than **September 23, 2003**.	
	o	The year of the Requested Payment Date (SEQ 080) must equal the current processing year.	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0399	**o**	**State Record (State Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.**	Pg 173
0400	o	State Record – The Generic Record must be present in the state data packet.	Pg 173, 190
	o	An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.	
0401	o	State Record – The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.	Pg 173, 190
	o	The State Code must be consistent throughout Generic and associated Unformatted Records for the return.	
0402	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 173, 190
0403	o	State Record – Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.	Pg 173 190
0404	o	State Record – The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.	Pg 173, 191
	o	The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.	
0405	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 173, 191
0406	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.	Pg 136, 145, 147, 156, 174
	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, **and/or Form W-2GU** 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".	191
0407	o	State Record – The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.	Pg 174, 191
0408	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 174, 191

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0409	o	Tax Form – When Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present. When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and Foreign Employer Compensation Total (SEQ 0379) must be significant.	Pg 105, 178
0410	o	State Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).	Pg 174
0411	o	FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.	Pg 128
0412	o	FEC Record – The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).	Pg 128
0413	o	FEC Record – The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.	Pg 128
0414	o	FEC Record – The Post of Duty Code (SEQ 0130) must be significant and either equal to a valid Post of Duty Code or "00" .	Pg 128
0415	o	FEC Record – If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) is equal to "X", then the Post of Duty Code (SEQ 0130) must equal "00" and If the Post of Duty Code (SEQ 0130) is equal to "00", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".	Pg 128
0416	o	Summary Record – Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS.	Pg 175

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0417	**o**	**Tax Form – If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.**	Pg 105
0418	**o**	**Tax Form – Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 220) from the FEC Record(s).**	Pg 105
0419	o	**State Record – If Address Ind (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Name Line (SEQ 0060), Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Name Line 2 (SEQ 0065), Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).**	Pg 174
	o	**If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Name Line (SEQ 0060), Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).**	
0420	o	Form 1040 – When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present, and vice versa.	Pg 116
0421	**o**	**State Record (State Only Returns) – The Secondary SSN (SEQ 0055) must match the Secondary SSN (SEQ 0030) of Form 1040.**	Pg 174, 180

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0422	o 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:	Pg 141, 142
	o 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.	
	o When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.	
	o 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.	
	o 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.	
	o 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.	
	o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then (SEQ 200 or 220) must be significant.	
	o 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).	
	o 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.	
	o 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.	
	o 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).	
	o When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.	
	o 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.	

ERC	DESCRIPTION	PAGE

0422 o (continued)

- 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.

  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.

0423 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 142

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0424	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.	Pg 143
	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.	
0425	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 143
0426	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 98, 116

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0427	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:	Pg 144
	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.	
0428-0429		Reserved	
0430	o	Reserved	
0431	o	Reserved	
0432	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 151
0433-0434		Reserved	
0435	o	Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater then $25,000.	Pg 153
	o	When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater then $25,000.	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0436	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 153
0437	o	Form 8582-CR – Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.	Pg 153
0438	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 175
0439-0445		Reserved	
0446	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 144
0447	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 144
0448-0449		Reserved	
0450	o	Form 8606 – Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.	Pg 154
0451	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.	Pg 154
	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.	
0452	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.	Pg 136
	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).	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0453	o	Form 2555EZ – Total Foreign Earned Income (SEQ 1210) cannot exceed $**80,000**. |	Pg 136
0454	o	Form 1040 – Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.	Pg 116
0455	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).	Pg 136
	o	Form 2555EZ – Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed $**80,000** Total Foreign Earned Income (SEQ 1210). |	
0456	o	Form 1040 – When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals “FORM 2555”, Form 2555 must be present.	Pg 116
	o	When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals “FORM 2555-EZ”, Form 2555EZ must be present.	
0457	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 96, 116
0458	o	Form 1040 – When Other Adjustments Literal (SEQ 720) equals “FORM 2555”, Form 2555 must be present.	Pg 116
0459	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 96, 116

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0460	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.	Pg 137
	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., 10312002), 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., 01012001).	
	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., 10312002), 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., 01012001).	
	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.	
0461	o	Form 2555 – Statement to Authorities – Yes (SEQ 300) and Req'd to Pay Income Tax – No (SEQ 330) cannot both be significant.	Pg 137
0462	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 138

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0463	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.	Pg 138
	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.	
0464	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 138
0465	o	Form 2555 – Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).	Pg 138
0466	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 138
0467	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 138
0468	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 138
0469	o	Form 2555EZ – Tax Home Test – Yes (SEQ 090) must be significant.	Pg 138
0470	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 138
	o	**If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions -Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 230) should not be significant.**	
0471	o	Form 2555 – Part II or Part III must be present, but not both.	Pg 138
0472	o	Form 2555/2555EZ – Must be processed at the Andover Service Center.	Pg 138
0473-0474		Reserved	
0475	o	Reserved	Pg 157
0476	o	Schedule EIC – The following fields cannot equal “X”: Disabled “No” Box – 1 (SEQ 045) or Disabled “No” Box – 2 (SEQ 115).	Pg 122
0477-0479		Reserved	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0480	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 159
0481	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.	Pg 159
	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.	
0482	o	Form 8839 – Year of Birth – 1 (SEQ 040) and Year of Birth – 2 (SEQ 120) cannot be greater than current tax year.	Pg 159
0483	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 159
0484	o	Form 8839 – If Year of Birth – 1 or – 2 (SEQ 040, 120) is prior to "**1984**", then the corresponding Disabled Over 18 Box – 1 or –2 (SEQ 049, 129) must equal "X".	Pg 159 |
0485	o	Form 8839 – Modified AGI (SEQ 240) must be less than $**190,000**. |	Pg 159
0486	o	Form 1040/1040A – When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.	Pg 112
0487	o	**Reserved** |	Pg 160
0488-0489		Reserved	
0490	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 175

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0491	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 175
0492	o	Reserved	
0493	o	Summary Record – Software Identification Number (SEQ 230) must be present.	Pg 175
0494	o	Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.	Pg 116
0495	o	Form 1040 – If Filing Status (SEQ 0130) is not equal to “2”, then only one Form 4563 can be present.	Pg 116
	o	Form 1040 – If Filing Status (SEQ 0130) is equal to “2”, then two Forms 4563 can be present.	
0496	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 145
	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.	
0497-0499		Reserved	
0500	o	Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.	Pg 91
0501	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 91
	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.	
0502	o	Employer Identification Number (SEQ 040) of Form W-2 **and/or W-2GU,** Payer Identification Number (SEQ 026) of Form W-2G, **Payer Identification Number (SEQ 090) of Form 1099-G** and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.	Pg 91
0503	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 91
0504	o	Dependent’s SSN (SEQ 175, 185, 195, 205, 215) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212) must match data from the IRS Master File.	Pg 91

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0505	o	Employer Identification Number (SEQ 040) of Form W-2 **and/or W-2GU**, or Payer Identification Number (SEQ 026) of Form W-2G, **Payer Identification Number (SEQ 090) of Form 1099-G** or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.	Pg 91
0506	o	Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.	Pg 91
0507	o	Dependent's SSN (SEQ 175, 185, 195, 205, 215) of Form 1040/1040A was previously used for the same purpose.	Pg 92
0508	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 92
0509	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 92
0510	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) on another return.	Pg 92
0511	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 92
0512	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 92
0513	o	Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.	Pg 92
0514	o	Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.	Pg 92
0515	o	Primary SSN (SEQ 010) was used as a Primary SSN more than once.	Pg 92

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0516	**o**	**Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.**	Pg 92, 180
0517	**o**	**Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File.**	Pd 92, 180
0518	**o**	**Form 1310 – The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.**	Pg 132
0519	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.	Pg 156
0520	o	Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.	Pg 92
0521	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) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.	Pg 92
0522	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 168
0523	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 168
0524	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 92
0525	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 93
0526	o	Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.	Pg 93
0527	o	Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.	Pg 93
0528	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 93
0529-0599		Reserved	
0600	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 93

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0601	o	Reserved	
0602	o	Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.	Pg 161
0603	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 161
0604	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 161
0605	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 161
0606	o	Tax Form – IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	Pg 105
0607	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 165
0608-0609		Reserved	
0610	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 105
0611	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 105
0612	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 106
0613	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 106

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0614	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 106
0615	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 **and/or Form W-2GU**, then the return must be processed at Andover Service Center.	Pg 106
0616	o	Form W-2 – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).	Pg 126, 127, 130
	o	Form W-2G – When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).	
	o	**Form W-2GU – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).**	
	o	**Form 1099-G – When Recipient's Address Continuation (SEQ 125) is significant, then a period (.) must be present in Recipient's State (SEQ 140).**	
	o	Form 1099R – When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).	
0617-0618		Reserved	
0619	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.	Pg 151
0620	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).	Pg 151

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0621	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: 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.	Pg 152
	o	See Attachment 5 – Community Property States Abbreviations	
0622	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).	Pg 152
0623	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).	Pg 152
0624	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 152
0625	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 152
0626	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 152
0627	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 152
0628	o	Form 8379 – When Form 8379 is present, Form 2555/2555EZ must not be present.	Pg 152

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0629	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 152
0630	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 153
0631	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 153

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0632	o Form 5471 – When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".	Pg 148,
	o 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".	
	o 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".	
	o 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".	
	o 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".	
	o When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".	
	o When Other Assets – Beginning (SEQ 3090) or Other Assets – End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".	
	o 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".	
	o When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".	
	o 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".	
	o When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".	
	o When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".	
	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".	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
	o	(continued)	
	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".	
0633	o	Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.	Pg 149
0634	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 149
0635	o	**Reserved** |	Pg 162
0636	o	Form 8865 – When Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present. -|	Pg 162
0637	o	Form 8865 – Business Activity Code (SEQ 690) must be within the valid range (111100 – 813000).	Pg 162
0638	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 162
0639	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 162
0640	o	Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.	Pg 162
0641	o	Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.	Pg 163
0642	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 163

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0643	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 163
0644	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 163
0645	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 163
0646	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 163
0647	o	Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.	Pg 163
0648	o	Form 8865 – When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.	Pg 163
0649	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 163
0650	o	Form 8865 – Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).	Pg 163
0651	o	Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.	Pg 153
0652	o	Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.	Pg 153
0653	o	Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.	Pg 153
0654	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 153
0655	**o**	**Form 8865 – If File Form 1065 (SEQ 0800) is equal to "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN's Prefix Codes.**	Pg 163

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0656	o	Reserved	
0657	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 154
0658-0659		Reserved	
0660	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 154
0661	o	Form 8865 – When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMbnn".	Pg 164, 165
	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".	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0661	o	(continued)	
	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".	
	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".	
0662	o	Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.	Pg 165
0663	o	Schedule K-1 (Form 8865) – The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.	Pg 165
0664	o	Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", then the PIN Type Code (SEQ 008) must equal either "O" or Blank.	Pg 168
	o	Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to Blank, then the PIN Type Code (SEQ 008) must equal "P", or "S".	
0665	o	Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.	Pg 156
0666	o	Form 1040 – If Form 8801 Block (SEQ 1005) is equal to “X”, then Form 8801 must be present.	Pg 116

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0667	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 146
0668	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 216
0669	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 216
0670	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 168 216
	o	**When the Filing Status (SEQ 130) equals “2”, AND the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) on the Tax Return is “NOT” significant, bypass this check. Only the spouse fields are required.**	
0671	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 168 216
	o	**When the Secondary Date of Death (SEQ 040) on the Tax Return is significant and the Primary Date of Death (SEQ 020) is “NOT” significant, bypass this check. Only the primary fields are required.**	
	o	**When the Primary Date of Death (SEQ 020) “AND” the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.**	
0672	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.	Pg 168 216
	o	When the PIN Type Code (SEQ 008) is equal to “O”, then the ERO EFIN/PIN (SEQ 090) cannot be present.	
0673	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 168, 216

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0674	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 169, 217
	o When the PIN Type Code (SEQ 008) is "Blank", then the Primary Taxpayer Signature (SEQ 035) cannot be present.	
	o **When the Filing Status (SEQ 130) equals "2", the Primary Date of Death (Seq 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is "NOT" significant, bypass this check. Only the spouse fields are required.**	
0675	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, 217
	o When the PIN Type Code (SEQ 008) is "Blank" and when the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) cannot be present.	
	o **When the Secondary Date of Death (SEQ 040) on the Tax Return is significant but the Primary Date of Death (SEQ 020) is "NOT" significant, bypass this check. Only the primary fields are required.** **When the Primary Date of Death (SEQ 020) "AND" the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.**	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0676	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.	Pg 169, 217
	o	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.	
	o	**When the Secondary Date of Death (SEQ 040) on the Tax Return is significant but the Primary Date of Death (SEQ 020) is "NOT" significant, bypass this check. Only the primary fields are required.**	
	o	**When the Primary Date of Death (SEQ 020) "AND" the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.**	
	o	**When the Filing Status (SEQ 130) equals "2", the Primary Date of Death (SEQ 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is "NOT" significant, bypass this check. Only the spouse fields are required.**	
0677	o	Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, **if they are under the age of sixteen and has never filed a tax return**.	Pg 218
0678	o	Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and **did not file a tax return in the previous year**.	Pg 218
0679	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 170, 218
	o	**When the Filing Status (SEQ 130) equals "2", the Primary Date of Death (Seq 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is "NOT" significant, bypass this check. Only the spouse fields are required.**	
0680	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 170, 218
	o	**When the Filing Status (SEQ 130) on the Tax Return equals "2", and the Secondary Date of Death (SEQ 040) is significant, but the Primary Date of Death (SEQ 020) is "NOT" significant, bypass this check. Only the primary fields are required.**	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0681	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 170, 218
	o	**When the Filing Status (SEQ 130) equals "2", AND the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) on the Tax Return is "NOT" significant, bypass this check. Only the spouse fields are required.** |	
0682	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 170, 218
	o	**When the Secondary Date of Death (SEQ 040) on the Tax Return is significant and the Primary Date of Death (SEQ 020) is "NOT" significant, bypass this check. Only the primary fields are required.** |	
	o	**When the Primary Date of Death (SEQ 020) "AND" the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.** |	
0683	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 170, 219
0684	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 170, 219
0685	o	Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.	Pg 175
0686	o	Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.	Pg 175
0687	o	Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.	Pg 175
0688	o	Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.	Pg 175
0689	o	Authentication Record – The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.	Pg 171, 219

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0690	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 167
0691	o	Form Payment (Balance Due) – Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.	Pg 167
0692	o	Form Payment – Amount of Tax Payment (SEQ 060) must be greater than zero.	Pg 167
0693	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 167
0694	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 171, 219
0695	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 171 219
0696	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 171 219
0697	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 171, 219
	o	**When the Filing Status (SEQ 130) equals "2", the Primary Date of Death (Seq 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is "NOT" significant, bypass this check. Only the spouse fields are required.**	
0698	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 171, 219
	o	**When the Secondary Date of Death (SEQ 040) on the Tax Return is significant and the Primary Date of Death (SEQ 020) is "NOT" significant, bypass this check. Only the primary fields are required.**	
	o	**When the Primary Date of Death (SEQ 020) "AND" the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.**	
0699	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 171, 219

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0700	o	Form 6781 – When Mixed Straddle Account Election Box (SEQ 040) equals “X”, Statement Required by Regulations (SEQ 050) must equal “STMbnn”.	Pg 150
0701	o	Form 6781 – When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain “STMbnn”.	Pg 150
0702	o	Form 2120 - Person Supported First Name **(SEQ 020)** and Person Support Last **(SEQ 030)** must be significant.	Pg 134
0703	o	Form 2120 - Eligible First Name **(SEQ 040),** Eligible Last Name (SEQ 045), SSN **(SEQ 050),** Street Address **(SEQ 060),** City **(SEQ 070),** State Abbr **(SEQ 080),** and Zip Code **(SEQ 090)** must be significant, else reject the return.	Pg 134
0704	o	Reserved	Pg 134
0705	o	Reserved	Pg 134
0706	o	Form 2120 - The Calendar Year (**SEQ 010**) must equal the Current Tax Year, else reject the return.	Pg 134
0707	o	Form 2120 – The Person Supported First Name (**SEQ 020**) must equal one of the following Dependent First (SEQs 170, 180, 190, 200, 210). Last Name of Person Supported (SEQ 050) must equal one of the following: Dependent Last Name (SEQs 171, 181, 191, 201, 211)	Pg 134
0708	o	Form 2120 - SSN of Eligible Person **(SEQ 050, 110, and 230)** must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 8 for valid ranges of Social security Numbers.	Pg 134
	o	Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170, **050, 110, and 230**) 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".	
0709	o	Reserved	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0710	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.	Pg 166
	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”.	
0711	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 150
0712	o	Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.	Pg 150
0713	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 151
0714	o	Form 8697 - Employer Identification Number of Entity (SEQ 150) and Name of Entity (SEQ 140) on Form 8697 must be present.	Pg 156
0715	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 156
0716	o	Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 156

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0717	o	Form 1040 – When F8697 or F8866 Literal (SEQ 1129) is equal to "FORM 8697" or “FORM8866”, then Form 8697 or F8866 must be present.	Pg 117
	o	Form 1040 – When F8697 Amount (SEQ 1131) 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	Form 1040 – When F8866 Amount (SEQ 1131) is significant, then Net Amount of Interest You Owe (SEQ 460) of Form 8866 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 1131) must be significant.	
	o	When Net amount of Interest You Owe (SEQ 460) of Form 8866 is significant, then F8866 Amount (SEQ 1131) of Form 1040 must be significant.	
0718-0719		Reserved	
0720	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 139
0721	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. -|	Pg 117
0722	o	Form 1040 – When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3468, Form 3800, Form 5884, Form 6478, Form 6765, Form 8586, Form 8801, Form 8820, Form 8826, Form 8830, -| Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, or Form 8861. -|	Pg 117
0723	o	Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct. SEQ 060) **of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0070).** |	Pg 139
	o	**Form 3468 – If Certified Historic Structures (SEQ 050) or “Calculated Expenditures Certified Historic Struct. (SEQ 060) of Form 3468 is present, Date of NPS Approval (SEQ 071) must be significant. (Certified Historic Structures)** |	
0724	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 139

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0725	o	Form 3800 – If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.	Pg 139
0726	o	Form 3800 – If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.	Pg 139
0727	o	Form 3800 – If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.	Pg 139
0728	o	Form 3800 – If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.	Pg 139
0729	o	Form 3800 – If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.	Pg 139
0730	o	Form 3800 – If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.	Pg 139
0731	o	Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.	Pg 139
0732	o	Form 3800 – If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.	Pg 139
0733	o	Form 3800 – If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.	Pg 139
0734	o	Form 3800 – If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.	Pg 139
0735	o	Form 3800 – If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.	Pg 139
0736	o	Form 3800 – If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.	Pg 140
0737	o	Form 3800 – If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.	Pg 140
0738	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 140
0739	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 140
0740	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 140
0741	o	Form 3800 – If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.	Pg 140
0742	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 140

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0743	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 140
0744	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 149
0745	o	Form 6478 – Qualified Ethanol Fuel Production (SEQ 020) cannot be greater than 15000000 (fifteen million).	Pg 150
0746	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 150
0747	o	Form 6765 – Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).	Pg 150
0748	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 150
0749	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 150
0750	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 158
0751	o	Form 8826 – Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.	Pg 158
0752	o	Form 8826 – Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.	Pg 158
0753	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 158
0754	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 158
0755	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 158
0756	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 159
0757	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 160

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0758	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 160
0759	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 160
0760	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 160
0761	o	Form 8859 – Divide Line 3 by $20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.	Pg 161
0762	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 161
0763-0766		Reserved	
0767	o	Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present.	Pg 106
	o	If the literal “PREPARER” is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (SEQ 1313) is not required.	
0768	o	Form 8621 – If Deemed Dividend Election (SEQ 0250) equals “X”, then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".	Pg 155
0769	o	Form 8621 – If Total Amount Of Cash & Fair Market Value Of Other (SEQ 0360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 0365) must contain "STMbnn".	Pg 155
0770	o	Tax Form – Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.	Pg 106
0771	o	Form 8621- Identifying Number (SEQ 020) must be significant.	Pg 155
0772	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 “STMbnn”.	Pg 155
0773	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 155
0774	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 155

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0775	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 156
0776	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 156
0777	o	Form 8621 – If Election To Recognize Gain On Deemed Sale Of Pfic (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.	Pg 156
0778	o	Form 1040 – When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.	Pg 117
0779	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 117
0780	o	Form 8609 – Percentage Aggregate Basis Financed (SEQ 250) cannot be blank. -|	Pg 154
0781	o	Form 8609 – If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.	Pg 154
0782	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 130
0783	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 130
0784	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 130
0785	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 135
0786	o	Form 2439 – Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 135
0787-0789		Reserved	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0790	o	Form 1040 – If Form 2439 Block (SEQ 1202) equal “X”, then Form 2439 must be present and vice versa.	Pg 117
0791	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 117
0792-0794		Reserved	
0795	o	Reserved	
0796	o	Reserved	
0797-0804		Reserved	
0805	o	TRANS Record B (TRANB) must be present.	Pg 87
0806	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 87
0807-0821		Reserved	
0822	o	TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).	Pg 87
0823	o	Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 87
0824	o	TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.	Pg 87
0825	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.	Pg 87
	o	The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.	
0826-0829		Reserved	
0830	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 88
0831	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 88

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0832	**o**	**RECAP Record – Total State Only Return Count (SEQ 0130) does not equal program computed count. Total State only Return Count is a count of State Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.**	Pg 88, 180
0833-0839		Reserved	
0840	o	RECAP Record - 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	Pg 88
0841-0899		Reserved	
0900	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 93
0901	o	Reserved	
0902	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 93
0903	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 93
0904	o	Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same “drain” of returns.	Pg 93
0905	o	Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same “drain” of returns.	Pg 93
0906	o	Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same “drain” of returns.	Pg 93
0907-0998		Reserved	
0999	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 93
1000	**o**	**Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is NOT equal to "Married Filing Joint" and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.**	Pg 132

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
1001	o	Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is equal to "Married Filing Joint", the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.	Pg 132
1002	o	Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.	Pg 132
1003	o	Form 1310 – The year of the Date of Death (SEQ 0030) must equal either the current tax year or the current processing year.	Pg 132
1004	o	Form 1310 – The Date of Death (SEQ 0030) must match data from the IRS Master File and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040).	Pg 132
1005	o	Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).	Pg 132
1006	o	Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (0040).	Pg 132
1007	o	Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.	Pg 132
1008	o	Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".	Pg 132
1009	o	Form 1310 – Street Address (SEQ 0100) 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.	Pg 132
	o	Street Address (SEQ 0100) is a required field.	
1010	o	Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.	Pg 133
1011	o	Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.	Pg 133
		State Abbreviation (SEQ 0140) is a required field.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
1012	**o**	**Form 1310 – City (SEQ 0130) 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.**	Pg 133
		City (SEQ 0130) is a required field.	
1013	**o**	**Form 1310 – If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0160) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.**	Pg 133
1014	**o**	**Tax Form – When Filing Status Code (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form 1310 must be present and Name Line 2 must match the Name of Person Claiming Refund (SEQ 0060) on Form 1310.**	Pg 106
1015	**o**	**Tax Form - When Filing Status Code (SEQ 0130) is equal to "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) are significant, then either the Surviving Spouse Yes (SEQ 1325) or the Surviving Spouse No (SEQ 1326).**	Pg 106
1016	**o**	**Tax Form - When Filing Status Code (SEQ 0130) is NOT equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.**	Pg 106
1017	o	**Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.**	Pg 133
	o	**When two Form 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.**	
1018	o	**Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.**	Pg 133
	o	**When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.**	
1019	o	Reserved	
1020	**o**	**Form 970 – If Valued At Cost "No" Box (SEQ 0080) is equal to "X", then If No, Explanation (SEQ 0090) must equal "STMbnn".**	Pg 129

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
1021	**o**	**Form 970 – If Inventory Taken at Actual Cost "No" Box (SEQ 0110) is equal to "X", then Actual Cost "No" Explanation (SEQ 0120) must equal "STMbnn".**	Pg 129
1022	**o**	**Form 970 – If Adjustment Included in Income Over 3 Years "N" Box (SEQ 0160) is equal to "X", then Adjustment "No" Explanation (SEQ 0170) must equal "STMbnn".**	Pg 129
1023	**o**	**Form 970 – If Goods Treated as Acquired "N" Box (SEQ 0200) is equal to "X", then Goods Treated as Acquired "N" Explanation (SEQ 0210) must equal "STMbnn".**	Pg 129
1024	**o**	**Form 970 – If Other Cost Method Box (SEQ 0290) is equal to "X", then Other Cost Method Explanation (SEQ 0300) must equal "STMbnn".**	Pg 129
1025	**o**	**Form 970 – If any of the following fields equal "X": Line Type or Class of Goods Box (SEQ 0350), Pooling Method Box (SEQ 0360), Natural Business Unit Box (SEQ 0370), Multiple Pools Box (SEQ 0380), Raw Material Content Box (SEQ 0390) and Simplified Dollar-value Method Box (SEQ 0400), then Statements describing Contents of Pool (SEQ 0340) must equal "STMbnn".**	Pg 129
1026	**o**	**Form 970 – If Other Pooling Method Box (SEQ 0410) is equal to "X", then Other Pooling Method Explanation (SEQ 0420) must equal "STMbnn".**	Pg 129
1027	**o**	**Form 970 – If any of the following fields equal "X": Double Extension Box (SEQ 0440), New Vehicle Alternative LIFO (SEQ 0450), Index Box (SEQ 0460), Link-chain Box (SEQ 0470) and Used Vehicle Alternative LIFO (SEQ 0480), then Description of LIFO Computation Method (SEQ 0430) must equal "STMbnn".**	Pg 129
1028	**o**	**Form 970 – If Other Method Box (SEQ 0490) is equal to "X", then Other Cost Computing Method Explanation (SEQ 0500) must equal "STMbnn".**	Pg 129
1029	**o**	**Form 970 – If Commissioner's Permission to Change "Yes" Box (SEQ 0530) is equal to "X", then Copy of Grant Letter Retained by Filer (SEQ 0550) must equal "Y".**	Pg 129
1030	**o**	**Form 970 – If Used LIFO Method Before "Yes" Box (SEQ 0560) is equal to "X", then Used LIFO Before Explanation (SEQ 0570) must equal "STMbnn".**	Pg 129
1031	**o**	**Form 970 – When only one Form 970 is present, the SSN (SEQ 0020) must equal the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.** **When two Forms 970 are present, the SSN (SEQ 0020) of the first Form 970 must equal the Primary SSN (SEQ 0010) of Form 1040 and the SSN (SEQ 0020) of the second Form 970 must equal the Secondary SSN (SEQ 0030) of Form 1040.**	Pg 129

1032-1040 Reserved

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
1041	o	Form W-2GU – When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.	Pg 127
1042	o	Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.	Pg 127
1043	o	Form W-2GU – Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) 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-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	Pg 127
1044	o	Form W-2GU - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120). Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages. Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.	Pg 127
1045	o	Form W-2GU – Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	Pg 128
1046	o	Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.	Pg 175
1047	o	Form W-2GU – If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than $4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than $49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Andover Service Center.	Pg 128

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
1048	**o**	**Tax Form – If the State Abbreviation (SEQ 0087) is equal to "GU" and Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU and Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ and Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.**	Pg 106
1050	**o**	**Form 8594 – When SEQ 300 is present, then SEQ 315 must equal "STMbnn".**	Pg 154
1051-1059		Reserved	
1060	**o**	**STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.** **The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.**	Pg 172
1061	**o**	**STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".**	Pg 172
1062	**o**	**STCGL/LTCGL – any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.** **Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.** **If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to "STCGL" then SEQ 0030 – 0285 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) is equal to "LTCGL" then SEQ 0890 – 1155 must be blank.** **If S-T Description of Property of Form 8865 (SEQ 2480) is equal to "STCGL" then SEQ 2490 – 2710 must be blank. IF L-T Description of Property of Form 8865 (SEQ 2760) is equal to "LTCGL" then SEQ 2770 – 3030 must be blank.**	Pg 172
1063	**o**	**Summary Record – Number of STCGL Records (SEQ 133) must equal the number of STCGL Records computed by the IRS.**	Pg 175
1064	**o**	**Summary Record – Number of LTCGL Records (SEQ 135) must equal the number of LTCGL Records computed by the IRS.**	Pg 175

ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

Word	Abbreviation	Word	Abbreviation
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or One-quarter	1/4 *
Avenue	AVE		
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care of, or In Care of	%	Place	PL
		Post Office Box, or P.O. Box	PO BOX
Circle	CIR		
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery, RFD, R.F.D., R.R., or Rural Route	RR
Fort	FT		
General Delivery	GEN DEL		
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

State	Abbr.	Zip Code	State	Abbr.	Zip Code
Alabama	AL	350nn-369nn	Missouri	MO	630nn-658nn
Alaska	AK	995nn-999nn	Montana	MT	590nn-599nn
Arizona	AZ	850nn-865nn	Nebraska	NE	680nn-693nn
Arkansas	AR	716nn-729nn, 75502	Nevada	NV	889nn-898nn
			New Hampshire	NH	030nn-038nn
California	CA	900nn-908nn, 910nn-961nn	New Jersey	NJ	070nn-089nn
			New Mexico	NM	870nn-884nn
Colorado	CO	800nn-816nn	New York	NY	004nn,005nn, 06390, 100nn-149nn
Connecticut	CT	060nn-069nn			
Delaware	DE	197nn-199nn			
District of Columbia	DC	200nn-205nn	North Carolina	NC	270nn-289nn
			North Dakota	ND	580nn-588nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn	Ohio	OH	430nn-459nn
			Oklahoma	OK	730nn-732nn, 734nn-749nn
			Oregon	OR	970nn-979nn
Georgia	GA	300nn-319nn, 399nn	Pennsylvania	PA	150nn-196nn
			Rhode Island	RI	028nn,029nn
Hawaii	HI	967nn,968nn	South Carolina	SC	290nn-299nn
Idaho	ID	832nn-838nn	South Dakota	SD	570nn-577nn
Illinois	IL	600nn-629nn	Tennessee	TN	370nn-385nn
Indiana	IN	460nn-479nn	Texas	TX	733nn,73949, 750nn-799nn
Iowa	IA	500nn-528nn			
Kansas	KS	660nn-679nn	Utah	UT	840nn-847nn
Kentucky	KY	400nn-427nn, 45275	Vermont	VT	050nn-054nn, 056nn-059nn
Louisiana	LA	700nn-714nn, 71749	Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Maine	ME	03801, 039nn-049nn	Washington	WA	980nn-986nn, 988nn-994nn
Maryland	MD	20331, 206nn-219nn	West Virginia	WV	247nn-268nn
Massachusetts	MA	010nn-027nn, 055nn	Wisconsin	WI	49936, 530nn-549nn
Michigan	MI	480nn-499nn	Wyoming	WY	820nn-831nn
Minnesota	MN	550nn-567nn			
Mississippi	MS	386nn-397nn			

ATTACHMENT 3 (continued)

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

U.S. Possession	Abbr.	Zip Code
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

City	State	Zip Code
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"
"ONLINE-PARTNR" (see below for description) |

In all other cases, enter blanks for fixed format or omit the field for variable format.

