

SECTION 4 Forms

Form Record Identification

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

<u>Field No.</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "nnnnbb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout)

Form T (Timber) Forest Activities
Schedule

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1777" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"Tbbbbbb"
0002		5	"PG01b"
0003		9	N (SSN or ITIN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
0010		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	1	70	AN
			Block Name and Account Title-Acq
0030	2	70	AN
			Property Subdivision or Map Survey-Acq
0040	3a	40	AN
			Seller/Source of Acquisition Name
0050	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
			Seller/Source of Acquisition Street Address
0060	3a	22	AN, Allowable special characters are: space, slash, and hyphen
			Seller/Source of Acquisition City
0070	3a	2	A (Standard Postal State Abbreviations)
			Seller/Source of Acquisition State Abbreviation
0080	3a	12	N (left-justified)
			Seller/Source of Acquisition Zip Code

Field Identification No.		Form Ref.	Length	Field Description
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0090	Date Acquired	3b	8	YYYYMMDD
0100	Cash Amount Paid	4a	12	N
0110	Interest-Bearing Notes Amount Paid	4b	12	N
0120	Non-Interest-Bearing Notes Amount Paid	4c	12	N
0130	Other Consideration Amount	5a	12	N
@0135	Other Consideration Amount Statement	5b	6	"STMbnn" or blank
0140	Legal Expenses	6	12	N
0150	Cruising, Surveying, Other Acquisition Expenses	7	12	N
0160	Property Total Cost or Other Basis	8	12	N
0170	Forest Land Units Number	9a	12	N
0180	Forest Land Cost or Other Basis Per Unit	9a	12	N
0190	Forest Land Total Cost or Other Basis	9a	12	N
0200	Other Unimproved Land Units Number	9b	12	N
0210	Other Unimproved Land Cost or Other Basis Per Unit	9b	12	N
0220	Other Unimproved Land Total Cost or Other Basis	9b	12	N
0225	Improved Land Description	9c	70	AN
0230	Improved Land Units Number	9c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0240	Improved Land Cost or Other Basis Per Unit	9c	12	N
0250	Improved Land Total Cost or Other Basis	9c	12	N
*0260	Merchantable Timber Unit-A	9d	20	AN, "STMBnn" or blank
+0270	Merchantable Timber Units Number-A	9d	12	N
+0280	Merchantable Timber Cost or Other Basis/ Unit-A	9d	12	N
+0290	Merchantable Timber Total Cost or Other Basis-A	9d	12	N
0300	Merchantable Timber Unit-B	9d	20	AN
0310	Merchantable Timber Units Number-B	9d	12	N
0320	Merchantable Timber Cost or Other Basis/ Unit-B	9d	12	N
0330	Merchantable Timber Total Cost or Other Basis-B	9d	12	N
0340	Merchantable Timber Unit-C	9d	20	AN
0350	Merchantable Timber Units Number-C	9d	12	N
0360	Merchantable Timber Cost or Other Basis/ Unit-C	9d	12	N
0370	Merchantable Timber Total Cost or Other Basis-C	9d	12	N
0380	Merchantable Timber Unit-D	9d	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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0390	Merchantable Timber Units Number-D	9d	12	N
0400	Merchantable Timber Cost or Other Basis/Unit-D	9d	12	N
0410	Merchantable Timber Total Cost or Other Basis-D	9d	12	N
0420	Merchantable Timber Unit-E	9d	20	AN
0430	Merchantable Timber Units Number-E	9d	12	N
0440	Merchantable Timber Cost or Other Basis/Unit-E	9d	12	N
0450	Merchantable Timber Total Cost or Other Basis-E	9d	12	N
0460	Merchantable Timber Unit-F	9d	20	AN
0470	Merchantable Timber Units Number-F	9d	12	N
0480	Merchantable Timber Cost or Other Basis/Unit-F	9d	12	N
0490	Merchantable Timber Total Cost or Other Basis-F	9d	12	N
0495	Merchantable Timber BMF ONLY Statement	9d	6	Blank
*0500	Premerchantable Timber Unit-A	9e	20	AN, "STMbnn" or blank
+0510	Premerchantable Timber Units Number-A	9e	12	N
+0520	Premerchantable Timber Cost or Other Basis/Unit-A	9e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+0530	Premerchtable Timber Total Cost or Other Basis-A	9e	12	N
0540	Premerchtable Timber Unit-B	9e	20	AN
0550	Premerchtable Timber Units Number- B	9e	12	N
0560	Premerchtable Timber Cost or Other Basis/Unit-B	9e	12	N
0570	Premerchtable Timber Total Cost or Other Basis-B	9e	12	N
0580	Premerchtable Timber Unit-C	9e	20	AN
0590	Premerchtable Timber Units Number- C	9e	12	N
0600	Premerchtable Timber Cost or Other Basis/Unit-C	9e	12	N
0610	Premerchtable Timber Total Cost or Other Basis-C	9e	12	N
0620	Premerchtable Timber Unit-D	9e	20	AN
0630	Premerchtable Timber Units Number- D	9e	12	N
0640	Premerchtable Timber Cost or Other Basis/Unit-D	9e	12	N
0650	Premerchtable Timber Total Cost or Other Basis-D	9e	12	N
0655	Premerchtable Timber BMF ONLY Statement	9e	6	Blank

Field Identification No.	Form Ref.	Length	Field Description
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*0660 Improvements Description-A	9f	35	AN, "STMbnn" or blank
*+0670 Improvements Unit-A	9f	20	AN, "STMbnn" or blank
+0680 Improvements Units Number-A	9f	12	N
+0690 Improvements Cost or Other Basis/Unit-A	9f	12	N
+0700 Improvements Total Cost or Other Basis-A	9f	12	N
0710 Improvements Description-B	9f	35	AN
0720 Improvements Unit-B	9f	20	AN
0730 Improvements Units Number-B	9f	12	N
0740 Improvements Cost or Other Basis/Unit-B	9f	12	N
0750 Improvements Total Cost or Other Basis-B	9f	12	N
0760 Improvements Description-C	9f	35	AN
0770 Improvements Unit-C	9f	20	AN
0780 Improvements Units Number-C	9f	12	N
0790 Improvements Cost or Other Basis/Unit-C	9f	12	N
0800 Improvements Total Cost or Other Basis-C	9f	12	N
0810 Improvements Description-D	9f	35	AN
0820 Improvements Unit-D	9f	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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0830	Improvements Units Number-D	9f	12	N
0840	Improvements Cost or Other Basis/Unit-D	9f	12	N
0850	Improvements Total Cost or Other Basis-D	9f	12	N
0860	Improvements Description-E	9f	35	AN
0870	Improvements Unit-E	9f	20	AN
0880	Improvements Units Number-E	9f	12	N
0890	Improvements Cost or Other Basis/Unit-E	9f	12	N
0900	Improvements Total Cost or Other Basis-E	9f	12	N
0910	Improvements Description-F	9f	35	AN
0920	Improvements Unit-F	9f	20	AN
0930	Improvements Units Number-F	9f	12	N
0940	Improvements Cost or Other Basis/Unit-F	9f	12	N
0950	Improvements Total Cost or Other Basis-F	9f	12	N
0955	Improvements BMF ONLY Statement	9f	6	Blank
0960	Mineral Rights Unit	9g	20	AN
0970	Mineral Rights Units Number	9g	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0980	Mineral Rights Cost or Other Basis/Unit	9g	12	N
0990	Mineral Rights Total Cost or Other Basis	9g	12	N
1000	Total Cost or Other Basis	9h	12	N
@1005	Acquisition Timber- Cut Rights Pay-As- Cut Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0528" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1020		6	Record ID "FRMbbb"
1021		6	Form Number "Tbbbbbb"
1022		5	Page Number "PG02b"
1023		9	Taxpayer Identification Number N (SSN or ITIN)
1024		1	Filler blank
1025		7	Form Occurrence Number N 0000001 - 0000010
*1030	1	70	Block Name and Account Title-Dep AN, "STMbnn" or blank
*1040		70	Other Unit of Measure Details AN, "STMbnn" or blank
1050	2 (a)	12	Preceding Year-End Timber EST (Quantity) N
1060	2 (b)	12	Preceding Year-End Timber Est (Cost/ Other Basis) N
1070	3 (a)	12	Increase/Decrease Timber Quantity N
1080	4a	3	Addition for Growth (Number of Years) N
1090	4a (a)	12	Addition for Growth (Quantity) N
1100	4b (a)	12	Premerchtable Acct Transfer (Quantity) N
1110	4b (b)	12	Premerchtable Acct Transfer (Cost/ Other Basis) N

