TY 2011 Publication 1346

The Error Reject Code changes are identified by a single vertical bar in the right margin
of Publication 1346(|).
Deletions are indicated by a hyphen followed by a single vertical bar in Publication 1346
(-|).

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*The following changes are updates effective January 17, 2012. **Please be advised that some
of these changes may change again in future updates.***

ERC Changes:

ERC 0004 o Tax Form - Primary SSN (SEQ 0010) 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, ones, twos, threes, fours, fives,
sixes, sevens, **or** eights. Refer to Attachment 9 for valid ranges of Social
Security/Taxpayer Identification Numbers.

o Primary SSN (SEQ 0010) is a required field.

o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification
Number (SEQ 0003) of Tax Return Record Identification Page 1.

o Taxpayer Identification Number (SEQ 0003) of Tax Return Record
Identification Page 1 must be significant.

ERC 0030 o Taxpayer Identification Number (SEQ 0003) of all data records in a tax
return must contain the same Primary SSN.

o Schedule Occurrence Number (SEQ 0005 of the Schedule Record
Identification) and Form Occurrence Number (SEQ 0005 of theForm Record
Identification) must be significant and in ascending, consecutive
numerical sequence beginning with "0000001".

o Note: For multiple occurrences of a schedule or form, the Page Number (SEQ
0002 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 5695, Form 8283,
Form 8824, 8834 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 C (5713), Schedule D, Schedule F,
Schedule H, Schedule O (5471), Form 2441, Form 4562, Form 5329,
Form 5884-B, Form 6251, Form 8082**,** Form 8275, Form 8275-R, Form
8582-CR, Form 8594, Form 8606, Form 8697, Form 8801, **Form 8820,**
Form 8835, Form 8862, and Form 8930.
- Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page
2, 3 and 4 cannot be present without Page 1Pages 2 and 3 are
optional for Form 8582**, and Form 8621** but page 2 or 3 cannot be
present without Page 1.
- Form 3468 Page 1 can be present without Page 2 and Page 3. If Page
2 or Page 3 is present, then all pages must be submitted.

- Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
- 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 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
- 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.
- Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1
- 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, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2. o For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2. o For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2. o For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ. o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.

o For Form 5884B, this form can only be attached to form 1040.

ERC 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than $100,000 and only the following can be present: Schedule B, Schedule EIC, Form W-2, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 2441, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, **Form 8867,** Form Form 8880, Form 8888, Form 8917, Form 8930, Form 9465, Schedule R, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

ERC 0039 o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1947, taxpayer is considered to be age 65 at the end of 2011. Taxable Interest (SEQ 0380) cannot exceed $1,500, Taxable Income (SEQ 0820) must be less than $100,000, and only the following can be present: Form W-2, Form 1310, Form 8379, Form 8833, Form 8862, **Form 8867,** Form 8888, Form 9465, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

ERC 0063 o Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals **"2", or Filing Status (SEQ 0130) equals "3", and Exempt Spouse (SEQ 0163) equals "X", or Filing Status (SEQ 0130) equals "4"** and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric.

(The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.

ERC 0104 o Form 1040/1040A/1040EZ – Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than Tax Form Wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and **Statutory Employee Earnings (SEQ 0198) of Schedule C and (SEQ 0130) of Schedule C-EZ.**

Exceptions:

o a. (Tax Form) Do not reject when Form W-2 wages exceed Tax Form Wages by less than $5.00.

o

o **b.** (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.

ERC 0120 o Form 1040 – When F8936 Literal (SEQ 1147) equals "FORMb8936", F8936 Amount (SEQ 1148) must be significant and vice versa.

ERC 0123 o Form W-2 - The following fields must be significant: **Employee's SSN (SEQ 0035),** Name of Reporting Agent or Employer (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).

o Exception: The check for Wages (SEQ 0120) 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.

ERC 0124 o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026)**, Winner's Name (SEQ 0140) and SSN (SEQ 0150).**

ERC 0125 o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050)**, SSN (SEQ 0060) and Recipients Name (SEQ 0070).**

ERC 0131 o Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal **"SON", "DAUGHTER", "STEPCHILD", FOSTER CHILD", "GRANDCHILD", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "NIECE", "NEPHEW", "STEPBROTHER" or "STEPSISTER".**

ERC 0164 o Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply:

o Form 8880 must be attached.

o Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is $1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and $2000 for "Married Filing Joint".

o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are $**56,500** for "Married Filing Jointly", $**42,375** for "Head of Household", and $**28,250** for "Single", "Married Filing Separately", and "Qualifying Widow(er)".

ERC 0170 o **Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Subtract Line 17 from Line 16 (SEQ 0458) of first occurrence of Form 4684.**

ERC 0198 o Form 1040 – Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), Credit for Federal Tax on Fuels (SEQ 1200), Other Payments **(SEQ 1213),** and Form 8689 Amount (SEQ 1246).

    o Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1231), and Excess SS Tax (SEQ 1241).

ERC 0236 o Form 1040 – When Form 5405, page 2 is present, Form 5405, Line 18 Amount (SEQ 1107) must equal Repayment Amount (SEQ 0470) from Form 5405, page 2.

ERC 0252 o Form 1040/1040A – When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.

    Exception: Do not reject when SEQ 0110 of Form 8615 equals zero or when SEQ 0890 & SEQ 0891 of Form 1040 or SEQ 0840 & SEQ 0850 of Form 1040A are significant.

ERC 0301 o **Schedule B – When Form TD F 90-22.1 Required Yes (SEQ 0597) is significant, then Foreign Country (SEQ *0600) must also be significant and vice versa.**

ERC 0370 o Form 1040/1040A – When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "SON", "DAUGHTER", **"STEPCHILD", "FOSTER CHILD",** "GRANDCHILD", "BROTHER", "SISTER", **"HALF BROTHER", "HALF SISTER",** "NIECE", "NEPHEW", **"STEPBROTHER" or "STEPSISTER"** and the Dependent's age must be under 17.

ERC 0398 o Form Payment (Estimated Payments) – The Requested Payment Date   (SEQ 0080) must be one of the following: 20120417, 20120615, 20120917, or 20130115.

    o If the process date <u>is prior</u> to January 16, 2012, the Requested Payment Date (SEQ 0080) must be 20120417, 20120615 or 20120917.

    o If the processing date is January 16, 2012 through April 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120417, 20120615, 20120917 or 20130115.

    o If the processing date is April 23, 2012 through June 20, 2012, the Requested Payment Date (SEQ 0080) must be 20120615, 20120917, or 20130115.

    o If the processing date is June 21, 2012 through September 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120917 or 20130115.

    o If the process date is September 23, 2012 through October 20, 2012, the Requested Payment Date (SEQ 0080) must be 20130115.

    o The process date cannot be greater than October **19**, 2012.

ERC 0426 o Form 1040 – Other Payments **(SEQ 1213)** must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Current Year Refundable Credit Amount (SEQ 0279) from Form 8801, plus positive amounts only of Health Coverage Tax Credit (SEQ 0250) from Form 8885 **and Credit for Repayment Amount (SEQ 1211) of Form 1040.**

ERC 0446 o Form 1040 - If NOL CF Statement (SEQ 0580) is significant then, NOL Amount (SEQ 0583) must be significant and vice versa.

ERC 0447 o Form 1040 - Form 5405, Line 18 Amount (SEQ 1107) cannot exceed the amount of the First-Time Homebuyer Credit Received.

ERC 0603 o Tax Forms – **The return you submitted was rejected for one of the following reasons:**

- **Form 1040/1040A/1040EZ/1040PR/SS - The Primary SSN (SEQ 0010) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased, or**

- **Form 1040/1040A/1040EZ - Information on your account indicates that you may not be eligible to file your return electronically. If you received Letter 4869C please refer to that letter for additional information, make corrections and resubmit. Otherwise, please submit a paper return to the processing center appropriate for your address.**

ERC 0730 o Form 3800 - If multiple occurrences of Form 3800 Page 3 are present with any combination of Part III box A - GBC from Nonpassive Activity (SEQ 0610), B - GBC From Passive Activity (SEQ 0620), E - Eligible SBC – Non Passive Act (SEQ 0650), or F - Eligible SBC – Passive Act (SEQ 0660) equal to "X", then a separate page 3 with box I - Consolidated Part III Indicator (SEQ 0685) equal to "X" must be present.

ERC 0731 o If any lines 1a through 1aa (SEQs 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220) and lines 4a through 4h (SEQs 1330, 1350, 1370, 1390, 1410, 1430, 1450) have a significant value in column c and column b is blank on any Part III where box A - GBC from Nonpassive Activity (SEQ 0610), B - GBC From Passive Activity (SEQ 0620), E - Eligible SBC – Non Passive Act (SEQ 0650), or F - Eligible SBC – Passive Act (SEQ 0660) equal to "X", then the required form for that line MUST be attached for that specific Part III line.

ERC 0736 o Form 8941 – If Add Lines 12 and 15 (SEQ 0230) or **Cooperatives, Estates, and Trusts (SEQ 0300)** are significant, they must equal CY Credit for Small Employer Health Premium (SEQ 1450) of Form 3800 and vice versa.