ONLINE-PARTNR - The record layouts for Forms 1040/1040A/1040EZ (SEQ 1338) has been updated to record information in the field description to include "ONLINE-PARTNR" as a new literal. This literal will be utilized to identify the returns that are transmitted as a result of a partnering effort conducted by the IRS. As a result of this partnering effort an Online Software Company may develop a partnership with another entity, i.e. a large employer, community organization, government entity, financial institution, educational institution, etc. If the Online Software Company provides their software to be utilized by the entities' employees, constituents, customers, students, etc. this literal should be included in ALL of the returns that will be transmitted. This literal should ONLY be used to identify the returns that are transmitted as a result of the IRS partnering effort. NOTE: The Online Software Company MUST inform their users that this field MUST be input in order for the IRS to correctly capture the data. |

ATTACHMENT 6 (continued)

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

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.

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/Prepaper 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 (continued)

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
{PRIVATE }
EIN'S PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes	New Overflow EIN Prefixes
01, 02, 03, 04, 05, 06;	
11;	10, 12;
13, 14, 15, 16;	
21, 22, 23, 24, 25;	20, 26, 27;
31;	30, 32;
33, 34, 35, 36, 37, 38, 39;	
41, 42, 43, 44, 45, 46, 47, 48;	40;
51, 52, 53, 54, 55, 56, 57, 58, 59;	50;
61, 62, 63, 64, 65, 66, 67, 68;	60, 69;
71, 72, 73, 74, 75, 76, 77;	70;
81, 82, 83, 84, 85, 86, 87, 88;	80;
91, 92, 93, 94, 95, 96, 97, 98, 99;	90.

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 and Foreign Employer Compensation Record (FEC Record) |

If the country is not listed, use Post of Duty Code "85" - Other Countries

POD Code	Name of Country
84	Afars & Issas
84	Afghanistan
15	Albania
84	Algeria
08	Andorra
84	Angola
85	Anguilla
85	Antarctica
49	Antigua & Barbuda
25	Arab Republic of Egypt
54	Argentina
85	Armenia
49	Aruba
84	Ascension Island
85	Ashmore & Cartier Islands
68	Australia
13	Austria
15	Azerbaijan
85	Azores
44	Bahamas
25	Bahrain Islands
85	Baker Islands
75	Bangladesh
49	Barbados
85	Bassas da India
85	Belarus
11	Belgium
45	Belize
29	Benin
44	Bermuda
84	Bhutan
54	Bolivia
84	Botswana
85	Bouvet Island
53	Brazil
45	British Honduras
85	British Indian Ocean Territory
49	British Virgin Islands
84	Brunei
15	Bulgaria
84	Burkina
75	Burma
84	Burundi
85	Byelarus
84	Cambodia
84	Cameroon
33	Canada - Alberta
32	Canada - British Columbia
33	Canada - Manitoba
37	Canada - New Brunswick
37	Canada - Newfoundland
32	Canada - Northwest Territory
37	Canada - Nova Scotia
35	Canada - Ontario
37	Canada - Prince Edward Island
34	Canada - Quebec
33	Canada - Saskatchewan
84	Canton & Enderbury Islands
43	Cape Verde
43	Cayman Islands
84	Central African Republic
75	Ceylon
84	Chad
02	Channel Islands
54	Chile
65	China (Taiwan)
38	China, People's Republic
85	Christmas Island (Indian Ocean)
84	Christmas Island (Pacific Ocean)
85	Clipperton Island
44	Cocos (Keeling) Islands
45	Colombia
15	Commonwealth of Independent States (USSR)
84	Comoro Islands
84	Congo

ATTACHMENT 9 (continued)

POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record) |

POD Code	Name of Country
84	Cook Islands
85	Coral Sea Islands Territory
45	Costa Rica
84	Cuba
19	Cyprus
15	Czech Republic
84	Dahomey
03	Denmark
84	Djibouti
49	Dominica
44	Dominican Republic
45	Ecuador
25	Egypt
45	El Salvador
84	Ellice Islands
02	England
01	England - London
84	Equatorial Guinea
85	Estonia
84	Ethiopia
85	Europa Island
84	Falkland Islands
84	Faroe Islands
85	Federated States of Micronesia
84	Fiji
03	Finland
65	Formosa
08	France
07	France - Paris
84	French Guinea
84	French Polynesia
85	French Southern & Antarctic Lands
84	Gabon
84	Gambia
84	Gaza Strip
15	Georgia
13	Germany
84	Ghana
09	Gibraltar
84	Gilbert Island
85	Glorioso Islands
02	Great Britain
01	Great Britain - London
19	Greece
84	Greenland
84	Grenada
49	Guadeloupe
45	Guatemala
02	Guernsey
84	Guinea
84	Guinea-Bissau
49	Guyana
44	Haiti
84	Heard Island & McDonald Island
14	Holland
45	Honduras
73	Hong Kong
85	Howland Island
15	Hungary
84	Iceland
75	India
74	Indonesia
84	Iran
84	Iraq
84	Iraq - Saudi Arabia Neutral Zone
02	Ireland
02	Isle of Man
19	Israel
19	Italy
18	Italy - Rome
84	Ivory Coast
84	Iwo Jima (Japan)
44	Jamaica
84	Jan Mayen
60	Japan
59	Japan - Tokyo
02	Jersey
84	Johnston Atoll
84	Jordan
85	Juan de Nova Island

ATTACHMENT 9 (continued)

POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record) |

POD Code	Name of Country
84	Kampuchea
15	Kazakhstan
29	Kenya
85	Kingman Reef
84	Kiribati
85	Korea, Democratic People's Rep. of
61	Korea, Republic of
25	Kuwait
15	Kyrgyzstan
84	Laos
15	Latvia
84	Lebanon
84	Lesotho
09	Liberia
84	Libya
08	Lichtenstein
15	Lithuania
08	Luxembourg
85	Macau
84	Madagascar
84	Malawi
74	Malaysia
84	Maldives
84	Mali
19	Malta
85	Marshall Islands
85	Martinique
84	Mauritania
84	Mauritius
85	Mayotte
42	Mexico
41	Mexico City
85	Micronesia, Federal States of
85	Midway Islands
85	Moldova
08	Monaco
84	Mongolia
49	Montserrat
84	Morocco
29	Mozambique
25	Muscat
75	Myanmar
85	Namibia
70	Nauru
85	Navassa Island
75	Nepal
14	Netherlands
49	Netherlands Antilles
84	New Caledonia
70	New Hebrides (Ranuatn)
70	New Zealand
45	Nicaragua
85	Niger
29	Nigeria
84	Niue (New Zealand)
84	Norfolk Island
02	Northern Ireland
03	Norway
60	Okinawa (Japan)
25	Oman
85	Other Countries
75	Pakistan
85	Palau
85	Palmyra Atoll
48	Panama
70	Papua-New Guinea
54	Paraguay
84	Persia
54	Peru
63	Philippines
84	Pitcairn Islands
15	Poland
09	Portugal
74	Portuguese Timor
25	Qatar
84	Reunion Island
15	Romania
15	Russia
84	Rwanda
19	San Marino

ATTACHMENT 9 (continued)

POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record) |

POD Code	Name of Country
84	Sao Tome and Principe
24	Saudi Arabia
02	Scotland
84	Senegal
84	Seychelles
84	Sierra Leone
74	Singapore
15	Slovakia (Slovic Republic)
84	Solomon Islands
84	Somalia
28	South Africa
85	South-West Africa
85	Southern Rhodesia
84	Southern Yemen
15	Soviet Union
09	Spain
85	Spratly Islands
75	Sri Lanka
49	St. Christmas-Nevis
49	St. Christopher
49	St. Helena
49	St. Kitts & Nevis
49	St. Lucia Island
37	St. Pierre & Miquelon
49	St. Vincent and the Grenadines
84	Sudan
84	Suriname
84	Svalbard
84	Swaziland
03	Sweden
10	Switzerland
84	Syria
65	Taiwan
15	Tajikistin
84	Tanzania, United Republic of
75	Thailand
49	Tobago
84	Togo
84	Tokelau Islands
84	Tonga
49	Trinidad & Tobago
85	Tromelin Island
85	Trust Territory of the Pacific Islands
84	Tunisia
19	Turkey
15	Turkmenistan
43	Turks and Caicos Islands
84	Tuvalu
15	Ubekistin
84	Uganda
15	Ukraine
85	Union of Soviet Socialist Republics
25	United Arab Emirates
02	United Kingdom
01	United Kingdom - London
84	Upper Volta
54	Uruguay
85	Uzbekistan
70	Vanuatu
18	Vatican City
49	Venezuela
84	Vietnam
85	Wake Island
02	Wales
84	Wallis & Futuna
85	West Bank
44	West Indies
85	Western Sahara
84	Western Samoa
84	Yemen (Aden)
24	Yemen (Sanaa)
15	Yugoslavia
29	Zaire
84	Zambia
29	Zimbabwe

Note: For electronic filing only, enter numeric value "00" (not shown in the POD Code Table) for the Post of Duty Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S. |

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

Schedule or Form	Maximum Number	
Form 1040	1	
Form 1040A	1	
Form 1040EZ	1	
Schedule A	1	
Schedule B	1	
Schedule 1	1	
Schedule C	8	
Schedule C-EZ	1	per taxpayer*
Schedule D	1	
Schedule E	15	**
Schedule EIC	1	
Schedule F	2	
Schedule H	1	per taxpayer*
Schedule J	1	
Schedule R	1	
Schedule 3	1	
Schedule SE	1	per taxpayer*
Form W-2	50	
Form W-2G	30	
Form W-2GU	**10**	|
Form 970	**2**	|
Form 982	2	
Form 1099-G	**10**	|
Form 1099-R	10	
Form 1116	20	
Form 1310	**2**	|
Form 2106	1	per taxpayer*
Form 2106-EZ	1	per taxpayer
Form 2210	1	
Form 2210F	1	
Form 2120	4	
Form 2441	1	
Schedule 2	1	
Form 2439	4	
Form 2555	1	per taxpayer*
Form 2555EZ	1	per taxpayer*
Form 3468	1	
Form 3800	1	
Form 3903	2	
Form 4136	1	
Form 4137	1	per taxpayer*
Form 4255	1	
Form 4562	30	
Form 4563	2	
Form 4684	1	
Form 4797	1	
Form 4835	4	
Form 4952	1	
Form 4970	1	
Form 4972	1	per taxpayer*
Form 5074	1	
Form 5329	1	per taxpayer*
Form 5471	1	
Schedule J (Form 5471)	1	
Schedule M (Form 5471)	5	
Schedule N (Form 5471)	1	
Schedule O (Form 5471)	5	
Form 5713	1	
Schedule A (Form 5713)	5	
Schedule B (Form 5713)	5	
Schedule C (Form 5713)	1	
Form 5884	1	
Form 6198	10	
Form 6251	1	
Form 6252	3	
Form 6478	1	
Form 6765	1	
Form 6781	1	
Form 8082	4	
Form 8271	2	
Form 8275	1	
Form 8275-R	1	
Form 8283	2	

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

Schedule or Form	Maximum Number		Schedule or Form	Maximum Number	
Form 8379	1		Form 8839	1	
Form 8396	1		Form 8844	1	
Form 8582	1		Form 8845	1	
Form 8582-CR	1		Form 8846	1	
Form 8586	1		Form 8847	1	
Form 8594	**1**	|			
Form 8606	1	per taxpayer*	Form 8853	1	
Form 8609	10		Form 8859	1	
Schedule A (Form 8609)	10		Form 8861	1	
			Form 8862	1	
Form 8611	5		Form 8863	1	
Form 8615	1		Form 8865	5	
Form 8621	5		Schedule K-1 (Form 8865)	5	
Form 8689	1				
Form 8697	4		Schedule O (Form 8865)	5	
Form 8801	1				
Form 8812	1		Schedule P (Form 8865)	5	
Form 8814	10				
Form 8815	1		Form 8866	5	
Form 8820	1		**Form 8880**	**2**	|
Form 8824	5		Form 9465	1	
Form 8826	1		Form Payment	2	
Form 8828	1		ST 0001	1	
Form 8829	8	***	ST 0002	9	
Form 8830	1				
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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INTERNAL REVENUE SERVICE

PART II

ELECTRONIC RETURN

RECORD LAYOUTS

for

INDIVIDUAL INCOME TAX RETURNS

TAX YEAR 2002

ELECTRONIC FILING SECTION (ELF)

and

ELECTRONIC FILING SYSTEMS OFFICE

August 30, 2002

HIGHLIGHTS TO THIS REVISION OF RECORD LAYOUTS

I NEW FORMS

For Tax Year 2002:

a. Forms W2-C, W2-GU, 970, 1099-G, 1310, 8594, 8880
b. Records:
   - Foreign Employer Compensation (FEC) Record
   - Long-Term Capital Gains/Loss Transaction (LTCGL)
   - Short-Term Capital Gains/Loss Transaction (STCGL)

have been incorporated into the Electronic Filing System.

II NON-UPDATED 2002 FORM CHANGES

As this revision goes to publication, all known updates have been made. Pending legislative changes may require late change pages.

August 30, 2002

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1040 Return Record Layouts for Tax Year 2002

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 2002 Electronic Return Record Layouts. Changes for the AUGUST 2002 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 30, 2002 are indicated by two vertical lines (||) in the right margin. Deletions are indicated by the delete symbol (--||) in the right margin.

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
YYYYMMDD - length = 8
YYYYMM - 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

TRANA Transmission Information Record - A

Field No.	Identification	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 No.	Identification	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 "#"

INTENTIONAL BLANK PAGE

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.

Field#	Identification	Length	Description
	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 "200212", YYYYMM
0006	Filler	1	Blank
	(42 characters)		

(Begin data fields for Page 1 of the Return record layout.)

(Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format.)

Field#	Identification	Length	Description
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 (00-99) |
	e. Sequence Number of each Return	4	N (0000-9999) |
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 ("3") |

Tax Return Record Identification, Page 2 - Forms 1040, and 1040A

Field#	Identification	Length	Description
	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 "200212", 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

Field#	Identification	Length	Description
	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).

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1355" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200212", 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	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
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)

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Field No.	Identification	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) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)

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Field No.	Identification	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", "ENDURINGbFREEDOM 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

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Field No.	Identification	Form Ref.	Length	Field Description
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+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.'

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Field No.	Identification	Form Ref.	Length	Field Description
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
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.'

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Field No.	Identification	Form Ref.	Length	Field Description
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
0377	Workfare Payments Amount	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank |

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Field No.	Identification	Form Ref.	Length	Field Description
0379	Foreign Employer Compensation Total	7	12	N or blank
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	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 No.	Identification	Form Ref.	Length	Field Description
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
0623	Educator Expenses	23	12	N |
0626	IRA Deduction	24	12	N |
0628	Student Loan Interest Deduction	25	12	N |
0630	Tuition and Fees Deduction	26	12	N |
0632	Archer MSA Deduction	27	12	N |
0637	Current Year Moving Expenses	28	12	N |

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Field No.	Identification	Form Ref.	Length	Field Description
0640	Self-Employed Deduction Schedule SE	29	12	N
0645	Self-Employed Health Insurance Ded	30	12	N
0650	Keogh/SEP/SIMPLE Deduction	31	12	N
0680	Early Withdrawal Penalty	32	12	N
*0693	Recip Soc Sec No.	33b	9	N or "STMbnn"
+0695	Alimony Amount	33a	12	N
0697	Total Alimony Paid	33a	12	N
*0720	Other Adjustments Literal	34	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
+0730	Other Adjustment Amount	34	12	N
0735	Total Other Adjustments	34	12	N
0740	Total Adjustments	34	12	N
0750	Adjusted Gross Income	35	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1133" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200212", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	36	12	N
0772	Self 65 or Over Box	37a	1	"X" or blank
0774	Self Blind Box	37a	1	"X" or blank
0776	Spouse 65 or Over Box	37a	1	"X" or blank
0778	Spouse Blind Box	37a	1	"X" or blank
0783	Total Boxes Checked	37a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	37b	1	"X" or blank
0787	Modified Standard Deduction Ind	38	8	"SECTb933" or blank
0788	Itemize Election Ind	38	2	"IE" or blank
0789	Total Itemized or Standard Deduction	38	12	N
0800	AGI Less Deduction	39	12	N
0810	Exemption Amount	40	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0820	Taxable Income	41	12	N
0853	Form 8814 Block	42a	1	"X" or blank
0857	Form 8814 Amount	42a	12	N
0880	Form 4972 Block	42b	1	"X" or blank
0890	Education Credit Recapture Literal	42	3	"ECR" or blank
0900	Education Credit Recapture Amount	42	12	N
0915	Tax	42	12	N
0918	Alternative Minimum Tax	43	12	N
0920	Total Tax Before Credits & Other Taxes	44	12	N
0922	Foreign Tax Credit	45	12	N
0925	Credit for Child & Dependent Care	46	12	N
0930	Credit for Elderly or Disabled	47	12	N
0935	Education Credits (Form 8863)	48	12	N
0937	Credit for Qualified Retirement Savings	49	12	N
0940	Child Tax Credit	50	12	N
0960	Adoption Credit	51	12	N
0985	Form 8396 Block	52a	1	"X" or blank
0990	From 8859 Block	52b	1	"X" or blank
0995	Credits from F8396 & F8859	52	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Other Form Block	53c	1	"X" or blank
1010	Other Form Literal	53c	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8859", "8861" or "TRANSbALASKA"
1015	Other Credits	53	12	N
1017	Nonconventional Source Fuel Credit Literal	54	3	"FNS" or blank
1018	Nonconventional Source Fuel Credit Amount	54	12	N
1020	Total Credits	54	12	N
@1025	Nonconventional Source Fuel Credit	54	6	"STMbnn" or blank
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	57	12	N
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
1105	Advanced EIC Payments	59	12	N
1107	Household Employment Taxes	60	12	N
*1110	Other Tax Literal	61	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72(M)(5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	61	12	N
1114	F8611 Literal	61	5	"LIHCR" or blank
1116	F8611 Amount	61	12	N
1118	Form 8693 Approved Indicator	61	1	"X" or blank
1119	Form 8693 Approved Date	61	8	DT
1121	F4255 Literal	61	3	"ICR" or blank
1122	F4255 Amount	61	12	N
1123	F8828 Literal	61	4	"FMSR" or blank
1124	F8828 Amount	61	12	N
1126	F8834 Literal	61	5	"QEVCR" or blank
1128	F8834 Amount	61	12	N
1129	F8697 Literal or F8866 Literal	61	9	"FORMb8697" or "FORMb8866"
1131	F8697 Amount or F8866 Amount	61	12	N
1132	F8845 Literal	61	4	"IECR" or blank
1134	F8845 Amount	61	12	N
1136	Total Other Tax	61	12	N
1138	Total Tax	61	12	N

FORM 1040 PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1140	Other 1099 Withholding Literal	62	9	"FORMb1099" or blank
1160	Withholding	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
1178	EIC Literal	64	3	NO ENTRY
1180	Earned Income Credit	64	12	N
1183	EIC Eligibility	64	6	"CLERGY" or "NO" or blank
1184	Excess SS & Tier 1 RRTA Tax	65	12	N
1186	Additional Child Tax Credit (Form 8812)	66	12	N
1190	F4868 Amount	67	12	N
1202	Form 2439 Block	68a	1	"X" or blank
1205	Form 4136 Block	68b	1	"X" or blank
1210	Other Payments	68	12	N
1245	Form 8689 Literal	68	9	"FORMb8689" or blank
1246	Form 8689 Amount	68	12	N
1250	Total Payments	69	12	N
1260	Overpaid	70	12	N
1270	Refund	71a	12	N
1272	Routing Transit Number	71b	9	N or blank

FORM 1040 PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1274	Checking Account Indicator	71c	1	"X" or blank |
1276	Savings Account Indicator	71c	1	"X" or blank |
1278	Depositor Account Number	71d	17	AN (includes hyphens or blank) |
1280	Applied to ES Tax	72	12	N |
1290	Amount Owed	73	12	N |
1295	ES Penalty Indicator	74	1	NO ENTRY |
1300	ES Penalty Amount	74	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)
1325	Surviving Spouse Yes		1	"X" or blank |
1326	Surviving Spouse No		1	"X" or blank |
1327	Spouse Occupation		25	AN

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Field No.	Identification	Form Ref.	Length	Field Description
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "TCE", "VITA", | "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (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 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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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1058" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		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 "200212", 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	YYYYMMDD or blank |
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank |
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)

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Field No.	Identification	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)

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Field No.	Identification	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", "ENDURINGbFREEDOM, 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

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Field No.	Identification	Form Ref.	Length	Field Description
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+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.'

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Field No.	Identification	Form Ref.	Length	Field Description
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
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.'

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Field No.	Identification	Form Ref.	Length	Field Description
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
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank |
0379	Foreign Employer Compensation Total	7	12	N or blank |
0380	Taxable Interest	8a	12	N

FORM 1040A PAGE 1 U.S. Individual Income Tax Return

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	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
0623	Education Expenses	16	12	N |
0626	IRA Deduction	17	12	N |

FORM 1040A PAGE 1 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0628	Student Loan Interest Deduction	18	12	N
0630	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

FORM 1040A PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0808" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200212", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	22	12	N
0772	Self 65 or Over Box	23a	1	"X" or blank
0774	Self Blind Box	23a	1	"X" or blank
0776	Spouse 65 or Over Box	23a	1	"X" or blank
0778	Spouse Blind Box	23a	1	"X" or blank
0783	Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	23b	1	"X" or blank
0787	Identification Modified Standard Deduction Ind	23	8	"SECTb933" or blank
0789	Total Itemized or Standard Deduction	24	12	N
0800	AGI Less Deduction	25	12	N
0810	Exemption Amount	26	12	N

FORM 1040A PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0950	Education Credits (Form 8863)	31	12	N
0953	Credit for Qualified Retirement Savings	32	12	N
0955	Child Tax Credit	33	12	N
0960	Adoption Credit	34	12	N
1020	Total Credits	35	12	N
1030	Tax Less Credits	36	12	N
1105	Advanced EIC Payments	37	12	N
1138	Total Tax	38	12	N
1140	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank
1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank

FORM 1040A PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	40	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1178	EIC Literal	41	3	NO ENTRY
1180	Earned Income Credit	41	12	N
1183	EIC Eligibility	41	6	"NO" or blank
1186	Additional Child Tax Credit (Form 8812)	42	12	N
1187	F4868 Literal	43	9	"FORMb4868" or blank
1190	F4868 Amount	43	12	N
1199	Excess SST Literal	43	10	"EXCESSbSST" or blank
1200	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1270	Refund	45a	12	N
1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank
1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
1300	ES Penalty Amount	48	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)
1325	Surviving Spouse Yes		1	"X" or blank |
1326	Surviving Spouse No		1	"X" or blank |
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
1338	Non-Paid Preparer		13	Values "TCE", "VITA", | "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340	Name of Paid Preparer		35	AN

FORM 1040A PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0982" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200212", 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	YYYYMMDD or blank |
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank |
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)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	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 No.	Identification	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", "ENDURINGbFREEDOM" 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
0377	Workfare Payments Amount	1	12	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
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
1140	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N
1178	EIC Literal	8	3	NO ENTRY
1180	Earned Income Credit	8	12	N
1183	EIC Eligibility	8	6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1256	Total Tax	10	12	N |
1270	Refund	11a	12	N |
1272	Routing Transit Number	11b	9	N or blank |
1274	Checking Account Indicator	11c	1	"X" or blank |
1276	Savings Account Indicator	11c	1	"X" or blank |
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank) |
1290	Amount Owed	12	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)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse Yes		1	"X" or blank |
1326	Surviving Spouse No		1	"X" or blank |
1327	Spouse Occupation		25	AN

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1328	Taxpayer Daytime Telephone Number		10	N
1338	Non-Paid Preparer		13	Values "TCE", "VITA", | "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (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 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 "#"

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.

Field#	Identification	Length	Description
	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 = 0l 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 No.	Identification	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 No.	Identification	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 No.	Identification	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 No.	Identification	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 No.	Identification	Form Ref.	Length	Field Description
0525	Total Ordinary Dividends	6	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	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

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	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

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	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

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	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 "#"

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0535" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0735	Record ID		6	"SCHbbC"
0736	Schedule Type		6	"1040bb"
0737	Page Number		5	"PG02b"
0738	Taxpayer Identification Number		9	N (Primary SSN)
0739	Filler		1	blank
0740	Schedule Occurrence Number		7	N 0000001 - 0000008
0741	Clos Inv Cost Method	33a	1	"X" or blank
0742	Lower Cost/Market	33b	1	"X" or blank
0744	Other Clos Inv Method	33c	1	"X" or blank
@0746	Other Meth Explanation	33c	6	"STMbnn" or blank
0748	Change Inventory Question - Yes	34	1	"X" or blank
@0751	Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753	Change Inventory Question - No	34	1	"X" or blank
0755	Beginning Inventory	35	12	N
0758	Purchases	36	12	N
0760	Cost of Labor	37	12	N
0770	Materials/Supplies	38	12	N
0780	Other Costs	39	12	N

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	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	YYYYMMDD 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

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	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	Total Other Expenses	48	12	N |
	Record Terminus Character		1	Value "#"

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SCHEDULE C-EZ Net Profit from Business...

Field No.	Identification	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	YYYYMMDD or "STMbnn", | or blank

SCHEDULE C-EZ Net Profit from Business...

Field No.	Identification	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 "#"

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	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 "STCGL" or blank |
+0030	ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS" |
+0040	ST Date Sold 1	1(c)1	8	YYYYMMDD, 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	YYYYMMDD, 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
0160	ST Property Desc 3	1(a)3	15	AN

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
0170	ST Date Acquired 3	1(b)3	8	'See 1st Occ.'
0180	ST Date Sold 3	1(c)3	8	YYYYMMDD, 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	YYYYMMDD, 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 "LTCGL" or blank |
+0890	LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", | or "VARIOUS"

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
+0900	LT Date Sold 1	8(c)1	8	YYYYMMDD |
+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	YYYYMMDD |
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	YYYYMMDD |
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
1090	Lt Property Desc 4	8(a)4	15	AN
1100	LT Date Acquired 4	8(b)4	8	'See 1st Occ.'

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
1110	LT Date Sold 4	8(c)4	8	YYYYMMDD
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
1775	Capital Gain Distribution For Entire Year	13(f)	12	N
1792	28% Rate Gain Distributions	13(g)	12	N

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
1848	Combined Net Gain/ Loss	17	12	N
1849	Allowable Loss	18	12	N
1852	Unrecaptured Section 1250 Gain	19	12	N
1856	Taxable Income	20	12	N
1860	Smaller of LT or Combined Gain or Loss	21	12	N
1870	Investment Capital Gain	22	12	N
1880	Subtract Line 22 from Line 21	23	12	N
1885	Subtract Line 23 from Line 20	24	12	N
1895	Tax on Amount on Line 24	25	12	N
1950	Smaller of Taxable Income	26	12	N

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
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 7 of Worksheet	29	12	N
2150	Smaller of Line 28 or Line 29	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 35 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
2231	Tax on Taxable Income	39	12	N
2236	Tax	40	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	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

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	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

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	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

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	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

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	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 "#"

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	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

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
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

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	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 No.	Identification	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 "#"

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	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

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0160	Purchased Profit	3	12	N
0170	Sales Amount for Products Raised	4	12	N
0180	Total Cooperative Distributions	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

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
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

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
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

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	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 Cooperative Distributions	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

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	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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SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0216" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbH"
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	Employer Name		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015	Employer Name Control		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020	Employer SSN		9	N
0030	Employer Identification Number		9	N
0040	Cash Wage Over $1300 Paid Yearly - Yes	A	1	"X" or blank
0045	Cash Wage Over $1300 Paid Yearly - No	A	1	"X" or blank
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank

SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	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	Unemplymnt Cntrbtns to Only One State Yes	10	1	"X" or blank
0175	Unemplymnt Cntrbtns to Only One State No	10	1	NO ENTRY
0180	Total Unemplymnt Cntrbtns Pd By April Deadline Yes	11	1	"X" or blank |
0185	Total Unemplymnt Cntrbtns Pd By April Deadline 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 Unemplymnt Cntrbtns Paid	13	2	Standard Postal State Abbreviations

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0210	State Reporting Num on State Unemplymnt Tax Retrn	14	15	AN
0220	Cntrbtns Paid to State Unemplymnt 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 Unemplymnt Tx Ret 1	18(b)	15	NO ENTRY
0270	Taxable Payroll for Unemplymnt 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	Unemplymnt 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

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0350	State Reporting Num on State Unemplymnt Tx Ret 2	18(b)	15	NO ENTRY
0360	Taxable Payroll For Unemplymnt 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	Unemplymnt 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

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	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 No.	Identification	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 1999	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 2000	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 No.	Identification	Form Ref.	Length	Field Description	
0130	Taxable Income from 2001	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 1999 Tax Return	18	12	N	|
0190	Tax from 2000 Tax Return	19	12	N	|
0200	Tax from 2001 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 "#"	

SCHEDULE R PAGE 1 Credit for the Elderly or the...

Field No.	Identification	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

SCHEDULE R PAGE 1 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

SCHEDULE R PAGE 2 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0247" 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

SCHEDULE R PAGE 2 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
0260	Total Tax Before Credits & Other Taxes	21	12	N
0270	Foreign & Child/ Dependent Care Credits	22	12	N
0280	Total Tax Less Credits	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE 3 PAGE 1 Credit for the Elderly or...