Field Identification No.		Form Ref.	Length	Field Description
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1120	Def Reforest Acct Transfer (Quantity)	4c(a)	12	N
1130	Def Reforest Acct Transfer (Cost/ Other Basis)	4c(b)	12	N
1140	Acquired Timber Current Year (Quantity)	5(a)	12	N
1150	Acquired Timber Current Year (Cost/ Other Basis)	5(b)	12	N
1160	Capital Addition Current Year	6(b)	12	N
1170	Year-End Total Pre-Depletion (Quantity)	7(a)	12	N
1180	Year-End Total Pre-Depletion (Cost/ Other Basis)	7(b)	12	N
1190	Returnable Depletion Unit Rate	8(b)	6	R
1200	Cut Timber Quantity Current Year	9(a)	12	N
1210	Depletion Current Year	10(b)	12	N
1220	Timber Quantity Sold/Disposed of Current Year	11(a)	12	N
1230	Allowable as Basis of Sale	12(b)	12	N
1240	Timber Quantity Lost Current Year	13(a)	12	N
1250	Allowable Basis of Loss	14(b)	12	N
1260	Total Reductions Current Year (Quantity)	15a(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1270	Total Reductions Current Year (Cost/ Other Basis)	15b(b)	12	N
1280	Net Year-End Quantity/Value (Quantity)	16(a)	12	N
1290	Net Year-End Quantity/Value (Cost/Other Basis)	16(b)	12	N
1300	Cut Timber Sold Quantity	17(b)	12	N
1310	Section 631(a) Timber Cutting Election Yes Box	18a	1	"X" or blank
@1315	Section 631(a) Adjusted Basis Statement	18a	6	"STMbnn" or blank
@1325	Section 631(a) Cut Timber Detail Statement	18a	6	"STMbnn" or blank
@1335	Section 631(a) Timber Valuation Statement	18a	6	"STMbnn" or blank
@1345	Section 631(a) Valuation Comparison Statement	18a	6	"STMbnn" or blank
@1355	Section 631(a) Operations Statement	18a	6	"STMbnn" or blank
@1365	Section 631(a) Activity Status Statement	18a	6	"STMbnn" or blank
1370	Section 631(a) Timber Cutting Election No Box	18a	1	"X" or blank
1380	Section 631(a) Revocation Yes Box	18b	1	"X" or blank
1390	Section 631(a) Revocation No Box	18b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1400	Revocation Effective Date	18b	8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2145" for Fixed; "nnnn" for variable format
		4	Value "*****"
1420		6	"FRMbbb"
1421		6	"Tbbbbbb"
1422		5	"PG03b"
1423		9	N (SSN or ITIN)
			Taxpayer Identification Number
1424		1	blank
1425		7	N 0000001 - 0000010
1430	1	70	AN
			Block Name and Account Title-Sal
1440	2	70	AN
			Property Subdivision or Map Survey-Sal
1450	3a	40	AN
1460	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
1470	3a	22	AN, Allowable special characters are: space, slash, and hyphen
1480	3a	2	A (Standard Postal State Abbreviation)
1490	3a	12	N (left-justified)
1500	3b	8	YYYYMMDD
1510	4a	12	N
			Cash Amount Rcvd
1520	4b	12	N
			Interest-Bearing Notes Amount Rcvd

Field Identification No.		Form Ref.	Length	Field Description
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1530	Non-Interest-Bearing Notes Amount Rcvd	4c	12	N
@1535	Sale/Lease Agreement Provisions Statement	4	6	"STMbnn" or blank
1540	Other Consideration Amount-S	5a	12	N
@1545	Other Consideration Amount-S Statement	5b	6	"STMbnn" or blank
1550	Property Total Amount Rcvd	6	12	N
1560	Forest Land Units Number-S	7a	12	N
1570	Forest Land Cost/Other Basis per Unit-S	7a	12	N
1580	Forest Land Total Cost/Other Basis-S	7a	12	N
1590	Nonforested Land Units Number	7b	12	N
1600	Nonforested Land Cost/Other Basis Per Unit	7b	12	N
1610	Nonforested Land Total Cost/Other Basis	7b	12	N
1620	Improved Land Description-S	7c	70	AN
1630	Improved Land Units Number-S	7c	12	N
1640	Improved Land Cost/Other Basis Per Unit-S	7c	12	N
1650	Improved Land Total Cost/Other Basis-S	7c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*1665	Other Unit of Measure Details-S	7d	70	AN, "STMbnn" or blank
*+1670	Merchantable Timber Unit-SA	7d	20	AN, "STMbnn" or blank
+1680	Merchantable Timber Units Number-SA	7d	12	N
+1690	Merchantable Timber Cost/Other Basis Per Unit-SA	7d	12	N
+1700	Merchantable Timber Total Cost/Other Basis-SA	7d	12	N
1710	Merchantable Timber Unit-SB	7d	20	AN
1720	Merchantable Timber Units Number-SB	7d	12	N
1730	Merchantable Timber Cost/Other Basis Per Unit-SB	7d	12	N
1740	Merchantable Timber Total Cost/Other Basis-SB	7d	12	N
1750	Merchantable Timber Unit-SC	7d	20	AN
1760	merchantable Timber Units Number-SC	7d	12	N
1770	Merchantable Timber Cost/Other Basis Per Unit-SC	7d	12	N
1780	Merchantable Timber Total Cost/Other Basis-SC	7d	12	N
1790	Merchantable Timber Unit-SD	7d	20	AN
1800	Merchantable Timber Units Number-SD	7d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1810	Merchantable Timber Cost/Other Basis Per Unit-SD	7d	12	N
1820	Merchantable Timber Total Cost/Other Basis-SD	7d	12	N
1830	Merchantable Timber Unit-SE	7d	20	AN
1840	Merchantable Timber Units Number-SE	7d	12	N
1850	Merchantable Timber Cost/Other Basis Per Unit-SE	7d	12	N
1860	Merchantable Timber Total Cost/Other Basis-SE	7d	12	N
1870	Merchantable Timber Unit-SF	7d	20	AN
1880	Merchantable Timber Units Number-SF	7d	12	N
1890	Merchantable Timber Cost/Other Basis Per Unit-SF	7d	12	N
1900	Merchantable Timber Total Cost/Other Basis-SF	7d	12	N
1910	Merchantable Timber Unit-SG	7d	20	AN
1920	Merchantable Timber Units Number-SG	7d	12	N
1930	Merchantable Timber Cost/Other Basis Per Unit-SG	7d	12	N
1940	Merchantable Timber Total Cost/Other Basis-SG	7d	12	N
1950	Merchantable Timber Unit-SH	7d	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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1960	Merchantable Timber Units Number-SH	7d	12	N
1970	Merchantable Timber Cost/Other Basis Per Unit-SH	7d	12	N
1980	Merchantable Timber Total Cost/Other Basis-SH	7d	12	N
1990	Merchantable Timber Unit-SI	7d	20	AN
2000	Merchantable Timber Units Number-SI	7d	12	N
2010	Merchantable Timber Cost/Other Basis Per Unit-SI	7d	12	N
2020	Merchantable Timber Total Cost/Other Basis-SI	7d	12	N
2030	Merchantable Timber Unit-SJ	7d	20	AN
2040	Merchantable Timber Units Number-SJ	7d	12	N
2050	Merchantable Timber Cost/Other Basis Per Unit-SJ	7d	12	N
2060	Merchantable Timber Total Cost/Other Basis-SJ	7d	12	N
2070	Merchantable Timber Unit-SK	7d	20	AN
2080	Merchantable Timber Units Number-SK	7d	12	N
2090	Merchantable Timber Cost/Other Basis Per Unit-SK	7d	12	N
2100	Merchantable Timber Total Cost/Other Basis-SK	7d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2110	Merchantable Timber Unit-SL	7d	20	AN
2120	Merchantable Timber Units Number-SL	7d	12	N
2130	Merchantable Timber Cost/Other Basis Per Unit-SL	7d	12	N
2140	Merchantable Timber Total Cost/Other Basis-SL	7d	12	N
2145	Merchantable Timber BMF ONLY Statement-S	7d	6	Blank
*2150	Premerchantable Timber Unit-SA	7e	20	AN, "STMbnn" or blank
+2160	Premerchantable Timber Units Number-SA	7e	12	N
+2170	Premerchantable Timber Cost/Basis Per Unit-SA	7e	12	N
+2180	Premerchantable Timber Total Cost/Other Basis-SA	7e	12	N
2190	Premerchantable Timber Unit-SB	7e	20	AN
2200	Premerchantable Timber Units Number-SB	7e	12	N
2210	Premerchantable Timber Cost/Basis Per Unit-SB	7e	12	N
2220	Premerchantable Timber Total Cost/Other Basis-SB	7e	12	N
2230	Premerchantable Timber Unit-SC	7e	20	AN