ERC 0741 o Multiple occurrences of Form 3800 page 3 must be in the following sequence:

Part III with box I - Consolidated Part III Indicator (SEQ 0685) equal to "X".
All Parts III with box A - GBC from Nonpassive Activity (SEQ 0610) equal to "X".
All Parts III with box B - GBC from Passive Activity (SEQ 0620) equal to "X".
Part III with box C - GBC Carryforwards (SEQ 0630) equal to "X".
Part III with box D - GBC Carrybacks (SEQ 0640) equal to "X".
All Parts III with box E - Eligible SBC – Non Passive Act (SEQ 0650) equal to "X".
All Parts III with box F - Eligible SBC – Passive Act (SEQ 0660) equal to "X".
Part III with box G - Eligible SBC Carryforwards (SEQ 0670) equal to "X".

ERC 0746 o **Form 3800 – Each Form 3800 Page 3 occurrence must have one (and only one) of the following fields equal to "X":**

Part III box A - GBC from Nonpassive Activity (SEQ 0610),
B - GBC From Passive Activity (SEQ 0620),
C - GBC Carryforwards (SEQ 0630),
D - GBC Carrybacks (SEQ 0640),
E - Eligible SBC – Non Passive Act (SEQ 0650),
F - Eligible SBC – Passive Act (SEQ 0660),
G - Eligible SBC Carryforwards (SEQ 0670),
H - Eligible SBC Carrybacks (SEQ 0680), or
I - Consolidated Part III Indicator (SEQ 0685).
Part III with box H - Eligible SBC Carrybacks (SEQ 0680) equal to "X".

ERC 0769 o Tax Form - When **Identity Protection PIN** (SEQ 1330) is significant, it must contain six numeric characters.

ERC 0791 o Form 1040 – If Other Payments **(SEQ 1213)** is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 8801 Block (SEQ 1206), Form 8885 Block (SEQ 1208).

ERC 0931 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "1" **or "3"** and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $5,800.

ERC 0934 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $11,600.

ERC 0935 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $12,750.

ERC 0936 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $13,900.

ERC 0937 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $15,050.

ERC 0938 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $16,200.

ERC 0939 o Form 1040/1040A – When Filing Status (SEQ 0130) equals **"5"** and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$11,600**.

ERC 0948 o **Form 1040/1040A – When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $12,750.**

ERC 0949 o **Form 1040/1040A – When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $13,900.**

ERC 1062 o **Form 8865 STCGL -** Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.

o **Form 8865 LTCGL -** Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.

o Form 8865 – If S-T Description of Property of Form 8865 (SEQ 2480) equals "STCGL" then SEQ 2490 – 2710 must be blank. If L-T Description of Property of Form 8865(SEQ 2760) equals "LTCGL" then SEQ 2770 - 3032 must be blank.

ERC 1069 o **RESERVED**

ERC 1094 o Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", the Allocation Record must be present **and** the Filing Status equal "3" (SEQ 0130), **then** the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) **or** WI (Wisconsin).

When the Allocation Record is present, the Filing Status equals "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) equals one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) **or** WI (Wisconsin), then Filing A Community Property State Return (SEQ 1317) must equal "X".

Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", the Allocation Record must be present **and** the Filing Status (SEQ 0130) equal**s** "1" or "4", **then** the State Abbreviation (SEQ 0087) must equal one of the following states: CA (California), NV (Nevada) **or** WA (Washington).

When the Allocation Record is present, the Filing Status (SEQ 0130) equals "1" or "4", and the State Abbreviation (SEQ 0087) equals one of the following states: CA (California), NV (Nevada) **or** WA (Washington), then Filing A Community Property State Return (SEQ 1317) must equal "X".

ERC 1190 ○ Form 5405 – Only one of the following SEQ Numbers can equal "X". Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person without Gain (SEQ 0350), **Sold Home to Related Person or Gifted the Home (SEQ 0360),** Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), **Home was Destr, Condemn, or Sold/Gain (SEQ 0400), Home was Destr, Condemn, or Sold/No Gain (SEQ 0410),** Taxpayer Deceased (SEQ 0420).

ERC 1191 ○ Form 5405 – Date of Main Home Change (SEQ 0320) must be later than 04/07/2008 and before **01/01/2012**.

ERC 1192 ○ Form 5405 – If one of the following field: Member of Uniformed Service or Sold Home/Gov Order (SEQ 0330), Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person Without Gain (SEQ 0350), **Sold Home to Related Person of Gifted the Home (SEQ 0360),** Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), **Home was Destr, Condemn, or Sold/Gain (SEQ 0400), Home was Destr, Condemn, or Sold/No Gain (SEQ 0410)** equals "X", then Date of Main Home Change (SEQ 0320) must be significant and vice versa.

ERC 1193 ○ **RESERVED**

ERC 1194 ○ **RESERVED**

ERC 1197 ○ **RESERVED**

ERC 1199 ○ **RESERVED**

ERC 1277 ○ Form 8910 – Year of Vehicle 1 (SEQ *0020), **Year of Vehicle 2 (SEQ 0110) must be 2010, 2011, or 2012 if present.**

Part 1
Highlights

IP PIN

Interview-Driven Software will provide:

- **A prompt asking the taxpayer(s) if they received IRS Letter 4869C. This letter contains a unique 6-digit Identity Protection PIN (IP PIN) which is valid only for the tax year for which it was issued and only for Tax Forms 1040, 1040A, or 1040 EZ.**
- **Clear and concise instructions to direct the taxpayer(s) to enter their unique 6-digit IP PIN in the proper location [SEQ 1330]. The instructions should also advise the taxpayer(s) however, that if they are filing jointly and both filers received IRS Letter 4869C and an IP PIN, only the taxpayer appearing first on the return (the primary taxpayer) should input their respective IP PIN.**

Forms Based Software will provide:

- **Clear and concise instructions to direct the taxpayer to enter their unique 6-digit Identity Protection PIN (IP PIN) if they received IRS Letter 4869C and that the IP PIN they received is valid only for the tax year for which it was issued and only for Tax Forms 1040, 1040A, and 1040EZ.**
- **Clear and concise instructions advising the taxpayer(s) that if they are filing jointly and both filers received IRS Letter 4869C and an IP PIN, only the taxpayer appearing first on the return (the primary taxpayer) should input their respective IP PIN in the proper location.**

  Please refer to Publication 1346, Attachment 1 - 11, Error Reject Code 0139, for more information on validating the ITIN.

ITIN Processing (Auto Population of TIN on Form W-2)

When preparing individual income tax returns (Form 1040 series) for TY 2011, the Internal Revenue Service will require the manual key entry of the Taxpayer Identification Number (TIN) as it appears on Form W-2 received from the employer for all taxpayers with Individual Taxpayer Identification Numbers (ITINs) who are reporting wages. If an ITIN is involved both primary and secondary TINs must be manually entered. This applies to all Form W-2 series that can be filed electronically and does not include Forms 1099.

SECTION 1 – DATA COMMUNICATION
9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE
Updated Authorized Use Banner

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS
02.   Taxpayer Eligibility Requirements for the Self-Select PIN Method
Updated reference to 8949

Record Layout Changes:

Part 2 Section 2

Form 1040 Page 1
- New Byte Count: 1604
- Seq 0061: Changed the Length to 35;
      Changed the Field Description to (AN, Allowable special characters
      are space, slash, and hyphen)
- Seq 0063: Changed the Length to 17;
      Changed the Field Description to (AN, Allowable special characters
      are space, slash, and hyphen)
- Seq 0067: Changed the Length to 16
- Added New Seq: 0583

Form 1040 Page 2
- New Byte Count: 1506
- Added New Seqs: 1209 and 1211
- Seq 1210: Re-sequenced to 1213
- Seq 1330: Changed the Identification to "Identity Protection PIN"

Form 1040A Page 1
- New Byte Count: 1132
- Seq 0061: Changed the Length to 35;
      Changed the Field Description to (AN, Allowable special characters
      are space, slash, and hyphen)
- Seq 0063: Changed the Length to 17;
      Changed the Field Description to (AN, Allowable special characters
      are space, slash, and hyphen)
- Seq 0067: Changed the Length to 16

Form 1040A Page 2
- Seq 1330: Changed the Identification to "Identity Protection PIN"

Form 1040A Page 2
- Seq 0067: Changed the Length to 16
- Seq 1330: Changed the Identification to "Identity Protection PIN"

Form 1040EZ
- New Byte Count: 1158
- Seq 0061: Changed the Length to 35;
      Changed the Field Description to (AN, Allowable special characters
      are space, slash, and hyphen)
- Seq 0063: Changed the Length to 17;
      Changed the Field Description to (AN, Allowable special characters
      are space, slash, and hyphen)
- Seq 0067: Changed the Length to 16
- Seq 1330: Changed the Identification to "Identity Protection PIN"

Form 1040-SS (PR) Page 1
- New Byte Count: 1165
- Deleted Seq: 1330

Part 2 Section 3

Schedule A Page 2 – Deleted

Schedule B
- New Byte Count: 1465
- Added New Seqs: 0597 and 0598
- Seq 0600: Changed the Field No. to *0600;
  Changed the Length to 35;
  Changed the Field Description to (AN, "STMbnn" or blank)

Part 2 Section 4

Form 2106 Page 2
- Seq 0315: Changed the Identification to "Vehicle Expenses"

Form 8697 Page 1
- Seq @0428: Changed the Field No. to 0428;
  Changed the Identification to "BMF Use Only – 3"

Form 8820 Page 2
- Seq 0085: Changed the Field description to (N - 0000001)
- Seq *+0088: Changed the Field Number to *0088
- Seqs +0090, +0100: Added "or blank" to the Field Description

Form 8834 Page 1
- Seq *0080: Removed "or blank" from the Field Description
- Seqs +0105, +0130, 0240: Added "or blank" to the Field Description