Field No.	Identification	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

SCHEDULE 3 PAGE 1 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

SCHEDULE 3 PAGE 2 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0223" 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
0240	Percentage of Net Credit	20	12	N

SCHEDULE 3 PAGE 2 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
0260	Tax Less Child & Dependent Care Expenses Credits	21	12	N
0270	Credit for Elderly or Disabled	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE Self-Employment Tax

Field No.	Identification	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 No.	Identification	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:

Field No.	Identification	Schedule SE Line Reference
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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Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

Field#	Identification	Length	Description
	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 "Pgnnb", nn = 0l 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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FORM W-2 Wage and Tax Statement

Field No.	Identification	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 ( )

FORM W-2 Wage and Tax Statement

Field No.	Identification	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
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
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)
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

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
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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FORM W-2C Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0857" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2Cbb"
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 Tax Year	a	4	N
0020	Corrected Form	a	2	"c" or "AS" or "GU" or "CM" or "VI" or blank
0030	Employee Name	b	35	AN Allowable special characters: hyphen (-) or blank
0040	Employee Address	b	35	AN Allowable special characters are ampersand (&), hyphen(-), slash (/), comma (,), percent (%) or blank
0050	Employee City	b	22	AN, Allowable special character is space
0060	Employee State	b	2	A (Standard Postal State Abbreviations) or period (.)
0070	Employee Zip Code	b	12	N (Left-Justified)
0080	Corrected Name Box	b	1	"X" or blank

FORM W-2C Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0090	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0100	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0110	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/),comma (,), percent (%), and Literal "NONE"
0120	Employer City	c	22	AN, Allowable special character is space
0130	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0140	Employer Zip Code	c	12	N (Left-Justified)
0150	Employee's Correct SSN	d	9	N
0160	Employer's Federal EIN	e	9	N
0170	Employer's Name Control	e	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
0180	Employer's State ID Number	f	14	AN or blank

FORM W-2C Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0190	Employee's Incorrect SSN	g	9	N
0200	Employee's Incorrect Name	h	35	AN Allowable special characters: hyphen (-) or blank
0210	Previously Reported Wages, Tips, other Comp.	1	12	N
0220	Correct Wages,Tips, other Comp.	1	12	N
0230	Previously Reported Federal Inc Tax Withholding	2	12	N
0240	Correct Federal Inc Tax Withholding	2	12	N
0250	Previously Reported Social Security Wages	3	12	N
0260	Correct Social Security Wages	3	12	N
0270	Previously Reported Social Security Tax Withheld	4	12	N
0280	Correct Social Security Tax Withheld	4	12	N
0290	Previously Reported Medicare Wages & Tips	5	12	N
0300	Correct Medicare Wages & Tips	5	12	N
0310	Previously Reported Medicare Tax Withheld	6	12	N
0320	Correct Medicare Tax Withheld	6	12	N

FORM W-2C Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0330	Previously Reported Social Security Tips	7	12	N
0340	Correct Social Security Tips	7	12	N
0350	Previously Reported Allocated Tips	8	12	N
0360	Correct Allocated Tips	8	12	N
0370	Previously Reported Advance EIC	9	12	N
0380	Correct Advance EIC	9	12	N
0390	Previously Reported Dependent Care Benefits	10	12	N
0400	Correct Dependent Care Benefits	10	12	N
0410	Previously Reported Nonqualified Plans	11	12	N
0420	Correct Nonqualified Plans	11	12	N
0430	Previously Reported Elective Deferrals Name & Code	12	12	N
0440	Correct Elective Deferrals Name and Code	12	12	N
0450	Previously Reported Statutory Employee Box	13	1	"X" or blank
0460	Previously Reported Retirement Plan Box	13	1	"X" or blank
0470	Previously Reported Third Party Sick Pay Box	13	1	"X" or blank

FORM W-2C Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0480	Correct Statutory Employee Box	13	1	"X" or blank
0490	Correct Retirement Plan Box	13	1	"X" or blank
0500	Correct Third Party Sick Pay Box	13	1	"X" or blank
0510	Previously Reported Other Deducts/ Benefits Type	14	8	AN
0520	Correct Other Deducts/Benefits Type	14	8	AN
0530	Previously Reported Other Deducts/ Benefits Amt	14	12	N
0540	Correct Other Deducts/Benefits Amt	14	12	N
0550	Previously Reported State Name	15	2	A (Standard Postal State Abbreviations)
0560	Correct State Name	15	2	A (Standard Postal State Abbreviations)
0570	Previously Reported Employer's State ID Number	15	14	AN or blank
0580	Correct Employer's State ID Number	15	14	AN or blank
0590	Previously Reported State Wages, Tips	16	12	N
0600	Correct State Wages, Tips	16	12	N
0610	Previously Reported State Income Tax	17	12	N
0620	Correct State Income Tax	17	12	N

FORM W-2C Corrected Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0630	Previously Reported Local Wages, Tips	18	12	N
0640	Correct Local Wages, Tips	18	12	N
0650	Previously Reported Local Income Tax	19	12	N
0660	Correct Local Income Tax	19	12	N
0670	Previously Reported Locality Name	20	9	AN
0680	Correct Locality Name	20	9	AN
	Record Terminus Character		1	Value "#"

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0520" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2Gbb"
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
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 ( )
0021	Payer Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0022	Payer's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"

FORM W-2G Certain Gambling Winnings

Field No.	Identification	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 No.	Identification	Form Ref.	Length	Field Description
0148	Winner's Zip Code		12	N (left-justified)
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	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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FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0600" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2GUb"
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)
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 ( )

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	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 Abbreviation) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2GU Social Security Number)
0090	Employee Name	e	35	AN, Allowable special character is 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

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0130	Guam Withholding	2	12	N
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	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
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
0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
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	Deferred Compensation 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.'
0300	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0545" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FECbbb"
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 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer		9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1		35	AN, Taxpayer's name allowable special characters are: space and hyphen (-)
0040	Employee Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign Sate or Province		35	A, Allowable special character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "00" for Post of Duty Code)
0130	Post of Duty Code		2	N (from POD Code Table, for foreign residence, or "00", for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Address Continuation		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
0160	Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0170	Foreign Employer's City		22	AN, Allowable special character is space
0180	Foreign Emplyer's State or Province		35	A, Allowable special character is space
0190	Foreign Employer's Postal Code		20	AN, Allowable special character is space
0200	Foreign Employer's Country		35	A, Allowable special character is space
0210	Foreign Employer's Identification Number		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220	Foreign Employer Compensation Amount		12	N
	Record Terminus Character		1	Value "#"

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FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0385" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
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
0020	SSN		9	N
0030	First Election Box		1	"X" or blank
0040	Subsequent Election Box		1	"X" or blank
0050	Elects LIFO Method For Tax Year Ending	A	8	DT (YYYYMMDD)
*0060	LIFO Method Goods	A	25	AN or "STMbnn"
0070	Valued At Cost "Yes" Box	C	1	"X" or blank
0080	Valued At Cost "No" Box	C	1	"X" or blank
@0090	If No, explanation	C	6	"STMbnn" or blank
0100	Inventory Taken at Actual Cost "Yes" Box	D	1	"X" or blank
0110	Inventory Taken at Actual Cost "No" Box	D	1	"X" or blank

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
@0120	Actual Cost "No" Explanation	D	6	"STMbnn" or blank
0130	Nature of Business	1	50	AN
0140	Inventory Method Used Until Now	2	35	AN
0150	Adjustment Included in Income over 3 years "Y" Box	3	1	"X" or blank
0160	Adjustment Included in Income over 3 years "N" Box	3	1	"X" or blank
@0170	Adjustment "No" Explanation	3	6	"STMbnn" or blank
*0180	Goods Not Inventoried Under LIFO	4a	25	AN or "STMbnn" or blank
0190	Goods Treated as Acquired "Y" Box	5	1	"X" or blank
0200	Goods Treated as Acquired "N" Box	5	1	"X" or blank
@0210	Goods Treated as Acquired "N" Explanation	5	6	"STMbnn" or blank
0220	Credit Statements "Yes" Box	6a	1	"X" or blank
0230	Credit Statements "No" Box	6a	1	"X" or blank
*0240	Credit Statements Yes To Whom (Name)	6b	35	AN or "STMbnn" or blank
+0245	Credit Statements Yes Date	6b	8	DT (YYYYMMDD)
0250	Show Inventory Method Used	6c	35	AN

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0260	Most Recent Purchases Box	7a	1	"X" or blank
0270	Earliest Acquisitions During Year Box	7a	1	"X" or blank
0280	Average Cost of Purchases During the Year Box	7a	1	"X" or blank
0290	Other Cost Method Box	7a	1	"X" or blank
@0300	Other Cost Method Explanation	7a	6	"STMbnn" or blank
0310	Taxpayer Selects Month	7b	9	A
0320	Unit Method Box	8	1	"X" or blank
0330	Dollar Value Method Box	8	1	"X" or blank
@0340	Statements Describing Contents of Pool	9	6	"STMbnn" or blank
0350	Line, Type or Class of Goods Box	9	1	"X" or blank
0360	Pooling Method Box	9	1	"X" or blank
0370	Natural Business Unit Box	9	1	"X" or blank
0380	Multiple Pools Box	9	1	"X" or blank
0390	Raw Material-content Box	9	1	"X" or blank
0400	Simplified Dollar-value Method Box	9	1	"X" or blank
0410	Other Pooling Method Box	9	1	"X" or blank

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
@0420	Other Pooling Method Explanation	9	6	"STMbnn" or blank
@0430	Description of LIFO Computation Method	10	6	"STMbnn" or blank
0440	Double Extension Box	10	1	"X" or blank
0450	New Vehicle Alternative LIFO	10	1	"X" or blank
0460	Index Box	10	1	"X" or blank
0470	Link-chain Box	10	1	"X" or blank
0480	Used Vehicle Alternative LIFO	10	1	"X" or blank
0490	Other Method Box	10	1	"X" or blank
@0500	Other Cost Computing Method Explanation	10	6	"STMbnn" or blank
0510	Published Price	10	1	"X" or blank
@0520	Describe Cost System Used	11	6	"STMbnn" or blank
0530	Commissioner's Permission to Change "Yes" Box	12	1	"X" or blank
0540	Commissioner's Permission to Change "No" Box	12	1	"X" or blank
0550	Copy of Grant Letter Retained by Filer	12	1	"Y" or blank
0560	Used LIFO Method Before "Yes" Box	13	1	"X" or blank
@0570	Used LIFO Before Explanation	13	6	"STMbnn" or blank
0580	Used LIFO Method Before "No" Box	13	1	"X" or blank

FORM 970	Application to Use LIFO Inventory Method		
Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

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FORM 982 Reduction of Tax Attributes Due to Discharge ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0256" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"982bbb"
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	Identifying Number		9	N
0020	Discharge Of Indebtedness In A Title 11 Case	1a	1	"X" or blank
0030	Discharge Of Indebtedness To The Extent Insolvent	1b	1	"X" or blank
0040	Discharge Of Qualified Farm Indebtedness	1c	1	"X" or blank
0050	Discharge Of Qualified Real Prop Bus Indebtedness	1d	1	"X" or blank
0060	Total Amount Of Discharged Indebtedness	2	12	N
0070	Treat All Property As Depreciable - Yes Box	3	1	"X" or blank

FORM 982 Reduction of Tax Attributes Due to Discharge ...

Field No.	Identification	Form Ref.	Length	Field Description
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@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

FORM 982 Reduction of Tax Attributes Due to Discharge ...

Field No.	Identification	Form Ref.	Length	Field Description
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
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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FORM 1099-G Certain Government Payments

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0466" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1099Gb"
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
0008	Void Indicator		1	"X" or blank
0010	Corrected Box		1	"X" or blank
0020	Payer's Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces. Allowable characters are alpha, numeric, hyphen, and ampersand. Spaces may be present as last two positions.
0030	Payer's Name		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0040	Payer's Name Line 2		35	AN, In care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

FORM 1099-G Certain Government Payments

Field No.	Identification	Form Ref.	Length	Field Description
0050	Payer's Address		35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), percent (%) and Literal " NONE"
0060	Payer's City		22	AN, Allowable special character is space
0070	Payer's State		2	A (Standard Postal State Abbreviations) or Period (.)
0080	Payer's Zip Code		12	N (Left-Justified)
0085	Telephone Number		10	N
0090	Payer's Federal Identification Number		9	N
0100	Recipient's SSN		9	N
0110	Recipient's Name		35	AN, Allowable special character is hyphen (-)
0120	Recipient's Address		35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), percent (%) and Literal " NONE"
0125	Recipient's Address Continuation		35	AN
0130	Recipient's City		22	AN, Allowable special character is space
0140	Recipient's State		2	A (Standard Postal State Abbreviations) or Period (.)
0150	Recipient's Zip Code		12	N (Left-Justified)
0160	Account Number		30	AN or blank
0170	Unemployment Compensation	1	12	N or blank

FORM 1099-G Certain Government Payments

Field No.	Identification	Form Ref.	Length	Field Description
0180	State or Local Income Tax Refunds, Credits, Offset	2	12	N or blank
0190	Tax Year other than Current Year	3	4	N or blank
0200	Withholding	4	12	N or blank
0220	Taxable Grants	6	12	N or blank
0230	Agriculture Payments	7	12	N or blank
0240	Trade or Business Income	8	1	"X" or blank
0250	State Withholding		12	N or blank
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0637" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		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 No.	Identification	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 No.	Identification	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

FORM 1099-R Distributions From Pensions, Annuitites, ...

Field No.	Identification	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 Sate 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 "#"

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1030" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1116bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000020
0010	Alt. Min. Tax Literal		3	"AMT" or blank
0020	Passive Income	a	1	"X" or blank
0030	High Wthldg Tax Interest	b	1	"X" or blank
0040	Financial Services Income	c	1	"X" or blank
0050	Shipping Income	d	1	"X" or blank
0060	DISC Dividends	e	1	"X" or blank
0070	FSC Distributions	f	1	"X" or blank
0080	Lump Sum Distributions	g	1	"X" or blank
0093	Section 901(j) Income	h	1	"X" or blank
0096	Income Re-Sourced By Treaty	i	1	"X" or blank
0098	Limitation Income	j	1	"X" or blank

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Country of Residence	k	16	A, Allowable special character is space.
0130	Foreign Country A	lA	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1A	12	N
0150	Foreign Country B	lB	16	'See 1st Occ.'
0160	Gross Foreign Income B	1B	12	N
0170	Foreign Country C	lC	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

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	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

FORM 1116 PAGE 1 Foreign Tax Credit

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 No.	Identification	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

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	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

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0910	Total Foreign Tax Paid/Accrued Category	8	12	N
	Record Terminus Character		1	Value "#"

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0358" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0920	Record ID		6	"FRMbbb"
0921	Form Number		6	"1116bb"
0922	Page Number		5	"PG02b"
0923	Taxpayer Identification Number		9	N (Primary SSN)
0924	Filler		1	blank
0925	Form Occurrence Number		7	N 0000001 - 0000020
0930	Total Foreign Tax Paid/Acrued Repeated	9	12	N
@0940	Carryback/Carryover Explanation	10	6	"STMbnn" or blank
0950	Carryback/Carryover Amount	10	12	N
0960	Total Foreign Taxes Before Reduction	11	12	N
@0970	Foreign Tax Reduction Explanation	12	6	"STMbnn" or blank
0980	Foreign Tax Reduction Amount	12	12	N
0990	Foreign Tax Available for Credit	13	12	N
1000	Taxable Income/Loss From Foreign Source	14	12	N
@1010	Adjustments Explanation	15	6	"STMbnn" or blank

FORM 1116 PAGE 2 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

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	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 "#"

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0371" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1310bb"
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	Tax Year Decedent Due Refund		4	YYYY
0020	Name of Decedent		35	AN, allowable special characters are space, slash, and hyphen
0030	Date of Death		8	DT (YYYYMMDD)
0040	Decedent's SSN		9	N
0050	Name Control of Person Claiming Refund		4	First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name of Person Claiming Refund		35	AN Refund claimer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
0070	SSN of Person Claiming Refund		9	N
0080	Reserved		35	NO ENTRY
0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characetrs are space, slash, and hyphen and Literal "None"
0120	Apt. Number		5	AN
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re-issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decedent refund	C	1	"X" or blank
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY
0240	Court appointd personal rep "No" box	2a	1	"X" or blank
0250	Personal rep will be appointed "Yes" box	2b	1	NO ENTRY
0260	Personal rep will be appointed "No" box	2b	1	"X" or blank
0270	Refund paid out according to state laws "Yes" box	3	1	"X" or blank
0280	Refund paid out according to state laws "No" box	3	1	NO ENTRY
0290	Person claiming refund signature		35	AN, Allowable special characters are space, slash, and hyphen
0300	Signature date		8	DT (YYYYMMDD)
	Record Terminus Character		1	Value "#"

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FORM 2106 PAGE 1 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0245" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106bb"
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
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1A	12	N
0013	Parking, Tolls, Local Transportation	2A	12	N
0017	Travel Exp Away From Home Exclude Meals/Entertain	3A	12	N
0023	Other Business Expenses Excluding Meals/Entertain	4A	12	N
0025	Meals/Entertainment Expenses	5B	12	N
0027	Total Expenses Excluding Meals/ Entertainment	6A	12	N
0031	Total Meals/ Entertainment	6B	12	N

FORM 2106 PAGE 1 Employee Business Expenses

Field No.	Identification	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 "#"

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0585" 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

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	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
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
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
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
0600	Vehicle 2 Section 179 Deduction	31(b)	12	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

FORM 2106-EZ Unreimbursed Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0195" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106Zb"
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
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1	12	N
0013	Parking Fees, Tolls, Transportation	2	12	N
0017	Travel Expense	3	12	N
0023	Business Expenses	4	12	N
0025	Total Meals/ Entertainment Expenses	5	12	N
0027	Meals/Entertainment Expenses Allowed	5	12	N
0031	Total Expenses	6	12	N
0134	Vehicle Date	7	8	DT
0145	Business Miles	8a	6	N

FORM 2106-EZ Unreimbursed Employee Business Expenses

Field No.	Identification	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 "#"

FORM 2120 Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0493" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		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
0010	Calendar Year		4	YYYY
0020	Person Supported First Name		10	AN (First Name)
0030	Person Supported Last Name		15	AN (Last Name)
*0040	Eligible Person First Name 1		10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1		15	AN
+0050	Eligible Person SSN 1		9	N
+0060	Eligible Person Street Address 1		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE"
+0070	Eligible Person City 1		22	A, Allowable special character is space
+0080	Eligible Person State Abbreviation 1		2	A (Standard Postal State Abbreviation)

FORM 2120 Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
+0090	Eligible Person Zip Code 1		12	N (left-justified)
0100	Eligible Person First Name 2		10	AN OR blank
0105	Eligible Person Last Name 2		15	AN or blank
0110	Eligible Person SSN 2		9	N or blank
0120	Eligible Person Street Address 2		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130	Eligible Prson City 2		22	A, Allowable special character is space, or blank
0140	Eligible Person State Abbreviation 2		2	A, (Standard Postal State Abbreviation) or blank
0150	Eligible Person Zip Code 2		12	N (left-justified) or blank
0160	Eligible Person First Name 3		10	'See 2nd Occ.'
0165	Eligible Person Last Name 3		15	'See 2nd Occ.'
0170	Eligible Person SSN 3		9	'See 2nd Occ.'
0180	Eligible Person Street Address 3		35	'See 2nd Occ.'
0190	Eligible Person City 3		22	'See 2nd Occ.'
0200	Eligible Person State Abbreviation 3		2	'See 2nd Occ.'
0210	Eligible Person Zip Code 3		12	'See 2nd Occ.'

FORM 2120 Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
0220	Eligible Person First Name 4		10	'See 2nd Occ.'
0225	Eligible Person Last Name 4		15	'See 2nd Occ.'
0230	Eligible Person SSN 4		9	'See 2nd Occ.'
0240	Eligible Person Street Address 4		35	'See 2nd Occ.'
0250	Eligible Person City 4		22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4		2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4		12	'See 2nd Occ.'
0280	Signed Statements in T/P Possession Indicator		1	"X"
	Record Terminus Character		1	Value "#"

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FORM 2210 PAGE 1 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0327" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210bb"
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
0020	Waiver Box	1a	1	"X" or blank
0030	Annualized Installment Method Box	1b	1	"X" or blank
0040	Actually Withheld Box	1c	1	"X" or blank
0054	Required Installment Box	1d	1	"X" or blank
0060	Current Year Tax After Credits	2	12	N
0070	Other Taxes	3	12	N
0080	Tax Subtotal	4	12	N
0090	Earned Income Credit	5	12	N
0095	Additional Child Tax Credit	6	12	N
0100	Credit for Federal Tax of Fuels	7	12	N

FORM 2210 PAGE 1 Underpayment of Estimated Tax by ...

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 "#"

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0568" 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

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	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
0581	Number of Days Computed A	31(a)	3	N

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
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
0594	Period 3 Days Computed A	35(a)	3	N
0598	Period 3 Penalty A	36(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
0610	Period 3 Days Computed B	35(b)	3	N
0620	Period 3 Penalty B	36(b)	12	N
0631	Period 2 Days Computed C	33(c)	3	N
0632	Period 2 Penalty C	34(c)	12	N
0635	Period 3 Days Computed C	35(c)	3	N
0640	Period 3 Penalty C	36(c)	12	N
0645	Period 3 Days Computed D	35(d)	3	N
0650	Period 3 Penalty D	36(d)	12	N
0716	Waived Amount	37	12	N
@0717	Waiver Explanation	37	6	"STMbnn" or blank
0720	Total Underpayment Penalty	37	12	N

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1363" 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

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	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
2720	Required Installment Amount A	25(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
2840	Other Taxes B	14(b)	12	N
2850	Tax Before Credits B	15(b)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
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
2950	Required Installment Amount B	25(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
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

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
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
3180	Required Installment Amount C	25(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
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

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
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	25(d)	12	N
3410	Net SE Earnings A	26(a)	12	N
3430	SST/RRT Wages A	28(a)	12	N
3435	Net Prorated Social Security Tax Limit A	29(a)	12	N
3440	Annualized SST/RRT Wages A	31(a)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
3445	Annualized Net Self-Employment Earnings A	33(a)	12	N
3510	Annualized SE Tax A	34(a)	12	N
3520	Net SE Earnings B	26(b)	12	N
3540	SST/RRT Wages B	28(b)	12	N
3545	Net Prorated Social Security Tax Limit B	29(b)	12	N
3550	Annualized SST/RRT Wages B	31(b)	12	N
3555	Annualized Net Self-Employment Earnings B	33(b)	12	N
3620	Annualized SE Tax B	34(b)	12	N
3630	Net SE Earnings C	26(c)	12	N
3650	SST/RRT Wages C	28(c)	12	N
3655	Net Prorated Social Security Tax Limit C	29(c)	12	N
3660	Annualized SST/RRT Wages C	31(c)	12	N
3665	Annualized Net Self-Employment Earnings C	33(c)	12	N
3730	Annualized SE Tax C	34(c)	12	N
3740	Net SE Earnings D	26(d)	12	N
3760	SST/RRT Wages D	28(d)	12	N
3765	Net Prorated Social Security Tax Limit D	29(d)	12	N
3770	Annualized SST/RRT Wages D	31(d)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
3775	Annualized Net Self-Employment Earnings D	33(d)	12	N
3840	Annualized SE Tax D	34(d)	12	N
	Record Terminus Character		1	Value "#"

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FORM 2210F Underpayment of Estimated Tax by Farmers...

Field No.	Identification	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 No.	Identification	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 "#"

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0402" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2439bb"
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	Void Indicator Box		1	"X" or blank
0020	Corrected Indicator Box		1	"X" or blank
0030	Fiscal Year Beginning		8	DT or blank
0040	Fiscal Year Ending		8	DT or blank
0050	Company or Trust 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
0060	Company or Trust Name Line 1		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

Field No.	Identification	Form Ref.	Length	Field Description
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 Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090	Company or Trust City		22	AN, Allowable special character is space
0100	Company or Trust State		2	A (Standard Postal State Abbreviations) or period
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 is: hyphen (-)
0150	Shareholder's Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160	Shareholder's City		22	AN, Allowable special character is space
0170	Shareholder's State		2	A (Standard Postal State Abbreviations)

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

Field No.	Identification	Form Ref.	Length	Field Description
0180	Shareholder's Zip Code		12	N (left-justified)
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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FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	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

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	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

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	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 "#"

FORM 2441 PAGE 2 Child and Dependent Care Expenses

Field No.	Identification	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	"FRMbbb"
0341	Form Number		6	"2441bb"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Form 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

FORM 2441 PAGE 2 Child and Dependent Care Expenses

Field No.	Identification	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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SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0506" 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

SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	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.'

SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	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	"CPYE" 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
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N
0336	Credit for Child & Dependent Care	11	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE 2 PAGE 2 Child and Dependent Care...

Field No.	Identification	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	12	12	N |
0353	Forfeited Amount	13	12	N |
0356	Adjusted Paid Benefits	14	12	N |
0360	Qualified Expenses	15	12	N |
0370	Smaller of Adjusted or Qualified	16	12	N |
0380	Earned Income	17	12	N |
0390	Spouse Earned Income	18	12	N |
0400	Tentative Exclusion	19	12	N |
0410	Excluded Benefit	20	12	N |
0420	Taxable Benefit	21	12	N |
0440	Allowed Cared for Amt.	22	12	N |
0450	Excluded Benefit Repeated	23	12	N |

SCHEDULE 2 PAGE 2 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
0460	Net Allowable Amount	24	12	N
0465	Total Qualified Expenses	25	12	N
0470	Smaller of Qualified Expenses	26	12	N
	Record Terminus Character		1	Value "#"

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FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555bb"
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
0006	Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007	Taxpayer SSN		9	N (Your Social Security Number)
0008	Waiver		6	"WAIVER" or blank
@0009	Waiver Explanation		6	"STMbnn" or blank
0010	Foreign Address	1	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0015	Post of Duty	1	2	N
0020	Occupation	2	25	AN
0030	Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent

Field No.	Identification	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

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0180	Separate Foreign Residence - No	8a	1	"X" or blank
*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	DT or blank
0220	Date Bona Fide Residence Began	10	8	DT or blank
0225	Date Bona Fide Residence Ended	10	8	MMDDYYYY or blank, and literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0295	Period	12b	25	AN

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	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.'

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	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.'

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	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 "#"

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0763" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0520	Record ID		6	"FRMbbb"
0521	Form Number		6	"2555bb"
0522	Page Number		5	"PG02b"
0523	Taxpayer Identification Number		9	N (Primary SSN)
0524	Filler		1	blank
0525	Form Occurrence Number		7	N 0000001 - 0000002
0530	Physical Presence Test FROM	16	8	DT
0540	Physical Presence Test THROUGH	16	8	MMDDYYYY or blank, and literal "CONTINUE"
0550	Principal Country of Employment	17	35	AN
@0560	No Travel Statement	18	6	"STMbnn" or blank
*0570	Country Name - 1	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	Arrival Date - 1	18b(1)	8	DT
+0590	Departure Date - 1	18c(1)	8	DT
+0600	Full Days in Country - 1	18d(1)	3	Value Range 000-999
+0610	Number of Days in US on Business - 1	18e(1)	3	Value Range 000-999
+0620	Income Earned in US on Business - 1	18f(1)	12	N

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	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

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	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

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	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 "#"

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0272" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1060	Record ID		6	"FRMbbb"
1061	Form Number		6	"2555bb"
1062	Page Number		5	"PG03b"
1063	Taxpayer Identification Number		9	N (Primary SSN)
1064	Filler		1	blank
1065	Form Occurrence Number		7	N 0000001 - 0000002
1070	Foreign Earned Income Repeated	27	12	N
1075	Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080	Qualified Housing Expenses	28	12	N
1090	Number of Days in Qualifying Period	29	3	Value Range 000-365
1100	Number of Days X $28.92 or Enter $10,577	30	12	N
1110	Total Qualified Housing Expenses	31	12	N
1120	Employer-Provided Amounts	32	12	N
1130	Employer-Provided Percentage	33	6	R (Please see Part I, Sect 5.01.2.b)
1140	Housing Exclusion	34	12	N

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	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 "#"

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0524" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Your Social Security Number)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0006	Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007	Taxpayer SSN		9	N (Your Social Security Number)
0010	Bona Fide Residence - Yes	1a	1	"X" or blank
0020	Bona Fide Residence - No	1a	1	"X" or blank
0030	Date Bona Fide Residence Began	1b	8	DT or blank
0040	Date Bona Fide Residence Ended	1b	8	MMDDYYYY or blank, and literal "CONTINUE"
0050	Physically Present - Yes	2a	1	"X" or blank
0060	Physically Present - No	2a	1	"X" or blank

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	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

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	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 "#"

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0375" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"2555Zb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001 - 0000002
*0290	Date Arrived in US - 1	12a(1)	8	DT, "STMbnn" or blank
+0300	Date Left US - 1	12b(1)	8	DT or blank
+0310	Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320	Income Earned in US on Business - 1	12d(1)	12	N
0330	Date Arrived in US - 2	12a(2)	8	DT or blank
0340	Date Left US - 2	12b(2)	8	'See 1st Occ.'
0350	Number of Days in US on Business - 2	12c(2)	3	'See 1st Occ.'
0360	Income Earned in US on Business - 2	12d(2)	12	'See 1st Occ.'
0370	Date Arrived in US - 3	12a(3)	8	'See 2nd Occ.'
0380	Date Left US - 3	12b(3)	8	'See 1st Occ.'
0390	Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	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.'