Field Identification No.	Form Ref.	Length	Field Description
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2240 Premerchtable Timber Units Number- SC	7e	12	N
2250 Premerchtable Timber Cost/Basis Per Unit-SC	7e	12	N
2260 Premerchtable Timber Total Cost/ Other Basis-SC	7e	12	N
2270 Premerchtable Timber Unit-SD	7e	20	AN
2280 Premerchtable Timber Units Number- SD	7e	12	N
2290 Premerchtable Timber Cost/Basis Per Unit-SD	7e	12	N
2300 Premerchtable Timber Total Cost/ Other Basis-SD	7e	12	N
2310 Premerchtable Timber Unit-SE	7e	20	AN
2320 Premerchtable Timber Units Number- SE	7e	12	N
2330 Premerchtable Timber Cost/Basis Per Unit-SE	7e	12	N
2340 Premerchtable Timber Total Cost/ Other Basis-SE	7e	12	N
2345 Premerchtable Timber BMF ONLY Statement-S	7e	6	Blank
*2350 Improvements Description-SA	7f	35	AN, "STMbnn" or blank
*+2360 Improvements Unit-SA	7f	20	AN, "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+2370	Improvements Units Number-SA	7f	12	N
+2380	Improvements Cost/ Other Basis Per Unit-SA	7f	12	N
+2390	Improvements Total Cost/Other Basis-SA	7f	12	N
2400	Improvements Description-SB	7f	35	AN
2410	Improvements Unit-SB	7f	20	AN
2420	Improvements Units Number-SB	7f	12	N
2430	Improvements Cost/ Other Basis Per Unit-SB	7f	12	N
2440	Improvements Total Cost/Other Basis-SB	7f	12	N
2450	Improvements Description-SC	7f	35	AN
2460	Improvements Unit-SC	7f	20	AN
2470	Improvements Units Number-SC	7f	12	N
2480	Improvements Cost/ Other Basis Per Unit-SC	7f	12	N
2490	Improvements Total Cost/Other Basis-SC	7f	12	N
2500	Improvements Description-SD	7f	35	AN
2510	Improvements Unit-SD	7f	20	AN
2520	Improvements Units Number-SD	7f	12	N
2530	Improvements Cost/ Other Basis Per Unit-SD	7f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2540	Improvements Total Cost/Other Basis-SD	7f	12	N
2550	Improvements Description-SE	7f	35	AN
2560	Improvements Unit-SE	7f	20	AN
2570	Improvements Units Number-SE	7f	12	N
2580	Improvements Cost/ Other Basis Per Unit-SE	7f	12	N
2590	Improvements Total Cost/Other Basis-SE	7f	12	N
2595	Improvements BMF ONLY Statement-S	7f	6	Blank
2600	Mineral Rights Unit- S	7g	20	AN
2610	Mineral Rights Units Number-S	7g	12	N
2620	Mineral Rights Cost/ Other Basis Per Unit-S	7g	12	N
2630	Mineral Rights Total Cost/Other Basis-S	7g	12	N
2640	Total Cost or Other Basis-S	7h	12	N
2650	Direct Sales Expenses	7i	12	N
2660	Profit or Loss	8	12	N
2665	Lines 1-to-8-Format BMF ONLY Statement		6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count
		4	"1070" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel
2680		6	Value "*****"
2680		6	Record ID
2681		6	"FRMbbb"
2681		6	Form Number
2682		5	"Tbbbbb"
2682		5	Page Number
2682		5	"PG04b"
2683		9	Taxpayer Identification Number
2683		9	N (SSN or ITIN)
2684		1	Filler
2684		1	blank
2685		7	Form Occurrence Number
2685		7	N 0000001 - 0000010
*2690	1	50	Account/Block/Tract/Area-A
*2690	1	50	AN, "STMbnn" or blank
*+2700	1	25	Kind of Activity-A
*+2700	1	25	AN, "STMbnn" or blank
+2710	1	12	Treated Acres Number-A
+2710	1	12	N
+2720	1	12	Total Expenditures-A
+2720	1	12	N
2730	1	50	Account/Block/Tract/Area-B
2730	1	50	AN
2740	1	25	Kind of Activity-B
2740	1	25	AN
2750	1	12	Treated Acres Number-B
2750	1	12	N
2760	1	12	Total Expenditures-B
2760	1	12	N
2770	1	50	Account/Block/Tract/Area-C
2770	1	50	AN
2780	1	25	Kind of Activity-C
2780	1	25	AN
2790	1	12	Treated Acres Number-C
2790	1	12	N
2800	1	12	Total Expenditures-C
2800	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2810	Account/Block/Tract/ Area-D	1	50	AN
2820	Kind of Activity-D	1	25	AN
2830	Treated Acres Number-D	1	12	N
2840	Total Expenditures-D	1	12	N
2850	Account/Block/Tract/ Area-E	1	50	AN
2860	Kind of Activity-E	1	25	AN
2870	Treated Acres Number-E	1	12	N
2880	Total Expenditures-E	1	12	N
2890	Account/Block/Tract/ Area-F	1	50	AN
2900	Kind of Activity-F	1	25	AN
2910	Treated Acres Number-F	1	12	N
2920	Total Expenditures-F	1	12	N
2930	Account/Block/Tract/ Area-G	1	50	AN
2940	Kind of Activity-G	1	25	AN
2950	Treated Acres Number-G	1	12	N
2960	Total Expenditures-G	1	12	N
2970	Total Treated Acres Number	2	12	N
2980	Total Activities Expenditures	2	12	N
2990	Reforestation Expenses Treated Acres Number	3	12	N
3000	Reforestation Total Expenditures	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
3020	Sec 194(b) Total Expenditures	4a	12	N
3040	Sec 194(a) Amortized Total Expenditures	4b	12	N
3045	BMF ONLY Activities Statement		6	Blank
3050	Block Name and Account Title-Act	1	70	AN
3060	Begin-Year Balance Acres	2	12	N
3070	Begin-Year Balance Total Cost/Other Basis	2	12	N
3080	Begin-Year Balance Average Rate Per Acre	2	12	N
3090	Cur-Year Acquisition Acres	3	12	N
3100	Cur-year Acquisition Total Cost/Other Basis	3	12	N
3110	Cur-Year Acquisition Average Rate Per Acre	3	12	N
3120	Cur-Year Sales Acres	4	12	N
3130	Cur-Year Sales Total Cost/Other Basis	4	12	N
3140	Cur-Year Sales Average Rate Per Acre	4	12	N
3150	Other Changes Acres	5	12	N
3160	Other Changes Total Cost/Other Basis	5	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
3170	Other Changes Average Rate Per Acre	5	12	N
3180	Year-End Balance Acres	6	12	N
3190	Year-End Balance Total Cost/Other Basis	6	12	N
3200	Year-End Balance Average Rate Per Acre	6	12	N
@3205	Additional Land Ownership Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0958" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "W-2bbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000050
0010		1	Corrected W-2 "X" or blank
0035	a	9	Employee's SSN N
0040	b	9	Employer Identification Number N
0045	c	4	Employer Name Control First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	c	35	Name of Reporting Agent or Employer AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0055	Name Line 2 of Employer	c	35	AN, "Agent for", "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, comma, plus sign, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent(%), and literal "NONE"
0070	Employer City	c	22	A, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0085	Control Number	d	14	AN or blank
0090	Employee Name and Suffix	e	35	AN, Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN, Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%)
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Withholding	2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, "STMbnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB or blank
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	Other Deducts/ Benefits Type 4	14	8	AN or blank
0302	Other Deducts/ Benefits Amt 4	14	12	N
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	16	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	16	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	16	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N
0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'
0550	Employer's State ID Number 4	15	16	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	9	AN