Form 8835 Page 1
- New Byte Count: 0684
- Added New Seq: @0207

Form 8835 Page 2
- New Byte Count: 0151
- Added New Seq: @1265

Form 8867 Page 2
- Seqs 0660, 0670: Changed the "Child 3" to "Qualifying Child 3" in the Identification

Form 8910
- Seq *0020: Removed "or blank" from the Field Description
- Seqs +0030, +0040, +0045: Added "or blank" to the Field Description
- Seq 0050: Removed "or blank" from the Field Description

Form 8936
- Seqs +0020, +0030, +0035, +0060: Added "or blank" to the Field Description
- Seqs 0140, 0160, 0420, 0430: Removed "or blank" from the Field Description

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE

Exhibit 3-1 Authorized Use Banner

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

02.   Taxpayer Eligibility Requirements for the Self-Select PIN Method

- o **Form 8858**, Information Return of U.S. Persons with Respect to
  Foreign Disregarded Entities
- o Form **8864**, *Biodiesel and Renewable Diesel Fuels Credit* attach the
  certificate for Biodiesel and, Statement of Biodiesel Reseller or a
  certificate from the provider identifying the product as renewable
  diesel and, if applicable, a statement from the reseller
- o Form **8885**, *Health Coverage Tax Credit,* and all required attachments
- o **Form 8949, *Sales and Other Dispositions of Capital Assets* *(Form 1040)*** (or a
  statement with the same information), if you elect not to include
  your transactions on the electronic short-term capital gain (loss)
  or long-term capital gain (loss) records

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

-CONTINUED-

- Form 8283, *Non-Cash Charitable Contributions, Section A* (if any statement or
  qualified appraisal is required) or *Section B, Donated Property, and any related
  attachments (including any qualified appraisal or partnership   Form 8283)*
- Form 8332, *Release of Claim to Exemption for Children of Divorced or
  Separated Parents (or certain pages from a post-1984 decree or agreement,
  see instructions)*
- Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded
  Entities*
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit* attach the
  certificate for Biodiesel and, if applicable, Statement of Biodiesel
  Reseller or a certificate from the provider identifying the product as renewable
  diesel and, if applicable, a statement from the reseller
- Form 8885, *Health Coverage Tax Credit, and all required attachments*
- **Form 8949, *Sales and Other Dispositions of Capital Assets* *(Form 1040)*** (or a statement
  with the same information), if you elect not to include your transactions
  on the electronic short-term capital gain (loss) or long-term capital gain (loss)
  records

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

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

      Byte Count                      4     "1604" 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                        9     N (Primary SSN)
      Identification
      Number

0004  Filler                          1     blank

0005  Tax Period                      6     Value "201112", YYYYMM |

0006  Filler                          1     blank

0007  Return Sequence                16     N
      Number

0008  Declaration Control            14     N
      Number

0010  Primary SSN                     9     N (Your Social
                                            Security Number)

0020  Primary Date of                 8     YYYYMMDD or blank
      Death

0030  Secondary SSN                   9     N or blank

0040  Secondary Date of               8     YYYYMMDD or blank
      Death

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
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0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instruct Part 1, Sec 7.)
0061	Foreign Country		35	AN, Allowable special || characters are space, slash, and hyphen
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/ County		17	AN, Allowable special || characters are space, slash, and hyphen
0064	Foreign City/State		35	A, Allowable special | characters are space, slash, and hyphen
0067	Foreign Postal Code		16	--| AN, Allowable special || characters are space, slash, and hyphen
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

14

Field No.	Identification	Form Ref.	Length	Field Description
0087	State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		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) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
0163 Exempt Spouse	6b	1	"X" or blank
0164 Exempt Spouse Name	6b	25	AN
0165 Exempt Spouse Name Control	6b	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)
0167 Total Box 6a and 6b		1	Values 0, 1 or 2
*0170 Dependent First Name 1	6c(1)	10	A (first name), hyphen, space, "STMbnn" or blank
+0171 Dependent Last Name 1	6c(1)	15	A (last name), hyphen, space, 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)	12	Values: "STEPCHILD", | "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "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)

Field No.	Identification	Form Ref.	Length	Field Description
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)	12	'See 1st Occ.' |
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
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)	12	'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)	12	'See 1st Occ.' |
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0209	More than Four Dependents Box	6c	1	"X" or blank
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

Field Identification No.	Form Ref.	Length	Field Description
0350 Number of Other Dependents Listed	6c	2	Value Range 00-99
0355 Total Exemptions	6d	2	Value Range 00-99
0356 Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357 Deferred Compensation Plan Amount	7	12	N
0358 Clergy Excess Rental Allowance Literal	7	16	"EXCESS ALLOWANCE" or blank
0359 Clergy Excess Rental Allowance Amount	7	12	N
0360 Public Safety Officer Literal	7	3	"PSO" or blank
0361 Public Safety Officer Amount	7	12	N
0362 Prisoner Earned Income Literal	7	3	"PRI" or blank
0363 Prisoner Earned Income Amount	7	12	N
0364 Form 8919 Literal	7	5	"F8919" or blank
0365 Form 8919 Amount	7	12	N
0366 Household Help Literal	7	3	"HSH" or blank
0367 Household Help Amt	7	12	N
0368 Adoption Literal	7	6	NO ENTRY
0369 Adoption Amt	7	12	NO ENTRY
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

Field No.	Identification	Form Ref.	Length	Field Description
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries,Tips	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
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	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
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received Including Foreign	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	16b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	16b	12	N
0495	Taxable Pensions Amount Including Foreign	16b	12	N
0496	Distributions from Retirement Plans Literal	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", | "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "LOSSbONbEXCESSbDEFER bDIST", "STMbnn" or blank
+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
@0580	NOL CF Statement	21	6	"STMbnn" or blank
0583	NOL Amount	21	12	N ||
0590	Total Other Income	21	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0650	Self-Employed SEP/ SIMPLE/Qualified Plans	28	12	N
0670	Self-Employed Health Insurance Ded	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
0700	IRA Deduction	32	12	N
0701	IRA Deduction Literal	32	1	"D" or blank
0702	Student Loan Interest Deduction	33	12	N
0705	Tuition and Fees Deduction	34	12	N
0710	Domestic Production Activities Ded	35	12	N
*0720	Other Adjustments Literal	36	11	Values are "RFST", "SUB-PAYbTRA", "UDC", "403(B)", "501(C)(18)", "PPR", "FORMb2555", "WBF", "JURYbPAY", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12	N
0722	Archer MSA Ded. Literal	36	3	"MSA" or blank
0723	Archer MSA Ded. Amount	36	12	N
0735	Total Other Adjustments	36	12	N
0740	Total Adjustments	36	12	N
0750	Adjusted Gross Income	37	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1506" 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 "201112", YYYYMM |
0766	Filler		1	blank
0768	Excluded Sect 933 Puerto Rico Income Literal	38	4	"EPRI" or blank
0769	Excluded Sect 933 Puerto Rico Income Amount	38	12	N
0770	AGI Repeated	38	12	N
0772	Self 65 or Over Box	39a	1	"X" or blank
0774	Self Blind Box	39a	1	"X" or blank
0776	Spouse 65 or Over Box	39a	1	"X" or blank
0778	Spouse Blind Box	39a	1	"X" or blank
0783	Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	39b	1	"X" or blank
0788	Modified Standard Deduction Ind	40	8	"SECTb933", "X" or blank
0789	Total Itemized or Standard Deduction	40	12	N
0800	AGI Less Deduction	41	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0883	962 Election	44c	1	"X" or blank	
@0886	962 Election Explanation	44c	6	"STMbnn" or blank	
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0935	Education Credits	49	12	N
0950	Retirement Savings Contribution Credit	50	12	N
0955	Child Tax Credit	51	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0988	Residential Energy Credits	52	12	N
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Specify Other Credit Block	53c	1	"X" or blank
*1010	Specify Other Credit Literal	53c	6	"8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn" or blank
1015	Other Credits	53	12	N
1020	Total Credits	54	12	N
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		23	"F4029", "F4361", "EXEMPT-NOTARY", "EXEMPTbCOMMUNITYb INCOME" or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Unreported Social Security and Medicare Tax	57	12	N
1085	Form 4137 Block	57a	1	"X" or blank
1087	Form 8919 Block	57b	1	"X" or blank
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N
1105	Household Employment Taxes from Sch. H Amount	59a	12	N