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	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 "#"

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0556" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	Value "3468bb"
0002	Page Number		5	Value "PG01b"
0003	Taxpayer Identification Number		9	Primary SSN
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY |
0020	Section 47(d)(5) Election Box	1a	1	"X" or blank
@0025	Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030	Qualified Rehabilitation Pre-1936 Buildings	1b	12	N
0040	Calculated Expenditures Pre-1936 Buildings	1b	12	N
0045	Historic Structure Certification on File	1c	1	"Y" or blank
0050	Certified Historic Structures	1c	12	N
0060	Calculated Expenditures Certified Historic Struct.	1c	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0070	Qualified Rehabilitation NPS Number	1c(1)	18	AN or blank - allowable special character: hyphen (-)
0071	Date of NPS Approval	1c(2)	8	DT
0074	Rehabilitation Test Period Beginning Date	1d(1)	8	DT
0075	Rehabilitation Test Period End Date	1d(1)	8	DT
0076	Adjusted Basis of Building Amount	1d(2)	12	N
0077	Qualified Rehabilitation Expenditures Amount	1d(3)	12	N
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1e	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

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
@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
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
0235	Credit for Qualified Retirement Savings	9e	12	N |
0240	Child Tax Credit	9f	12	N
0250	Mortgage Interest Credit (Form 8396)	9g	12	N
0260	Adoption Credit (Form 8839)	9h	12	N
0270	First Time DC Home Buyer Credit (Form 8859)	9i	12	N
0280	Possessions Tax Credit (Form 5735)	9j	12	NO ENTRY
0290	Fuel Credit Nonconventional	9k	12	N
0300	Electric Vehicle Credit (Form 8834)	9l	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0310	Total Credits (Add Lines 9a - 9l)	9m	12	N
0320	Net Income Tax	10	12	N
0340	Net Regular Tax	11	12	N
0350	Enter 25% of Excess	12	12	N
0355	Tentative Minimum Tax	13	12	N
0360	Greater of Line 12 or Line 13	14	12	N
0370	Subtract Line 14 from Line 10	15	12	N
0380	Investment Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0646" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3800bb"
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	Current Year Investment Credit	1a	12	N
0030	Current Year Work Opportunity Credit	1b	12	N
0040	Current Year Welfare To Work Credit	1c	12	N
0050	Current Year Credit for Alcohol Used As Fuel	1d	12	N
0060	Current Year Credit for Increasing Research	1e	12	N
0070	Current Year Low-Income Housing Credit	1f	12	N
0080	Current Year Enhanced Oil Recovery Credit	1g	12	N
0090	Current Year Disabled Access Credit	1h	12	N

FORM 3800 General Business Credit

Field No.	Identification	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
0137	Credit for Small Empoyer Pension Plan Startup Cost	1n	12	NO ENTRY |
0139	Credit for Employer-Provided Child Care Facilities	1o	12	NO ENTRY |
0140	Current Year Credit for Contributions	1p	12	N |
@0145	Current Yr Trans-Alaska Pipeline Attach Statement	1q	6	"STMbnn" or blank |
0150	Current Year Trans-Alaska Pipeline Credit	1q	12	N |
0160	CY General Credits Electing Large Partnership	1r	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

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0200	Passive Activity Credits Allowed	5	12	N
0210	Carryforward of General Business Credit	6	12	N
@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
0305	Credit for Qualified Retirement Savings	12e	12	N |
0310	Child Tax Credit	12f	12	N
0320	Mortgage Interest Credit (Form 8396)	12g	12	N
0330	Adoption Credit (Form 8839)	12h	12	N

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0340	DC First-Time Homebuyer Credit (Form 8859)	12i	12	N
0350	Possession Tax Credit (Form 5735)	12j	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12k	12	N
0370	Electric Vehicle Credit (Form 8834)	12l	12	N
0380	Total Credits (Add Lines 12a - 12l)	12m	12	N
0390	Net Income Tax	13	12	N
0410	Net Regular Tax	14	12	N
0420	Enter 25% of Excess	15	12	N
0425	Tentative Minimum Tax	16	12	N
0430	Greater of Line 15 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18	12	N
0450	Section Literal	19	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	19	6	NO ENTRY
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 3903 Moving Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0118" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3903bb"
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	Armed Forces Permanent Change of Station Literal		13	"MILITARYbMOVE" or blank
0040	Transport Goods Exp	1	12	N
0042	Moving Expenses Amt	2	12	N
0044	Total Moving Expenses	3	12	N
0052	Excludable Moving Expense Expense Reimbursements	4	12	N
0060	Tot Moving Expenses>Moving Reimbursement-No Box	5	1	"X" or blank
0070	Tot Moving Expenses>Moving Reimbursements-Yes Box	5	1	"X" or blank
0180	Moving Exp Deduction	5	12	N
	Record Terminus Character		1	Value "#"

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FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4136bb"
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	Off-Highway Business Use Gallons	1a(c)	6	N
0020	Use On Farm For Farming Purpose Gallons	1b(c)	6	N
0030	Nontaxable Use of Gasoline Type - 1	1c(a)	2	Values "03, 04, 05, 07" or blank
0040	Nontaxable Use of Gasoline Gallons - 1	1c(c)	6	N
0050	Nontaxable Use of Gasoline Type - 2	1c(a)	2	Values "03, 04, 05, 07" or blank
0060	Nontaxable Use of Gasoline Gallons - 2	1c(c)	6	N
0070	Nontaxable Use of Gasoline Credit Amount	1c(d)	12	N
0080	Gasohol 10% Alcohol Type	1d(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0090	Gasohol 10% Alcohol Gallons	1d(c)	6	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0100	Nontaxable Use of Gasohol 10% Credit Amount	1d(d)	12	N
0110	Gasohol 7.7% Alcohol Type	1e(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0120	Gasohol 7.7% Alcohol Gallons	1e(c)	6	N
0130	Nontaxable Use of Gasohol 7.7% Credit Amount	1e(d)	12	N
0140	Gasohol 5.7% Alcohol Type	1f(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0150	Gasohol 5.7% Alcohol Gallons	1f(c)	6	N
0160	Nontaxable Use of Gasohol 5.7% Credit Amount	1f(d)	12	N
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0180	Nontaxable Use of Commercial Aviation Gas Cr Amt	2a(d)	12	N
0190	Nontaxable Use of Aviation Gasoline Type - 1	2b(a)	2	Values "01, 03, 09, 10" or blank
0200	Nontaxable Use of Aviation Gasoline Gallons - 1	2b(c)	6	N
0210	Nontaxable Use of Aviation Gasoline Type - 2	2b(a)	2	Values "01, 03, 09, 10" or blank
0220	Nontaxable Use of Aviation Gasoline Gallons - 2	2b(c)	6	N
0230	Nontaxable Use of Aviation Gas Tax Credit Amt	2b(d)	12	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	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)	2	Values "02, 03, 06, 07, 08" 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 Local Bus Use Gallon	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

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0380	Nontaxable Use of Kerosene Gallons - 1	4a(c)	6	N
0390	Nontaxable Use of Kerosene Type - 2	4a(a)	2	Values "02, 03, 06, 07, 8" or blank
0400	Nontaxable Use of Kerosene Gallons - 2	4a(c)	6	N
0410	Nontaxable Use of Kerosene Credit Amount	4a(d)	12	N
0420	Kerosene Train Use Gallons	4b(c)	6	N
0430	Nontaxable Kerosene Train Use Credit Amount	4b(d)	12	N
0440	Kerosene Certain Intercity Local Bus Use Gallons	4c(c)	6	N
0445	Kerosene Certain Intercity Local Bus Use Credit Am	4c(d)	12	N
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	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	5c(a)	2	Values "01, 03, 09, 10, 11" or blank
0520	Nontaxable Use of Aviation Fuel Gallons - 2	5c(c)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
0530	Nontaxable Use of Aviation Fuel Tax Credit Amt	5c(d)	12	N
0550	Undyed Diesel Fuel UV Registration No	6	11	AN (UVNNNNNNNNN)
@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 (UVNNNNNNNNN)
0620	Undyed Kerosene UP Registration No	7	11	AN (UPNNNNNNNNN)
@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 No.	Identification	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

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	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 "#"

FORM 4137 Social Security and Medicare Tax on ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4137bb"
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	Tip Income Name		35	AN
0020	Tip Income SSN		9	N
*0030	Employer's Name 1		50	AN or "STMbnn"
0040	Employer's Name 2		50	AN
0050	Employer's Name 3		50	AN
0060	Total Tips Received	1	12	N
0070	Total Tips Reported	2	12	N
0080	Taxable Tips	3	12	N
0090	Unreported Tips	4	12	N
0100	Line 3 minus Line 4	5	12	N
0110	Total Social Security Wages and Tips	7	12	N
0120	Line 6 minus Line 7	8	12	N
0124	Tips Subject To Medicare Only Literal	9	10	"1.45%bTIPS"

FORM 4137 Social Security and Medicare Tax on ...

Field No.	Identification	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 "#"

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0635" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4255bb"
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	Identifying Number		9	NO ENTRY |
*0010	Property Desc. (1)	A	56	AN or "STMbnn"
+0020	Original Rate (1)	1A	6	R
*+0023	Cost or Other Basis (1)	2A	12	N or "STMbnn"
+0080	Original Credit (1)	3A	12	N
+0084	Date Property Placed in Serv. (1)	4A	8	YYYYMMDD |
+0090	Date Property Qualification (1)	5A	8	YYYYMMDD |
+0100	Number of Full yrs between dates (1)	6A	2	N, "00", or blank
+0110	Recapture Percentage (1)	7A	6	R
+0120	Tentative Recap. Tax (1)	8A	12	N
0130	Property Desc. (2)	B	56	AN
0140	Original Rate (2)	1B	6	R

FORM 4255 Recapture of Investment Credit

Field No.	Identification	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	YYYYMMDD |
0210	Date Property Qualification (2)	5B	8	YYYYMMDD |
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	YYYYMMDD |
0330	Date Property Qualification (3)	5C	8	YYYYMMDD |
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

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	YYYYMMDD |
0450	Date Property Qualification (4)	5D	8	YYYYMMDD |
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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FORM 4562 PAGE 1 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0822" 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

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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
0096	Special depreciation allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"

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Field No.	Identification	Form Ref.	Length	Field Description
+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"

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Field No.	Identification	Form Ref.	Length	Field Description
+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "MMYYYY" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "MMYYYY"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "MMYYYY" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "MMYYYY" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N

FORM 4562 PAGE 1 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N
0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank
0450	40-Yr Cost	20c(c)	12	N
0455	40-Yr Deduction	20c(g)	12	N
0497	Listed Property	21	12	N
0500	Total Depreciation	22	12	N
0505	Sec 263A Current Year Cost	23	12	N
	Record Terminus Character		1	Value "#"

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0871" 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	24a	1	"X" or blank
0764	Evidence - No	24a	1	"X" or blank
0766	Written - Yes	24b	1	"X" or blank
0768	Written - No	24b	1	"X" or blank
0773	Special description allowance	25	12	N
*0775	Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780	Date Service 1/ Over 50%	26(b)1	8	DT
+0790	Percent Use 1/ Over 50%	26(c)1	6	R
+0800	Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810	Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
+0822	Method 1/Over 50%	26(g)1	7	AN
+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	DT
0870	Percent Use 2/ Over 50%	26(c)2	6	R
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N
0895	Recovery Period 2/ Over 50%	26(f)2	2	N
0902	Method 2/Over 50%	26(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N
0920	179 Expense 2/ Over 50%	26(i)2	12	N
0930	Description 3/ Over 50%	26(a)3	9	AN
0940	Dt Service 3/ Over 50%	26(b)3	8	DT
0950	Percent Use 3/ Over 50%	26(c)3	6	R
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	DT
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	DT
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	DT
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N
1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank
1923	Primary Use by Over 5% Owner/Relative Yes 2	35(b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35(b)	1	"X" or blank
1930	Another Vehicle Yes 2	36(b)	1	"X" or blank
1940	Another Vehicle No 2	36(b)	1	"X" or blank
1970	Vehicle Available Yes 3	34(c)	1	"X" or blank
1980	Vehicle Available No 3	34(c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35(c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	35(c)	1	"X" or blank
1990	Another Vehicle Yes 3	36(c)	1	"X" or blank
2000	Another Vehicle No 3	36(c)	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2030	Vehicle Available Yes 4	34(d)	1	"X" or blank
2040	Vehicle Available No 4	34(d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35(d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35(d)	1	"X" or blank
2050	Another Vehicle Yes 4	36(d)	1	"X" or blank
2060	Another Vehicle No 4	36(d)	1	"X" or blank
2090	Vehicle Available Yes 5	34(e)	1	"X" or blank
2100	Vehicle Available No 5	34(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35(e)	1	"X" or blank
2110	Another Vehicle Yes 5	36(e)	1	"X" or blank
2120	Another Vehicle No 5	36(e)	1	"X" or blank
2150	Vehicle Available Yes 6	34(f)	1	"X" or blank
2160	Vehicle Available No 6	34(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35(f)	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank
2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	DT
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	DT

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre-Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0716" 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

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	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"
0190	Employer's Name	5	45	AN, Allowable Special Characters are: Space (), less-than (<), hyphen (-), and ampersand (&)

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	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

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	Form Ref.	Length	Field Description
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
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
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0759" 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

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	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

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	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	16D	12	N
0440	10% of Adjusted Gross Income	17D	12	N
0450	Line 16 minus Line 17	18D	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	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

Field No.	Identification	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

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 No.	Identification	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

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	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 "#"

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	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

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Field No.	Identification	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

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	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

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	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 "#"

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1383" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1040	Record ID		6	"FRMbbb"
1041	Form Number		6	"4797bb"
1042	Page Number		5	"PG02b"
1043	Taxpayer Identification Number		9	N (Primary SSN)
1044	Filler		1	blank
1045	Form Occurrence Number		7	N 0000001
*1050	Property Description (1)	19(A)	40	AN or "STMbnn"
+1060	Date Acquired (1)	19(A)	8	DT
+1070	Date Sold (1)	19(A)	8	DT
+1080	Gross Sales Price (1)	20(A)	12	N
+1090	Cost Or Other Basis Plus Exp of Sale (1)	21(A)	12	N
*+1100	Depreciation Allowed (1)	22(A)	12	N or "STMbnn"
+1110	Adjusted Basis (1)	23(A)	12	N
+1120	Total Gain (1)	24(A)	12	N
1130	Property Description (2)	19(B)	40	AN
1140	Date Acquired (2)	19(B)	8	DT
1150	Date Sold (2)	19(B)	8	DT
1160	Gross Sales Price (2)	20(B)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	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

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	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

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	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

Field No.	Identification	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 Pctng 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

Field No.	Identification	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

FORM 4797 PAGE 2 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

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0753" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4835bb"
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	EIN		9	N or blank
0030	Farm Participation-Yes	A	1	"X" or blank
0035	Farm Participation-No	A	1	"X" or blank
0050	Income Production of Livestock	1	12	N
0060	Total Coop Distribution	2a	12	N
0075	Taxable Amount	2b	12	N
0090	Agricultural Program Payments	3a	12	N
0095	Taxable Amount	3b	12	N
@0100	Commodity Credit Loans Explan	4a	6	"STMbnn" or blank
0110	Commodity Credit Loans Amt	4a	12	N
0112	Commodity Credit Loans Forfeited	4b	12	N

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	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 No.	Identification	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

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	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 "#"

FORM 4952 Investment Interest Expense Deduction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0199" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4952bb"
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	Investment Interest Expense	1	12	N
0020	Carryover Disallowed Interest Expense	2	12	N
0030	Total Investment Interest	3	12	N
0032	Investment Property Gross Income	4a	12	N
0033	Disposed Net Gain	4b	12	N
0034	Disposed Net Capital Gain	4c	12	N
0035	Non Capital Disp. Gain	4d	12	N
0036	Investment Capital Gain	4e	12	N
0037	Investment Income	4f	12	N
0038	Investment Expenses	5	12	N

FORM 4952 Investment Interest Expense Deduction

Field No.	Identification	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 "#"

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0827" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4970bb"
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 Person Subject to Trust Tax	A	35	A, hyphen (-), less than (<), or blank
0020	SSN of Person Subject to Trust Tax	B	9	N
0030	Name of Trust	C	35	AN
0040	Street Address	C	35	AN
0050	City/State/Zip	C	33	AN
0060	Employer Identification Number	D	9	N
0070	Domestic Indicator	E	1	"X" or blank
0080	Foreign Indicator	E	1	"X" or blank
0090	Beneficiary Date of Birth	F	8	DT
0100	Number of Trust Distributions	G	2	N
0110	Prior Years Dist. Amt.	1	12	N

FORM 4970 Tax on Accumulation Distribution of...

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

FORM 4970 Tax on Accumulation Distribution of...

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 "#"

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0426" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4972bb"
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	Recipient Name		35	AN
0020	Recipient SSN		9	N
0024	Distribution of Qualified Plan Yes Box	1	1	"X" or blank
0026	Distribution of Qualified Plan No Box	1	1	"X" or blank
0030	Rollover Yes Box	2	1	"X" or blank
0040	Rollover No Box	2	1	"X" or blank
0042	Beneficiary of Qual Participant Yes Box	3	1	"X" or blank
0044	Beneficiary of Qual Participant No Box	3	1	"X" or blank
0084	Qual Age - Five Yr Member Yes Box	4	1	"X" or blank
0086	Qual Age - Five Yr Member No Box	4	1	"X" or blank

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	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

FORM 4972 Tax on Lump-Sum Distributions

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
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank
0705	Total Tax on Lump-Sum Distribution	30	12	N

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1018" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		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 (&)

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0155	Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)	4	12	N
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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0230	Farm Income or Loss (Guam)	12	12	N
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"
+0263	Amount of Other Income (Guam)	15	12	N
*0265	Type of Other Income (CNMI)	15	12	AN or "STMbnn"
+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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0310	Medical Savings Account Deduction (Guam)	19	12	N
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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0380	Total Deductions (Guam)	26	12	N
0385	Total Deductions (CNMI)	26	12	N
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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0440	Total Payments (Guam)	32	12	N
0445	Total Payments (CNMI)	32	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0362" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5329bb"
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 Person Subject to Penalty Tax		35	A, hyphen (-), less than (<), or blank
0020	SSN of Person Subject to Penalty Tax		9	N
0030	Street Address		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
0040	City		22	AN
0050	State Abbreviation		2	A (Standard Postal State Abbreviations in the File Specifications)
0060	Zip Code		9	N (left-justified)
0070	Amended Return Ind		1	NO ENTRY
0072	Total Early Distributions	1	12	N
0073	Exception Code	2	2	N 01-11

FORM 5329 PAGE 1 Additional Taxes on Qualified Plans ...

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

FORM 5329 PAGE 1 Additional Taxes on Qualified Plans ...

Field No.	Identification	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 "#"

FORM 5329 PAGE 2 Additional Taxes on Qualified Plans ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0310	Record ID		6	"FRMbbb"
0311	Form Number		6	"5329bb"
0312	Page Number		5	"PG02b"
0313	Taxpayer Identification Number		9	N (Primary SSN)
0314	Filler		1	blank
0315	Form Occurrence Number		7	N 0000001 - 0000002
0400	Excess Contributions to Roth IRA for Current TY	18	12	N
0410	Roth IRA Contribution Credit	19	12	N
0420	Includible Current Tax Year Roth IRA Distributions	20	12	N
0430	Total of Lines 19 and 20	21	12	N
0440	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0450	Roth IRA Current TY Excess Contributions Withdrawn	23	12	N
0460	Total Roth IRA Excess Contributions	24	12	N

FORM 5329 PAGE 2 Additional Taxes on Qualified Plans ...

Field No.	Identification	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

FORM 5329 PAGE 2 Additional Taxes on Qualified Plans ...

Field No.	Identification	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 "#"

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1697" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		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	YYYYMMDD
0020	Foreign Tax Year Ending		8	YYYYMMDD
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

FORM 5471 PAGE 1 — Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
0090	Filer's Tax Year Beginning		8	YYYYMMDD |
0100	Filer's Tax Year Ending		8	YYYYMMDD |
0105	Prior Filer Name		40	AN
@0107	Explain Name Change		6	"STMbnn" or Blank
0110	Identifying Number		9	NO ENTRY |
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 Blank
0180	Address of Person	D(2)	35	AN
0182	City of Person	D(2)	22	AN
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

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
@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
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

Field No.	Identification	Form Ref.	Length	Field Description
@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
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
@0407	Additional Lines of Line D Data	D	6	"STMbnn" or blank
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
0465	Country of Foreign Corp.	1a	35	AN or blank |

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
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	YYYYMMDD |
0500	Principal Place of Business (Country Code)	1e	2	ALPHA
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	20	AN
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

Field No.	Identification	Form Ref.	Length	Field Description
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
0655	Country of Foreign Corp. Resident Agent	2c	35	AN or blank |
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
0705	Country of Person with Custody	2d	35	AN or blank |
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

Field No.	Identification	Form Ref.	Length	Field Description
+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
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
0835	Statement Reference - BMF Use Only	PT I	6	Blank |
*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

FORM 5471 PAGE 1		Information Return of U.S. Persons with Respect...		
Field No.	Identification	Form Ref.	Length	Field Description
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
0955	Statement Reference - BMF Use Only	PT II	6	Blank |
	Record Terminus Character		1	Value "#"

FORM 5471 PAGE 2 Information Return of U.S. Persons With Respect...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2168" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0970	Record Identification		6	"FRMbbb"
0971	Form Number		6	"5471bb"
0972	Page Number		5	"PG02b"
0973	Taxpayer Identification Number		9	N (Primary SSN)
0974	Filler		1	Blank
0975	Form Occurrence Number		7	0000001
0980	Name of Shareholder-1	SCH B (a)	35	AN
0990	Address of Shareholder-1	SCH B (a)	35	AN
1000	City of Shareholder-1	SCH B (a)	22	AN
1010	State of Shareholder-1	SCH B (a)	2	AN
1020	Zip Code of Shareholder-1	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
1030	Identifying Number of Shareholder-1	SCH B (a)	9	N
1040	Description of Stock Held by Shareholder 1-1	SCH B (b)	20	AN
1050	Number of Shares Beginning of Period 1-1	SCH B (c)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1060	Number of Shares End of Period 1-1	SCH B (d)	10	N
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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 nnnnnnnnnbbb
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
@1915	Additional Lines of Schedule B Data	Sch B	6	"STMbnn" or blank
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
@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
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1309" 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)	11	N (nnnnnnn.nnnn)
+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)	11	N (nnnnnnn.nnnn)
2510	Amount of Tax in U.S. Dollars-2	SCH E 3(d)	12	N or Blank

Field No.	Identification	Form Ref.	Length	Field Description
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)	11	N (nnnnnnn.nnnn) |
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)	11	N (nnnnnnn.nnnn) |
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)	11	N (nnnnnnn.nnnn) |
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)	11	N (nnnnnnn.nnnn) |
2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank

Field No.	Identification	Form Ref.	Length	Field Description
2675	Statement Reference - BMF Use Only	Part I	6	Blank |
2680	Total Tax in U.S. Dollars	SCH E 8(d)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
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
@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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
@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

Field No.	Identification	Form Ref.	Length	Field Description
3315	Paid-in or Capital Surplus - End	SCH F19(b)	12	N
@3320	Paid-in or Capital Surplus (Attach Reconcilation)	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
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0604" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3400	Record Identification		6	"FRMbbb"
3401	Form Number		6	"5471bb"
3402	Page Number		5	"PG04b"
3403	Taxpayer Identification Number		9	N (Primary SSN)
3404	Filler		1	Blank
3405	Form Occurrence Number		7	0000001
3410	Own 10% Interest in a Partnership - Yes	SCH G 1	1	"X" or Blank
3420	Own 10% Interest in a Partnership - No	SCH G 1	1	"X" or Blank
@3425	Own 10% Yes Attachment	SCH G 1	6	"STMbnn" or Blank
3430	Own Interest in a Trust - Yes	SCH G 2	1	"X" or Blank
3440	Own Interest in a Trust - No	SCH G 2	1	"X" or blank
3450	Own Foreign Entities - Yes	SCH G 3	1	"X" or Blank
3460	Own Foreign Entities - No	SCH G 3	1	"X" or Blank
@3465	Own Foreign Entities Yes Attachment	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 No.	Identification	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	11	N (nnnnnnn.nnnn) |
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 No.	Identification	Form Ref.	Length	Field Description
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 "#"

SCHEDULE J (FORM 5471) Accumulated Earnings & Profits of Controlled...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0645" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbJ"
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
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Balance BOY Post-1986	1(a)	18	N
0040	Current Year E&P	2a(a)	18	N
0050	Current Year Deficit in E&P	2b(a)	18	N
0060	Total Current and Accumulated E&P Post-1986	3(a)	18	N
0070	Amounts Included Under Sec. 951(a) Post-1986	4(a)	18	N
0080	Actual Distributions Post-1986	5b(a)	18	N
0090	Balance of E&P Post-1986	6b(a)	18	N

SCHEDULE J (FORM 5471) Accumulated Earnings & Profits of Controlled...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Balance At EOY Post-1986	7(a)	18	N
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

SCHEDULE J (FORM 5471) Accumulated Earnings & Profits of Controlled...

Field No.	Identification	Form Ref.	Length	Field Description
0250	Balance of E&P - Assets	6a(c)(ii)	18	N
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1300" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbM"
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	0000001-0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0022	Country Code For Functional Currency		2	N
0024	Exchange Rate		11	N (nnnnnnn.nnnn)
0030	Sales of Stock in Trade - U.S. Person	1(b)	12	N
0040	Sales of Property Rights - U.S. Person	2(b)	12	N
0050	Compensation Received - U.S. Person	3(b)	12	N
0060	Commissions Received - U.S. Person	4(b)	12	N
0070	Rents, Royalties Received - U.S. Person	5(b)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0080	Dividends Received - U.S. Person	6(b)	12	N
0090	Interest Received - U.S. Person	7(b)	12	N
0100	Preminums 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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0230	Sales of Stock in Trade - Domestic Corp.	1(c)	12	N
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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0370	Rents, Royalties Paid - Domestic Corp.	15(c)	12	N
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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0510	Add Lines 1 - 8 for Foreign Corp.	9(d)	12	N
0520	Purchase of Stock in Trade - Foreign Corp.	10(d)	12	N
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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0650	Compensation Received - 10% Foreign Corp.	3(e)	12	N
0660	Commissions Received - 10% Foreign Corp.	4(e)	12	N
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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
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
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 Received - 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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
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
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1388" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		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
0010	Identifying Number		9	NO ENTRY |
0020	Name of Foreign Corporation		35	AN
0030	Country Code for Functional Currency		2	N
0035	Exchange Rate		11	N (nnnnnnn.nnnn) |
@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

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0080	Description of Securities-2	PT I SEC A	20	AN
0085	Filler	PT I SEC A	6	Blank
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

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0240	Zip Code of Holder	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
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	YYYYMMDD |
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 nnnnnbbbbbbb or nnnnnnnnnbbb 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

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0380	Face Value of Securities Held-BOY-2	PT I SEC B	12	N or Blank
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	YYYYMMDD 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

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0510	Face Value of Securities Held-EOY-3	PT I SEC B	12	N or Blank
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	YYYYMMDD 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

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0640	Deduction for Dividends Paid	6	12	N
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	YYYYMMDD |
0690	Taxable Dividends Paid: Cash - Amount	10a	12	N
0700	Taxable Dividends Paid: Property - Date Paid	10b	8	YYYYMMDD |
0710	Taxable Dividends Paid: Property - Amount	10b	12	N
0715	Nature of Property	10b	20	AN
0720	Taxable Dividends Paid: Obligations - Date	10c	8	YYYYMMDD |
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

SCHEDULE N (FORM 5471)	Return of Officers, Directors & 10% or		
Field No.	Identification	Form Ref.	Length	Field Description
@0755	Global Section A and B Attachments		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

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SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2150" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbO"
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 - 0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Name of Shareholder	I (a)	40	AN
0035	Name of Shareholder - Name Line 2	I (a)	40	AN
0040	Address of Shareholder	I (b)	35	AN
0050	City of Shareholder	I (b)	22	AN
0060	State of Shareholder	I (b)	2	AN
0070	Zip Code of Shareholder	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0080	Identifying Number of Shareholder	I (c)	9	N
0090	Date of Original Acquisition	I (d)	8	YYYYMMDD

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
0100	Date of Additional Acquisition	I (e)	8	YYYYMMDD |
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	YYYYMMDD or blank |
0180	Date of Additional Acquisition-2	I (e)	8	YYYYMMDD 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

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
0240	Identifying Number of Shareholder-3	I (c)	9	N or Blank
0250	Date of Original Acquisition-3	I (d)	8	YYYYMMDD or Blank |
0260	Date of Additional Acquisition-3	I (e)	8	YYYYMMDD 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	YYYYMMDD or Blank |
0340	Date of Additional Acquisition-4	I (e)	8	YYYYMMDD or Blank |
@0345	Part I Additional Information	Part I	6	"STMbnn" 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

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
0370	City of U.S Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN
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	YYYYMMDD |
0420	IRS Center Where Filed	II A(b)(3)	12	AN
0430	Date Information Return Filed	II A(c)	8	YYYYMMDD 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	YYYYMMDD or Blank |

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
0510	IRS Center Where Filed-2	II A(b)(3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	YYYYMMDD or Blank |
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	YYYYMMDD or Blank |
0600	IRS Center Where Filed-3	II A(b)(3)	12	AN
0610	Date Information Return Filed-3	II A(c)	8	YYYYMMDD or Blank |
@0615	Part II Section A Additional Information	Part II	6	"STMbnn" 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

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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
@0865	Part II Section B Additional Information	Part II	6	"STMbnn" 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	YYYYMMDD 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

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
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	YYYYMMDD or Blank |
0970	Method of Acquisition-2	II C(d)	8	AN
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	YYYYMMDD 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

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
1065	Number of Shares Acquired Constructively-3	II C(e)(3)	10	N or Blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2451" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1070	Record Identification		6	"SCHbbO"
1071	Form Number		6	"5471bb"
1072	Page Number		5	"PG02b"
1073	Taxpayer Identification Number		9	N (Primary SSN)
1074	Filler		1	Blank
1075	Schedule Occurrence Number		7	0000001 - 0000005
1080	Amount Paid or Value Given	II C(f)	12	N or Blank
1090	Name From Whom Shares Were Acquired	II C(g)	40	AN
1095	Name From Whom Shares Were Acquired - N/L 2	II C(g)	40	AN
1100	Address-Person From Whom Shares Acquired	II C(g)	35	AN
1110	City-Person From Whom Shares Acquired	II C(g)	22	AN
1120	State-Person From Whom Shares Acquired	II C(g)	2	AN
1130	Zip Code-Person From Whom Shares Acquired	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1135	Country-Person from Whom Shares Acquired	II C	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
1140	Amount Paid or Value Given-2	II C(f)	12	N or Blank
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
1195	Country-Person from Whom Shares Acquired-2	II C	35	AN 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

Field No.	Identification	Form Ref.	Length	Field Description
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
1253	Country-Person from Whom Shares Acquired-3	II C	35	AN or blank |
@1255	Part II Section C Additional Information	II	6	"STMbnn" or blank |
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	YYYYMMDD 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	YYYYMMDD or Blank |

Field No.	Identification	Form Ref.	Length	Field Description
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
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	YYYYMMDD 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

Field No.	Identification	Form Ref.	Length	Field Description
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 nnnnnnnnnbbb or Blank
1525	Country of Person to Whom Disposition	II D	35	AN 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
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
1585	Country of Person to Whom Disposition-2	II D	35	AN 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

Field No.	Identification	Form Ref.	Length	Field Description
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
1643	Country of Person to Whom Disposition-3	II D	35	AN or blank |
@1645	Part II Section D Additional Information	II	6	"STMbnn" 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
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
1695	Country of Transferor	II E	35	AN or blank |
1700	Identifying Number of Transferor	II E(b)	9	N or Blank
1710	Date of Transfer	II E(c)	8	YYYYMMDD or Blank |

Field No.	Identification	Form Ref.	Length	Field Description
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
1765	Country of Transferor-2	II E	35	AN or blank |
1770	Identifying Number of Transferor-2	II E(b)	9	N or Blank
1780	Date of Transfer-2	II E(c)	8	YYYYMMDD 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
1835	Country of Transferor-3	II E	35	AN or blank |
1840	Identifying Number of Transferor-3	II E(b)	9	N or Blank
1850	Date of Transfer-3	II E(c)	8	YYYYMMDD or Blank |

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
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
@1975	Part II Section E Additional Information	II	6	"STMbnn" or blank |
@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	YYYYMMDD or Blank |
@2000	Attach A Chart	II F(c)	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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FORM 5713 PAGE 1 International Boycott Report

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0747" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5713bb"
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	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0040	Identifying Number		9	NO ENTRY
0050	Address		35	AN
0060	City		22	AN
0070	State		2	AN
0080	Zip Code		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0090	Service Center Where Return Is Filed		10	AN
0100	Type Of Filer: (individual)		1	"X" or blank
0110	Type Of Filer: (partnership)		1	NO ENTRY
0120	Type Of Filer: (corporation)		1	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
0130	Type Of Filer: (trust)		1	NO ENTRY
0140	Type Filer: (estate)		1	NO ENTRY
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	NO ENTRY
0180	Partner/Corporation Identifying Number	2a/b	9	NO ENTRY
0190	Partner/Corporation Name - 2	2a/b	35	NO ENTRY
0200	Partner Corporation Identifying Number - 2	2a/b	9	NO ENTRY
0210	Partner/Corporation Name - 3	2a/b	35	NO ENTRY
0220	Partner Corporation Identifying Number - 3	2a/b	9	NO ENTRY
0230	Partner/Corporation Name - 4	2a/b	35	NO ENTRY
0240	Partner/Corporation Identifying Number - 4	2a/b	9	NO ENTRY
0250	Partner/Corporation Name - 5	2a/b	35	NO ENTRY
0260	Partner/Corporation Identifying Number - 5	2a/b	9	NO ENTRY
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
0280	Partner/Corporation Identifying Number - 6	2a/b	9	NO ENTRY
0290	Partner/Corporation Name - 7	2a/b	35	NO ENTRY
0300	Partner/Corporation Identifying Number - 7	2a/b	9	NO ENTRY
0305	Attachment - Additional Information	2a/b	6	NO ENTRY
0310	Additional Information Included	2a/b	1	NO ENTRY
0320	Partnership Principal Business Activity Code	2c	6	NO ENTRY
0330	Principal Business Activity Description	2c	35	NO ENTRY
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	NO ENTRY
0370	Partnership's Ordinary Income	3b	12	NO ENTRY
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

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Field No.	Identification	Form Ref.	Length	Field Description
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY
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
0500	Excludable Extra-Territorial Income	6e	12	NO ENTRY
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1396" 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 No.	Identification	Form Ref.	Length	Field Description
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

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Field No.	Identification	Form Ref.	Length	Field Description
0730	Are You A Foreign Sales Corporation - No Box	7i	1	"X" or blank
0732	Are You Excluding Extraterritorial Income - Yes	7j	1	"X" or blank
0734	Are You Excluding Extraterritorial Income - No	7j	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

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Field No.	Identification	Form Ref.	Length	Field Description
0860	IC-DISCs Product Code - 2	8b(5)	3	NO ENTRY
0870	Name Of Country - 3	8c(1)	35	AN or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
1020	Name Of Country - 6	8f(1)	35	AN or blank
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 No.	Identification	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 No.	Identification	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