Field Identification No.	Form Ref.	Length	Field Description
0590 W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0524" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"W-2Gbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000030
0010	Corrected W-2G	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0021	Payer Name Line 2	35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0022	Payer's Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent(%) and literal "NONE"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0023	Payer's City		22	A, Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN, Allowable special
0142	Winner's Address		35	AN, Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN
0144	Winner's City		22	AN, Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)
0148	Winner's Zip Code		12	N (left-justified)

FORM W-2G

Certain Gambling Winnings

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	AN
0200	State Name	13	2	A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	16	AN
0210	State Income Tax Withheld	14	12	N
0220	W-2G Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0621" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2GUb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N (0000001 - 0000010)
			Form Occurrence Number
0010		1	"X" or blank
0025		1	"X" or blank
0035	a	9	N
			Employee SSN
0040	b	9	N
			Employer Identification Number
0045	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
			Employer Name Control
0050	c	35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), plus (+) and blank ()
			Name of Reporting Agent or Employer

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0055	Name Line 2 of Employer	c	35	AN, "Agent for", "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, comma, plus sign, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"
0070	Employer City	c	22	A, Allowable special character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviation) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0085	Control Number	d	14	AN or blank
0090	Employee Name and Suffix	e	35	AN, Allowable special character is hyphen(-), or blank
0100	Employee Address	f	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Guam Withholding	2	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB, "STMbnn" or blank
+0244	Year 1 (for Prior-Year USERRA Contribution)	12a	2	N, (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB or blank
0254	Year 2 (for Prior-Year USERRA Contribution)	12b	2	N, (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB or blank
0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank
0259	Employer's Use Amount 3	12c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Employer's Use Code 4	12d	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB or blank
0261	Year 4 (for Prior-Year USERRA Contribution)	12d	2	N, (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X", or blank
0267	Retirement Plan Ind	13	1	"X", or blank
0269	Third-Party Sick Pay Ind	13	1	"X", or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0608" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RECbbb"
0001	Record Number	6	"W-2PRb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Record Occurrence Number	7	N 0000001 - 0000006
0010	Employee Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen and space (see special instructions)
0020	Employee Name	35	AN, Taxpayer's name allowable special characters are: space and hyphen
0030	Employee Address	35	AN, Allowable special characters are: comma, ampersand, slash, percent, hyphen or blank
0040	Employee Address Continuation	35	AN
0050	Employee City	22	A, Allowable special character is space
0060	Employee State	2	A (Standard Postal State Abbreviation) or period (.)
0070	Employee Zip Code	12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080	Employer Name	35	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0090	Employer Name Line 2	35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent
0100	Employer Address	35	AN, Allowable special characters are: percent, ampersand, slash, comma, hyphen and literal "NONE"
0110	Employer City	22	AN, Allowable special character is space
0120	Employer State	2	A (Standard Postal State Abbreviation) or period (.)
0130	Employer Zip Code	12	N (left-justified)
0140	Employer Telephone Number	10	AN
0150	Cease of Operations Day	2	DD or blank
0160	Cease of Operation Month	2	MM or blank
0170	Cease of Operation Year	4	YYYY or blank
0180	Control Number	14	AN or blank
0190	Employee SSN	9	N (W-2/PR SSN)
0200	Employer EIN	9	N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0210	Employer Name Control	4	First 4 significant characters of employer's name, no leading or embedded spaces; allowable special characters are alpha, numeric, hyphen, ampersand; spaces may be present only as last two positions and space (see special instructions)
0220	Pension Receipt Start Day	2	DD or blank
0230	Pension Receipt Start Month	2	MM or blank
0240	Pension Receipt Start Year	4	YYYY or blank
0250	Cost of Pension or Annuity	12	N
0260	Wages	12	N
0270	Commissions	12	N
0280	Allowances	12	N
0290	Tips	12	N
0300	Total Wages Commissions Allowances Tips	12	N
0310	Reimbursed Expenses	12	N
0320	Tax Withheld	12	N
0330	Retirement Fund	12	N
0340	Contributions to CODA PLANS	12	N
0350	Salaries under Act No.324 of 2004	12	N
0360	Social Security Wages	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0370		12	N Social Security Tax Withheld
0380		12	N Medicare Wages and Tips
0390		12	N Medicare Tax Withheld
0400		12	N Social Security Tips
0410		12	N Uncollected Social Security Tax on Tips
0420		12	N Uncollected Medicare Tax on Tips
0430		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 499R-2/W-2PR
		1	Record Terminus Character Value "#"

FEC/PENSION RECORD

Foreign Employer Compensation/Pension
Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0569" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RECbbb"
0001		6	Record Type "FECbbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Record Occurrence Number N 0000001 - 0000010
0010		9	SSN or ITIN of Employee of Foreign Employer N (Social Security Number, or Individual Taxpayer Identification Number)
0020		4	Employee Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030		35	Employee Name Line 1 AN, Taxpayer's name allowable special characters are: space and hyphen
0040		35	Employee Name Line 2 AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

FEC/PENSION RECORD

Foreign Employer Compensation/Pension
Record

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign State or Province		35	A, Allowable special character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "US" for Country Code)
0130	Country Code		2	A, (from Part I, Attachment 10 table for foreign residence, or "US" for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent AN, Allowable special
0160	Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent

FEC/PENSION RECORD

Foreign Employer Compensation/Pension Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0170		22	A, Allowable special character is space
0180		35	A, Allowable special character is space
0190		20	AN, Allowable special character is space
0200		35	A, Allowable special character is space
0210		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220		12	N
0230		12	N or blank
0240		12	N or blank
		1	Record Terminus Character Value "#"

Application to Use LIFO Inventory
Method

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0194" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
0002	Page Number		5	"PG01b"
0003	Domestic Partnership's Employer ID Number (EIN)		9	N nnnnnnnnn
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	SSN		9	N
0050	Elects LIFO Method for Tax Year Ending	1	8	DT (YYYYMMDD)
0060	LIFO Method Goods	1	25	AN
@0065	LIFO Method Goods (Statement)	1	6	"STMbnn" or blank
@0070	Identify Goods Covered by this Election	2	6	"STMbnn" or blank
0080	LIFO Inventory Method "Yes" Box	3a	1	"X" or blank
0090	LIFO Inventory Method "No" Box	3a	1	"X" or blank
@0095	If Yes, explanation	3b	6	"STMbnn" or blank
0100	LIFO Used for Goods "Yes" Box	4a	1	"X" or blank
0110	LIFO Used for Goods "No" Box	4a	1	"X" or blank
@0115	If Yes, explanation	4b	6	"STMbnn" or blank

Application to Use LIFO Inventory Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Goods Not Inventoried Under LIFO	5	25	AN
@0125	Goods Not Inventoried Under LIFO (Statement)	5	6	"STMbnn" or blank
0130	Value of Inventoried Goods "Yes" Box	6a	1	"X" or blank
0140	Value of Inventoried Goods "No" Box	6a	1	"X" or blank
0150	Value of Beginning of Inventory "Yes" Box	6b	1	"X" or blank
0160	Value of Beginning of Inventory "No" Box	6b	1	"X" or blank
@0165	If No, explanation	6b	6	"STMbnn" or blank
0170	Adjustments over 3-Year Period "Yes" Box	6c	1	"X" or blank
0180	Adjustments over 3-Year Period "No" Box	6c	1	"X" or blank
@0185	If No, explanation	6c	6	"STMbnn" or blank
0190	Unit Cost of Goods "Yes" Box	7a	1	"X" or blank
0200	Unit Cost of Goods "No" Box	7a	1	"X" or blank
@0205	If No, explanation	7b	6	"STMbnn" or blank
0210	Statements or Reports "Yes" Box	8a	1	"X" or blank
0220	Statements or Reports "No" Box	8a	1	"X" or blank
@0225	If Yes, explanation	8b	6	"STMbnn" or blank
0230	Inventory "Yes" Box	9a	1	"X" or blank