Field Identification No.	Form Ref.	Length	Field Description
1107 Form 5405, Line 18 Amount	59b	12	N
*1110 Other Tax Literal	60	8	"EPP", "S72P", "UT", "453A(C)", "457A", "ADT", "72(M)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "HCTC", "STMbnn" or blank
+1111 Other Tax Amount	60	12	N
1112 COBRA Recapture Literal	60	5	"COBRA" or blank
1113 COBRA Recapture Amount	60	12	N
1114 F8611 Literal	60	5	"LIHCR" or blank
1115 F8611 Amount	60	12	N
1118 Form 8693 Approved Indicator	60	1	"X" or blank
1119 Form 8693 Approved Date	60	8	DT
1121 F4255 Literal	60	3	"ICR" or blank
1122 F4255 Amount	60	12	N
1123 F8828 Literal	60	4	"FMSR" or blank
1124 F8828 Amount	60	12	N
1125 F8834 Literal	60	9	"FORMb8834" or blank
1126 F8834 Amount	60	12	N
1127 F8697 Literal	60	9	"FORMb8697" or blank
1128 F8697 Amount	60	12	N
1129 F8845 Literal	60	4	"IECR" or blank
1130 F8845 Amount	60	12	N
1131 F8882 Literal	60	5	"ECCFR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1132	F8882 Amount	60	12	N
1133	F8874 Literal	60	4	"NMCR" or blank
1134	F8874 Amount	60	12	N
1135	F8889 Literal	60	3	"HSA" or blank
1136	F8889 Amount	60	12	N
1137	AMVCR Literal	60	5	"AMVCR" or blank
1138	AMVCR Amount	60	12	N
1139	ARPCR Literal	60	5	"ARPCR" or blank
1140	ARPCR Amount	60	12	N
1141	F8866 Literal	60	9	"FORMb8866" or blank
1142	F8866 Amount	60	12	N
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	60	12	N
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	60	12	N
1147	F8936 Literal	60	9	"FORMb8936" or blank
1148	F8936 Amount	60	12	N
1149	Total Other Tax	60	12	N
1150	Total Tax	61	12	N
1155	Forms 1099 and AK Dividend W/H Literal	62	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	62	12	N
1158	W/H from Sch K-1 Literal	62	7	"SCHbK-1" or blank
1159	W/H from Sch K-1 Amount	62	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1160	Total Federal Income Tax Withheld	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
@1174	Paid Joint 2011 ES Tax Explanation	63	6	"STMbnn" or blank
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N
1189	American Opportunity Credit	66	12	N
1190	First-Time Homebuyer Credit	67	12	NO ENTRY
1197	F4868 Amount	68	12	N
1198	Excess SS & Tier 1 RRTA Tax	69	12	N
1200	Credit for Federal Tax on Fuels	70	12	N
1202	Form 2439 Block	71a	1	"X" or blank
1204	Form 8839 Block	71b	1	NO ENTRY
1206	Form 8801 Block	71c	1	"X" or blank
1208	Form 8885 Block	71d	1	"X" or blank
1209	Credit for Repayment Literal	71	8	"IRCb1341"

Field No.	Identification	Form Ref.	Length	Field Description
				--||
1211	Credit for Repayment Amount	71	12	N or blank ||
1213	Other Payments	71	12	N ||
1245	Form 8689 Literal	72	9	"FORMb8689" or blank
1246	Form 8689 Amount	72	12	N
1250	Total Payments	72	12	N
1260	Overpaid	73	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	74a	12	N
1271	Form 8888 Block	74a	1	"X" or blank
1272	Routing Transit Number	74b	9	N or blank
1274	Checking Account Indicator	74c	1	"X" or blank
1276	Savings Account Indicator	74c	1	"X" or blank
1278	Depositor Account Number	74d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	75	12	N
1290	Amount Owed	76	12	N
1295	ES Penalty Indicator	77	1	NO ENTRY
1300	ES Penalty Amount	77	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

Field No.	Identification	Form Ref.	Length	Field Description
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1317	Filing A Community Property State Return		1	"X" or blank
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330	Identity Protection PIN		6	N or blank ||
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

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

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

1340  Name of Paid                    35     AN
      Preparer

1350  Preparer Self-                   1     AN ("X" if self-employed,
      Employment Indicator                   otherwise blank)

1360  PTIN                             9     N, PNNNNNNNN
                                             or SNNNNNNNN
                                             (See Attachment 6)

1370  Preparer Firm Name              35     AN

1380  Preparer Firm EIN                9     N

1385  Preparer Firm                   35     AN, allowable special
      Street Address                         characters are space,
                                             slash, hyphen, and "NONE"

1390  Firm City                       20     AN

1400  Firm State                       2     A

1410  Firm Zip Code                    9     N

1420  Firm Telephone                  10     N
      Number

1465  RAL Indicator                    1     0 = No Bank Product
                                             1 = Pre-Refund Products
                                                 or a Loan Product
                                                 similar to RAL
                                             2 = Post-Refund Products,
                                                 Non-Loan Product
                                                 similar to RAC

1470  Refund Indicator                 1     NO ENTRY


      Record Terminus Character        1     Value "#"
```

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

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

       Byte Count                     4     "1132" 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                       9     N (Primary SSN)
       Identification
       Number

0004   Filler                         1     blank

0005   Tax Period                     6     Value "201112", YYYYMM  |

0006   Filler                         1     blank

0007   Return Sequence               16     N
       Number

0008   Declaration Control           14     N
       Number

0010   Primary SSN                    9     N (Your Social Security
                                            Number)

0020   Primary Date of                8     YYYYMMDD or blank
       Death

0030   Secondary SSN                  9     N or blank

0040   Secondary Date of              8     YYYYMMDD or blank
       Death

0050   Primary Name Control           4     First 4 significant
                                            characters of taxpayer's
                                            last name, no leading or
                                            embedded spaces;
                                            allowable characters are
                                            alpha, hyphen or space
                                            (see special
                                            instructions)
```

Field Identification No.	Form Ref.	Length	Field Description

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 (&). (See special instruct Part 1, Sec 7.)
0061	Foreign Country		35	AN, Allowable special || characters are space, slash, and hyphen
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/ County		17	AN, Allowable special || characters are space, slash, and hyphen
0064	Foreign City/State		35	A, Allowable special | characters are space, slash, and hyphen
0067	Foreign Postal Code		16	--| AN, Allowable special || characters are space, slash, and hyphen
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.

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

0087  State Abbreviation               2      A (Standard Postal State
                                              Abbreviations)

0095  Zip Code                        12      N (left-justified)

0097  Address Ind                      1      1 = APO/DPO/FPO Address,
                                              2 = Stateside Military
                                                  Address,
                                              3 = Foreign Address,
                                                  or blank

0100  Special Processing              22      "DESERTbSTORM", "HAITI",
      Literal                                 "FORMERbYUGOSLAVIA",
                                              "UNbOPERATION",
                                              "JOINTbGUARD",
                                              "JOINTbFORGE",
                                              "NORTHERNbWATCH",
                                              "OPERATIONbALLIEDbFORCE",
                                              "IRAQIbFREEDOM",
                                              "KOSOVObOPERATION",
                                              "NORTHERNbFORGE",
                                              "ENDURINGbFREEDOM",
                                              "COMBATbZONE",
                                              "COMBATbZONEbYYYYMMDD"
                                              (where YYYYMMDD =
                                               deployment date),
                                              or blank

0110  PECF Primary                     1      "X" or blank

0120  PECF Spouse                      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               6      "STMbnn" or blank
      Explanation

0140  Spouse's Name        3          25      AN (must be present if |
                                              filing status = 3,
                                              otherwise blank)
                                              or "NRA"

0150  Qualifying Name for  4          25      A or blank
      H of Household

0153  SSN for Qual Name    4           9      N

0160  Exempt Self          6a          1      "X" or blank

0163  Exempt Spouse        6b          1      "X" or blank
```

Field No.	Identification	Form Ref.	Length	Field Description
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), Hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name - 1	6c(1)	15	A (last name), hyphen, space, 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)	12	Values: "STEPCHILD", | "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "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.'

Field No.	Identification	Form Ref.	Length	Field Description
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)	12	'See 1st Occ.' |
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
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)	12	'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)	12	'See 1st Occ.' |
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field No.	Identification	Form Ref.	Length	Field Description
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
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
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
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	12b	12	N
0495	Taxable Pensions Amount Including Foreign	12b	12	N
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
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	5	"D", "LSE", "DbLSE" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0557	Taxable Amount of Social Security	14b	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	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 Identification     Form       Length  Field Description
      No.                      Ref.
      ----- --------------     ----       ------  ----------------

            Byte Count                      4     "0900" 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                         9     N (Primary SSN)
            Identification
            Number

      0764  Filler                           1     blank

      0765  Tax Period                       6     Value "201112", 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     23a        1     "X" or blank
            Box

      0778  Spouse Blind Box      23a        1     "X" or blank

      0783  Total Boxes Checked   23a        1     1, 2, 3, 4 or blank

      0786  Must Itemize          23b        1     "X" or blank
            Indicator

      0788  Modified Standard     24         8     "SECTb933", "X" or blank
            Deduction Ind

      0789  Total Itemized or     24        12     N
            Standard Deduction

      0800  AGI Less Deduction    25        12     N

      0810  Exemption Amount      26        12     N

      0820  Taxable Income        27        12     N

      0840  Education Credit      28         3     "ECR" or blank
            Recapture Literal
```

Field No.	Identification	Form Ref.	Length	Field Description
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
0935	Education Credits	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1150	Total Tax	35	12	N
1155	Forms 1099 and AK Dividend W/H Literal	36	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	36	12	N
1160	Total Federal Income Tax Withheld	36	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	37	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
@1174	Paid Joint 2011 ES Tax Explanation	37	6	"STMbnn" or blank
1178	EIC Literal	38a	3	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
1180	Earned Income Credit	38a	12	N
1183	EIC Eligibility	38a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	38b	12	N
1187	Additional Child Tax Credit	39	12	N
1189	American Opportunity Credit	40	12	N
1230	F4868 Literal	41	9	"FORMb4868" or blank
1231	F4868 Amount	41	12	N
1240	Excess SST Literal	41	10	"EXCESSbSST" or blank
1241	Excess SS Tax	41	12	N
1250	Total Payments	41	12	N
1260	Overpaid	42	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	43a	12	N
1271	Form 8888 Block	43a	1	"X" or blank
1272	Routing Transit Number	43b	9	N or blank
1274	Checking Account Indicator	43c	1	"X" or blank
1276	Savings Account Indicator	43c	1	"X" or blank
1278	Depositor Account Number	43d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	44	12	N
1290	Amount Owed	45	12	N
1295	ES Penalty Indicator	46	1	NO ENTRY
1300	ES Penalty Amount	46	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		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
1330	Identity Protection PIN		6	N or blank ||