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Field No.	Identification	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	Desciption Of Principal Business Activity - 15	8o(4)	35	AN or blank
1510	IC-DISCs Product Code - 15	8o(5)	3	NO ENTRY
1565	Reserved	8	6	Blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1485" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1600	Record ID		6	"FRMbbb"
1601	Form Number		6	"5713bb"
1602	Page Number		5	"PG03b"
1603	Taxpayer Identification Number		9	N (Primary SSN)
1604	Filler		1	blank
1605	Form Occurrence Number		7	N 0000001
1610	Non-listed Countries Boycotting Israel (Yes Box)	9	1	"X" or blank
1620	Non-listed Countries Boycotting Israel (No Box)	9	1	"X" or blank
1630	Submitting Additional Information	9	1	"X" or blank
*1640	Name Of Non-Listed Country	9a(1)	35	AN or "STMbnn" or blank
+1650	Identifying Number Of Person	9a(2)	9	N
+1660	Business Activity Code	9a(3)	6	N
*+1670	Description Of Principal Activity	9a(4)	35	AN or "STMbnn"
+1680	IC-DISCs Only - Product Code	9a(5)	3	NO ENTRY

Field No.	Identification	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

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Field No.	Identification	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	Reserved	9	6	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
2150	Description Of Business Activity - 2	10b(4)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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
2310	IC-DISCs - Enter Product Code - 5	10e(5)	3	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
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
2465	Reserved	10	6	Blank

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Field No.	Identification	Form Ref.	Length	Field Description
2470	Requested To Participate (Yes Box)	11	1	"X" or blank
2480	Requested To Participate (No Box)	11	1	"X" or blank
@2485	Line 11 Attachments	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	Line 12 Attachments	12	6	"STMbnn" or blank |
	Record Terminus Character		1	Value "#"

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Field No.	Identification	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 No.	Identification	Form Ref.	Length	Field Description
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

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Field No.	Identification	Form Ref.	Length	Field Description
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 Resquesting 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 No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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

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Field No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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)1	35	AN or blank
3740	Identifying Number Of Person Receiving - 12	13b(2)1	9	N or blank
3750	Business Code - 12	13b(3)1	6	N or blank
3760	Business Activity Description - 12	13b(4)1	35	AN or blank
3770	IC-DISCs Code - 12	13b(5)1	3	NO ENTRY
3780	Number Of Requests - Total - 12	13b(6)1	12	N or blank
3790	Number Of Requests - Code 12	13b(7)1	2	N or blank
3800	Number Of Agreements - Total - 12	13b(8)1	12	N or blank
3810	Number Of Agreements - Code - 12	13b(9)1	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 No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
4170	Number Of Agreements - Code - 16	13b(9)p	2	N or blank
4175	Reserved	13	6	Blank
	Record Terminus Character		1	Value "#"

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SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1253" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbA"
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 0000001-0000005
0020	Boycotting Israel		1	"X" or blank
0030	Boycotting Other		1	"X" or blank
0040	Identify Other Country		35	AN
0050	Name Of Country	a(1)	35	AN
0060	Boycott Purchases	a(2)	12	N
0070	Boycott Sales	a(3)	12	N
0080	Boycott Payroll	a(4)	12	N
0090	Name Of Country - 2	b(1)	35	AN or blank
0100	Boycott Purchases - 2	b(2)	12	N or blank
0110	Boycott Sales - 2	b(3)	12	N or blank
0120	Boycott Payroll - 2	b(4)	12	N or blank
0130	Name Of Country - 3	c(1)	35	AN or blank
0140	Boycott Purchases - 3	c(2)	12	N or blank

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

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
0370	Name Of Country - 9	i(1)	35	AN or blank
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

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
0590	Boycott Sales - 14	n(3)	12	N or blank
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1864" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbB"
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 - 0000005
0020	Boycotting Israel		1	"X" or blank
0030	Boycotting Other		1	"X" or blank
0040	Identify Other Country		35	AN
0050	Name Of Country	a(1)	35	AN
0060	Business Code	a(2)	6	N
0070	Description Of Business Activity	a(3)	35	AN
0080	Foreign Taxes	a(4)	12	N
0090	Prorated Share	a(5)	12	N
0100	IC-DISC Taxable Income	a(6)	12	NO ENTRY
0110	FSC Taxable Income	a(7)	12	NO ENTRY
0120	Name Of Country - 2	b(1)	35	AN or blank
0130	Business Code - 2	b(2)	6	N or blank

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	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 No.	Identification	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

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY
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

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0710	Foreign Taxes - 10	j(4)	12	N OR BLANK
0720	Prorated Share - 10	j(5)	12	N OR BLANK
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

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0910	Description Of Business Activity - 13	m(3)	35	AN or blank
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0282" 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
0010	Identifying Number		9	NO ENTRY
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

SCHEDULE C (FORM 5713) Tax Effect of The International Boycott Provisions

Field No.	Identification	Form Ref.	Length	Field Description
0100	Prorated Share Of Income Attributable	3a(2)	12	N OR BLANK
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	NO ENTRY
0210	Exempt Foreign Trade Income	5a(3)	12	N OR BLANK
0220	Amount From Line O	5b	12	N OR Blank
	Record Terminus Character		1	Value "#"

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0430" 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
0010	Identifying Number		9	NO ENTRY |
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

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	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
0185	Credit for Qualified Retirement Savings	8e	12	N |
0190	Child Tax Credit	8f	12	N
0200	Mortgage Interest Credit (Form 8396)	8g	12	N
0210	Adoption Credit (Form 8839)	8h	12	N
0220	DC First Time Homebuyer Credit (Form 8859)	8i	12	N
0230	Possessions Tax Credit (Form 5735)	8j	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8k	12	N
0250	Qualified Electric Vehicle Credit	8l	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0260	Add Lines 8a through 8l	8m	12	N
0270	Net Income Tax	9	12	N
0290	Net Regular Tax	10	12	N
0300	Enter 25% of Excess	11	12	N
0305	Tentative Minimum Tax	12	12	N
0310	Greater of Line 11 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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FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0461" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6198bb"
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
0009	Description of Activity		80	AN
0010	Activity Profit/Loss	1	12	N
0020	Sch D Gain/Loss	2a	12	N
0030	F4797 Gain/Loss	2b	12	N
*0033	Other Gain/Loss Type	2c	20	AN or "STMbnn"
+0037	Other Gain/Loss Amount	2c	12	N
0040	Total Other Gain/ Loss	2c	12	N
0050	Sch K-1 Income/Gain/ Loss	3	12	N
0060	Other Deductions	4	12	N
0070	Current Year Overall Profit/Loss	5	12	N
0080	Adjusted Basis	6	12	N
0090	Tax Year Increases	7	12	N

FORM 6198 At-Risk Limitations

Field No.	Identification	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 No.	Identification	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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FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0560" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6251bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0035	Standard Deduction	1	12	N
0045	Medical/Dental Expense	2	12	N
0065	Schedule A Taxes	3	12	N
0085	Certain Mortgage Int.	4	12	N
0087	Miscellaneous Itemized Deductions	5	12	N
0088	Refund of Taxes	6	12	N
0090	Investment Int. Expense	7	12	N
0095	Depreciation	8	12	N
0147	Adjusted Gain or Loss	9	12	N
0149	Incentive Stock Options	10	12	N
0163	Passive Activity Loss	11	12	N

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	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

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	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 "#"

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0355" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	29	12	N
0370	Amount from Sch D Line 23, or Worksheet Line 9	30	12	N
0380	Unrecaptured Section 1250 Gain	31	12	N
0390	Total of Lines 30 and 31	32	12	N
0400	Amount from Sch D Line 23, or Worksheet Line 4	33	12	N
0410	Smaller of Lines 32 or 33	34	12	N
0420	Subtract Lines 34 from 29	35	12	N
0430	Multiply Line 35 by .26 or.28 and Subtract $3,500	36	12	N
0480	Amount from Sch D Line 28, or Worksheet Line 16	37	12	N

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
0490	Smallest of Lines 29, 30 or 37	38	12	N
0505	Qualified 5-Year Gain From Schedule D	39	12	N
0510	Smaller of Lines 38 or 39	40	12	N
0515	Multiply Line 40 by .08	41	12	N
0530	Subtract Lines 40 from 38	42	12	N
0532	Multiply Line 42 by .10	43	12	N
0533	Smaller of Adjusted AMT Inc. or Amt from Sch D	44	12	N
0534	Amount of Line 38	45	12	N
0538	Subtract Lines 45 from 44	46	12	N
0540	Multiply Line 46 by .20	47	12	N
0545	Adjusted AMT Income	48	12	N
0550	Add Lines 35, 38, 46	49	12	N
0553	Net Adjusted AMT Income	50	12	N
0555	Net Adjusted AMT Income Multiply by .25	51	12	N
0557	Add Lines 36, 41, 43, 47, and 51	52	12	N
0560	Multiply Line 29 by .26 or.28 and Subtract $3,500	53	12	N
0570	Smaller of Lines 52 or 53	54	12	N

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0623" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6252bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000003
0010	Property Description	1	65	AN
0020	Date Acquired	2a	8	DT
0030	Date Sold	2b	8	DT
0040	Related Party Yes	3	1	"X" or blank
0050	Related Party No	3	1	"X" or blank
0060	Marketable Security Yes	4	1	"X" or blank
0070	Marketable Security No	4	1	"X" or blank
0080	Selling Price	5	12	N
0090	Mortgage / Indebtedness	6	12	N
0100	Line 5 Minus Line 6	7	12	N
0110	Cost or Basis	8	12	N
0120	Depreciation Allowable	9	12	N
0130	Adjusted Basis	10	12	N

FORM 6252 Installment Sale Income

Field No.	Identification	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 No.	Identification	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 35 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

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FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0622" 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
0010	Identifying Number		9	NO ENTRY
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

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	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

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	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
0305	Credit for Qualified Retirement Savings	15e	12	N
0310	Child tax credit	15f	12	N
0320	Mortgage interest credit	15g	12	N
0330	Adoption credit	15h	12	N
0340	District of Columbia first time homebuyer credit	15i	12	N
0350	Possessions tax credit (Form 5735)	15j	12	NO ENTRY

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
0360	Credit for fuel from a nonconventional source	15k	12	N
0370	Qualified electric vehicle credit	15l	12	N
0380	Add lines 15a through 15l	15m	12	N
0390	Net income tax	16	12	N
0410	Net Regular Tax	17	12	N
0420	Enter 25% of Excess	18	12	N
0425	Tentative Minimum Tax	19	12	N
0430	Greater of line 18 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 "#"

FORM 6765 PAGE 1 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0578" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6765bb"
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	NO ENTRY |
0020	Payments paid or incurred - Sect. A	1	12	N
0030	Organization base period amt. - Sect. A	2	12	N
0040	Subtract line 2 from line 1 - Sect. A	3	12	N
0050	Wages for qualified services - Sect. A	4	12	N
0060	Cost of supplies - Sect. A	5	12	N
0070	Cost of computers - Sect. A	6	12	N
0080	Percentage of contract research expenses - Sect. A	7	12	N
0090	Total qualified research expenses - Sect. A	8	12	N

FORM 6765 PAGE 1 Credit For Increasing Research Activities

Field No.	Identification	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 No.	Identification	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

FORM 6765 PAGE 1 Credit For Increasing Research Activities

Field No.	Identification	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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0319" 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
0540	Regular tax before credits	42	12	N
0550	Alternative minimum tax	43	12	N
0560	Regular Tax Plus Alternative Minimum Tax	44	12	N
0570	Foreign tax credit	45a	12	N
0580	Credit for child/ dependent care expenses	45b	12	N
0590	Credit for elderly or disabled	45c	12	N
0600	Education credits	45d	12	N
0605	Credit for Qualified Retirement Savings	45e	12	N
0610	Child Tax Credit	45f	12	N

FORM 6765 PAGE 2 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0620	Mortgage Interest Credit	45g	12	N
0630	Adoption Credit	45h	12	N
0640	District of Columbia First-Time Homebuyer Credit	45i	12	N
0650	Possessions Tax Credit (Form 5735)	45j	12	NO ENTRY
0660	Credit for Fuel From A Nonventional Source	45k	12	N
0670	Qualified Electric Vehicle Credit	45l	12	N
0680	Add Lines 45a through 45l	45m	12	N
0690	Net income tax	46	12	N
0710	Net Regular Tax	47	12	N
0720	Enter 25% of excess	48	12	N
0725	Tentative Minimum Tax	49	12	N
0730	Greater of line 48 or line 49	50	12	N
0740	Subtract line 50 from line 46	51	12	N
0750	Total Credit Allowed for The Current Year	52	12	N
	Record Terminus Character		1	Value "#"

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1163" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6781bb"
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	Identifying Number		9	NO ENTRY
@0010	Attached List of Foreign Currency Contracts		6	"STMbnn" or blank
0020	Mixed Straddle Election Box	A	1	"X" or blank
0030	Straddle by Straddle Identification Election Box	B	1	"X" or blank
0040	Mixed Straddle Account Election Box	C	1	"X" or blank
@0050	Statement Required by Regulations	C	6	"STMbnn" or blank
0060	Net Section 1256 Contracts Loss Election Box	D	1	"X" or blank
*0070	Identification of Account - 1	1a(1)	46	AN, "STMbnn" or blank

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
+0080	Section 1256 Contracts Loss - 1	1b(1)	12	N
+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

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
0240	Short-Term Capital Gain or Loss	8c	12	N
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	YYYYMMDD or blank |
+0290	Date Close Out or Sold (Losses) - 1	10c(1)	8	YYYYMMDD 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.'

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
0390	Gross Sales Price (Losses) - 2	10d(2)	12	'See 1st Occ.'
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	YYYYMMDD or blank |
+0510	Date Close Out or Sold (Gains) - 1	12c(1)	8	YYYYMMDD 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"

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
+0550	28% Rate Gain - 1	12g(1)	12	N
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	YYYYMMDD or blank |
+0690	Fair Market Value on Last Business Day of TY - 1	14c(1)	12	N

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
+0700	Cost or Other Basis As Adjusted - 1	14d(1)	12	N
+0710	Unrecognized Gain - 1	14e(1)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14a(2)	35	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14b(2)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14c(2)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14d(2)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14e(2)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14a(3)	35	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14b(3)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14c(3)	12	'See 1st Occ.'
0800	Cost or Other Basis As Adjusted - 3	14d(3)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14e(3)	12	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1178" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8082bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Indentification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Identifying Number		9	N
0020	Notice of Inconsistent Treatment	1a	1	"X" or blank
0030	Administrative Adjustment Request (AAR)	1b	1	NO ENTRY
0035	Substituted Return Treatment Yes Box	2	1	"X" or blank
0040	Substituted Return Treatment No Box	2	1	"X" or blank
0050	Pass-Through Entity (Partnership)	3a	1	"X" or blank
0055	Pass-Through Entity (Electing Large Partnership)	3b	1	"X" or blank
0060	Pass-Through Entity (S Corporation)	3c	1	"X" or blank
0065	Pass-Through Entity (Estate)	3d	1	"X" or blank

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	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

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	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

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	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 "#"

FORM 8082 PAGE 2 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2073" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0520	Record ID		6	Value "FRMbbb"
0521	Form Number		6	"8082bb"
0522	Page Number		5	"PG02b"
0523	Taxpayer Indentification Number		9	N (Primary SSN)
0524	Filler		1	blank
0525	Form Occurrence Number		7	N 0000001 - 0000004
0530	Explanations-1	Part III	70	AN
0540	Explanations-2	Part III	70	AN
0550	Explanations-3	Part III	70	AN
0560	Explanations-4	Part III	70	AN
0570	Explanations-5	Part III	70	AN
0580	Explanations-6	Part III	70	AN
0590	Explanations-7	Part III	70	AN
0600	Explanations-8	Part III	70	AN
0610	Explanations-9	Part III	70	AN
0620	Explanations-10	Part III	70	AN
0630	Explanations-11	Part III	70	AN
0640	Explanations-12	Part III	70	AN
0650	Explanations-13	Part III	70	AN
0660	Explanations-14	Part III	70	AN

FORM 8082 PAGE 2 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
0670	Explanations-15	Part III	70	AN
0680	Explanations-16	Part III	70	AN
0690	Explanations-17	Part III	70	AN
0700	Explanations-18	Part III	70	AN
0710	Explanations-19	Part III	70	AN
0720	Explanations-20	Part III	70	AN
0730	Explanations-21	Part III	70	AN
0740	Explanations-22	Part III	70	AN
0750	Explanations-23	Part III	70	AN
0760	Explanations-24	Part III	70	AN
0770	Explanations-25	Part III	70	AN
0780	Explanations-26	Part III	70	AN
0790	Explanations-27	Part III	70	AN
0800	Explanations-28	Part III	70	AN
0810	Explanations-29	Part III	70	AN
	Record Terminus Character		1	Value "#"

Field No.	Identification	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	"8271bb"
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	Identifying Number		9	N or blank |
0020	Investor's Tax Year Ended		8	YYYYMMDD |
0030	Tax Shelter Name - 1	1a	35	AN
0040	Tax Shelter Registration Number - 1	1b	11	N, "APPLIEDbFOR", or "NObNOTIFICA"
0050	Name of Person Who Applied for Registration - 1	1b	35	AN
0060	Tax Shelter Identifying Number - 1	1c	9	N or blank
0070	Tax Shelter Name - 2	2a	35	'See 1st Occ.'
0080	Tax Shelter Registration Number - 2	2b	11	'See 1st Occ.'
0090	Name of Person Who Applied for Registration - 2	2b	35	'See 1st Occ.'

FORM 8271 Investor Reporting of Tax Shelter ...

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 Investor Reporting of Tax Shelter ...

Field No.	Identification	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 Investor Reporting of Tax Shelter ...

Field No.	Identification	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 "#"

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1487" 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 Indentification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY |
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

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0110	Detailed Description of Items 1-2	I 2(c)	50	AN or blank
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

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.		Length	Field Description
0280	Detailed Explanation 2-3	II	2	70	AN or blank
0290	Detailed Explanation 3-1	II	3	70	AN or blank
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	YYYYMMDD |
0390	Tax Year of Pass-Through Entity (to)	III	3	8	YYYYMMDD |
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 "#"

FORM 8275 PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2073" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0420	Record ID		6	"FRMbbb"
0421	Form Number		6	"8275bb"
0422	Page Number		5	"PG02b"
0423	Taxpayer Identification Number		9	N (Primary SSN)
0424	Filler		1	blank
0425	Form Occurrence Number		7	N 0000001
0430	Explanations-1	IV	70	AN
0440	Explanations-2	IV	70	AN
0450	Explanations-3	IV	70	AN
0460	Explanations-4	IV	70	AN
0470	Explanations-5	IV	70	AN
0480	Explanations-6	IV	70	AN
0490	Explanations-7	IV	70	AN
0500	Explanations-8	IV	70	AN
0510	Explanations-9	IV	70	AN
0520	Explanations-10	IV	70	AN
0530	Explanations-11	IV	70	AN
0540	Explanations-12	IV	70	AN
0550	Explanations-13	IV	70	AN
0560	Explanations-14	IV	70	AN
0570	Explanations-15	IV	70	AN

FORM 8275 PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0580	Explanations-16	IV	70	AN
0590	Explanations-17	IV	70	AN
0600	Explanations-18	IV	70	AN
0610	Explanations-19	IV	70	AN
0620	Explanations-20	IV	70	AN
0630	Explanations-21	IV	70	AN
0640	Explanations-22	IV	70	AN
0650	Explanations-23	IV	70	AN
0660	Explanations-24	IV	70	AN
0670	Explanations-25	IV	70	AN
0680	Explanations-26	IV	70	AN
0690	Explanations-27	IV	70	AN
0700	Explanations-28	IV	70	AN
0710	Explanations-29	IV	70	AN
	Record Terminus Character		1	Value "#"

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FORM 8275-R PAGE 1 Regulation Disclosure Statement

Field No.	Identification	Form Ref.		Length	Field Description
	Byte Count			4	"1487" 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
0010	Identifying Number			9	NO ENTRY
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

FORM 8275-R PAGE 1 Regulation Disclosure Statement

Field No.	Identification	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

FORM 8275-R PAGE 1 Regulation Disclosure Statement

Field No.	Identification	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	YYYYMMDD |
0390	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD |
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 "#"

FORM 8275-R PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2003" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0410	Record ID		6	"FRMbbb"
0411	Form Number		6	"8275Rb"
0412	Page Number		5	"PG02b"
0413	Taxpayer Identification Number		9	N (Primary SSN)
0414	Filler		1	blank
0415	Form Occurrence Number		7	N 0000001
0430	Explanations-1	IV	70	AN
0440	Explanations-2	IV	70	AN
0450	Explanations-3	IV	70	AN
0460	Explanations-4	IV	70	AN
0470	Explanations-5	IV	70	AN
0480	Explanations-6	IV	70	AN
0490	Explanations-7	IV	70	AN
0500	Explanations-8	IV	70	AN
0510	Explanations-9	IV	70	AN
0520	Explanations-10	IV	70	AN
0530	Explanations-11	IV	70	AN
0540	Explanations-12	IV	70	AN
0550	Explanations-13	IV	70	AN
0560	Explanations-14	IV	70	AN
0570	Explanations-15	IV	70	AN

Field No.	Identification	Form Ref.	Length	Field Description
0580	Explanations-16	IV	70	AN
0590	Explanations-17	IV	70	AN
0600	Explanations-18	IV	70	AN
0610	Explanations-19	IV	70	AN
0620	Explanations-20	IV	70	AN
0630	Explanations-21	IV	70	AN
0640	Explanations-22	IV	70	AN
0650	Explanations-23	IV	70	AN
0660	Explanations-24	IV	70	AN
0670	Explanations-25	IV	70	AN
0680	Explanations-26	IV	70	AN
0690	Explanations-27	IV	70	AN
0700	Explanations-28	IV	70	AN
	Record Terminus Character		1	Value "#"

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FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0939" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8283bb"
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	Donee Organization A	1A(a)	25	AN or "STMbnn"
+0020	Donee Address A	1A(a)	30	AN
+0030	Descrip of Prop A	1A(b)	25	AN
0050	Donee Organization B	1B(a)	25	AN
0060	Donee Address B	1B(a)	30	AN
0070	Descrip of Prop B	1B(b)	25	AN
0090	Donee Organization C	1C(a)	25	AN
0100	Donee Address C	1C(a)	30	AN
0110	Descrip of Prop C	1C(b)	25	AN
0130	Donee Organization D	1D(a)	25	AN
0140	Donee Address D	1D(a)	30	AN
0150	Descrip of Prop D	1D(b)	25	AN
0170	Donee Organization E	1E(a)	25	AN
0180	Donee Address E	1E(a)	30	AN
0190	Descrip of Prop E	1E(b)	25	AN

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	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

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	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 "#"

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	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

Field No.	Identification	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

Field No.	Identification	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 No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

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FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0231" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8379bb"
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 Shown First on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0020	First Social Security Number	1	9	N
0030	First Injured Spouse Box	1	1	"X" or blank
0040	Name Shown Second on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0050	Second Social Security Number	1	9	N
0060	Second Injured Spouse Box	1	1	"X" or blank
0070	Tax Year for Claim	2	4	DT or blank
0080	Street Address	3	35	AN, Allowable special characters are: space, slash and hyphen or blank

Field No.	Identification	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)

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0769" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0171	Record ID		6	"FRMbbb"
0172	Form Number		6	"8379bb"
0173	Page Number		5	"PG02b"
0174	Taxpayer Identification Number		9	N (Primary SSN)
0175	Filler		1	blank
0176	Form Occurrence Number		7	N 0000001
0180	Wages - Joint Return	7aa	12	N
0190	Wages - Injured Spouse	7ab	12	N
0200	Wages - Other Spouse	7ac	12	N
0210	Total Other Income - Joint Return	7ba	12	N
0220	Total Other Income - Injured Spouse	7bb	12	N
0230	Total Other Income - Other Spouse	7bc	12	N
*0240	Other Income Type 1	7b	30	AN, "STMbnn" or blank
+0250	Other Income Type 1 Amount - Joint Return	7ba	12	N
+0260	Other Income Type 1 Amount - Injured Spouse	7bb	12	N
+0270	Other Income Type 1 Amount - Other Spouse	7bc	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0710	Estimated Tax Payments - Other Spouse	15c	12	N
	Record Terminus Character		1	Value "#"

FORM 8396 Mortgage Interest Credit

Field No.	Identification	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

FORM 8396 Mortgage Interest Credit

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/Rate 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 No.	Identification	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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FORM 8582 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8582bb"
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	Rental Real Estate Net Income	1a	12	N
0020	Rental Real Estate Net Loss	1b	12	N
0031	Unallowed Prior Year Rental Losses	1c	12	N
0032	Net Rental Activity Loss	1d	12	N
0033	Other Net Income	2a	12	N
0037	Other Net Loss	2b	12	N
0065	Unallowed Prior Year Other Losses	2c	12	N
0070	Net Other Activity Loss	2d	12	N
0080	Passive Activity Income/Loss	3	12	N
0090	Loss Limit	4	12	N
0095	Special Allowance Exclusion	5	12	N

FORM 8582 PAGE 1

Field No.	Identification	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 "#"

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2001" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0240	Record ID		6	"FRMbbb"
0241	Form Number		6	"8582bb"
0242	Page Number		5	"PG02b"
0243	Taxpayer Identification Number		9	N (Primary SSN)
0244	Filler		1	blank
0245	Form Occurrence Number		7	N 0000001
*0250	Name of Activity 1	W1	20	AN or "STMbnn"
+0260	Net Income 1	W1-(a)	12	N
+0270	Net Loss 1	W1-(b)	12	N
+0280	Unallowed Loss 1	W1-(c)	12	N
+0290	Overall Gain 1	W1-(d)	12	N
+0300	Overall Loss 1	W1-(e)	12	N
0310	Name of Activity 2	W1	20	AN
0320	Net Income 2	W1-(a)	12	N
0330	Net Loss 2	W1-(b)	12	N
0340	Unallowed Loss 2	W1-(c)	12	N
0350	Overall Gain 2	W1-(d)	12	N
0360	Overall Loss 2	W1-(e)	12	N
0370	Name of Activity 3	W1	20	AN
0380	Net Income 3	W1-(a)	12	N
0390	Net Loss 3	W1-(b)	12	N

FORM 8582 PAGE 2

Field No.	Identification	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

FORM 8582 PAGE 2

Field No.	Identification	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

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Field No.	Identification	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

FORM 8582 PAGE 2

Field No.	Identification	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

FORM 8582 PAGE 2

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

FORM 8582 PAGE 2

Field No.	Identification	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

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	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

FORM 8582 PAGE 3 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 "#"

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8582CR"
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	Rental Real Estate Credits from Worksheet 1, Col a	1a	12	N
0020	PY Unallowed Credits from Worksheet 1, Col b	1b	12	N
0030	Total Rental Real Estate Credits	1c	12	N
0040	Rehabilitation Credits from Worksheet 2, Col a	2a	12	N
0050	Rehabilitation PY Credits from Worksheet 2, Col b	2b	12	N
0060	Total Rehabilitation Credits	2c	12	N
0070	Low-Income Housing Credits from Worksheet 3, Col a	3a	12	N

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

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

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	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

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	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

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0477" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8586bb"
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	NO ENTRY |
0020	Number of Forms 8609 Attached	1	12	N
@0025	Multiple Building Project Schedule	1	6	"STMbnn" or blank
0030	Eligible Basis of Building(s)	2	12	N
0040	Qualified Basis of Low-Income Building(s)	3a	12	N
0050	Decrease in the Qualified Basis Box-Yes	3b	1	"X" or blank
0060	Decrease in the Qualified Basis Box-No	3b	1	"X" or blank
*0070	Building Identification Number - BIN1	3b(i)	9	AN or "STMbnn"

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
+0080	Building Identification Number - BIN2	3b(ii)	9	AN
+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

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
0190	Credit for Child and Dependent Care Exp (F2441)	11b	12	N
0200	Credit for the Elderly or the Disabled (Sch R)	11c	12	N
0210	Education Credits (F8863)	11d	12	N
0215	Credit for Qualified Retirement Savings	11e	12	N
0220	Child Tax Credit (F1040)	11f	12	N
0230	Mortgage Interest Credit (F8396)	11g	12	N
0240	Adoption Credit (F8839)	11h	12	N
0250	DC First-Time Homebuyer Credit (F8859)	11i	12	N
0260	Possessions Tax Credit (F5735)	11j	12	NO ENTRY
0270	Credit for Fuel from a Nonconventional Source	11k	12	N
0280	Qualified Electric Vehicle Credit (F8834)	11l	12	N
0290	Total Credits	11m	12	N
0300	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	25% of the Excess of $25,000 of Net Regular Tax	14	12	N

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
0335	Tentative Minimum Tax	15	12	N
0340	Greater of Line 14 or Line 15	16	12	N
0350	Subtract Line 16 from Line 12	17	12	N
0360	Low-Income Housing Credit Allowed for CY	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8594 PAGE 1 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0369" 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
0010	Identifying Number		9	N
0020	Buyer		1	"X" or blank
0030	Seller		1	"X" or blank
0040	Name of Other Party to Transaction	I 1	35	AN
0050	Other Party's Identification Number	I 1	9	N
0060	Address	I 1	35	AN
0070	City	I 1	22	AN
0080	State	I 1	2	AN
0090	Zip Code	I 1	12	N
0100	Sale Date	I 2	8	YYYYMMDD
0110	Total Sales Price	I 3	12	N
0120	Assets Transferred Market Value Class I	II 4	12	N

FORM 8594 PAGE 1 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0130	Assets Transferred Sales Price Class I	II 4	12	N
0140	Assets Transferred Market Value Class II	II 4	12	N
0150	Assets Transferred Sales Price Class II	II 4	12	N
0160	Assets Transferred Market Value Class III	II 4	12	N
0170	Assets Transferred Sales Price Class III	II 4	12	N
0180	Assets Transferred Market Value Class IV	II 4	12	N
0190	Assets Transferred Sales Price Class IV	II 4	12	N
0200	Assets Transferred Market Value Class V	II 4	12	N
0210	Assets Transferred Sales Price Class V	II 4	12	N
0220	Assets Transferred Market Value Class VI & VII	II 4	12	N
0230	Assets Transferred Sales Price Class VI & VII	II 4	12	N
0240	Total Assets Transferred Market Value	II 4	12	N
0250	Total Assets Transferred Sales Price	II 4	12	N
0260	Purchaser/Seller Provide for an Allocation - Yes	II 5	1	"X" or blank

FORM 8594 PAGE 1 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0270	Purchaser/Seller Provide for an Allocation - No	II 5	1	"X" or blank
0280	Are Aggregate Fair Market Values Listed - Yes	II 5	1	"X" or blank
0290	Are Aggregate Fair Market Values Listed - No	II 5	1	"X" or blank
0300	In Connection with a Purchase - Yes	II 6	1	"X" or blank
0310	In Connection with a Purchase - No	II 6	1	"X" or blank
@0315	Attach a Schedule of Agreement	II 6	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0505" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0320	Record ID		6	"FRMbbb"
0321	Form Number		6	"8594bb"
0322	Page Number		5	"PG02b"
0323	Taxpayer Identification Number		9	N (Primary SSN)
0324	Filler		1	blank
0325	Form Occurrence Number		7	N 0000001
*0330	Supplemental Stmt Tax Year and Return Form Number	III 7	12	AN, "STMbnn" or blank
0340	Supplemental Stmt Allocation Sales Price Class I	III 8	12	AN
0350	Supplemental Stmt Increase/Decrease Class I	III 8	12	AN
0360	Supplemental Stmt Redetermined Allocation Class I	III 8	12	AN
0370	Supplemental Stmt Allocation Sales Price Class II	III 8	12	AN
0380	Supplemental Stmt Increase/Decrease Class II	III 8	12	AN
0390	Supplemental Stmt Redetermined Allocation Class II	III 8	12	AN