Application to Use LIFO Inventory
Method

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0240	Inventory "No" Box	9a	1	"X" or blank
@0245	If No, explanation	9b	6	"STMbnn" or blank
0250	LIFO Method "Yes" Box	10	1	"X" or blank
0260	LIFO Method "No" Box	10	1	"X" or blank
@0270	List of Goods	11	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0156" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0280		6	Record ID "FRMbbb"
0281		6	Form Number "970bbb"
0282		5	Page Number "PG02b"
0283		9	Domestic Partnership's Employer ID Number (EIN) N nnnnnnnnn
0284		1	Filler blank
0285		7	Form Occurrence Number N 0000001 - 0000002
0286		9	SSN N
0290	12	1	Most Recent Actual Cost of Goods "X" or blank
0293	12	1	Average Cost of Goods Purchased or Produced "X" or blank
0300	12	1	Actual Cost of Goods "X" or blank
0310	12	1	Other "X" or blank
@0315	12	6	Other Explanation (Statement) "STMbnn" or blank
@0320	13	6	Explanation of Defining Items "STMbnn" or blank
0330	14a	1	Goods Acquired Below Market Value "Yes" Box "X" or blank
0340	14a	1	Goods Acquired Below Market Value "No" Box "X" or blank
@0345	14b	6	If Yes, Explanation "STMbnn" or blank
@0355	15	6	Method of Pooling "STMbnn" or blank

Application to Use LIFO Inventory Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Calculation Method	16	25	AN
@0365	Calculation Method (Statement)	16	6	"STMBnn" or blank
0370	Most Recent Actual Cost of Goods	17	1	"X" or blank
0380	Average Cost of Goods	17	1	"X" or blank
0390	Actual Cost of Goods Purchased or Produced	17	1	"X" or blank
0400	Other	17	1	"X" or blank
@0405	Other Explanation (Statement)	17	6	"STMBnn" or blank
0410	Double Extension Method	18	1	"X" or blank
0420	Link Chain Method	18	1	"X" or blank
0430	CPI Detailed Report	19	1	"X" or blank
0440	PPI Detailed Report	19	1	"X" or blank
0450	Other PPI Detailed Report	19	1	"X" or blank
@0455	Other Report Use (Statement)	19	6	"STMBnn" or blank
0460	10% Method "Yes" Box	20	1	"X" or blank
0470	10% Method "No" Box	20	1	"X" or blank
0480	Representative Month Elected	21	6	YYYYMM or blank
@0485	BLS Prices (Statement)	21	6	"STMBnn" or blank
@0495	Method Determining Cost Inventory	22	6	"STMBnn" or blank
0500	Consent to Change Method "Yes" Box	23	1	"X" or blank

Application to Use LIFO Inventory
Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0505	Consent to Change Method "No" Box	23	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0270" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "982bbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number N
0020	1a	1	Discharge Of Indebtedness In A Title 11 Case "X" or blank
0030	1b	1	Discharge Of Indebtedness To The Extent Insolvent "X" or blank
0040	1c	1	Discharge Of Qualified Farm Indebtedness "X" or blank
0050	1d	1	Discharge Of Qualified Real Prop Bus Indebtedness "X" or blank
0058	1e	1	Discharge of Qual Principal Residence Indebtedness "X" or blank
0059	1f	1	Discharge of Certain QLFY Individ. Indebtedness "X" or blank
0060	2	12	Total Amount Of Discharged Indebtedness N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Treat All Property As Depreciable - Yes Box	3	1	"X" or blank
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@0085	Attach Description Of Transactions	Part II	6	"STMbnn" or blank
0090	Amt Excluded From Inc: Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc: Under Section 108(b) (5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10a	12	N
0155	Amt Excl'd-To Reduce Basis of Principal Residence	10b	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N
0180	Other Property Used Or Held	11c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Passive Activity Loss And Credit Carryovers	12	12	N
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0678" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "1098Cb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000010
0010		1	Corrected Box "X" or blank
0020		4	Donee Name Control First 4 significant characters of donee's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0030		35	Donee Name AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0040		35	Donee Name Line 2 AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0050		35	Donee Address AN, Allowable special characters are: ampersand, hyphen, slash, comma, percent and Literal "NONE"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0060	Donee City		22	AN, Allowable special character is space
0070	Donee State		2	A (Standard Postal State Abbreviations) or period (.)
0080	Donee Zip Code		12	N (left-justified)
0090	Donee Telephone Number		20	AN
0100	Donee Identification Number		9	N
0110	Donor Identification Number		9	N
0120	Donor's Name		35	AN, Allowable special character is hyphen
0130	Donor's Address		35	AN, Allowable special characters are: ampersand, hyphen, slash, comma, percent and Literal "NONE"
0140	Donor's Address Continuation		35	AN, Allowable special characters are: ampersand, hyphen, slash, comma, percent and Literal "NONE"
0150	Donor's City		22	AN, Allowable special character is space
0160	Donor's State		2	A (Standard Postal State Abbreviations) or period (.)
0170	Donor's Zip Code		12	N (left-justified)
0180	Date of Contribution	1	8	DT (YYYYMMDD)
0190	Make, Model, and Year of Vehicle	2	80	AN
0200	Vehicle or Other Identification Number	3	23	AN

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0210	Certifies Vehicle Sold Unrelated Party	4a	1	"X" or blank
0220	Date of Sale	4b	8	DT (YYYYMMDD)
0230	Gross Proceeds from Sale	4c	12	N
0240	Certifies Vehicle Not Transferred	5a	1	"X" or blank
0250	Certifies Vehicle Transferred/Needy	5b	1	"X" or blank
*0260	Detailed Description of Improvements	5c	80	AN, "STMbnn" or blank
0270	Goods and Services Yes Box	6a	1	"X" or blank
0280	Goods and Services No Box	6a	1	"X" or blank
0290	Value of Goods and Services	6b	12	N
0300	Intangible Religious Benefits Box	6c	1	"X" or blank
*0310	Description of the Goods and Services	6c	80	AN, "STMbnn" or blank
0320	Vehicle Deduction Under \$500	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0646" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1099Rb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000020
0010	Corrected Box	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

Field Identification No.	Form Ref.	Length	Field Description
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0030		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0040		22	AN Allowable special character is space
0042		2	A (Standard Postal State Abbreviations) or period (.)
0044		12	N (left-justified)
0050		9	N
0060		9	N
0070		35	AN Allowable special character is: hyphen (-)
0080		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0085		35	AN
0090		22	AN Allowable special character is space
0092		2	A (Standard Postal State Abbreviations) or period (.)
0094		12	N (left-justified)
0098		4	N (YYYY)
0100		30	AN or blank
0110	1	12	N
0120	2a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R
0231	Recipient's Total Contributions	9b	12	N
0240	State Income Tax W/ Held - 1	10(1)	12	N
0246	State Name - 1	11(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	11(1)	16	AN
0255	State Distribution - 1	12(1)	12	N
0260	Local Income Tax W/ Held - 1	13(1)	12	N
0270	Name of Locality - 1	14(1)	9	AN