Field No.	Identification	Form Ref.	Length	Field Description
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	"X" or blank
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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FORM 1040EZ                      U.S. Individual Income Tax Return

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

      Byte Count                         4     "1158" 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                           9     N (Primary SSN)
      Identification
      Number

0004  Filler                             1     blank

0005  Tax Period                         6     Value "201112", YYYYMM |

0006  Filler                             1     blank

0007  Return Sequence                   16     N
      Number

0008  Declaration Control               14     N
      Number

0010  Primary SSN                        9     N (Your Social Security
                                               Number)

0020  Primary Date of                    8     YYYYMMDD or blank
      Death

0030  Secondary SSN                      9     N or blank

0040  Secondary Date of                  8     YYYYMMDD or blank
      Death

0050  Primary Name Control               4     First 4 significant
                                               characters of taxpayer's
                                               last name, no leading or
                                               embedded spaces;
                                               allowable characters are
                                               alpha, hyphen or space
                                               (see special
                                               instructions)
```

Field Identification No.	Form Ref.	Length	Field Description
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 (&). (See special instruct Part 1, Sec 7.)
0061 Foreign Country		35	AN, Allowable special || characters are space, slash, and hyphen
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063 Foreign Province/ County		17	AN, Allowable special | characters are space, slash, and hyphen
0064 Foreign City/State		35	A, Allowable special | characters are space, slash, and hyphen
0067 Foreign Postal Code		16	--| AN, Allowable special cha || racters are space, slash, and hyphen
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.

```
FORM 1040EZ                      U.S. Individual Income Tax Return

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

    0087  State Abbreviation               2       A (Standard Postal State
                                                   Abbreviations)

    0095  Zip Code                         12      N (left-justified)

    0097  Address Ind                      1       1 = APO/DPO/FPO Address,
                                                   2 = Stateside Military
                                                       Address,
                                                   3 = Foreign Address,
                                                       or blank

    0100  Special Processing               22      "DESERTbSTORM", "HAITI",
          Literal                                  "FORMERbYUGOSLAVIA",
                                                   "UNbOPERATION",
                                                   "JOINTbGUARD",
                                                   "JOINTbFORGE",
                                                   "NORTHERNbWATCH",
                                                   "OPERATIONbALLIEDbFORCE",
                                                   "IRAQIbFREEDOM",
                                                   "KOSOVObOPERATION",
                                                   "NORTHERN FORGE",
                                                   "ENDURINGbFREEDOM",
                                                   "COMBATbZONE",
                                                   "COMBATbZONEbYYYYMMDD"
                                                   (where YYYYMMDD =
                                                    deployment date),
                                                   or blank

    0110  PECF Primary                     1       "X" or blank

    0120  PECF Spouse                      1       "X" or blank

   @0135  Overseas Extension               6       "STMbnn" or blank
          Explanation

    0356  Deferred             1           3       "DFC" or blank
          Compensation Plan
          Literal

    0357  Deferred             1           12      N
          Compensation Plan
          Amount

    0362  Prisoner Earned      1           3       "PRI" or blank
          Income Literal

    0363  Prisoner Earned      1           12      N
          Income Amount

    0366  Household Help       1           3       "HSH" or blank
          Literal

    0368  Household Help Amt   1           12      N
```

```
FORM 1040EZ                    U.S. Individual Income Tax Return

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

      0372  Scholarship Literal                   3    "SCH" or blank

      0373  Scholarship Amount                   12    N

      0375  Wages, Salaries,Tips  1              12    N

      0378  Foreign Employer      1               3    "FEC" or blank
            Compensation Literal

      0379  Foreign Employer      1              12    N or blank
            Compensation Total

      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          3              12    N
            Compensation

      0595  Protective Section                    1    "X" or blank
            108(i) ELC Record
            Ind

      0750  Adjusted Gross        4              12    N (AGI)
            Income

      0770  Self Claimed          5               1    "X" or blank
            Dependent Ind

      0775  Spouse Claimed        5               1    "X" or blank
            Dependent Ind

      0815  Combined Standard     5              12    N
            Deduction and
            Personal Exemption

      0820  Taxable Income        6              12    N

      1155  Forms 1099 and AK     7               9    "FORMb1099" or blank
            Dividend W/H Literal

      1157  Forms 1099 and AK     7              12    N
            Dividend W/H Amount

      1160  Total Federal         7              12    N
            Income Tax Withheld
```

Field No.	Identification	Form Ref.	Length	Field Description
				--|
1178	EIC Literal	8a	3	NO ENTRY |
1180	Earned Income Credit	8a	12	N |
1183	EIC Eligibility	8a	6	"NO" or blank |
1185	Nontaxable Combat Pay Election	8b	12	N |
1230	F4868 Literal	9	9	"FORMb4868" or blank |
1231	F4868 Amount	9	12	N |
1250	Total Payments	9	12	N |
1256	Total Tax	10	12	N |
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N |
1271	Form 8888 Block	11a	1	"X" or blank |
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
1309	Third Party Designee Telephone Number		10	N

Field No.	Identification	Form Ref.	Length	Field Description
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	NO ENTRY
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330	Identity Protection PIN		6	N or blank ||
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)

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Field No.	Identification	Form Ref.	Length	Field Description
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1165" for Fixed; || "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040SS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Tax Period		6	Value "201112", YYYYMM |
0006	Filler		1	Blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0009	Form 1040-SS (PR) Literal		2	Values "PR" for 1040-PR "SS" for 1040-SS
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)

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 special 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 (&) (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	NO ENTRY
0064	Foreign City, State or Province, Postal Code		35	NO ENTRY
0066	Foreign Country		22	NO ENTRY
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, Value "PR"
0095	Zip Code		12	N, Values "006nnnnnnnnn", "007nnnnnnnnn" or "009nnnnnnnnn"
0097	Address Ind		1	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
0130	Filing Status	1	1	Values 1 = Single, 2 = MFJ, 3 = MFS
0135	Overseas Extension Explanation		6	NO ENTRY
0140	Spouse's Name	1	25	AN (must be present if Filing Status = "3", otherwise blank)
*0170	Qualifying Child First Name - 1	2(a)	10	AN (first name), blank or "STMbnn"
+0171	Qualifying Child Last Name - 1	2(a)	15	AN (last name) or blank
+0172	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
+0175	Qualifying Child SSN - 1	2(b)	9	N or blank
+0177	Relationship - 1	2(c)	15	Values: "SON", | "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "BROTHER", "SISTER", "STEPBROTHER", "STEPSISTER", "HALF BROTHER", "HALF SISTER", "GRANDCHILD", "NIECE", "NEPHEW", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO', "HIJA"
0180	Qualifying Child First Name - 2	2(a)	10	AN (first name), or blank

Field No.	Identification	Form Ref.	Length	Field Description
0181	Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'
0182	Qualifying Child Name Control - 2		4	'See 1st Occ.'
0185	Qualifying Child SSN - 2	2(b)	9	'See 1st Occ.'
0187	Relationship - 2	2(c)	15	'See 1st Occ.'
0190	Qualifying Child First Name - 3	2(a)	10	'See 2nd Occ.'
0191	Qualifying Child Last Name - 3	2(a)	15	'See 1st Occ.'
0192	Qualifying Child Name Control - 3		4	'See 1st Occ.'
0195	Qualifying Child SSN - 3	2(b)	9	'See 1st Occ.'
0197	Relationship - 3	2(c)	15	'See 1st Occ.'
0200	Qualifying Child First Name - 4	2(a)	10	'See 2nd Occ.'
0201	Qualifying Child Last Name - 4	2(a)	15	'See 1st Occ.'
0202	Qualifying Child Name Control - 4		4	'See 1st Occ.'
0205	Qualifying Child SSN - 4	2(b)	9	'See 1st Occ.'
0207	Relationship - 4	2(c)	15	'See 1st Occ.'
1035	Exempt SE Tax Indicator		13	NO ENTRY
1040	Self-Employment Tax	3	12	NO ENTRY
1072	Household Employment Taxes	4	12	NO ENTRY
1074	F4137 Literal	5	11	NO ENTRY
1076	F4137 Amount	5	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY
1080	Social Security & Medicare Tax on Tips Amount	5	12	NO ENTRY
1082	Social Security & Medicare Tax on GTLI Literal	5	15	NO ENTRY
1084	Social Security & Medicare Tax on GTLI Amount	5	12	NO ENTRY
1150	Total Tax	5	12	NO ENTRY
1170	ES Payments	6	12	NO ENTRY
1173	Estimated Payment Name Change	6	6	NO ENTRY
1188	Excess Social Security Tax	7	12	NO ENTRY
1192	Additional Child Tax Credit	8	12	N
1210	Health Coverage Tax Credit	9	12	NO ENTRY
1250	Total Payments	10	12	N
1260	Overpaid	11	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	12a	12	N
1271	Form 8888 Block	12a	1	"X" or blank
1272	Routing Transit Number	12b	9	N
1274	Checking Account Indicator	12c	1	"X" or blank
1276	Savings Account Indicator	12c	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1278	Depositor Account Number	12d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	13	12	N
1290	Amount Owed	14	12	NO ENTRY
1295	ES Penalty Indicator		1	NO ENTRY
1300	ES Penalty Amount		12	NO ENTRY
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
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)
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	NO ENTRY
1326	Personal Representative		1	NO ENTRY
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 "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

                                                              --||

Field No.	Identification	Form Ref.	Length	Field Description
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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SCHEDULE B                    Interest and Ordinary Dividends

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

        Byte Count                 4       "1465" 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                   9       N (Primary SSN)
        Identification
        Number

0004    Filler                     1       blank

0005    Schedule Occurrence        7       N
        Number                             0000001

*0010   Seller Financed     1      25      AN or "STMbnn"
        Mortgage Name

+0011   Seller Financed     1      34      AN
        Address

+0012   Seller Financed TIN 1      9       N

+0015   Seller Financed     1      12      N
        Mortgage Amount

0025    Total Seller        1      12      N
        Financed Mortgage
        Amount

*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

0100    Interest Amount 4   1      12      N

0110    Interest Payer 5    1      50      AN
```