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0400	Supplemental Stmt Allocation Sales Price Class III	III 8	12	AN
0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	AN
0420	Supplemental Stmt Redetermined Class III	III 8	12	AN
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	AN
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	AN
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	AN
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	AN
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	AN
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	AN
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	AN
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	AN
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	AN

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0520	Total Assets Allocation of Sales Price	III 8	12	AN
0530	Total Assets Redetermined Allocation	III 8	12	AN
*0540	Reason(s) for Increase	IV 12	70	AN, "STMbnn" or blank
*0550	Reason(s) for Increase	IV 12	70	AN
*0560	Reason(s) for Increase	IV 12	70	AN
	Record Terminus Character		1	Value "#"

FORM 8606 PAGE 1 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0261" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8606bb"
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
0009	Nondeductible IRA Name		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0010	SSN of Taxpayer with IRAs		9	N
0100	Current Tax Year Nondeductible Contrib.	1	12	N
0105	IRA Basis for Prior Years	2	12	N
0162	Total IRA Value	3	12	N
0164	Post Tax Year Contributions	4	12	N
0166	Tax Year Net Basis	5	12	N
0170	Current Tax Year IRAs plus Rollovers	6	12	N
0180	Current TY IRA Withdrawals Less Pre-Jan Rollover	7	12	N

FORM 8606 PAGE 1 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
0185	Tax Year Combined IRA Value	8	12	N
0190	Tot IRAs, Rollovers, Withdrawals And IRA Value	9	12	N
0225	Tax Year Basis Ratio	10	6	R
0235	Nontaxable Portion of Amt Converted to Roth IRA	11	12	N
0245	Non Taxable Portion of Withdrawals Not Converted	12	12	N
0250	Total Non Taxable Portion of Withdrawals	13	12	N
0260	Total IRA Basis	14	12	N
0265	Taxable Withdrawals From Traditional, SEP & IRAs	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8606 PAGE 2 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0227" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0330	Record ID		6	"FRMbbb"
0331	Form Number		6	"8606bb"
0332	Page Number		5	"PG02b"
0333	Taxpayer Identification Number		9	N (Primary SSN)
0334	Filler		1	blank
0335	Form Occurrence Number		7	N 0000001 - 0000002
0338	Total IRA Conversion Amount	16	12	N
0342	IRA Basis	17	12	N
0344	Taxable IRA Conversion Amount	18	12	N
0351	TY Roth IRA Withdrawals Not including Rollovers	19	12	N
0354	Roth IRA Contribution Basis	20	12	N
0358	Current TY Net Roth IRA Withdrawals	21	12	N
0361	Basis in Roth IRA Contributions	22	12	N
0376	Net Roth IRA Withdrawals Not Including Basis	23	12	N
0380	Amount From 1998 Form 8606, Line 17	24	12	N

FORM 8606 PAGE 2 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
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
0489	Current TY Taxable Withdrawal Amount	30	12	N
	Record Terminus Character		1	Value "#"

FORM 8609 LOW-INCOME HOUSING CREDIT ALLOCATION CERTIFICATION

Field No.	Identification	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

FORM 8609 LOW-INCOME HOUSING CREDIT ALLOCATION CERTIFICATION

Field No.	Identification	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

FORM 8609 LOW-INCOME HOUSING CREDIT ALLOCATION CERTIFICATION

Field No.	Identification	Form Ref.	Length	Field Description
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

FORM 8609 LOW-INCOME HOUSING CREDIT ALLOCATION CERTIFICATION

Field No.	Identification	Form Ref.	Length	Field Description
0375	Elect to reduce Eligible basis-Sec 42(d)(3)-No	9b	1	"X" or blank
0380	Elect to begin Credit Period-Sec 42(f)(1)-Yes	10a	1	"X" or blank
0385	Elect to begin Credit Period-Sec 42(f)(1)-No	10a	1	"X" or blank
0390	Elect Not to treat Large Partnerships as Taxpayer	10b	1	"X" or blank
0400	Elect Minimum Set-Aside Requirement range 20-50	10c	1	"X" or blank
0410	Elect Minimum Set-Aside Requirement range 40-60	10c	1	"X" or blank
0420	Elect Minimum Set-Aside Requirement range 25-60	10c	1	"X" or blank
0430	Elect Deep-Rent-Skewed Project	10d	1	"X" or blank
0440	Qualified Basis of Building has Decreased		1	"X" or blank
0450	Qualified Basis of Building has NOT Decreased		1	"X" or blank
@0455	Attachments		6	"STMbnn" or blank
0460	Taxpayer Identification Number		9	N (Primary SSN)
0470	First Year Certification Date		8	DT
0475	Taxpayer Name		35	AN

FORM 8609 LOW-INCOME HOUSING CREDIT ALLOCATION CERTIFICATION

Field No.	Identification	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 No.	Identification	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 No.	Identification	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 "#"

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0399" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8611bb"
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
0010	Identifying Number		9	NO ENTRY |
0020	Address of Building	C	35	AN
0030	City of Building	C	22	AN
0040	State of Building	C	2	AN
0050	Zip Code of Building	C	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	Building Identification Number	D	9	N
0070	Date Placed in Service	E	8	YYYYMMDD |
0080	Issuer's Name	F(1)	35	AN
0090	Date of Issue	F(2)	8	YYYYMMDD or blank |
0100	Name of Issue	F(3)	35	AN
0110	CUSIP Number	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0120	Total Credits Reported on Form 8586 in Prior Yrs	1	12	N
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

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

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FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0436" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8615bb"
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	Child Name		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020	Child SSN		9	N
0040	Parent Name	A	35	A
0045	Parent Name Control	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	Parent SSN	B	9	N
0055	FSC Estimated Literal	C	9	"ESTIMATED" or blank
0060	Parent Filing Status	C	1	Values 1 to 5
0070	Gross Unearned Income	1	12	N

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	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

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	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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FORM 8621 PAGE 1 Return by a Shareholder of a Passive Investment...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8621bb"
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
0010	Name of Shareholder		35	AN
0020	Identifying Number		9	N
0030	Address		35	AN
0040	City		22	AN
0050	State		2	AN
0060	Zip Code		12	N (Left-Justified)
0065	Country		35	AN
0070	Shareholder's Tax Year Beginning		8	N (YYYYMMDD)
0080	Shareholder's Tax Year Ending		8	N (YYYYMMDD)
0090	Type Of Shareholder (Individual)		1	"X" or blank
0100	Type Of Shareholder (Corporation)		1	"X" or blank
0110	Type Of Shareholder (Partnership)		1	"X" or blank

FORM 8621 PAGE 1 Return by a Shareholder of a Passive Investment...

Field No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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

FORM 8621 PAGE 1 — Return by a Shareholder of a Passive Investment...

Field No.	Identification	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 "#"

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1087" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0440	Record ID		6	"FRMbbb"
0441	Form Number		6	"8621bb"
0442	Page Number		5	"PG02b"
0443	Taxpayer Identification Number		9	N (Primary SSN)
0444	Filler		1	Blank
0445	Form Occurrence Number		7	N 0000001 - 0000005
0450	Fair Market Value Of PFIC Stock At End Of Tax Year	III5	12	N
0460	Adjusted Basis In Stock At End Of Tax Year	III6	12	N
0470	Excess - Subtract Line 6 From Line 5	III7	12	N or blank
0480	Any Unreversed Inclusions	III8	12	N or blank
0490	Smaller Of Line 7 Or Line 8	III9	12	N or blank
0500	Tot Distributions From PFIC During Current TY	IV10a	12	N
0510	Total Distributions, Reduced	IV10b	12	N
0520	Divide Line 10b By 3	IV10c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0530	Multiply Line 10c By 125%	IV10d	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0724" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		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)

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	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

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	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
0275	Total Other Income	15	12	N
0280	Total 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

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	Form Ref.	Length	Field Description
0340	Self-Employed Health Insurance Deduction	22	12	N
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

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	Form Ref.	Length	Field Description
0510	Applied to ES Tax	39	12	N
0520	Amount Owed to Virgin Islands	40	12	N
	Record Terminus Character		1	Value "#"

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FORM 8697 PAGE 1 — Interest Computation Under the Look-Back Method

Field No.	Identification	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	"8697bb"
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	Filing Year Beginning		8	DT or blank
0020	Filing Year Ending		8	DT or blank
0080	Identifying Number	A	9	N
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer:S Corporation	B	1	"X" OR BLANK
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.		Length	Field Description
0150	Employer Identification Number of Entity	C		9	N
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

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	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

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0380	Income Tax Liability on Line 3c Amount-3	Part I 4c	12	N or blank
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 "#"

FORM 8697 PAGE 2 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0469" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0480	Record ID		6	"FRMbbb"
0481	Form Number		6	"8697bb"
0482	Page Number		5	"PG02b"
0483	Taxpayer Identification Number		9	N (Primary SSN)
0484	Filler		1	blank
0485	Form Occurrence Number		7	N 0000001 - 0000004
0500	SMI-Year Ended-1	Part II a	6	DT
0510	Adjustment to Regular Taxable Income-1	Part II 1a	12	N
@0515	SMI-Schedule of Separate Contracts - 1	Part II 1a	6	"STMbnn" or blank
0520	Increase/Decrease in Prior Year(s) Regular Tax-1	Part II 2a	12	N
0530	Adjustment to Alternative Minimum Taxable Income-1	Part II 3a	12	N
@0535	SMI-Schedule of Separate Contracts (AMT)-1	Part II 3a	6	"STMbnn" or blank
0540	Increase/Decrease in AMT for Prior Year(s)-1	Part II 4a	12	N
0550	Greater of Line 2a or Line 4a-1	Part II 5a	12	N

FORM 8697 PAGE 2 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0560	Overpayment Ceiling-1	Part II 6a	12	N
0570	SMI-Increase/ Decrease in Prior Year(s) Tax-1	Part II 7a	12	N
0580	SMI-Interest Due on Increase-1	Part II 8a	12	N
0590	SMI-Interest to be Refunded on Decrease-1	Part II 9a	12	N
0600	SMI-Year Ended-2	Part II b	6	DT or blank
0610	Adjustment to Regular Taxable Income-2	Part II 1b	12	N or blank
@0615	SMI-Schedule of Separate Contracts-2	Part II 1b	6	"STMbnn" or blank
0620	Increase/Decrease in Prior Year(s) Regular Tax-2	Part II 2b	12	N or blank
0630	Adjustment to Alternative Minimum Taxable Income-2	Part II 3b	12	N or blank
@0635	SMI-Schedule of Separate Contracts (AMT)-2	Part II 3b	6	"STMbnn" or blank
0640	Increase/Decrease in AMT for Prior Year(s)-2	Part II 4b	12	N or blank
0650	Greater of Line 2b or Line 4b-2	Part II 5b	12	N or blank
0660	Overpayment Ceiling-2	Part II 6b	12	N or blank
0670	SMI-Increase/ Decrease in Prior Year(s) Tax-2	Part II 7b	12	N or blank

FORM 8697 PAGE 2 — Interest Computation Under the Look-Back Method

Field No.	Identification	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

FORM 8697 PAGE 2 — Interest Computation Under the Look-Back Method

Field No.	Identification	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 "#"

FORM 8801 PAGE 1 Credit For Prior Year Minimum Tax

Field No.	Identification	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

FORM 8801 PAGE 1 Credit For Prior Year Minimum Tax

Field No.	Identification	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

FORM 8801 PAGE 1 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0270	Minimum Tax Credit Carryforward to Next Year	26	12	N
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 2 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0290	Record ID		6	"FRMbbb"
0291	Form Number		6	"8801bb"
0292	Page Number		5	"PG02b"
0293	Taxpayer Identification Number		9	N (Primary SSN)
0294	Filler		1	blank
0295	Form Occurrence Number		7	N 0000001
0300	Amount from Line 10	27	12	N
0310	Amount from Prior Year Sch D, Line 27	28	12	N
0320	Amount from Prior Year Sch D, Line 25	29	12	N
0330	Add Lines 28 and 29	30	12	N
0340	Amount from Prior Year Sch D, Line 22	31	12	N
0350	Smaller of Line 30 or Line 31	32	12	N
0360	Line 27 Minus Line 32	33	12	N
0370	Multiply Line 33 by 26% (.26) or by 28% (.28)	34	12	N
0380	Amount from Prior Year Sch D, Line 36	35	12	N
0390	Smallest of Lines 27, 28 or 35	36	12	N

FORM 8801 PAGE 2 Credit For Prior Year Minimum Tax

Field No.	Identification	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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FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0203" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8812bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0008	Amount from Line 1 of Child Tax Credit Worksheet	1	12	N
0012	Child Tax Credit	2	12	N
0016	Net Amount From Line 1 of Worksheet	3	12	N
0021	Total Taxable Earned Income	4	12	N
0025	Total Taxable Earned Income > $10,000 - No Box	5	1	"X" or blank
0035	Total Taxable Earned Income > $10,000 - Yes Box	5	1	"X" or blank
0038	Net Total Taxable Earned Income	5	12	N
0045	10% of Net Total Taxable Earned Income	6	12	N

FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0054	Three or More Qualifying Children - No Box	6	1	"X" or blank
0058	Three or More Qualifying Children - Yes Box	6	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 12	13	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8814 Parent's Election to Report Child's...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0300" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8814bb"
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	Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	Child SSN	B	9	N
0030	Multiple F8814 Indicator	C	1	"X" or blank
*0040	Tax Exempt Literal	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050	Tax Exempt Amount	1a	12	N
*0060	Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070	Nominee Dist. Amount 1	1a	12	N

FORM 8814 Parent's Election to Report Child's...

Field No.	Identification	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 No.	Identification	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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FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8815bb"
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 Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
*+0030	Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank

FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	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

FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 55750 or 83650
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 "#"

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FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0388" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8820bb"
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	NO ENTRY |
0020	Qualified Clinical Testing Expenses Paid	1	12	N
0030	Current Year Credit	2	12	N
0040	Flow-through Orphan Drug Credit(s)	3	12	N
0045	1041 Portion Amount	4	12	NO ENTRY
0050	Total Current Year Orphan Drug Credit	4	12	N
0060	Regular Tax Before Credits	5	12	N
0070	Alternative Minimum Tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign Tax Credit	8a	12	N

FORM 8820 Orphan Drug Credit

Field No.	Identification	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
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child Tax Credit	8f	12	N
0140	Mortgage Interest Credit (Form 8396)	8g	12	N
0150	Adoption Credit (Form 8839)	8h	12	N
0160	District of Columbia First Time HomeBuyer Credit	8i	12	N
0170	Possessions Tax Credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8k	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8l	12	N
0200	Add Lines 8a through 8l	8m	12	N
0210	Net Income Tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N

FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
0250	Greater of Line 11 or Line 12	13	12	N
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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FORM 8824 PAGE 1 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0522" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8824bb"
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
0010	Identifying Number		9	N or Blank |
*0020	Description of Like-Kind Property Given	1	50	AN, "STMbnn" or blank
0025	Reserved	1	6	NO ENTRY
*0030	Description of Like-Kind Property Received	2	50	AN, "STMbnn" or blank
0035	Reserved	2	6	NO ENTRY
0040	Date Like-Kind Property Given Up	3	8	YYYYMMDD or blank |
0050	Date Property Actually Transferred	4	8	YYYYMMDD or blank |
0060	Date Like-Kind Property Was Identified	5	8	YYYYMMDD or blank |
0070	Date Property Actually Received	6	8	YYYYMMDD or blank |
0080	Was The Exchange with a Related Party - Yes, CY	7a	1	"X" or blank

FORM 8824 PAGE 1 Like-Kind Exchanges

Field No.	Identification	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

Field No.	Identification	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
@0345	Attach Statement	23	6	"STMbnn" or blank

FORM 8824 PAGE 1 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0276" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0370	Record ID		6	"FRMbbb"
0371	Form Number		6	"8824bb"
0372	Page Number		5	"PG02b"
0373	Taxpayer Identification Number		9	N (Primary SSN)
0374	Filler		1	blank
0375	Form Occurrence Number		7	N 0000001 - 0000005
0380	Certificate of Divesture Number	26	5	N
*0390	Description of Divested Property	27	50	AN, "STMbnn" or blank
0395	Reserved	27	6	NO ENTRY
*0400	Description of Replacement Property	28	50	AN, "STMbnn" or blank
0405	Reserved	28	6	NO ENTRY
0410	Date Divested Property Was Sold	29	8	DT
0420	Sales Price of Divested Property	30	12	N
0430	Basis of Divested Property	31	12	N
0440	Realized Gain (Line 30 Minus Line 31)	32	12	N
0450	Cost of Replacement Property Within 60 Days	33	12	N

FORM 8824 PAGE 2 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
0460	Recognized Gain	34	12	N
0470	Ordinary Income Under Recapture Rules	35	12	N
0480	Line 34 Minus Line 35	36	12	N
0490	Deferred Gain (Line 32 Minus Line 34)	37	12	N
0500	Basis of Replacement Property	38	12	N
	Record Terminus Character		1	Value "#"

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0406" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8826bb"
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	NO ENTRY |
0020	Total Eligible Access Expenditures	1	12	N
@0025	Controlled Group Schedule Attached	1	6	"STMbnn" or blank
0030	Subtract Line 2 from Line 1	3	12	N
0040	Smaller Amount of Line 3 or Line 4	5	12	N
0050	Current Year Credit	6	12	N
0060	Disabled Access Credits From Flow-Through Entities	7	12	N
0070	Total Current Year Disabled Access Credit	8	12	N
0080	Regular Tax Before Credits	9	12	N
0090	Alternative Minimum Tax	10	12	N

FORM 8826 Disabled Access Credit

Field No.	Identification	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
0145	Credit for Qualified Retirement Savings	12e	12	N
0150	Child Tax Credit	12f	12	N
0160	Mortgage Interest Credit	12g	12	N
0170	Adoption Credit	12h	12	N
0180	District of Columbia First Time Homebuyer Credit	12i	12	N
0190	Possession Tax Credit	12j	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12k	12	N
0210	Qualified Electric Vehicle Credit	12l	12	N
0220	Add Line 12a - Line 12l	12m	12	N
0230	Net Income Tax	13	12	N
0250	Net Regular Tax	14	12	N
0260	Enter 25% of Excess	15	12	N

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
0265	Tentative Minimum Tax	16	12	N
0270	Greater of Line 15 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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FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0443" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8828bb"
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 Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and Literal "NONE"
0020	Property City/State/ Zip Code	1	30	AN. Allowable special characters are: hyphen and comma(,) or blank
0030	Mortgage Tax-Exempt Bond Indicator	2a	1	"X" or blank
0040	Mortgage Credit Certificate Indicator	2b	1	"X" or blank
0050	Certificate Issuer State	3	2	AN
0060	Certificate Issuer Subdivision	3	20	AN
0070	Certificate Issuer Agency	3	20	AN

FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	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 No.	Identification	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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FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0677" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8829bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000008
0010	Name of Proprietor		35	A
0020	SSN of Proprietor		9	N
0030	Business Use Square Feet	1	6	N
0040	Total Home Square Feet	2	6	N
0050	Business Square Feet Percent	3	6	R
0060	Business Use Hours	4	4	N
0065	Total Hours Available	5	4	N
0070	Business Hours Percent	6	6	R
0080	Business Percentage	7	6	R
@0085	Attach Computation	7	6	"STMbnn" or blank
0090	Tentative Profit/ Loss Schedule C	8	12	N
0100	Casualty Loss Direct	9a	12	N

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0450	Schedule C Allowable Expenses	34	12	N
0460	Home Adjusted Basis or Fair Market	35	12	N
@0465	Attach Schedule	35	6	"STMbnn" or blank |
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
@0515	Attach Schedule	40	6	"STMbnn" or blank |
0520	Unallowed Operating Expenses	41	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	42	12	N
	Record Terminus Character		1	Value "#"

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0376" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8830bb"
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	NO ENTRY
0020	Qualified enhanced oil recovery costs	1	12	N
0030	Current year credit	2	12	N
0040	Enhanced oil recovery credits from flow-through	3	12	N
0050	Total current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign tax credit	8a	12	N
0100	Credit for child & dependent care expenses	8b	12	N

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child tax credit	8f	12	N
0140	Mortgage Interest Credit	8g	12	N
0150	Adoption Credit	8h	12	N
0160	District of Columbia first time homebuyer credit	8i	12	N
0170	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8k	12	N
0190	Qualified electric vehicle credit	8l	12	N
0200	Add lines 8a through 8l	8m	12	N
0210	Net income tax	9	12	N
0230	Net regular tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative minimum tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0270	Enhanced oil recovery credit allowed current year	15	12	N
	Record Terminus Character		1	Value "#"

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FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0580" 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
0010	Identifying Number		9	NO ENTRY |
0015	Date Vehicle Place in Service 1	1(a)	8	YYYYMMDD |
0020	Cost of Vehicle 1	2(a)	12	N
0030	Section 179 expense deduction - 1st vehicle	3(a)	12	N
0040	Subtract line 3 from line 2 - 1st vehicle	4(a)	12	N
0050	Multiply Line 4 by Appropriate Percent-1st Vehicle	5(a)	12	N
0055	Maximum Credit Per Vehicle 1	6(a)	12	N
0060	Smaller of line 5 or line 6 - 1st vehicle	7(a)	12	N
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank |

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0070	Cost of Vehicle 2	2(b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N
0100	Multiply line 4 by Appropriate Percent-2nd vehicle	5(b)	12	N
0105	Maximum Credit Per Vehicle 2	6(b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank |
0120	Cost of Vehicle 3	2(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N
0150	Multiply line 4 by Appropriate Percent-3rd vehicle	5(c)	12	N
0155	Maximum Credit Per Vehicle 3	6(c)	12	N
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N
0170	Current year qualified electric vehicle credit	8	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0175	Credit From Pass-Through Entities	9	12	N
0190	Total current year credit	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0260	Credit for child and dependent care expenses	16b	12	N
0270	Credit for elderly or disabled	16c	12	N
0280	Education credits	16d	12	N
0285	Credit for Qualified Retirement Savings	16e	12	N |
0290	Child tax credit	16f	12	N
0300	Mortgage interest credit	16g	12	N
0310	Adoption credit	16h	12	N
0320	District of Columbia first time homebuyer credit	16i	12	N
0330	Possessions tax credit (Form 5735)	16j	12	NO ENTRY

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0340	Credit for fuel from a nonconventional source	16k	12	N
0350	Add line 16a - Line 16k	16l	12	N
0360	Net regular tax (subtract line 16l from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0588" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8835bb"
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	NO ENTRY
0015	Fiscal Year Filer literal	1	2	"FY" or blank
0020	Kilowatt hours produced and sold	1	12	N
0030	Total Kilowatt hours produced and sold	1	12	N
@0035	Attach fiscal year computation	1	6	"STMbnn" or blank
0040	Phaseout adjustment	2	12	N
0045	Phaseout adjustment rate	2	6	R
0050	Total phaseout adjustment	2	12	N
@0055	Attach fiscal year computation	2	6	"STMbnn" or blank

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0060	Credit for electricity produced by closed-loop	3	12	N
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

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0190	Credit(s) from flow-through entities	13	12	N
0195	Form 1041 portion amount	14	12	NO ENTRY
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
0275	Credit for Qualified Retirement Savings	18e	12	N |
0280	Child tax credit	18f	12	N
0290	Mortgage interest credit	18g	12	N
0300	Adoption credit	18h	12	N
0310	District of Columbia first time homebuyer credit	18i	12	N
0320	Possessions tax credit (Form 5735)	18j	12	NO ENTRY

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0330	Credit for fuel from a nonconventional source	18k	12	N
0340	Qualified electric vehicle credit	18l	12	N
0350	Add line 18a - Line 18l	18m	12	N
0360	Net income tax	19	12	N
0380	Net Regular Tax	20	12	N
0390	Enter 25% of Excess	21	12	N
0395	Tentative Minimum Tax	22	12	N
0400	Greater of line 21 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 "#"

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	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

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	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

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	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
0289	Add Lines 12 and 13	14	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0259" 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

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	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
0393	Modified AGI > $75,000 No Box	23	1	"X" or blank
0395	Modified AGI > $75,000 Yes Box	23	1	"X" or blank
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

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0450	Taxable Benefits	27	12	N
	Record Terminus Character		1	Value "#"

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FORM 8844 EMPOWERMENT ZONE AND RENEWAL COMMUNITY ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0532" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8844bb"
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	NO ENTRY
0015	Qualified Empowerment Zone Wages	1a	12	N
0020	Total Qualified Empowerment Zone Wages	1a	12	N
0025	Qualified Renewal Community Wages	1b	12	N
0027	Total Qualified Renewal Community Wages	1b	12	N
0030	Current year credit	2	12	N
0040	Credits from flow-through entities	3	12	N
0050	Total current year credit	4	12	N
0060	Credit from passive activities	5	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0070	Subtract line 5 from line 4	6	12	N
0080	Passive activity credit allowed	7	12	N
0090	Carryforward of credit	8	12	N
0100	Carryback of credit	9	12	NO ENTRY
0110	1041 portion amount	10	12	NO ENTRY
0120	Tentative 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
0195	Credit for Qualified Retirement Savings	14e	12	N
0200	Child tax credit	14f	12	N
0210	Mortgage interest credit	14g	12	N
0220	Adoption credit	14h	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0230	District of Columbia first time homebuyer credit	14i	12	N
0240	Possessions tax credit (Form 5735)	14j	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14k	12	N
0260	Qualified electric vehicle credit	14l	12	N
0270	Add lines 14a through 14l	14m	12	N
0280	Net income tax	15	12	N
0310	Net Regular Tax	16	12	N
0315	Tentative Minimum Tax	17	12	N
0320	Enter 25% of Excess	18	12	N
0325	Multiply line 16 by 75%	19	12	N
0330	Greater of line 18 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	Credit allowed for current year	24	12	N

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 8845 INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0412" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8845bb"
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	NO ENTRY |
0020	Total of qualified wages	1	12	N
0030	Calendar year 1993 qualified wages	2	12	N
0040	Incremental increase (subtract line 2 from line 1)	3	12	N
0050	Current year credit (multiply line 3 by 20%)	4	12	N
0060	Indian employment credits from flow-through	5	12	N
0065	Form 1041 portion amount	6	12	NO ENTRY
0070	Total current year credit	6	12	N
0080	Regular tax before credits	7	12	N

FORM 8845 INDIAN EMPLOYMENT CREDIT

Field No.	Identification	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
0145	Credit for Qualified Retirement Savings	10e	12	N
0150	Child tax credit	10f	12	N
0160	Mortgage interest credit	10g	12	N
0170	Adoption credit	10h	12	N
0180	District of Columbia first time homebuyer credit	10i	12	N
0190	Possessions tax credit (Form 5735)	10j	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10k	12	N
0210	Qualified electric vehicle credit	10l	12	N
0220	Add lines 10a through 10l	10m	12	N
0230	Net income tax	11	12	N

FORM 8845 INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0250	Net Regular Tax	12	12	N
0260	Enter 25% of Excess	13	12	N
0265	Tentative Minimum Tax	14	12	N
0270	Greater of line 13 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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FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0407" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8846bb"
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	NO ENTRY |
0020	Tips received by employees for services	1	12	N
0030	Tips not subject to the credit provisions	2	12	N
0040	Creditable tips (subtract line 2 from line 1)	3	12	N
0050	Tipped Employee(s) Wages Exceeded Maximum Amt	4	1	"X" or blank
0060	Current year credit (multiply line 3 by 7.65%)	4	12	N
@0065	Computation showing amount of tips	4	6	"STMbnn" or blank
0070	Form 8846 credits from flow-through entities	5	12	N

FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	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
0155	Credit for Qualified Retirement Savings	10e	12	N |
0160	Child tax credit	10f	12	N
0170	Mortgage interest credit	10g	12	N
0180	Adoption credit	10h	12	N
0190	District of Columbia first time homebuyer credit	10i	12	N
0200	Possessions tax credit (Form 5735)	10j	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10k	12	N

FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
0220	Qualified electric vehicle credit	10l	12	N
0230	Add line 10a - line 10l	10m	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N
0270	Enter 25% of Excess	13	12	N
0275	Tentative minimum tax	14	12	N
0280	Greater of line 13 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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FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0376" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8847bb"
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	NO ENTRY |
0020	Total qualified CDC contributions	1	12	N
0030	Current year CDC credit	2	12	N
0040	CDC credits from flow-through entities	3	12	N
0050	Total current year CDC credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign tax credit	8a	12	N

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
0100	Credit for child & dependent care expenses	8b	12	N
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child tax credit	8f	12	N
0140	Mortgage interest credit	8g	12	N
0150	Adoption credit	8h	12	N
0160	District of Columbia first time homebuyer credit	8i	12	N
0170	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8k	12	N
0190	Qualified electric vehicle credit	8l	12	N
0200	Add lines 8a through 8l	8m	12	N
0210	Net income tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
0250	Greater of line 11 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
	Record Terminus Character		1	Value "#"

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FORM 8853 PAGE 1 — Archer MSAs and Long-Term Care Insurance Contracts

Field No.	Identification	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

Field No.	Identification	Form Ref.	Length	Field Description
0080	Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank
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

FORM 8853 PAGE 1 — Archer MSAs and Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
0230	Net MSA Distributions	8c	12	N
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 No.	Identification	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

FORM 8853 PAGE 2 Archer MSAs & Long-Term Care Insurance Contracts

Field No.	Identification	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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FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	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	YYYYMMDD |
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

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	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 "#"

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0436" 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
0010	Identifying Number		9	NO ENTRY |
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
0155	Credit for Qualified Retirement Savings	8e	12	N |
0160	Child tax credit	8f	12	N
0170	Mortgage interest credit	8g	12	N
0180	Adoption credit	8h	12	N
0190	District of Columbia first time homebuyer credit	8i	12	N
0200	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8k	12	N
0220	Qualified electric vehicle credit	8l	12	N

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
0230	Add lines 8a through 8l	8m	12	N
0240	Net income tax	9	12	N
0260	Net Regular Tax	10	12	N
0270	Enter 25% of Excess	11	12	N
0275	Tentative Minimum Tax	12	12	N
0280	Greater of line 11 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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FORM 8862 PAGE 1 — Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0759" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
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	Year for Which You Are Filing This Form	1	4	Value "2001"
0020	Qualifying Child of Another Person Yes Box	2	1	"X" or blank
0030	Qualifying Child of Another Person No Box	2	1	"X"
0040	Beginning Date Your Home In The USA	3a	8	DT
0045	Ending Date Your Home in The USA	3a	8	DT
0050	Beginning Date Your Spouse Home In The USA	3b	8	DT
0055	Ending Date Your Spouse Home in The USA	3b	8	DT
0060	Relationship Yes Box - 1	4	1	"X" or blank

FORM 8862 PAGE 1 Information To Claim Earned Income Credit...