Field Identification No.		Form Ref.	Length	Field Description
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0275	Local Distribution - 1	15(1)	12	N
0280	State Income Tax W/ Held - 2	10(2)	12	N
0286	State Name - 2	11(2)	2	A (Standard Postal State Abbreviations)
0290	Payer State I.D. No. - 2	11(2)	16	AN
0300	State Distribution - 2	12(2)	12	N
0310	Local Income Tax W/ Held - 2	13(2)	12	N
0320	Name of Locality - 2	14(2)	9	AN
0330	Local Distribution - 2	15(2)	12	N
0340	1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1057" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1116bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000020
0010	Alt. Min. Tax Literal		3	"AMT" or blank
0020	Passive Category Income	a	1	"X" or blank
0080	General Category Income	b	1	"X" or blank
0093	Section 901(j) Income	c	1	"X" or blank
0096	Income Re-Sourced By Treaty	d	1	"X" or blank
0098	Lump Sum Distributions	e	1	"X" or blank
0100	Country of Residence	f	16	A, Allowable special character is space.
0110	Reg Investment Co Literal	g	3	"RIC" or blank
0120	High Taxed Kick-Out Literal	g	4	"HTKO" or blank
0130	Foreign Country A	gA	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1aA	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0150	Foreign Country B	gB	16	'See 1st Occ.'
0160	Gross Foreign Income B	1aB	12	N
0170	Foreign Country C	gC	16	'See 1st Occ.'
0180	Gross Foreign Income C	1aC	12	N
0185	Type of Income	1a	20	AN
0190	Gross Income From Foreign Source	1a	12	N
0194	Alt Method to Source Compensation	1b	1	"X" or blank
@0195	Alt Method to Source Comp Statement	1b	6	"STMbnn" or blank
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3aA	12	N
0220	Other Deductions A	3bA	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3cA	12	N
0240	Category Foreign Income A	3dA	12	N
0250	All Gross Income A	3eA	12	N
0260	Foreign/All Income Ratio A	3fA	6	R
0270	Apportioned Ded. A	3gA	12	N
0280	Wrksht. Mortgage Int. A	4aA	12	N
0290	Other Interest Exp. A	4bA	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/ Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3aB	12	N
0340	Other Deductions B	3bB	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3cB	12	N
0360	Category Foreign Income B	3dB	12	N
0370	All Gross Income B	3eB	12	N
0380	Foreign/All Income Ratio B	3fB	6	R
0390	Apportioned Ded. B	3gB	12	N
0400	Wrksht. Mortgage Int. B	4aB	12	N
0410	Other Interest Exp. B	4bB	12	N
0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/ Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank
0450	Item/Std Deduction C	3aC	12	N
0460	Other Deductions C	3bC	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0470	Total Deductions C	3cC	12	N
0480	Category Foreign Income C	3dC	12	N
0490	All Gross Income C	3eC	12	N
0500	Foreign/All Income Ratio C	3fC	6	R
0510	Apportioned Ded. C	3gC	12	N
0520	Wrksht. Mortgage Int. C	4aC	12	N
0530	Other Interest Exp. C	4bC	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/Losses C	6C	12	N
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N
0580	Taxes Paid Indicator	h	1	"X" or blank
0590	Taxes Accrued Indicator	i	1	"X" or blank
0600	Date Paid/Accrued A	jA	8	DT, "1099bTAX", or blank
0610	Taxes Wthld on Dividends Foreign Curr. A	kA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	lA	12	N
0630	Taxes Wthld on Interest Foreign Curr. A	mA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	nA	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0645	Taxes Wthld/Paid/ Accrued Curr. A Statement		6	"STMbnn" or blank
0650	Taxes Wthld on Dividends U.S. Curr. A	oA	12	N
0660	Taxes Wthld on Rent/ Roy. U.S. Curr. A	pA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	qA	12	N
0680	Other Taxes Paid/ Accrued U.S. Curr. A	rA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	sA	12	N
0700	Date Paid/Accrued B	jB	8	DT, "1099bTAX", or blank
0710	Taxes Wthld on Dividends Foreign Curr. B	kB	12	N
0720	Taxes Wthld on Rent/ Roy. Foreign Curr. B	lB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	mB	12	N
0740	Other Taxes Paid/ Accrued Foreign Curr. B	nB	12	N
@0745	Taxes Wthld/Paid/ Accrued Curr. B Statement		6	"STMbnn" or blank
0750	Taxes Wthld on Dividends U.S. Curr. B	oB	12	N
0760	Taxes Wthld on Rent/ Roy. U.S. Curr. B	pB	12	N
0770	Taxes Wthld on Interest U.S. Curr. B	qB	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0780	Other Taxes Paid/ Accrued U.S. Curr. B	rB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	sB	12	N
0800	Date Paid/Accrued C	jC	8	DT, "1099bTAX", or blank
0810	Taxes Wthld on Dividends Foreign Curr. C	kC	12	N
0820	Taxes Wthld on Rent/ Roy. Foreign Curr. C	lC	12	N
0830	Taxes Wthld on Interest Foreign Curr. C	mC	12	N
0840	Other Taxes Paid/ Accrued Foreign Curr. C	nC	12	N
@0845	Taxes Wthld/Paid/ Accrued Curr. C Statement		6	"STMbnn" or blank
0850	Taxes Wthld on Dividends U.S. Curr. C	oC	12	N
0860	Taxes Wthld on Rent/ Roy. U.S. Curr. C	pC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	qC	12	N
0880	Other Taxes Paid/ Accrued U.S. Curr. C	rC	12	N
0890	Total Foreign Taxes Paid/Accrued U.S. Curr. C	sC	12	N
@0900	Foreign Audit Statement	8	6	"STMbnn" or blank
0910	Total Foreign Tax Paid/Accrued Category	8	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0326" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0920	Record ID		6	"FRMbbb"
0921	Form Number		6	"1116bb"
0922	Page Number		5	"PG02b"
0923	Taxpayer Identification Number		9	N (Primary SSN)
0924	Filler		1	blank
0925	Form Occurrence Number		7	N 0000001 - 0000020
0930	Total Foreign Tax Paid/Accrued Repeated	9	12	N
@0940	Carryback/Carryover Explanation	10	6	"STMbnn" or blank
0950	Carryback/Carryover Amount	10	12	N
0960	Total Foreign Taxes Before Reduction	11	12	N
@0970	Foreign Tax Reduction Explanation	12	6	"STMbnn" or blank
0980	Foreign Tax Reduction Amount	12	12	N
0984	High Taxed KO Literal	13	4	"HTKO" or blank
0986	High Taxed KO Adj Amount	13	12	N
0990	Foreign Tax Available for Credit	13	12	N
1000	Taxable Income/Loss From Foreign Source	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@1010	Adjustments Explanation	15	6	"STMbnn" or blank
1020	Adjustments to Taxable Income	15	12	N
1030	Net Taxable Income From Foreign Source	16	12	N
1040	Taxable Income Before Exemptions	17	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	18	6	R
1060	Tax From Return	19	12	N
1070	Max Allowable Credit	20	12	N
1080	Lump Sum Dist. Literal	21	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	21	12	N
1100	Passive Category Income Credit	22	12	N
1160	Credit for Taxes on General Category Income	23	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	24	12	N
1177	Lump Sum Dist. Credit	25	12	N
1180	Tentative Foreign Tax Credit	26	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	27	12	N
1190	International Boycott Credit Reduction	28	12	N
1200	Foreign Tax Credit	29	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0371" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "1310bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		4	Tax Year Decedent Due Refund YYYY
0020		35	Name of Decedent AN, allowable special characters are space, slash, and hyphen
0030		8	Date of Death DT (YYYYMMDD)
0040		9	Decedent's SSN N
0050		4	Name Control of Person Claiming Refund First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060		35	Name of Person Claiming Refund AN Refund claimer's name allowable special characters are: space, percent (%) and hyphen (-)
0070		9	SSN of Person Claiming Refund N
0080		35	Reserved NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characters are space, slash, hyphen and literal "None"
0120	Apt. Number		5	AN or blank
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re-issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decedent refund	C	1	"X" or blank
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY
0240	Court appointed personal rep "No" box	2a	1	"X" or blank

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0245" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2106bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004
			Form Occurrence Number
0008		25	AN
			Occupation
0009		9	N
			SSN of Taxpayer With Employee Business Expense
0010	1A	12	N
			Vehicle Expenses
0013	2A	12	N
			Parking, Tolls, Local Transportation
0017	3A	12	N
			Travel Exp Away From Home Exclude Meals/Entertain
0023	4A	12	N
			Other Business Expenses Excluding Meals/Entertain
0025	5B	12	N
			Meals/Entertainment Expenses
0027	6A	12	N
			Total Expenses Excluding Meals/ Entertainment
0031	6B	12	N
			Total Meals/ Entertainment
0033	7A	12	N
			Other Reimbursements Not Reported on W-2