Field No.	Identification	Form Ref.	Length	Field Description
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
0263	Accrued Market Discount Literal	1	17	"ACCRUEDbMARKbDISC" or blank
0264	Accrued Market Discount 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"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
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

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SCHEDULE B                     Interest and Ordinary Dividends

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

0597   Form TD F 90-22.1     7a          1     "X" or blank     ||
       Required Yes

0598   Form TD F 90-22.1     7a          1     "X" or blank     ||
       Required No

*0600  Foreign Country       7b         35     AN, "STMbnn" or blank ||

0608   Trust Form Literal    8           9     "FORMb8814" or blank

0610   Foreign Trust         8           1     "X" or blank
       Question - Yes

0615   Foreign Trust         8           1     "X" or blank
       Question - No



       Record Terminus Character           1   Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0594" 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 - 0000004
0133	SSN of Taxpayer with Employee Business Expense		9	N
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

Field No.	Identification	Form Ref.	Length	Field Description
0256	Other Personal Miles(2)	17(b)	6	N
0260	Personal Use Yes	18	1	"X" or blank
0265	Personal Use No	18	1	"X" or blank
0271	Another Vehicle Yes	19	1	"X" or blank
0276	Another Vehicle 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	Vehicle Expenses	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

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 Sect 179 Deduction and Special Allowance	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 Sect 179 Deduction and Special Allowance	31(b)	12	N

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 "#"

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0517" 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 or blank |
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N

Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
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	Filing Year Ended	Part I	6	DT
0170	Taxable Income/Loss for Prior Year(s)	Part I 1	12	N
0180	Adjustment to Income	Part I 2	12	N
@0185	REG-Schedule of Separate Contracts	Part I 2	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	Part I 2	6	NO ENTRY
0190	Adjusted Taxable Income for Look-Back Purposes	Part I 3	12	N
0200	Income Tax Liability on Line 3 Amount	Part I 4	12	N
0250	Redetermination-Year Ended - 1	Part I 1a	6	DT or blank
0260	Taxable Income/Loss for Prior Year(s) - 1	Part I 1a	12	N or blank
0270	Adjustment to Income - 1	Part I 2a	12	N or blank
@0275	REG-Schedule of Separate Contracts - 1	Part I 2a	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0277	Statement Reference - BMF Use Only	Part I 2a	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes - 1	Part I 3a	12	N or blank
0290	Income Tax Liability on Line 3a Amount - 1	Part I 4a	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return - 1	Part I 5a	12	N or blank
0310	REG-Increase/ Decrease in Prior Year(s) Tax - 1	Part I 6a	12	N or blank
0320	REG-Interest Due on Increase - 1	Part I 7a	12	N or blank
@0325	Explain Interest Comp Line 7 - 1	Part I 7a	6	"STMbnn" or blank
0330	REG-Interest to be Refunded on Decrease - 1	Part I 8a	12	N or blank
@0335	Explain Interest Comp Line 8 - 1	Part I 8a	6	"STMbnn" or blank
0340	Redetermination- Year Ended - 2	Part I b	6	DT or blank
0350	Taxable Income/Loss for Prior Year(s) - 2	Part I 1b	12	N or blank
0360	Adjustment to Income - 2	Part I 2b	12	N or blank
@0365	REG-Schedule of Separate Contracts - 2	Part I 2b	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	Part I 2b	6	NO ENTRY
0370	Adjusted Taxable Income for Look-Back Purposes - 2	Part I 3b	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0380	Income Tax Liability on Line 3b Amount - 2	Part I 4b	12	N or blank |
0390	Income Tax Liability on Prior Year(s) Return - 2	Part I 5b	12	N or blank |
0400	REG-Increase/ Decrease in Prior Year(s) Tax - 2	Part I 6b	12	N or blank |
0410	REG-Interest Due on Increase - 2	Part I 7b	12	N or blank |
@0415	Explain Interest Comp Line 7 - 2	Part I 7b	6	"STMbnn" or blank |
0420	REG-Interest to be Refunded on Decrease - 2	Part I 8b	12	N or blank |
@0425	Explain Interest Comp Line 8 - 2	Part I 8b	6	"STMbnn" or blank |
0426	Adjustment to Income - 3	Part I 2c	12	N |
@0427	Reg - Schedule of Separate Contracts - 3	Part I 2c	6	"STMbnn" or blank |
0428	BMF Use Only - 3	Part I 2c	6	NO ENTRY ||
0430	REG-Interest Due on Increase-Totals	Part I 7c	12	N or blank |
0440	REG-Interest to be Refunded on Decrease-Totals	Part I 8c	12	N or blank |
0450	REG-Net Amount of Interest to be Refunded	Part I 9c	12	NO ENTRY |
0460	REG-Net Amount of Interest You Owe	Part I 10c	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0080	Record ID		6	"FRMbbb"
0081	Form Number		6	"8820bb"
0082	Page Number		5	"PG02b"
0083	Taxpayer Identification Number		9	N (Primary SSN)
0084	Filler		1	blank
0085	Form Occurrence Number		7	N || 0000001
*0088	Name of Orphan Drug	A(b)	22	AN, Allowable special || character is space, or "STMbnn"
+0090	Designation Number	A(c)	12	N or blank ||
+0100	Date Drug Designated	A(d)	8	DT or blank ||
0110	Name of Orphan Drug	B(b)	22	AN, Allowable special character is space, or blank
0120	Designation Number	B(c)	12	N or blank
0130	Date Drug Designated	B(d)	8	DT or blank
0140	Name of Orphan Drug	C(b)	22	AN, Allowable special character is space, or blank
0150	Designation Number	C(c)	12	N or blank
0160	Date Drug Designatd	C(d)	8	DT or blank
0170	Name of Orphan Drug	D(b)	22	AN, Allowable special character is space, or blank
0180	Designation Number	D(c)	12	N or blank
0190	Date Drug Designated	D(d)	8	DT or blank

Field No.	Identification	Form Ref.	Length	Field Description
0200	Name of Orphan Drug	E(b)	22	AN, Allowable special character is space, or blank
0210	Designation Number	E(c)	12	N or blank
0220	Date Drug Designated	E(d)	8	DT or blank
0230	Name of Orphan Drug	F(b)	22	AN, Allowable special character is space, or blank
0240	Designation Number	F(c)	12	N or blank
0250	Date Drug Designated	F(d)	8	DT or blank
0260	Name of Orphan Drug	G(b)	22	AN, Allowable special character is space, or blank
0270	Designation Number	G(c)	12	N or blank
0280	Date Drug Designated	G(d)	8	DT or blank
0290	Name of Orphan Drug	H(b)	22	AN, Allowable special character is space, or blank
0300	Designation Number	H(c)	12	N or blank
0310	Date Drug Designated	H(d)	8	DT or blank
0320	Name of Orphan Drug	I(b)	22	AN, Allowable special character is space, or blank
0330	Designation Number	I(c)	12	N or blank
0340	Date Drug Designated	I(d)	8	DT or blank
0350	Name of Orphan Drug	J(b)	22	AN, Allowable special character is space, or blank
0360	Designation Number	J(c)	12	N or blank
0370	Date Drug Designated	J(d)	8	DT or blank
0380	Name of Orphan Drug	K(b)	22	AN, Allowable special character is space, or blank
0390	Designation Number	K(c)	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0400	Date Drug Designated	K(d)	8	DT or blank
0410	Name of Orphan Drug	L(b)	22	AN, Allowable special character is space, or blank
0420	Designation Number	L(c)	12	N or blank
0430	Date Drug Designated	L(d)	8	DT or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0550" 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
0010 Identifying Number		9	NO ENTRY
*0080 Year of Vehicle 1	1a	6	YYYYbb or "STMbnn" ||
+0090 Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
+0100 Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
+0105 Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN or blank ||
+0110 Date Vehicle Placed in Service 1	3a	8	DT or blank |
*+0120 Cost of the Vehicle 1	4a	12	N or "STMbnn" |
+0130 Business/Investment Use Percentage 1	5a	6	R or blank ||
+0140 Multiply Line 4 by Line 5 1	6a	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
+0150	Section 179 Expense Deduction 1	7a	12	N |
+0160	Subtract Line 7 from Line 6 1	8a	12	N |
+0170	Multiply Line 8 by Appropriate Percentage 1	9a	12	N |
+0180	Vehicle 1 Credit	11a	12	N |
0190	Year of Vehicle 2	1b	6	YYYYbb or blank
0200	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0210	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0215	Vehicle Identification Number (VIN) (Vehicle 2)	2b	17	AN or blank |
0220	Date Vehicle Placed in Service 2	3b	8	DT or blank |
0230	Cost of the Vehicle 2	4b	12	N |
0240	Business/Investment Use Percentage 2	5b	6	R or blank ||
0250	Multiply Line 4 by Line 5 2	6b	12	N |
0260	Section 179 Expense Deduction 2	7b	12	N |
0270	Subtract Line 7 from Line 6 2	8b	12	N |
0280	Multiply Line 8 by Appropriate Percentage 2	9b	12	N |
0290	Vehicle 2 Credit	11b	12	N |