Field No.	Identification	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

Field No.	Identification	Form Ref.	Length	Field Description
0140	Child's Relationship to You - 1	6b	11	AN or blank
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.'

FORM 8862 PAGE 1 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0200	Name of School or Care Providers - 1	5c Child 2	35	'See 1st Occ.'
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 "#"

FORM 8862 PAGE 2 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1109" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0240	Record ID		6	"FRMbbb"
0241	Form Number		6	"8862bb"
0242	Page Number		5	"PG02b"
0243	Taxpayer Identification Number		9	N (Primary SSN)
0244	Filler		1	blank
0245	Form Occurrence Number		7	N 0000001
0290	Did The Child Live With You in The USA Yes Box - 1	6d	1	"X" or blank
0300	Did The Child Live With You in The USA No Box - 1	6d	1	"X" or blank
0310	Street Address Lived During the Filing TY - 1	6e Child 1	35	AN, Allowable special characters are space, slash, hyphen
0315	City, State and Zip Code Lived - 1	6e Child 1	25	AN
0316	Street Address Lived During the Filing TY - 2	6e Child 1	35	AN, Allowable special characters are space, slash, hyphen
0317	City, State and Zip Code Lived - 2	6e Child 1	25	AN
0318	Street Address Lived During the Filing TY - 3	6e Child 1	35	AN, Allowable special characters are space, slash, hyphen
0319	City, State and Zip Code Lived - 3	6e Child 1	25	AN

FORM 8862 PAGE 2 — Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
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

FORM 8862 PAGE 2 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
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

FORM 8862 PAGE 2 — Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
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.'

FORM 8862 PAGE 2 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0586	Name of School or Day Care Providers - 3	6f Child 2	35	'See 1st Occ.'
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.'

FORM 8862 PAGE 2 — Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0670	Is Your AGI Higher Than The Other 's Yes Box - 2	7g	1	'See 1st Occ.'
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 No.	Identification	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 No.	Identification	Form Ref.	Length	Field Description
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 No.	Identification	Form Ref.	Length	Field Description
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.'

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
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

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
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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FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1678" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	"FRMbbb"
0001	Form Number		6	"8865bb"
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
0006	Tax Period		6	YYYYMM
@0007	Category/Filer Attachment		6	"STMbnn" or blank
0010	Partnership's Tax Year Beginning		8	YYYYMMDD
0020	Partnership's Tax Year Ending		8	YYYYMMDD
0025	Name Control		4	AN
0080	Category 1 Filer	A	1	NO ENTRY
0090	Category 2 Filer	A	1	"X" or blank
0100	Category 3 Filer	A	1	"X" or blank
0110	Category 4 Filer	A	1	"X" or blank
0120	Filer's Tax Year Beginning	B	8	YYYYMMDD

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0130	Filer's Tax Year Ending	B	8	YYYYMMDD |
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
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	Indentifying 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

Field No.	Identification	Form Ref.	Length	Field Description
0480	Third Category 2 Filer	E(4)	1	"X" or blank
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
0585	Statement Reference - BMF Use Only	E	6	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

Field No.	Identification	Form Ref.	Length	Field Description
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
0650	EIN Foreign Partnership	F2	9	N or blank |
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD |
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank | Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	8a	20	AN |
0712	Exchange Rate	8b	11	N (nnnnnnn.nnnn) |
@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

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
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
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

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
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
@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
@1015	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2218" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1030	Record ID		6	"FRMbbb"
1031	Form Number		6	"8865bb"
1032	Page Number		5	"PG02b"
1033	Taxpayer Identification Number		9	N (Primary SSN)
1034	Filler		1	Blank
1035	Form Occurrence Number		7	N 0000001 - 0000005
1040	Owns Direct Interest	SCH A a	1	"X" or blank
1045	Owns Constructive Interest	SCH A b	1	"X" or blank
*1050	Name Constructive Ownership	SCH A	35	AN or "STMbnn" OR BLANK
+1060	Address Constructive Ownership	SCH A	35	AN
*+1070	City Constructive Ownership	SCH A	22	AN or "STMbnn"
+1080	State Constructive Ownership	SCH A	2	AN
+1090	Zip Code Constructive Ownership	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+1100	Identifying Number Constructive Ownership	SCH A	9	N
+1110	Foreign Person	SCH A	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
+1120	Direct Partner	SCH A	1	"X" or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
1280	Direct Partner - 3	SCH A	1	"X" or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*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

Field No.	Identification	Form Ref.	Length	Field Description
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
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
1795	Reserved		6	Blank

Field No.	Identification	Form Ref.	Length	Field Description
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
*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

Field No.	Identification	Form Ref.	Length	Field Description
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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
2215	Reserved		6	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

Field No.	Identification	Form Ref.	Length	Field Description
@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
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
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank |
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

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Field No.	Identification	Form Ref.	Length	Field Description
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
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank |
	Record Terminus Character		1	Value "#"

Field No.	Identification	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, "STCGL", or blank |
+2490	S-T Date Acquired	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS" |
+2500	S-T Date Sold	SCH D 1(c)	8	YYYYMMDD |
+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	YYYYMMDD |
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 No.	Identification	Form Ref.	Length	Field Description
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	YYYYMMDD |
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	YYYYMMDD |
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

Field No.	Identification	Form Ref.	Length	Field Description
*2760	L-T Description of Property	SCH D 6(a)	15	AN or "LTCGL" or blank |
+2770	L-T Date Acquired	SCH D 6(b)	8	YYYYMMDD, or "INHERIT", | or "VARIOUS"
+2780	L-T Date Sold	SCH D 6(c)	8	YYYYMMDD |
+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	YYYYMMDD |
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	YYYYMMDD |
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"

Field No.	Identification	Form Ref.	Length	Field Description
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
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	YYYYMMDD |
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

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Field No.	Identification	Form Ref.	Length	Field Description
3100	Capital Gain Distributions	SCH D10(f)	12	N
3110	Capital Gain Distributions 28% Rate Gain Or (Loss)	SCH D19(g)	12	N
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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0646" 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

Field No.	Identification	Form Ref.	Length	Field Description
3230	Net Short-term Capital Gain (Loss)	SCH K 4d	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
@3345	Other Deductions (Attach Schedule)	SCH K 11	6	"STMbnn" OR BLANK
3350	Low-income Housing Credit-Section 42(J)(5)	SCHK12a(1)	12	N
@3355	Line 12a(1) Attachment	SCHK12a(1)	6	"STMbnn" or blank |
3360	Low-income Housing Credit Other	SCHK12a(2)	12	N
@3365	Line 12a(2) Attachment	SCHK12a(2)	6	"STMbnn" or blank |
*3390	Expenditures Related To Rental Real Estate	SCH K 12b	12	N or "STMbnn" or blank
3397	Statement Reference - BMF Use Only	SCH K 12b	6	Blank --| |
*3400	Credits Related To Rental Real State	SCH K 12c	12	N or "STMbnn" or blank
+3405	Type Of Rental Credit	SCH K 12c	15	AN
3407	Statement Reference - BMF Use Only	SCH K 12c	6	Blank |
*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
3417	Statement Reference - BMF Use Only	SCH K 12d	6	Blank |
*3420	Other Credits	SCH K 13	12	N or "STMbnn" or blank
+3425	Type Of Other Credit	SCH K 13	15	AN
@3427	Statement Reference - BMF Use Only	SCH K 13	6	Blank |

Field No.	Identification	Form Ref.	Length	Field Description
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
3500	Adjusted Gain Or Loss	SCH K 16b	12	N
@3505	Adjusted Gain or Loss Attachment	SCH K 16b	6	"STMbnn" or blank |
3510	Depletion (Other Than Oil And Gas)	SCH K 16c	12	N
3520	Gross Income From Oil Gas, & Geothermal Properties	SCHK16d(1)	12	N
@3525	Oil, Gas & Geothermal Attachment	SCHK16d(1)	6	"STMbnn" or blank |
3530	Deductions Allocable To Oil Gas & Geothermal Prop.	SCHK16d(2)	12	N
@3535	Deductions Oil, Gas Attachment	SCHK16d(2)	6	"STMbnn" or blank |
3540	Other Adjustments & Tax Preference Items	SCH K 16e	12	N
@3545	Other Adjustments (Attach Schedule)	SCH K 16e	6	"STMbnn" OR BLANK

Field No.	Identification	Form Ref.	Length	Field Description
@3547	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank |
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1174" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
3560	Record ID		6	"FRMbbb"
3561	Form Number		6	"8865bb"
3562	Page Number		5	"PG05b"
3563	Taxpayer Identification Number		9	N (Primary SSN)
3564	Filler		1	Blank
3565	Form Occurrence Number		7	N 0000001 - 0000005
3570	Name Of Foreign Country Or U.S. Possession	SCH K 17a	35	AN
@3573	Foreign Country Attachment	SCH K 17a	6	"STMbnn" or blank |
3575	Gross Income From All Sources	SCH K 17b	12	N
3580	Gross Income Sourced At Partner Level	SCH K 17c	12	N
@3585	Schedule of Reductions	SCH K 17c	6	"STMbnn" or blank |
3590	Passive Income	SCHK17d(1)	12	N
3600	Listed Categories Income	SCHK17d(2)	12	N
@3605	Listed Categories Income (Attach Schedule)	SCHK17d(2)	6	"STMbnn" OR BLANK
3610	General Limitation Income	SCHK17d(3)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3620	Interest Expense At Partner Level	SCHK17e(1)	12	N
3630	Other At Partner Level	SCHK17e(2)	12	N
3640	Passive Deductions	SCHK17f(1)	12	N
3650	Listed Categories Deductions	SCHK17f(2)	12	N
@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
@3695	Total Foreign Taxes Attachment	SCH K 17g	6	"STMbnn" or blank |
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
3730	Section 59(e)(2) Expenditure: Amount	SCH K 18b	12	N
@3735	Expenditures Attachment	SCH K 18b	6	"STMbnn" or blank |
3740	Tax-Exempt Interest Income	SCH K 19	12	N
3750	Other Tax-Exempt Income	SCH K 20	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3760	Nondeductible Expenses	SCH K 21	12	N
3770	Distributions Of Money	SCH K 22	12	N
@3775	Adjusted Basis & FMV Of Securities (Attach)	SCH K 22	6	"STMbnn" or blank
3780	Distributions Of Property Other Than Money	SCH K 23	12	N
@3785	Adjusted Basis & FMV Of Property (Attach)	SCH K 23	6	"STMbnn" or blank
@3790	Other Items & Amounts (Attach Schedule)	SCH K 24	6	"STMbnn" OR BLANK
@3795	Global 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

Field No.	Identification	Form Ref.	Length	Field Description
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
3900	U.S. Government Obligations Beginning Of Tax Year	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
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

Field No.	Identification	Form Ref.	Length	Field Description
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
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
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 Depreciation Beginning 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

Field No.	Identification	Form Ref.	Length	Field Description
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
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
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" OR BLANK

Field No.	Identification	Form Ref.	Length	Field Description
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
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 (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

Field No.	Identification	Form Ref.	Length	Field Description
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" OR BLANK
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N
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
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0517" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
4410	Record ID		6	"FRMbbb"
4411	Form Number		6	"8865bb"
4412	Page Number		5	"PG06b"
4413	Taxpayer Identification Number		9	N (Primary SSN)
4414	Filler		1	Blank
4415	Form Occurrence Number		7	N 0000001 - 0000005
4420	Total U.S. Assets Beginning Of Tax Year	SCH M 1(a)	12	N
4430	Total U.S. Assets End Of Tax Year	SCH M 1(b)	12	N
4440	Passive Income Category Beginning Of Tax Year	SCH M2a(a)	12	N
4450	Passive Income Category End Of Tax Year	SCH M2a(b)	12	N
4460	Listed Categories Beginning Of Tax Year	SCH M2b(a)	12	N
4470	Listed Categories End Of Tax Year	SCH M2b(b)	12	N
@4475	Listed Categories (Attach Schedule)	SCH M 2b	6	"STMbnn" OR BLANK
4480	General Limitation Income Category BOY	SCH M2c(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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	SCH M-1 2	12	N
@4515	Income Included On Schedule K (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
@4615	Attach Statement For Other Deductions	SCH M-1 7a	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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 - Cash	SCH M-2 2a	12	N |
4675	Capital Contributed During Year - Property	SCH M-2 2b	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

FORM 8865 PAGE 6	Return of U.S. Persons with Respect to Certain ...			
Field No.	Identification	Form Ref.	Length	Field Description
@4755	Reconcile Schedule L Differences Attachment	SCH M-2	6	"STMbnn" or blank
@4757	Form 8865 Page 6 Global Statement		6	"STMbnn" or blank |
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1057" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
4770	Record ID		6	"FRMbbb"
4771	Form Number		6	"8865bb"
4772	Page Number		5	"PG07b"
4773	Taxpayer Identification Number		9	N (Primary SSN)
4774	Filler		1	Blank
4775	Form Occurrence Number		7	N 0000001 - 0000005
4780	Sales Of Inventory - U.S. Person Filing Return	SCH N 1(a)	12	N
4790	Sales Of Inventory - Domestic Corporation	SCH N 1(b)	12	N
4800	Sales Of Inventory - Foreign Corporation	SCH N 1(c)	12	N
4810	Sales Of Inventory - Person With 10%	SCH N 1(d)	12	N
4820	Sales Of Property Rights U.S. Person Filing Return	SCH N 2(a)	12	N
4830	Sales Of Property Rights Domestic Corporation	SCH N 2(b)	12	N
4840	Sales Of Property Rights Foreign Corporation	SCH N 2(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4850	Sales Of Property Rights Person With 10%	SCH N 2(d)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
5130	Add Lines 1-8 - Person With 10%	SCH N 9(d)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
5250	Purchases Of Property Rights-Person With 10%	SCH N12(d)	12	N
5260	Compensation Paid-U.S. Person	SCH N13(a)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
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
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
@5615	Form 8865 Page 7 Global Statement		6	"STMbnn" or blank |
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits, Deductions, ..

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0882" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbK1"
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
0010	Fiscal Year Beginning		8	YYYYMMDD
0020	Fiscal Year Ending		8	YYYYMMDD
0030	Partner's Identifying Number (EIN or SSN)		9	N, "APPLD FOR" OR "FOREIGNUS"
0040	Partner's Name 1		35	AN
0050	Partner's Address 1		35	AN
0060	Partner's City		22	AN
0070	Partner's State		2	A OR ".b"
0080	Partner's Zip Code		12	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0140	Identifying Number		9	N or "FOREIGNUS"

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits, Deductions, ..

Field No.	Identification	Form Ref.	Length	Field Description
0150	Partnership's Name 1		35	AN
0160	Partnership's Name 2		35	AN
0170	Partnership's Address		35	AN
0180	Partnership's City		22	AN
0190	Partnership's State		2	A OR ".b"
0200	Partnership's Zip Code		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0210	Partner's % Of Profits Beginning Of Tax Year	(a)	6	R
0220	Partner's % Of Profits End Of Tax Year	(b)	6	R
0230	Partner's % Of Capital Beginning Of Tax Year	(a)	6	R
0240	Partner's % Of Capital End Of Tax Year	(b)	6	R
0250	Partner's % Of Deductions Beginning Of Tax Year	(a)	6	R
0260	Partner's % Of Deductions End Of Tax Year	(b)	6	R
0270	Partner's % Of Losses Beginning Of Tax Year	(a)	6	R
0280	Partner's % Of Losses End Of Tax Year	(b)	6	R

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits, Deductions, ..

Field No.	Identification	Form Ref.	Length	Field Description
0290	Capital Account At Beginning Of Year	(a)	12	N
0300	Capital Contributed During Year	(b)	12	N
0310	Partner's Share	(c)	12	N
0320	Withdrawals And Distribution	(d)	12	N
0330	Capital Account At End Of Year	(e)	12	N
0340	Ordinary Income (Loss) From Trade Or Business	1	12	N
@0345	More Than One Trade	1	6	"STMbnn" or blank
0350	Net Income (Loss) From Rental Real Estate	2	12	N
@0355	More Than One Real Estate Rental Activity	2	6	"STMbnn" or blank
0360	Net Income (Loss) From Other Rental Activities	3	12	N
@0365	More Than One Rental Activity	3	6	"STMbnn" or blank
0370	Interest	4a	12	N
0380	Ordinary Dividends	4b	12	N
0390	Royalties	4c	12	N
0400	Net Short Term Capital Gain (Loss)	4d	12	N
0410	Net Long-Term Capital Gain (Loss) Total	4e(1)	12	N
0415	28% Rate Gain (Loss)	4e(2)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0420	Qualified 5-Year Gain	4e(3)	12	N
@0425	Qualified 5 Year Gain Attachment	4e(3)	6	"STMbnn" or blank |
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
0460	Other Income (Loss)	7	12	N
@0465	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
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
@0515	Line 12a(1) Attachment	12a(1)	6	"STMbnn" or blank |

Field No.	Identification	Form Ref.	Length	Field Description
0520	Low Income Housing Credit Other	12a(2)	12	N
@0525	Line 12a(2) Attachment	12a(2)	6	"STMbnn" or blank |
*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
0557	Statement Reference - BMF Use Only	12b	6	Blank |
*0560	Credits Related To Rental Real Estates Activities	12c	12	N or "STMbnn" or blank
+0565	Identify Type Of Rental Credits	12c	15	AN
0567	Statement Reference - BMF Use Only	12c	6	Blank |
*0570	Credits Related To Other Rental Activities	12d	12	N or "STMbnn" or blank
+0575	Identify Type Of Other Rental Credits	12d	15	AN
0577	Statement Reference - BMF Use Only	12d	6	Blank |
*0580	Other Credits	13	12	N or "STMbnn" or blank
+0585	Identify Type Of Other Credits	13	15	AN
0587	Statement Reference - BMF Use Only	13	6	Blank |
@0590	Schedule K-1 Page 1 Global Statement		6	"STMbnn" or blank

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits, Deductions, ..

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits, Deductions...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0598" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0600	Record ID		6	"SCHbK1"
0601	Schedule Type		6	"8865bb"
0602	Page Number		5	"PG02b"
0603	Taxpayer Identification Number		9	N (Primary SSN)
0604	Filler		1	Blank
0605	Schedule Occurrence Number		7	N 0000001 - 0000005
0610	Interest Expense On Investment Debts	14a	12	N
0620	Investment Income	14a(1)	12	N
0630	Investment Expenses	14a(2)	12	N
@0635	Investment Income Attachment	14b(1)	6	"STMbnn" or blank
@0637	Investment Expenses Attachment	14b(2)	6	"STMbnn" or blank
0640	Net Earnings (Loss) From Self-Employment	15a	12	N
0650	Gross Farming Or Fishing Income	15b	12	N
0660	Gross Nonfarm Income	15c	12	N
0670	Depreciation Adjustment	16a	12	N
0680	Adjusted Gain Or Loss	16b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0690	Depletion (Other Than Oil And Gas)	16c	12	N
0700	Gross Income (Oil, Gas And Geothermal Property)	16d(1)	12	N
@0705	Oil, Gas & Geothermal Attachment	16d(1)	6	"STMbnn" or blank |
0710	Deductions Allocable To Oil, Gas, & Geothermal	16d(2)	12	N
@0715	Deductions Oil, Gas Attachment	16d(2)	6	"STMbnn" or blank |
0720	Other Adjustments	16e	12	N
@0725	Other Adjustments (Attach Schedule)	16e	6	"STMbnn" or blank
0730	Name Of Foreign Country Or U.S. Possession	17a	35	AN
0735	Gross Income From All Sources	17b	12	N
0740	Gross Income Sourced At Partner Level	17c	12	N
@0745	Schedule of Reductions	17c	6	"STMbnn" or blank |
0750	Passive Income	17d(1)	12	N
0760	Listed Categories Income	17d(2)	12	N
@0765	Listed Categories Income (Attach Schedule)	17d(2)	6	"STMbnn" or blank
0770	General Limitation Income	17d(3)	12	N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits, Deductions...

Field No.	Identification	Form Ref.	Length	Field Description
0780	Interest Expense at Partner Level	17e(1)	12	N
0790	Other at Partner Level	17e(2)	12	N
0800	Passive Deductions	17f(1)	12	N
0810	Listed Categories Deductions	17f(2)	12	N
@0815	Listed Categories Deductions (Attach Schedule)	17f(2)	6	"STMbnn" or blank
0820	General Limitation Deductions	17f(3)	12	N
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
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

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits, Deductions...

Field No.	Identification	Form Ref.	Length	Field Description
0920	Distributions Of Money	22	12	N
@0925	Adjusted Basis & FMV of Securities (Attach)	22	6	"STMbnn" or blank
*0930	Distributions Of Property Other Than Money	23	12	N
@0935	Adjusted Basis & FMV of Property (Attach)	23	6	"STMbnn" or blank
0940	Recapture Low Income Housing Credit: Partnerships	24a	12	N
@0945	Low-Income Housing Credit Attachment	24a	6	"STMbnn" or blank |
0950	Recapture Low Income Housing Credit: Other	24b	12	N
@0960	Supplemental Information	25	6	"STMbnn" or blank
@0965	Schedule K-1 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2258" 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
0010	Identifying Number		9	N or blank |
0020	Name Of Foreign Partnership		35	AN
0030	Cash Date of Transfer	I(a)	8	YYYYMMDD |
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	YYYYMMDD 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 No.	Identification	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	YYYYMMDD |
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 No.	Identification	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	YYYYMMDD |
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	YYYYMMDD |

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0280	Marketable Securities: No. Items Transferred - 4	I(b)	12	N
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
0337	Statement Reference - BMF Use Only	I	6	Blank |
*0340	Inventory: Date Of Transfer	I(a)	8	YYYYMMDD 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"

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R
+0405	"See Below" Indicator	I(g)	1	"X" or blank
0410	Inventory: Date Of Transfer - 2	I(a)	8	YYYYMMDD |
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	YYYYMMDD |
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
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"
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	YYYYMMDD |
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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0617	Statement Reference - BMF Use Only	I	6	Blank |
*0620	Tangible Property: Date Of Transfer	I(a)	8	YYYYMMDD, "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
+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 Parnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD |
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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
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	YYYYMMDD |
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 Parnership - 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	YYYYMMDD |

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
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
0900	Tangible Property: % Interest In Partnership - 4	I(g)	6	R
0905	"See Below" Indicator	I(g)	1	"X" or blank
0907	Statement Reference - BMF Use Only	I	6	Blank |
*0910	Intangible Property: Date Of Transfer	I(a)	8	YYYYMMDD 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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+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	YYYYMMDD |
0990	Intangible Property: Number Items Transferred - 2	I(b)	12	N
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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1045	"See Below" Indicator	I(g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD |
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
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	YYYYMMDD |
1130	Intangible Property: Number Items Transferred - 4	I(b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I(c)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
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
1187	Statement Reference - BMF Use Only	I	6	Blank |
*1190	Other Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank |
+1200	Other Property: Number Of Items Transferred	I(b)	12	N
+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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+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
1330	Other Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD |
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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
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	YYYYMMDD |
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"
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
1467	Statement Reference - BMF Use Only	I	6	Blank |

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
@1470	Supplemental Information	I	6	"STMbnn" or blank
1480	Type Of Property	II(a)	35	AN
@1485	Attach Schedule of 704(c) Property	II(a)	6	"STMbnn" or blank
1490	Date Of Original Transfer	II(b)	8	YYYYMMDD
@1495	Attach Schedule of 704(c) Transfer	II(b)	6	"STMbnn" or blank
1500	Date Of Disposition	II(c)	8	YYYYMMDD
1510	Manner Of Disposition	II(d)	35	AN
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
@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
1570	Date Of Original Transfer - 2	II(b)	8	YYYYMMDD
@1575	Attach Schedule of 704(c) Transfer - 2	II(b)	6	"STMbnn" or blank
1580	Date Of Disposition	II(c)	8	YYYYMMDD
1590	Manner Of Disposition - 2	II(d)	35	AN

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
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	YYYYMMDD |
@1655	Attach Schedule of 704(c) Transfer-3	II(b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II(c)	8	YYYYMMDD |
1670	Manner Of Disposition - 3	II(d)	35	AN
1680	Gain Recognized By Partnership - 3	II(e)	12	N
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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
@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	YYYYMMDD |
@1735	Attach Schedule of 704(c) Transfer - 4	II(b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II(c)	8	YYYYMMDD |
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
@1797	Part II additional Info	II	6	"STMbnn" or blank |
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1365" 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
0010	Identifying Number		9	N or blank
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	YYYYMMDD
+0100	FMV Of Interest Acquired	I(c)	12	N
+0110	Basis In Interest Acquired	I(d)	12	N

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
*+0120	% Of Interest Before Acquisition	I(e)	6	R or "STMbnn"
+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
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	YYYYMMDD 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
+0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
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
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	YYYYMMDD 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
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank
0357	Statement Reference - BMF Use Only	I	6	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

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+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	YYYYMMDD |
+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"
+0455	"See Below" Ind.	I(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
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	YYYYMMDD or blank |
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank
+0575	"See Below" Ind.	I(e)	1	"X" 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
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD 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
+0675	"See Below" Ind.	I(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank |
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD |
+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
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD 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
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0820	Date Of Change - 3	III(b)	8	YYYYMMDD 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
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank |
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0495" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8866bb"
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
0010	Filing Year Beginning		8	YYYYMMDD or blank
0020	Filing Year Ending		8	YYYYMMDD or blank
0080	Identifying Number		9	NO ENTRY
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer: S Corporation	B	1	"X" or blank
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN or blank
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0150	Employer Identification Number of Entity	C	9	N or blank
0160	Year Ended-1	(a)	6	YYYYMM |
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	YYYYMM 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

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0280	Adjusted Taxable Income for Look-Back Purposes-2	3(b)	12	N or blank
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	YYYYMM 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

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0410	Interest Due on Increase-3	7(c)	12	N or blank
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 "#"

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0276" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8880bb"
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	Primary T/P Roth IRA for 2002	1a	12	N
0020	Secondary T/P Roth IRA for 2002	1b	12	N
0030	Primary T/P Contributions	2a	12	N
0040	Secondary T/P Contributions	2b	12	N
0050	Add Lines 1 and 2 Column (a)	3a	12	N
0060	Add Lines 1 and 2 Column (b)	3b	12	N
0070	Primary T/P Taxable Distributions	4a	12	N
0080	Secondary T/P Taxable Distributions	4b	12	N
0090	Subtract Line 4 from 3 Column (a)	5a	12	N

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or $2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or $2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	5	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit Contributions	14	12	N
	Record Terminus Character		1	Value "#"

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0692" 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: 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: 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 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0040	Spouse SSN	1	9	N or blank
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)
0082	Reserved		35	
0084	Reserved		35	
0086	Reserved		22	
0090	Zip Code	1	12	N (Left-justified)
0095	Reserved		1	
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	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Reserved		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space

FORM 9465 Installment Agreement Request

Field No.	Identification	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-justificated)
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. Not less than 25.00
0310	Monthly Payment Date	12	2	N. 01-28

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
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
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

FORM PAYMENT Balance Due and Estimated Payments

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		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 No.	Identification	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
	Record Terminus Character		1	Value "#"

AUTHENTICATION Authentication Record

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		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 No.	Identification	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 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
0150	Fiduciary Title (2)		20	AN

AUTHENTICATION Authentication Record

Field No.	Identification	Form Ref.	Length	Field Description
	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 in the Return record.

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SECTION 6 STATEMENT RECORD

The statement record can be used only where the Record Layout specifies.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNnnb" 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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LTCGL Long-Term Capital Gains/Loss Transaction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0129"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"LTCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	L-T Description of Property	8(a)	15	AN
0040	L-T Date Acquired	8(b)	8	DT, or "INHERIT" or "VARIOUS"
0060	L-T Date Sold	8(c)	8	DT
0080	L-T Sales Price	8(d)	12	N, or "EXPIRED"
0100	L-T Cost or Other Basis	8(e)	12	N
0120	L-T Gain or (Loss)	8(f)	12	N
0140	28% Rate Gain or Loss	8(g)	12	N
	Record Terminus Character		1	Value "#"

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STCGL Short-Term Capital Gain/Loss Transaction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0117"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"STCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	S-T Description of Property	1(a)	15	AN
0040	S-T Date Acquired	1(b)	8	DT, or "VARIOUS"
0060	S-T Date Sold	1(c)	8	DT, or "BANKRUPT"
0080	S-T Sales Price	1(d)	12	N, or "EXPIRED"
0100	S-T Cost or Other Basis	1(e)	12	N, or "EXPIRED"
0120	S-T Gain or (Loss)	1(f)	12	N
	Record Terminus Character		1	Value "#"

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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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ELCbbb"
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	Elections Data	1 - 4000		All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

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REGULATORY EXPLANATION Regulatory Explanation Record

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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"REGbbb"
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	Regulatory Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

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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.

Field #	Identification	Length	Description
	********** HEADER SECTION **********		
Byte Count		4	"2500" 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
0019	State-Only-Indicator	2	“SO”(State Only return data)
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 "3"
	**********		
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)

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
0032	State-RTN-Indicator	1	N 0 = No State RTN Present | 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
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 |
0077	Foreign Street Address	35	AN |
0080	Address Line 2	35	AN
0085	City	22	A |
0087	Foreign City State or Province	35	AN |
0090	City Code	5	N
0095	State Abbreviation	2	A |

Field #	Identification	Length	Description
0098	Foreign Country	22	A |
0100	Zip Code	12	N |
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
**********	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

Field #	Identification	Length	Description
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
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

Field #	Identification	Length	Description
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
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

Field #	Identification	Length	Description
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
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 #

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.

Field #	Identification	Length	Description
**********	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 "3"
**********	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 "#"

INTENTIONAL BLANK PAGE

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 No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0244" for Fixed or Variable Format
	Start of Record Sentinel		4	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)
0063	Number of Form W-2GU Records		2	N (00-10) |

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0065	Number of Form 1099-G Records		2	N (00-10) |
0070	Number of Form 1099-R Records		2	N (00-10)
0075	Number of FEC Records		2	N (00-10) |
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
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")
0133	Number of STCGL Records		5	N (00000-30000) |
0135	Number of LTCGL Records		5	N (00000-30000) |
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" --|
0170	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
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"
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		6	HHMMSS 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)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
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		31	Blank |
	Record Terminus Character		1	Value "#"

RECAP Recap Record

Field No.	Identification	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	Total State Only Return Count		6	N (000001-999999) |
0135	Total Accepted State Only Returns		6	IRS Use |

RECAP Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
0137	Filler		5	Blank
0140	Reserved for IRS Use Only		20	AN
	Record Terminus Character		1	Value "#"

INTERNAL REVENUE SERVICE

PART III

ELECTRONIC TRANSMITTED DOCUMENTS

FILE SPECIFICATIONS

AND

RECORD LAYOUTS

FOR

INDIVIDUAL INCOME TAX DOCUMENTS

TAX YEAR 2002

WAGE AND INVESTMENT &

ELF/QUESTIONABLE REFUND PROJECT SECTION

August 30, 2002

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Highlights

Changes made since August 6, 2001 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. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time to File was added in the instructions for ETD. The Jurat and Disclosure Guidelines were added to Part III for the Electronic Transmitted Documents. Questions concerning the Signature Authorization, Jurat, and Disclosure Guidelines can be directed to:

   Internal Revenue Service
   Carol Brauzer, W:CAS:SP:IEF:R
   NCFB C5-121
   5000 Ellin Road
   Lanham, MD 20706

2. Questions regarding Electronic Funds Withdrawals (Direct Debit), Forms 4868 and 2350 can be directed to:

   Internal Revenue Service
   Rose Holley, W:E:O:PBR
   NCFB C4-221
   5000 Ellin Road
   Lanham, MD 20706

3. For those individual who are not enrolled in the Electronic Federal Tax Payment System (EFTPS) for Processing Year 2003, 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 NO LATER THAN 4/15/03.