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0594" for Fixed; "nnnn" for variable format
		4	Value "*****"
0127		6	"FRMbbb"
0128		6	"2106bb"
0129		5	"PG02b"
0130		9	N (Primary SSN)
0131		1	blank
0132		7	N 0000001 - 0000004
0133		9	N
0134	11(a)	8	DT
0135	12(a)	6	N
0145	13(a)	6	N
0155	14(a)	6	R
0165	15(a)	6	N
0175	16(a)	6	N
0185	17(a)	6	N
0195	11(b)	8	DT
0205	12(b)	6	N
0215	13(b)	6	N
0225	14(b)	6	R
0235	15(b)	6	N
0245	16(b)	6	N

Field Identification No.		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	Multiply Line 13 by .55	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	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0443	Rental minus Inclusion (2)	24c(b)	12	N
0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 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 Identification No.		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
		4	"0195" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2106Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0008	Occupation	25	AN
0009	SSN of Taxpayer With Employee Business Expense	9	N
0010	Vehicle Expenses	1	N
			-- -- --
0015	Parking Fees, Tolls, Transportation	2	12 N
0017	Travel Expense	3	12 N
0023	Business Expenses	4	12 N
0025	Total Meals/ Entertainment Expenses	5	12 N
0027	Meals/Entertainment Expenses Allowed	5	12 N
0031	Total Expenses	6	12 N
0134	Vehicle Date	7	8 DT
0145	Business Miles	8a	6 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0175	Commuting Miles	8b	6	N
0185	Other Personal Miles	8c	6	N
0260	Vehicle Available - Yes	9	1	"X" or blank
0265	Vehicle Available - No	9	1	"X" or blank
0271	Another Vehicle for Personal Use - Yes	10	1	"X" or blank
0276	Another Vehicle for Personal Use - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0861" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2120bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Calendar Year	4	YYYY
0020	Person Supported First Name	10	AN (First Name)
0030	Person Supported Last Name	15	AN (Last Name)
*0040	Eligible Person First Name 1	10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1	15	AN
+0050	Eligible Person SSN 1	9	N
*+0060	Eligible Person Street Address 1	35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or "STMbnn"
+0070	Eligible Person City 1	22	A, Allowable special character is space
+0080	Eligible Person State Abbreviation 1	2	A (Standard Postal State Abbreviation)
+0090	Eligible Person Zip Code 1	12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
*0091	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen, or "STMbnn"
+0092	Foreign State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
*+0093	Foreign Country	22	A, Allowable special characters is space or "STMbnn"
0100	Eligible Person First Name 2	10	AN or blank
0105	Eligible Person Last Name 2	15	AN or blank
0110	Eligible Person SSN 2	9	N or blank
0120	Eligible Person Street Address 2	35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130	Eligible Person City 2	22	A, Allowable special character is space, or blank
0140	Eligible Person State Abbreviation 2	2	A, (Standard Postal State Abbreviation) or blank
0150	Eligible Person Zip Code 2	12	N (left-justified) or blank
0151	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0152	Foreign State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
0153	Foreign Country	22	A, Allowable special character is space
0160	Eligible Person First Name 3	10	'See 2nd Occ.'

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0165	Eligible Person Last Name 3	15	'See 2nd Occ.'
0170	Eligible Person SSN 3	9	'See 2nd Occ.'
0180	Eligible Person Street Address 3	35	'See 2nd Occ.'
0190	Eligible Person City 3	22	'See 2nd Occ.'
0200	Eligible Person State Abbreviation 3	2	'See 2nd Occ.'
0210	Eligible Person Zip Code 3	12	'See 2nd Occ.'
0211	Foreign Street Address	35	'See 2nd Occ.'
0212	Foreign State or Province, Postal Code	35	'See 2nd Occ.'
0213	Foreign Country	22	'See 2nd Occ.'
0220	Eligible Person First Name 4	10	'See 2nd Occ.'
0225	Eligible Person Last Name 4	15	'See 2nd Occ.'
0230	Eligible Person SSN 4	9	'See 2nd Occ.'
0240	Eligible Person Street Address 4	35	'See 2nd Occ.'
0250	Eligible Person City 4	22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4	2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4	12	'See 2nd Occ.'
0271	Foreign Street Address	35	'See 2nd Occ.'

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0272		35	'See 2nd Occ.'
			Foreign State or Province, Postal Code
0273		22	'See 2nd Occ.'
			Foreign Country
0280		1	"X"
			Signed Statements in T/P Possession Indicator
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0168" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2210bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	N
			Identifying Number
0025	1	12	N
			Current Year Tax After Credits
0035	2	12	N
			Other Taxes
0045	3	12	N
			Refundable Credits
0055	4	12	N
			Current Year Tax
0065	5	12	N
			Multiply Line 4 by .90
0075	6	12	N
			Withholding Taxes
0085	7	12	N
			Net Tax Due
0092	8	12	N
			Annual Payment Based on Prior Year
0106	9	12	N
			Required Annual Payment
0115	9	1	"X" or blank
			Owe Penalty No Box
0125	9	1	"X" or blank
			Owe Penalty Yes Box
0135	A	1	"X" or blank
			Waiver of Entire Penalty Box

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0145	Waiver of Part of Penalty Box	B	1	"X" or blank	
0155	Annualized Income Installment Method Box	C	1	"X" or blank	
0165	Actually Withheld Box	D	1	"X" or blank	
0170	Joint Return Box	E	1	"X" or blank	
0172	50% Gross Income Certification Box	F	1	"X" or blank	
					--
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0170" for Fixed; "nnnn" for variable format
		4	Value "*****"
0175		6	"FRMbbb"
0176		6	"2210bb"
0177		5	"PG02b"
0178		9	N (Primary SSN)
			Taxpayer Identification Number
0182		1	blank
0184		7	N 0000001
0185	10	12	N
			Line 9 Amount, Form 2210
0187	11	12	N
			Line 6 Amount
0195	12	12	N
			Total Estimated Tax Payments
0197	13	12	N
			Add Lines 11 and 12
0201	14	12	N
			Total Underpayment for Year
0205	15	12	N
			Multiply Line 14 by Applicable %
0215	16	12	N
			Due Date Pd Multiplied Amount
0225	17	13	"AMOUNTbWAIVED" or blank
			Waived Literal/ Short Method
0227	17	12	N
			Waived Amount/short Method
@0233	17	6	"STMbnn" or blank
			Waived Explanation/ Short Method
0245	17	12	N
			Penalty

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0538" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0246 Record ID		6	"FRMbbb"
0248 Form Number		6	"2210bb"
0258 Page Number		5	"PG03b"
0262 Taxpayer Identification Number		9	N (Primary SSN)
0263 Filler		1	Blank
0264 Form Occurrence Number		7	N 0000001
0265 Required Installment A	18(a)	12	N
0275 Required Installment B	18(b)	12	N
0285 Required Installment C	18(c)	12	N
0295 Required Installment D	18(d)	12	N
0298 Estimated Tax Paid and Withheld A	19(a)	12	N
0303 Estimated Tax Paid and Withheld B	19(b)	12	N
0305 Estimated Tax paid and withheld C	19(c)	12	N
0308 Estimated Tax Paid and Withheld D	19(d)	12	N
0315 Applied Overpayment A	23(a)	12	N
0325 Underpayment A	25(a)	12	N
0335 Overpayment A	26(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0355	Previous Column Overpayment B	20 (b)	12	N
0365	Tax To Be Applied B	21 (b)	12	N
0375	Taxes Due Column B	22 (b)	12	N
0385	Applied Overpayment B	23 (b)	12	N
0395	Applied Underpayment B	24 (b)	12	N
0405	Underpayment B	25 (b)	12	N
0415	Overpayment B	26 (b)	12	N
0435	Previous Column Overpayment C	20 (c)	12	N
0445	Tax To Be Applied C	21 (c)	12	N
0455	Taxes Due Column C	22 (c)	12	N
0465	Applied Overpayment C	23 (c)	12	N
0475	Applied Underpayment C	24 (c)	12	N
0485	Underpayment C	25 (c)	12	N
0495	Overpayment C	26 (c)	12	N
0515	Previous Column Overpayment D	20 (d)	12	N
0525	Tax To Be Applied D	21 (d)	12	N
0535	Taxes Due Column D	22 (d)	12	N
0545	Applied Overpayment D	23 (d)	12	N
0565	Underpayment D	25 (d)	12	N
0575	Reserved	27 (a)	3	NO ENTRY
0578	Reserved	28 (a)	12	NO ENTRY