Field Identification No.	Form Ref.	Length	Field Description
0410	Add Columns (a) and (b) on Line 11	12	12	N
0420	Qualified Plug-in EVC from Partsh/S-Corp	13	12	N
0430	Business/Investment Part of Credit	14	12	N
*0440	Amt from Line 4 or Subtract Line 6 from Line 4 V1	15a	12	N or "STMbnn"
+0450	Multiply Line 15 by Appropriate Percentage V1	16a	12	N
+0460	Maximum Credit per Vehicle 1	17a	12	N
+0470	Vehicle 1 Credit	18a	12	N
0480	Amt from Line 4 or Subtract Line 6 from Line 4 V2	15b	12	N
0500	Multiply Line 15 by Appropriate Percentage V2	16b	12	N
0510	Maximum Credit per Vehicle 2	17b	12	N
0520	Vehicle 2 Credit	18b	12	N

Field Identification No.	Form Ref.	Length	Field Description
0570	Add Columns (a) and (b) on Line 18	19	12	N
0580	Regular Tax before Credits	20	12	N
0600	Personal Credits from Form 1040	21	12	N
0610	Subtract Line 21 from Line 20	22	12	N
0620	Personal Use Part of Credit	23	12	N

Record Terminus Character   1   Value "#"

Field Identification No.	Form Ref.	Length	Field Description	
	Byte Count		4	"0684" 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	NO ENTRY	
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	NO ENTRY	
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	NO ENTRY	
0130	Credit before Reduction	3	12	N	
0140	Total of Government Grants	4	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
0150	Total of Additions to the Capital Account	5	12	N
0160	Rate (Grants divided by Additions)	6	6	R
0170	Reduction Amount (Credit times Rate)	7	12	N
0180	Credit after Reduction (Credit minus Reduction)	8	12	N
0185	Renewable Cr from Part., Corps, Estates, Trusts	9	12	N
0205	Add Lines 8 and 9	10	12	N
@0207	Attach Statement Identifying Difference	10	6	"STMbnn" or blank ||
0210	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY
0220	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY
0230	Kwh Produced & Sold Wind	13a(a)	12	N or blank
0240	Total Kwh Produced & Sold Wind	13a(c)	12	N
0250	Kwh Produced & Sold Closed-loop Biomass	13b(a)	12	N or blank
0260	Total Kwh Produced & Sold Closed-loop Biomass	13b(c)	12	N
0270	Kwh Produced & Sold Geothermal	13c(a)	12	N or blank
0280	Total Kwh Produced & Sold Geothermal	13c(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0290	Kwh Produced & Sold Solar	13d(a)	12	N or blank
0300	Total Kwh Produced & Sold Solar	13d(c)	12	N
0310	Add Lines 13a through 13d	13e	12	N
0320	Kwh Produced & Sold Open-loop Biomass	14a(a)	12	N or blank
0330	Total Kwh Produced & Sold Open-loop Biomass	14a(c)	12	N
0340	Kwh Produced & Sold Small Irrigation Power	14b(a)	12	N or blank
0350	Tot Kwh Produced & Sold Small Irrigation Power	14b(c)	12	N
0360	Kwh Produced & Sold Landfill Gas	14c(a)	12	N or blank
0370	Tot Kwh Produced & Sold Landfill Gas	14c(c)	12	N
0380	Kwh Produced & Sold Trash	14d(a)	12	N or blank
0390	Total Kwh Produced & Sold Trash	14d(c)	12	N
0400	Kwh Produced & Sold Hydropower	14e(a)	12	N or blank
0410	Total Kwh Produced & Sold Hydropower	14e(c)	12	N
0420	Kwh P & S Marine & Hydrokinetic Renewables	14f(a)	12	N or blank
0430	Tot Kwh P & S Marine & Hydrokinetic Renewables	14f(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0440	Add Lines 14a through 14f	14g	12	N
0580	Total of Previous Two Lines	15	12	N
0590	Phaseout Adjustment	16	12	N
0600	Phaseout Adjustment Rate	16	6	R
0610	Total Phaseout Adjustment	16	12	N
0620	Total Kilowatt Hours minus Phaseout Adjustments	17	12	N
0900	Tons Produced and Sold	18	12	N
0910	Total Tons Produced and Sold	18	12	N
0920	Coal Phaseout Adjustment	19	12	N
0930	Coal Phaseout Adjustment Rate	19	6	R
0940	Total Coal Phaseout Adjustment	19	12	N
0950	Total Tons minus Total Phaseout Adjustment	20	12	N
0951	Steel Industry Fuel Produced Barrels	21	12	N
0953	Total Steel Industry Fuel Produced Barrels Sold	21	12	N
0954	Indian Coal Tons Produced and Sold	22	12	N
0957	Total Indian Coal Tons Produced and Sold	22	12	N

FORM 8835 PAGE 1   Renewable Electricity, Refined Coal,
                                  and Indian...

Field Identification   Form   Length Field Description
No.   Ref.
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0960 Credit before   23   12   N
      Reduction

      Record Terminus Character   1   Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0151" for Fixed; || "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
1181 Record ID		6	"FRMbbb"
1182 Form Number		6	"8835bb"
1183 Page Number		5	"PG02b"
1184 Taxpayer Identification Number		9	N (Primary SSN)
1185 Filler		1	blank
1186 Form Occurrence Number		7	N 0000001
1190 Total of Government Grants	24	12	N
1195 Total of Additions	25	12	N
1200 Rate (Grants divided by Additions)	26	6	R
1205 CR before Reduction times Lesser of 1/2 or Rate	27	12	N
1210 Credit before Reduction minus Previous Line	28	12	N
1215 Credits from Pass-Through Entities	29	12	N
			--| --| --| --| --| --|
1260 Current Year Credit	30	12	N |
@1265 Attach Statement Identifying Difference	30	6	"STMbnn" or blank ||

Field Identification No.	Form Ref.	Length	Field Description
1270	Allocated to Beneficiaries or Patrons	31	12	NO ENTRY |
1280	Estate, Trust, Coop Current Year Credit	32	12	NO ENTRY |
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0231" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0161	Record ID		6	"FRMbbb"
0162	Form Number		6	"8867bb"
0163	Page Number		5	"PG02b"
0164	Taxpayer Identification Number		9	N (Primary SSN)
0165	Filler		1	blank
0166	Form Occurrence Number		7	N 0000001
0170	Name for Child 1	8(1)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0180	Child 1 Met Relationship Test Yes Box	9(1)	1	"X" or blank
0190	Child 1 Met Relationship Test No Box	9(1)	1	"X" or blank
0200	Either is True for Child 1 Yes Box	10(1)	1	"X" or blank
0210	Either is True for Child 1 No Box	10(1)	1	"X" or blank
0220	Child 1 Lived with TP in US More Than 1/2 YR - Yes	11(1)	1	"X" or blank
0230	Child 1 Lived with TP in US More Than 1/2 YR - No	11(1)	1	"X" or blank
0240	Child 1 Met Age Conditions Yes Box	12(1)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0250	Child 1 Met Age Conditions No Box	12(1)	1	"X" or blank
0260	Another TP Could Ans Yes for Child 1 Yes Box	13a(1)	1	"X" or blank
0270	Another TP Could Ans Yes for Child 1 No Box	13a(1)	1	"X" or blank
0280	Relationship of Child 1	13b(1)	12	"SON","DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0290	Child 1 Qualify Under Tiebreaker Rules Yes Box	13c(1)	1	"X" or blank
0300	Child 1 Qualify Under Tiebreaker Rules No Box	13c(1)	1	"X" or blank
0310	Child 1 Qualify Under Tiebreaker "DON'T KNOW" Box	13c(1)	1	"X" or blank
0320	Qualifying Child 1 Has Work SSN Yes Box	14(1)	1	"X" or blank
0330	Qualifying Child 1 Has Work SSN No Box	14(1)	1	"X" or blank
0340	Name for Child 2	8(2)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0350	Child 2 Met Relationship Test Yes Box	9(2)	1	"X" or blank

Paid Preparer's Earned Income Credit
                                       Checklist