Questions regarding ETD filing can be directed to:

Internal Revenue Service
Eula James, W:CAS:SP:IEF:R
NCFB C4-277
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:

- The record layouts for the TRANA, Forms 56, 2688, 2350, 4868, 9465, RECAP, and Acknowledgment records have been modified: See Part III, Sections 2 and 6 for more information.

- 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 7 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 Payment

Up to three Form Payments 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 7 of Part III for more information.

.04 Types of Records (Continued)

RECAP Record

The final record in each transmitted file is the RECAP record. See Section 7 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 7).

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	Reserved	3	blank
0065	PIN Presence Indicator	1	0 = No PIN present 1 = Practitioner PIN 2 = Self Select PIN by Practitioner Used 3 = Self-Select PIN On-Line Used “ “ (blank) = Rejected PIN
0070	Reserved	1	blank
0080	Date Accepted	8	YYYYMMDD

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No.	Identification	Length	Description
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Attachment Sequence Number	2	(See Attachment 3) |
0111	Filler	11	blank |
0115	Payment Acknowledgement Literals	15	“PYMNT RQST RECD” 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 |
0118	Filler	2	blank |
0119	Reserved	2	blank |
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

(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	4	Numeric (nnnn) (see Attachment 1)
0100	Filler	55	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	IRS Use Only
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	IRS Use Only
0110	Reserve		6	IRS Use Only
0120	IRS Computed ETD Document Count		6	IRS Use Only
0130	Reserved		6	Blank

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description	
0135	Reserved		6	Blank	|
0137	Filler		5	Blank	|
0140	Acknowledgment File GTX		20	AN	
	Record Terminus Character		1	Value "#"	

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 7, 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:

0805 - The TRANB record must be present.

0806 - The processing site must be a valid processing site:

Valid ETD processing sites are: Andover, Austin, Cincinnati, Memphis, and Ogden campuses.

0822 - The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.

0823 - If there is any unrecognizable or inconsistent control data, the transmission will be rejected.

0824 - The EFIN of the Transmitter must be present.

0825 - 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.

0831 - 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.

.01 TRANSMISSION REJECTION CONDITIONS (CONTINUED)

0840 - 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

0001 - The Summary Record must be present.

0004 - 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.

0010 - 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.

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0014 - 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.

0027 - 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.

0028 - The District Office Code in the EFIN of Originator in the Document record must be valid.

An "out of service center" District Office (DO) is permitted State Data is present; or when Processing Site equals "C" (Andover) and at one of the following is present: Forms 56, 2350, 2688, 4868, 9465, and address indicator of the Form equal to "3".

0030 - The Form Payment must be accompanied by Forms 4868 or 2350. The Authentication record must be accompanied by form payment.

0031 - The Document Sequence Number (DSN) must be numeric.

0032 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document Identification information must be numeric.

0033 - Fields on a record must not be longer than specified in Record Layouts.

0034 - For each record, significant data must be present following the Record ID.

0035 - Field sequence numbers for each record must be in ascending order and valid for that tax document.

0044 - 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.

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0305 - Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.

0306 - 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.

0045 - 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

0060 - The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.

0061 - 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.

0062 - The first two digits of the DCN must be zeros (00).

0064 - The Year Digit of the DCN for Tax Year 2002 processing must be "3".

0071 - 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.

0310 - Forms 4868 and 2350 must be received no later than April 15, 2003. In the case of a previously rejected form that has been corrected, the form must be received no later than April 22, 2003.

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0311 - The cutoff date for Form 2688 is August 18, 2003, and for re-transmitted forms are August 22, 2003.

0315 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

0316 - 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.

0323 - When Date of Death (SEQ 0250) of Form 56 is present, then year cannot be equal or later than processing year.

0324 - The Tax Form Number (SEQ 0320) of Form 56 must contain '1040'.

0325 - 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.

0326 - The Jurat/Disclosure Code must be “E” for Form 4868 with Electronic Funds Withdrawal (Direct Debit), “F” for Form 9465, “G” for Form 2350 and 2688, and “H” for Form 56.

0327 - 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.

0328 - 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.

0395 - 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.

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0396 - 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 7 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.

- 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”.

0397 - The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2003 when a domestic payment is present.

- The Requested Payment Date for Form Payment (SEQ 0080) must Be present and cannot be later than June 16, 2003, when a Foreign payment is present.

- The Requested Payment Date for Form PMT (SEQ 0080) must be be a valid date format (YYYYMMDD).

0490 - When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.

0491 - 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).

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0670 - 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.

0671 - 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.

0674 - 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.

0675 - 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.

0677 - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen have not filed previously.

0678 - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.

0679 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.

0680 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0681 - When the PIN Type Code (SEQ 0008) of Authentication Record is “O”, 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.

0682 - When the PIN Type Code (SEQ 0008) of Authentication Record is “O” 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.

0697 - When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

0698 - When the PIN Type Code (SEQ 0008) of Authentication Record is “P” and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.

0999 - If more than 96 reject conditions are identified, the last Reject Code will be "999".

Filers should use the information on the acknowledgment file to resolve reject conditions.

Section 4 - Validation - Form Required Field Entries

.01 Required Conditions for Individual Tax Documents

(1) **Primary SSN**

0004 - 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.

0900 - 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**

0006 - 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**

0003 - The Tax Period (Field 0005) must be "200212". |

(2) **Decedent's and Fiduciary's Name**

0020 - 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.

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS**.

(3) **Street Address**

0007 - 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(\).

.01 Form 56 (Continued)

- 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.

(4) **City**

0023 - 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**

0022 - Decedent's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

.01 Form 56 (Continued)

- 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.

(6) **Zip Code**

0016 - 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**

0306 - 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**

0318 - 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.

Section 5 - Validation - Specific Forms

.01 Form 56 (Continued)

(9) **Date of Death**

0323 - Year of Date of Death (SEQ 0250) cannot be equal or greater than processing year.

(10) **Tax Form Number**

0324 - Tax Form Number (SEQ 0320) must be '1040'.

(11) **Tax Years or Periods Ending**

0325 - One or more Tax year (SEQ 0330, 0332, 0334)or Periods ending (SEQ 0340, 0342, 0344) must be present.

(12) **Fiduciary-1 and Fiduciary-2 Name**

0328 - 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**

0003 - The Tax Period (Field 0005) must be "200212". |

(2) **Taxpayer's or Spouse's Name**

0020 - 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.**

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS**.

0312 - 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**

0322 - Extension date (SEQ 0160) must be present and a valid date range.

.02 Form 2350 (continued)

(4) **Spouse SSN**

0314 - 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**

0007 - 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**

0023 - 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.

.02 Form 2350 (continued)

(7) **State**

0022 - 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**

0016 - 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**

0304 - must be present.

(10) **Foreign Address**

0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 0120) 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**

0321 - 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.

Section 5 - Validation - Specific Forms

.03 Form 2688

(1) **Record Identification**

0003 - The Tax Period (Field 0005) must be "200212".

(2) **Taxpayer's or Spouse's Name**

0020 - 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.**

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS**.

0312 - 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.

.03 Form 2688 (continued)

(3) **Extension Date and Explanation**

0322 - Extension date (SEQ 0160) must be present and a valid date range.

0317 - There must be an explanation as to why extension is needed in the Explanation Field (SEQ 0180 through 0220).

(4) **Spouse SSN**

0314 - If the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(5) **Street Address**

0007 - 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.

.03 Form 2688 (continued)

(6) **City**

0023 - 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.

(7) **State**

0022 - 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**

0016 - 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**

0304 - must be present.

(10) **Foreign Address**

0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 130) 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.

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(11) **Filed Form 4868 For Auto Extension Check Box**

0319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked.

- Filed Form 4868 NO Check Box (SEQ 0240) must not be checked.

.04 Form 4868

(1) **Record Identification**

0003 - The Tax Period (Field 0005) must be "200212". |

(2) **Name Line 1**

0020 - 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)

0033 - Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS**.

0312 - 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**

0314 - 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**

0007 - 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.

.04 Form 4868 (continued)

(5) **City**

0023 - 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**

0022 - 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**

0016 - 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

0306 - 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**

0020 - 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.**

0033 - 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**

0007 - 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.

.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**

0023 - 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**

0022 - 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**

0016 - 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.

(6) **Foreign Address**

0306 - If the Address Indicator (SEQ 0095) is set to 3, then Foreign Street (SEQ 0082), Foreign City (SEQ 0084), Foreign Country (SEQ 0086), Postal Code (SEQ 0086) must be present and Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080)and ZIP Code (SEQ 0090) must not be present. Zeroes in ZIP Code (SEQ 0090) are allowed.

(7) **Spouse Name Control**

0006 - 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.

(8) **Phone Number**

0318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) must be present, 10 characters long and numeric.

(9) **Direct Debit Information**

0396 - 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.

0167 - The **Monthly Payment Date** (SEQ 0310) must be present and in the range of 01 to 28.

0168 - The **Monthly Payment** (SEQ 0300) must be a minimum of $25.00.

0172 - The **Amount Owed** (SEQ 0280) CANNOT be greater than $25,000.

(10) **Primary PIN**

0304 - must be present.

Section 5 - Validation - Specific Forms

.06 Form Payment

(1) **Record Identification**

0030 - 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**

0395 - 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.

(3) **Routing Information**

0396 - 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**

0320 - 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.

.06 Form Payment (continued)

(5) **Tax Type Code**

0313 - 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**

- Must be present and a valid date range.

- Request Payment Date (SEQ 0080)cannot be later than April 15, when a domestic payment is present. |

- Requested Payment Date (SEQ 0080) cannot be later than June 16, 2003. |

(7) **Phone Number**

0318 - 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**

0304 - 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 – Self-Select PIN for ETD Specifications
.01 IRS e-file Signature Authorization on Application for Extension of Time To File (Form 8878)

1. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time To File, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 4868, 2688, and 2350. Form 8878 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient to personally sign the electronically prepared income tax return. The practitioner will provide Form 8878 to the taxpayer along with a copy of the completed extension application personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their extension application, the taxpayer(s) complete Part II of Form 8878 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8878 as instructed on the form.

2. When finalized, Form 8878 and instructions for use with Tax Year 2002 e-file will be available on the IRS web site, The Digital Daily, at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). The tax year 2002 form will be posted on the web site as soon as possible; however, it may not be available at the time this document is published.

3. An Exhibit of Form 8878 will also be included in Publication 1345A, Filing Supplement for Electronic Return Originators (TY 2002).

Section 6 – Self-Select PIN for ETD Specifications
.02 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for stand-alone documents processed through the Electronic Transmitted Document (ETD) System.

2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).

3. On-line software products shall provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.

4. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return or document in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self Select PIN(s).

5. The jurat/disclosure text selections and samples of the jurat/disclosure text for Codes E – H are included in Part III of this document.

6. Use the guidelines below, and notes on the text selections for jurat entry field format.

Field	Length	Characters	Format/Notes
Dates – (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (must convert to YYYYMMDD for record layouts)
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = self selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

7. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2002 documents processed through the Electronic Transmitted Documents (ETD) System. The codes (e.g. C2,D2,T1) in the third column identify the possible selections for each jurat/disclosure version.

Section 6 – Self-Select PIN for ETD Specifications
.03 Jurat/Disclosure Guidelines

Tax Year 2002 Jurat Disclosure Codes For Electronic Transmitted Documents (ETD) (Forms 4868, 9465, 2350, 2688, and 56)			
Jurat/ Disclosure Code	**Title**	**Required Screen or Graphic Text Selections**	**Notes**
E	**Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return**		**Prepared by**: taxpayer or Preparer/ERO **Transmitted by:** Transmitter or Preparer/ERO **Signatures:** - No taxpayer signature or PIN without EFW - Taxpayer Self Select PIN required with EFW
	• Without electronic funds withdrawal (EFW)	C2	
	• With electronic funds withdrawal	C2,D2,T1	
F	**Form 9465, Installment Agreement Request**		**Prepared by:** taxpayer or Preparer/ERO **Transmitted by:** Transmitter or Preparer/ERO **Signatures:** - No taxpayer signature or PIN without EFW - Taxpayer Self Select PIN required with EFW
	• Without electronic funds withdrawal (EFW)	C2	
	• With electronic funds withdrawal	C2,D3,T1	
G	**Form 2350, Application for Extension of Time To File … or Form 2688, Application for Additional Time To File…**		**Prepared by:** taxpayer or Preparer/ERO **Transmitted by:** Transmitter or Preparer/ERO **Signatures:** -Taxpayer(s) – Self Select PIN -Preparer Other Than Taxpayer, up to 35 character name entry.
	• Signed by taxpayer without electronic funds withdrawal (EFW)	P3,C2,T3	
	• Signed by taxpayer with electronic funds withdrawal	P3,C2,D2,T1	
	• Signed by Preparer Other Than Taxpayer without electronic funds withdrawal	P3,C2,T4	
	• Signed by Preparer Other Than Taxpayer with electronic funds withdrawal	Not available TaxYr 2002	
H	**Form 56, Notice Concerning Fiduciary Relationship**		**Prepared by:** fiduciary or Preparer/ERO **Transmitted by:** Transmitter or Preparer/ERO **Signatures:** -Fiduciary, up to 35 character name entry.
	• Signed by fiduciary	C2,T7	

Section 6 – Self-Select PIN for ETD Specifications
.04 Jurat Language Text Selections

This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review. Use the table above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for documents processed through the Electronic Transmitted Documents (ETD) system.

Perjury Statement

Selection P3 (ETD only)
Perjury Statement – use this selection when Electronically filing Form 2688 or 2350

Perjury Statement
Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

Selection C2 (ETD only)
Consent to Disclosure – use this selection for forms and documents other than Form 1040 Series returns (e.g. Forms 4868, 2350, 2688, 9465 and 56)

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Electronic Funds Withdrawal Selections

Selection D2 (ETD only)
Electronic Funds Withdrawal Consent for Forms 4868 and 2350 (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 Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. 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 6 – Self-Select PIN for ETD Specifications
.04 Electronic Funds Withdrawal Selections (continued)

Selection D3 (ETD only)
Electronic Funds Withdrawal Consent for Forms 9465 (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 Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. 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 1-888-829-8815 no later than 7 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.

Taxpayer Signature Selections

Selection T1
Use this signature selection when filing one of the following:
- ***Form 4868 with an Electronic Funds Withdrawal***
- ***Form 2350 signed by the taxpayer with an Electronic Funds Withdrawal***

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: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income : _ _ _ _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income *:* _ _ _ _ _ _ _ _ _ _ _

Selection T3 (ETD only)
Use this signature selection when filing Form 2350 or 2688 without an Electronic Funds Withdrawal signed by the taxpayer using a Self Select PIN

I am signing this Form by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _

Selection T4 (ETD only)
Use this signature selection when filing a Form 2350 or 2688 signed by a Preparer Other Than the Taxpayer

I am signing this Form by entering my name and date below.

_____ _ _ _ _ _ _ _

Name of Preparer Other Than Taxpayer *(35 character limit)* Date

Selection T5 (ETD only)
Reserved – not available for Tax Year 2002

Selection T7 (ETD only)
(Use this signature selection for Form 56 fiduciary certification and signature.)

Fiduciary Certification and Signature

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

_____	_____	_ _ _ _ _ _ _ _
(Name of Fiduciary) *(35 character limit)*	Title, if applicable *(20 character limit)*	Date
_____	_____	_ _ _ _ _ _ _ _
(Name of Fiduciary) *(35 character limit)*	Title, if applicable (*20 character limit)*	Date

Tax Year 2002 Jurat/Disclosure – Code E Text
Form 4868
(with or without Electronic Funds Withdrawal)

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:
1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent
I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. 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/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN:_ _ _ _ _ Date*:* _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _

Tax Year 2002 Jurat/Disclosure – Code F Text
Form 9465
(with or without Electronic Funds Withdrawal)

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:
1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent
I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. 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 1-888-829-8815 no later than 7 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/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN:_ _ _ _ _ Date *:* _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income*:* _ _ _ _ _ _ _

Tax Year 2002 Jurat/Disclosure – Code G Text
Forms 2350 and 2688
(with or without Electronic Funds Withdrawal)

Perjury Statement
Under penalties of perjury, I declare that, 1) I have examined this return/form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If application without Electronic Funds Withdrawal signed by taxpayer(s), include the following section:
I am signing this Form by entering my Self Select PIN below.

Taxpayer's PIN:_ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth:_ _ _ _ _ _ _ _
Spouse's PIN:_ _ _ _
Spouse's Date of Birth:_ _ _ _ _ _ _ _

If application without Electronic Funds Withdrawal signed by Preparer Other Than taxpayer, include the following section:
I am signing this Form by entering my name and date below.

_____ Date _ _ _ _ _ _ _ _
Name of Preparer Other Than Taxpayer *(35 character limit)*

Electronic Funds Withdrawal Consent ***(include statement only if Electronic Funds Withdrawal payment, Form 2350, only)***
I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. 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.

If application with Electronic Funds Withdrawal signed by taxpayer(s), include the following section:
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: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income : _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income : _ _ _ _ _ _ _ _

Tax Year 2002 Jurat/Disclosure – Code H Text
Form 56 Notice Concerning Fiduciary Relationship

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:
1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Fiduciary Certification and Signature
I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

(Name of Fiduciary) *(35 character limit)*	Title, if applicable *(20 character limit)*	Date
(Name of Fiduciary) *(35 character limit)*	Title, if applicable (*20 character limit)*	Date

Section 7 - 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 7 - 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"

Field #	Identification	Length	Description
	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

TRANS Record "A" (Continued)

Field #	Identification	Length	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	blank
0160	Production Test Code	1	"P" for Production "T" for Test Data
0170	Transmission Type Code	1	"D" for ETD Practioner, “N” for ETD On Line “T” for ETD Telefile
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

Section 7 - Record Layouts

TRANS Record "B"

Field #	Identification	Length	Description
	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.

Field #	Identification	Length	Description
	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 "200212", 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 No.	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	("3") |

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1678" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb56bbbbPG01b (9n)b200212b"
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 No.	Identification	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 No.	Identification	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 No.	Identification	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 ending	4	8	"YYYYMMDD" or blank
0342	Period Two ending	4	8	"YYYYMMDD" or blank
0344	Period Three ending	4	8	"YYYYMMDD" or blank
0350	Estate Tax DOD	4	8	N (No entry field) |
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)
0425	Grantee Date	6b	8	"YYYYMMDD" or blank |
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 No.	Identification	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)
0462	Grantee Foreign Street Address	6b	35	AN. Allowable special characters are space, slash and hyphen
0464	Foreign City State, Province Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0466	Foreign Country		22	A. Allowable special characters are space
0468	Address Indicator		1	AN 1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
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

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
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	7	35	AN or blank
0503	Type of Proceeding	7	35	AN. Allowable special characters are space, slash and hyphen
0508	Name of Agency	7	35	AN. Allowable special characters are space, slash and hyphen
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)
0560	Zip Code		12	N (Left-justified)
0570	Date		8	YYYYMMDD
0580	Time AM or PM		10	AN
0590	Place of Other		10	AN

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0610	Fiduciary-1 PIN		5	N
0620	Title of Fiduciary-1		20	AN
0630	Fiduciary-1 Signed Date		8	N (YYYYMMDD)
0640	Fiduciary-2 PIN		5	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	"0842" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200212b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer’s Name		35	AN. Allowable special characters are: hyphen (-) less than (<) or space see (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 No.	Identification	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, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0130	Foreign Country		22	A. Allowable special Characters are space
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 No.	Identification	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

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
0300	Amount of Self Gift Tax Paying	6	12	N or blank
0310	Amount of Spouse Gift Tax Paying	6	12	N or blank
0330	Taxpayer's PIN Number		5	N or blank
0340	Spouse's PIN Number		5	N or blank
0350	Name of Preparer Other than Taxpayer		35	AN. Preparer's name allowable special characters are: space, less than (<) or hyphen (-).
0355	Preparer Signature Date		8	N or blank
0360	Explain Signature		80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)		35	AN. Taxpayer's name allowable special characters are: space, less than (<),hyphen (-) and ampersand (&).
0380	Agent's Name		35	AN. Agent's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen.

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
0410	Foreign Country		22	AN. Allowable special Characters are space.
0430	Street Address		35	AN. Allowable special characters are space, slash and hyphen
0440	City		22	A. Allowable special characters are space.
0450	State Abbreviation		2	A. (Standard Postal State Abbreviations)
0460	Zip Code		12	N (Left-justified)
0470	Taxpayer’s SSN		9	N
0480	Spouse's SSN		9	N or Blank

Record Terminus Character 1 Value "#"

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1137" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb2688bbPG01b (9n)b200212b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer’s Name		35	AN. Allowable special characters are: hyphen (-), less than (<) 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: hyphen (-), less than (<), slash (/), comma (,) and space.

FORM 2688

Field No.	Identification	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, Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen. |
0130	Foreign Country		22	A. Allowable special character is space -|
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
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
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
0280	Taxpayer's PIN Number		5	N or blank
0290	Spouse's PIN Number (Joint give spouse)		5	N or blank Allowable special characters are: space, hyphen (-), less than (<) and ampersand (&)

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
0300	Name of Preparer Other Than Taxpayer		35	AN. Preparer's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0305	Preparer Signature Date		8	N or blank
0310	Explain Signature		80	AN or blank
0320	Taxpayer's Name (If		35	AN. Taxpayer's name
0330	Agent's Name		35	AN. Agent's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0340	Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0350	City		22	A. Allowable special character is space.
0360	State		2	A. (Standard Postal State Abbreviations)
0370	Zip Code		12	N (Left-justified)
0380	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
0390	Foreign City, State, Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0400	Foreign Country		22	A. Allowable special character is space.
0430	Primary SSN	N	9	N
0440	Spouse's SSN	N	9	N or Blank
	Record Terminus Character		1	Value "#"

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)b200212b"
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 (-).

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).
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

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
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
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)b200212b"
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, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0086	Foreign Country		22	AN. 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

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
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

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
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"
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

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
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.

Field #	Identification	Length	Description
	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
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	E = Form 4868, Direct Debit only F = Form 9465 G = Form 2350/2688 Self Select PIN H = Form 56
0080	PIN Authorization Code		1	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 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
0150	Fiduciary Title (2) (Form 56)		20	AN or blank
	Record Terminus Character		1	Value “#”

Note: The fields for the Primary and Spouse Self-select PINs are in the document record.

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0244" 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	Reserve		2	blank
0055	Reserve		2	blank
0060	Reserve		2	blank
0063	Reserve		2	blank
0065	Reserve		2	blank
0070	Reserve		2	blank
0075	Reserve		2	blank

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0080	Reserve		3	blank
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRMb')
0100	Reserve		5	blank
0110	Reserve		2	blank
0120	Reserve		2	blank
0130	Reserve		2	blank
0133	Reserve		5	blank
0135	Reserve		5	blank
0140	Presence of Authentication Record		1	N(0-1) (Occurrence of 'ATH')
0150	Reserve		1	blank
0160	Reserve		1	blank
0170	Reserve		1	blank
0180	Reserve		1	blank
0185	Reserve		1	blank
0188	Reserve		1	blank
0189	Reserve		1	blank
0190	Reserve		15	blank
0200	Reserve		8	blank
0210	Reserve		4	blank

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0220	Reserve		1	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Reserved		2	blank
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, 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		31	blank
	Record Terminus Character		1	Value "#"

ETD RECAP RECORD

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Id	6	Value "RECAPb"
0010	Reserve	8	blank
0020	Reserve	6	blank
0030	Total ETD Document Count	6	Numeric, Range 000001 - 999999
0040	Electronic Transmitter Identification Number	7	Numeric (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total ETD Documents Accepted	6	Numeric
0080	Reserve	6	blank
0090	Total ETD Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed ETD Document Count	6	Numeric
0130	Reserved	6	Numeric |
0135	Reserved	6	Numeric |

ETD RECAP RECORD

Field No.	Identification	Length	Description
0137	Filler	5	Numeric
0140	Reserved for IRS Use Only	20	Alpha-Numeric
Record Terminus Character		1	Value "#"

Note: ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465. The Payment Form is considered an attachment **(DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT)** as described in Part III, Section 7, Attached Form Identification.

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0001	o	The Summary Record must be present	11
0003	o	The Tax Period must be "200212".	19,26, 29
0004	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.	11,18
	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.	
0006	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.	18,34

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
	o The Form 4868 Primary Name Control (SEQ 0010) is a required field.	18,34
	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.	
	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.	
	See Part I, Attachment 8 for examples of name controls.	
0007	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 (/).	19,23, 24,27, 32
	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 (/).	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
	o The first position or character entered in the Street Address must be alphabetic or numeric.	19,23, 24,27, 32
	o Street Address (Form 9465 SEQ 0050) is a required field.	
	See Part I, Attachment 2 for more information on Street Address.	
0010	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.	11
	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.	
0014	o This reject code is set for fields which are defined in Part III, Section 7 Record Layouts as "NO ENTRY".	12
0016	o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 2688 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).	21,25, 28,31, 33
	o Zip Code (Form 9465 SEQ 0090) is a required field.	
	See Part I, Attachment 3 for more information on Zip Code	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0020	o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, 2688 and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). 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. Do not enter a - space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&). o If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name. o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY. o The Name Line 1 (Form 4868 SEQ 0030) is a required field. o Taxpayer's Name for Forms 56 and 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.	19,26, 23,29, 32

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0022	o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 2688 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.	20,25, 28,31, 33,
	o State Abbreviation (Form 9465 SEQ 0080) is a required field.	
	See Part I, Attachment 3 for more information on State Abbreviations.	
0023	o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 2688 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	20,24, 31,33
	o The Foreign Country (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	
	o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.	
	o The City (Form 9465 SEQ 0070) is a required field.	
0027	o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.	12
	o 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	o The District Office Code in the EFIN of the Originator in in the Document Record must be valid.	12
	An “out of service center” District Office (DO) is permitted State Data is present; or when Processing Site equals “C” (Andover) and at one of the following is present: Forms 56, 2350, 2688, 4868, 9465, and address indicator of the Form equal to “3”.	
	See Part I, Attachment 7 for list of valid District Offices.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0030	o	Payment forms must be filed with Form 4868.	12,34
	o	Authentication form must be filed with form payment.	
0031	o	The Document Sequence Number must be numeric.	12
0032	o	The Declaration Control Number must be numeric.	12
0033	o	Fields on a record must NOT be longer than specified in Section 7 Record Layouts.	12
0034	o	For each record, significant data must be present following the Record ID.	12
0035	o	Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.	12
0044	o	The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.	12
0045	o	The number of occurrences for tax documents cannot exceed the number specified in Part III, Attachment 2.	12
	o	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.	12
0060	o	The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.	13
0061	o	The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	13
0062	o	The first two digits of the Declaration Control Number must be zeros.	13
0064	o	The Year Digit of the DCN must be “3”.	13

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0071	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).	13
0167	o	Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	34
0168	o	Form 9465 Monthly Payment (SEQ 0300) must be $25.00 or more.	34
0172	o	Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than $25,000.	25
0304	o	If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.	25,28, 34,36
	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), Form 2688 (SEQ 0280), and Form 9465 (SEQ 380).	
0306	o	For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).	13,21 28,34
	o	For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).	
0306	o	For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 56, Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080, and Form 9465 SEQ 0095)must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.	
0310	o	Forms 4868 and 2350 must be received no later than April 15, 2003 or April 22, 2003 in the case of corrected forms.	13

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0311	o Form 2688 must be received no later than August 15, 2003 or August 22, 2003 in the case of retransmitted forms.	14
	o Foreign Forms 4868 and 2350 must be received no later than June 16, 2003 in the case of retransmitted for June 22, 2003	
0312	o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.	23,26, 30
	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.	
0313	o The Tax Type Code of Form Payment (SEQ 0070) must be “4868E” for extension payment.	36
	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.	
0314	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.	24,30, 27
	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.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0315	o	The Primary SSN and the Name Control for the tax document document must match the corresponding data in the IRS Master File.	14
0316	o	The Spouse SSN and the Name Control for the tax document document must match the corresponding data in the IRS Master File.	14
0317	o	One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.	27
0318	o	The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.	21,32, 34
	o	The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.	
0319	o	For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.	29
0320	o	The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.	35
	o	If Part IV is present on Form 4868, the Amount of Tax Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.	
	o	If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.	
	o	The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.	
	o	The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type) Code must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0321	o	For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.	23
0322	o	The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.	23,27
0323	o	When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.	14,22
0324	o	The Tax Form Number (SEQ 0320) of Form 56 must contain “1040”.	
0325	o	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.	14
0326	o	The Jurat/Disclosure Code must be “E” for Form 4868 with Electronic Funds Withdrawal), “F” for Form 9465, “G” for Form 2350 and 2688, “H” for Form 56.	14
0327	o	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.	14
0328	o	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.	14,21
0395	o	The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.	14,32
	o	If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.	
0396	o	The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 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 7 for optional Routing Transit Number Validation.	15,34, 35

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0396	o 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.	15,34, 35
	o 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”.	
	o The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain “1” or “2”.	
0397	o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2003.	15,36
	o The Requested Payment Date for Form PMT (SEQ 0080)must be be a valid date format (YYYYMMDD).	
0490	o When Electronic Postmark is present, Year of Electronic Post-mark Date (SEQ 0260) must equal the current processing year.	15
0491	o 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).	
0670	o When the PIN Type Code (SEQ 0008) of Authentication Record is “S”, and an Electronic Funds Withdrawal is present 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.	16
0671	o When the PIN Type Code (SEQ 0008) of Authentication Record is “S” and Spouse PIN Number is present and an Electronic Funds Withdrawal (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.	
0674	o 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.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0675	o	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.	16
0677	o	The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.	
0678	o	The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has Not filed in the prior year.	
0679	o	When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.	
0680	o	When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.	
0681	o	When the PIN Type Code (SEQ 0008) of Authentication Record is “O”, 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.	17
0682	o	When the PIN Type Code (SEQ 0008) of Authentication Record is “O” and Spouse PIN Number is present (SEQ 0340 for Forms 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.	
0697	o	When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.	
0698	o	When the PIN Type Code (SEQ 0008) of Authentication Record is “P” and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0805	o	The TRANB record must be present.	10
0806	o	The processing site must be a valid ETD site: ANSPC, AUSPC, CSPC, MSPC or OSPC.	
0822	o	The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	
0823	o	If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	
0824	o	The EFIN of the Transmitter must be present.	
0825	o	The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.	
	o	The Form Records must be present.	
	o	The Transmission Type Code of the TRANA must be "D".	
0831	o	Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.	
		NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT	
0840	o	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).	11
0900	o	The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	18
0999	o	If more than 96 reject conditions are identified, the last Reject Code will be "999".	17

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

Forms	Number of Occurrences
Form 56	01
Form 2350	01
Form 2688	01
Form 4868	01
Form 9465	01
PMT	03
ATH	01

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

Document	Record Number
Form 56	56
Form 2350	50 *
Form 2688	88 *
Form 4868	69 *
Form 9465	95
Form Payment	96
Authentication	97 *
Summary Record	99 *

* ELF or ETD Assigned Number