Field No.	Identification	Form Ref.	Length	Field Description
0360	Child 2 Met Relationship Test No Box	9(2)	1	"X" or blank
0370	Either is True for Child 2 Yes Box	10(2)	1	"X" or blank
0380	Either is True for Child 2 No Box	10(2)	1	"X" or blank
0390	Child 2 Lived with TP in US More Than 1/2 YR - Yes	11(2)	1	"X" or blank
0400	Child 2 Lived with TP in US More Than 1/2 YR - No	11(2)	1	"X" or blank
0410	Child 2 Met Age Conditions Yes Box	12(2)	1	"X" or blank
0420	Child 2 Met Age Conditions No Box	12(2)	1	"X" or blank
0430	Another TP Could Ans Yes for Child 2 Yes Box	13a(2)	1	"X" or blank
0440	Another TP Could Ans Yes for Child 2 No Box	13a(2)	1	"X" or blank
0450	Relationship of Child 2	13b(2)	12	"SON","DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0460	Child 2 Qualify Under Tiebreaker Rules Yes Box	13c(2)	1	"X" or blank
0470	Child 2 Qualify Under Tiebreaker Rules No Box	13c(2)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0480	Child 2 Qualify Under Tiebreaker "DON'T KNOW" Box	13c(2)	1	"X" or blank
0490	Qualifying Child 2 Has Work SSN Yes Box	14(2)	1	"X" or blank
0500	Qualifying Child 2 Has Work SSN No Box	14(2)	1	"X" or blank
0510	Name for Child 3	8(3)	35	AN, Allowable Special characters are space, slash, and hyphen or blank
0520	Child 3 Met Relationship Test Yes Box	9(3)	1	"X" or blank
0530	Child 3 Met Relationship Test No Box	9(3)	1	"X" or blank
0540	Either is True for Child 3 Yes Box	10(3)	1	"X" or blank
0550	Either is True for Child 3 No Box	10(3)	1	"X" or blank
0560	Child 3 Lived With TP in US More Than 1/2 YR - Yes	11(3)	1	"X" or blank
0570	Child 3 Lived With TP in US More Than 1/2 YR - No	11(3)	1	"X" or blank
0580	Child 3 Met Age Conditions Yes Box	12(3)	1	"X" or blank
0590	Child 3 Met Age Conditions No Box	12(3)	1	"X" or blank
0600	Another TP Could Ans Yes for Child 3 Yes Box	13a(3)	1	"X" or blank
0610	for Child 3 Yes Box for Child 3 No Box	13a(3)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0620	Relationship of Child 3	13b(3)	12	"SON","DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "SISTER", "BROTHER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", or blank
0630	Child 3 Qualify Under Tiebreaker Rules Yes Box	13c(3)	1	"X" or blank
0640	Child 3 Qualify Under Tiebreaker Rules No Box	13c(3)	1	"X" or blank
0650	Child 3 Qualify Under Tiebreaker "Don't Know" Box	13c(3)	1	"X" or blank
0660	Qualifying Child 3 Has Work SSN Yes Box	14(3)	1	"X" or blank ||
0670	Qualifying Child 3 Has Work SSN No Box	14(3)	1	"X" or blank ||
0680	Earned Income and AGI Below Limit Yes Box	15	1	"X" or blank
0690	Earned Income and AGI Below Limit No Box	15	1	"X" or blank
	Record Terminus Character		1	Value "#"

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FORM 8910                       Alternative Motor Vehicle Credit

   Field Identification       Form      Length   Field Description
   No.                        Ref.
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          Byte Count                      4      "0517" for Fixed;        |
                                                 "nnnn" for variable
                                                 format

          Start of Record Sentinel        4      Value "****"

   0000   Record ID                        6      "FRMbbb"

   0001   Form Number                      6      "8910bb"

   0002   Page Number                      5      "PG01b"

   0003   Taxpayer                         9      N (Primary SSN)
          Identification
          Number

   0004   Filler                           1      blank

   0005   Form Occurrence                  7      N
          Number                                  0000001

  *0020   Year of Vehicle 1      1a        6      DT (YYYYbb), "STMbnn" ||

  +0030   Make of Vehicle 1      1a        22     AN, Allowable special ||
                                                  characters are: space,
                                                  slash and hyphen (-)
                                                  or blank

  +0040   Model of Vehicle 1     1a        22     AN, Allowable special ||
                                                  characters are: space,
                                                  slash and hyphen (-)
                                                  or blank

  +0045   Vehicle                2a        17     AN or blank        ||
          Identification
          Number (VIN)
          (Vehicle 1)

 *+0050   Date Vehicle was       3a        8      DT, "STMbnn"       ||
          Placed in Service 1

  +0080   Credit Allowable 1     4a        12     N                   |

  +0081   Qualified Plug-In      5a        12     N                   |
          Electric Vehicle 1

  +0082   Section 179 Expense    6a        12     N                   |
          1

  +0083   Subtract Line 6a 1     7a        12     N                   |

  +0084   Multiply Line 7a 1     8a        12     N                   |


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    FORM 8910                    Alternative Motor Vehicle Credit

    Field  Identification     Form      Length  Field Description
    No.                       Ref.
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 *+0086  Enter the Smaller 1   10a        12    N or "STMbnn"       |

  +0087  Tentative Credit 1    11a        12    N                   |

 *+0090  Business/Investment   12a         6    R or "STMbnn"       |
         Use Percentage 1

  +0100  Multiply Line 11 by   13a        12    N                   |
         Line 12 1

   0110  Year of Vehicle 2     1b          6    DT (YYYYbb) or blank

   0120  Make of Vehicle 2     1b         22    AN, Allowable special
                                                characters are: space,
                                                slash and hyphen (-)
                                                or blank

   0130  Model of Vehicle 2    1b         22    AN, Allowable special
                                                characters are: space,
                                                slash and hyphen (-)
                                                or blank

   0135  Vehicle               2b         17    AN or blank         |
         Identification
         Number (VIN)
         (Vehicle 2)

   0140  Date Vehicle was      3b          8    DT or blank         |
         placed in Service 2

   0170  Credit Allowable 2    4b         12    N or blank          |

   0171  Qualified Plug-In     5b         12    N                   |
         Electric Vehicle 2

   0172  Section 179 Expense   6b         12    N                   |
         2

   0173  Subtract Line 6b 2    7b         12    N                   |

   0174  Multiply Line 7b 2    8b         12    N                   |

   0176  Enter the Smaller 2   10b        12    N                   |

   0177  Tentative Credit 2    11b        12    N                   |

   0180  Business/Investment   12b         6    R or blank          |
         Use Percentage 2

   0190  Multiply Line 11 by   13b        12    N or blank          |
         Line 12 2
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Field Identification No.	Form Ref.	Length	Field Description

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Field No.	Identification	Form Ref.	Length	Field Description	
0290	Add Columns (a) and (b) on Line 13	14	12	N	|
0300	AMV Credit from Partnerships and S Corps	15	12	N	|
0310	Business/Investment Use Part of Credit	16	12	N	|
*0320	Amt on Line 11 or Subtract Line 13 from Line 11 1	17a	12	N or "STMbnn"	|
0330	Amt on Line 11 or Subtract Line 13 from Line 11 2	17b	12	N	|
0350	Add Columns (a) and (b) on Line 17	18	12	N	|
0360	Enter the Amt from Form 1040	19	12	N	|
0370	Personal Credits from Form 1040	20	12	N	|
0380	Subtract Line 20 from Line 19	21	12	N	|
0390	Personal Use Part of Credit	22	12	N	|

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	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
	Byte Count		4	"0373" for Fixed; | "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8936bb"
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 of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0020	Make of Vehicle 1	1a	22	AN, Allowable special || characters are: space, slash and hyphen (-) or blank
+0030	Model of Vehicle 1	1a	22	AN, Allowable special || characters are: space, slash and hyphen (-) or blank
+0035	Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN or blank ||
+0040	Date Vehicle was Placed in Service 1	3a	8	DT or blank |
*+0050	Tentative Credit Vehicle 1	4a	12	N or "STMbnn" |
+0060	Business/Investment Percentage Vehicle 1	5a	6	R or blank ||
+0070	Multiply Line 4 by Line 5 Vehicle 1	6a	12	N |
0100	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank

FORM 8936   Qualified Plug-in Electric Drive Motor
                                 Vehicle...

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Field  Identification      Form       Length  Field Description
No.                        Ref.
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0110   Make of Vehicle 2   1b         22      AN, Allowable special
                                              characters are: space,
                                              slash and hyphen (-)
                                              or blank

0120   Model of Vehicle 2  1b         22      AN, Allowable special
                                              characters are: space,
                                              slash and hyphen (-)
                                              or blank

0125   Vehicle             2b         17      AN or blank          |
       Identification
       Number (VIN)
       (Vehicle 2)

0130   Date Vehicle was    3b          8      DT or blank          |
       Placed in Service 2

0140   Tentative Credit    4b         12      N                    ||
       Vehicle 2

0150   Business/Investment 5b          6      R or blank           |
       Percentage Vehicle 2

0160   Multiply Line 4 by  6b         12      N                    ||
       Line 5 Vehicle 2

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                                                                 --|
                                                                 --|
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                                                                 --|
                                                                 --|
                                                                 --|
                                                                 --|
0280   Add Cols (a) and    7          12      N                    |
       (b) on Line 6

0290   Qualified Plug-in   8          12      N                    |
       EDMVC from Partsh/S-
       Corp

0300   Business/Investment 9          12      N                    |
       Part of Credit

*0310  Amt from Line 4 or   10(a)     12      N or "STMbnn"         |
       Subtract Line 6
       from 4 (V1)

0340   Amt from Line 4 or   10(b)     12      N                    |
       Subtract Line 6
       from 4 (V2)
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FORM 8936                      Qualified Plug-in Electric Drive Motor
                               Vehicle...

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

                                                              --|
      0400  Add Cols (a) and    11          12      N           |
            (b) on Line 10                                      |

      0410  Total Tax from F1040 12         12      N           |

      0420  Personal Credits    13          12      N          ||
            from Form 1040

      0430  Subtract Line 13    14          12      N          ||
            from Line 12

      0440  Personal Use Part   15          12      N           |
            of Credit


            Record Terminus Character        1      Value "#"
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