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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0590	Period Beg Apr 16 Days (a)	29(a)	3	N	-- --
0592	Period Beg Apr 16 Penalty (a)	30(a)	12	N	
0608	Reserved	27(b)	3	NO ENTRY	
0611	Reserved	28(b)	12	NO ENTRY	
					-- -- -- --
0623	Period Beg Apr 16 Days (b)	29(b)	3	N	
0624	Period Beg Apr 16 Penalty (b)	30(b)	12	N	
0626	Reserved	27(c)	3	NO ENTRY	--
0628	Reserved	28(c)	12	NO ENTRY	
					-- -- --
0636	Period Beg Apr 16 Days (c)	29(c)	3	N	
0638	Period Beg Apr 16 Penalty (c)	30(c)	12	N	
0655	Period Beg Apr 16 Days (d)	29(d)	3	N	
0657	Period Beg Apr 16 Penalty (d)	30(d)	12	N	
0667	Waived Amount	31	12	N	
@0669	Waiver Explanation	31	6	"STMbnn" or blank	
0671	Total Underpayment	31	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1369" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0800 Record ID		6	"FRMbbb"
0805 Form Number		6	"2210bb"
0810 Page Number		5	"PG04b"
0815 Taxpayer Identification Number		9	N (Primary SSN)
0820 Filler		1	blank
0825 Form Occurrence Number		7	N 0000001
0900 AGI Amount Period A	1(a)	12	N
0905 Annualized Income A	3(a)	12	N
0910 Itemized Deductions A	4(a)	12	N
0920 Annualized Itemized Deductions A	6(a)	12	N
0930 Return Standard Deductions A	7(a)	12	N
0940 Installment Deduction Amount A	8(a)	12	N
0950 Net Income Amount A	9(a)	12	N
0960 Exemption Claimed Amt A	10(a)	12	N
0970 Taxable Income Amt A	11(a)	12	N
0980 Tentative Tax Amt A	12(a)	12	N
0990 Annualized SE Tax A	13(a)	12	N
1000 Other Taxes A	14(a)	12	N
1010 Tax Before Credits A	15(a)	12	N
1020 Allowed Credits A	16(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N
1240	Applicable Tax Due Amount B	19(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1250	Accumulated Installment Amt B	20 (b)	12	N
1260	Tax Due Amount B	21 (b)	12	N
1270	Installment Tax Amount B	22 (b)	12	N
1280	Accumulated Adjusted Tax Amount B	23 (b)	12	N
1290	Aggregate Tax Due Amount B	24 (b)	12	N
1300	Required Installment Amount B	25 (b)	12	N
1310	AGI Amount Period C	1 (c)	12	N
1320	Annualized Income C	3 (c)	12	N
1330	Itemized Deductions C	4 (c)	12	N
1340	Annualized Itemized Deductions C	6 (c)	12	N
1350	Return Standard Deduction C	7 (c)	12	N
1360	Installment Deduction Amount C	8 (c)	12	N
1370	Net Income Amount C	9 (c)	12	N
1380	Exemption Claimed Amt C	10 (c)	12	N
1390	Taxable Income Amt C	11 (c)	12	N
1400	Tentative Tax amt C	12 (c)	12	N
1410	Annualized SE Tax C	13 (c)	12	N
1420	Other Taxes C	14 (c)	12	N
1430	Tax Before Credits C	15 (c)	12	N
1440	Allowed Credits C	16 (c)	12	N
1450	Net Tax Due Amount C	17 (c)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annualized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annualized Itemized Deductions D	6(d)	12	N
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
1750	Net SE Earnings A	26(a)	12	N
1760	SST/RRT Wages A	28(a)	12	N
1770	Net Prorated Social Security Tax Limit A	29(a)	12	N
1780	Annualized SST/RRT Wages A	31(a)	12	N
1790	Annualized Net Self-Employment Earnings A	33(a)	12	N
1800	Annualized SE Tax A	34(a)	12	N
1810	Net SE Earnings B	26(b)	12	N
1820	SST/RRT Wages B	28(b)	12	N
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
@1990	Spouse's Annualized SE Tax Computation	34	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0336" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2210Fb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0013	A	1	"X" or blank
0016	B	1	"X" or blank
0018	C	1	"X" or blank
0020	1	12	N
0030	2	12	N
0040	3	12	N
0045	4a	12	N
0050	4b	12	N
0055	4c	12	N
0057	4d	12	N
0059	4e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0060	Credit for Federal Tax on Fuels	4f	12	N
0067	Refundable Credit for Prior Year Minimum Tax	4g	12	N
0070	Health Coverage Tax Credit	4h	12	N
0075	Credit Subtotal	5	12	N
0080	Current Year Tax	6	12	N
0090	Two Thirds Credit	7	12	N
0100	Withholding Taxes	8	12	N
0110	Current Taxes Owed	9	12	N
0120	Prior Year's Tax	10	12	N
0130	Required Annual Payment	11	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	12	12	N
0150	Underpayment	13	12	N
0160	Earlier of Payment or Tax Due Date	14	8	YYYYMMDD
0170	Penalty Days	15	3	N
0176	Waived Amount	16	12	N
@0177	Waiver Explanation	16	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0390" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "2439bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000004
0010		1	Void Indicator Box "X" or blank
0020		1	Corrected Indicator Box "X" or blank
0030		8	Fiscal Year Beginning DT or blank
0040		8	Fiscal Year Ending DT or blank
0050		4	Company or Trust Name Control First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0060		35	Company or Trust Name Line 1 AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space

Field Identification No.	Form Ref.	Length	Field Description
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0070	Company or Trust Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Company or Trust Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090	Company or Trust City	22	AN, Allowable special character is space
0100	Company or Trust State	2	A (Standard Postal State Abbreviations) or period
0110	Company or Trust Zip Code	12	N (left-justified)
0120	Company or Trust Identification Number	9	N
0130	Shareholder Identifying Number	9	N
0140	Shareholder's Name	35	AN, Allowable special characters is: hyphen (-)
0150	Shareholder's Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160	Shareholder's City	22	AN, Allowable special character is space
0170	Shareholder's State	2	A (Standard Postal State Abbreviations)
0180	Shareholder's Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0190	Total Undistributed Long Term Capital Gains	1a	12	N
0210	Unrecaptured Section 1250 Gain	1b	12	N
0220	Section 1202 Gain	1c	12	N
0225	Collectibles Gain 28%	1d	12	N
0230	Tax Paid By Regulated Investment Company	2	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0495" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
*0010	1(a)	19	AN or "STMbnn"
			Name of Care Provider 1
+0015	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
			Care Provider Name Control 1
+0020	1(b)	28	AN
			Street Address 1
+0030	1(b)	29	AN
			City/State/Zip 1
*+0040	1(c)	9	AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
			SSN/EIN 1
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
			SSN/EIN Type 1
+0050	1(d)	12	N
			Amount Paid 1
0060	1(a)	19	AN
			Name of Care Provider 2

Field Identification No.		Form Ref.	Length	Field Description
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0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense Amount	9	12	N
@0322	Prior Yr Expense Explan./Qual. Person Name & SSN	9	6	"STMbnn" or blank
0328	Percentage of Qualified Expenses or Income	9	12	N
0330	Tax from Form 1040 or 1040A	10	12	N
0333	Amount from Form 1040, Line 47	11	12	N
0336	Subtracted Amount	12	12	N
0339	Credit for Child & Dependent Care	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0297" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"FRMbbb"
0341		6	"2441bb"
0342		5	"PG02b"
0343		9	N (Primary SSN)
0343			Taxpayer Identification Number
0344		1	blank
0345		7	N 0000001
0345	14	12	N
0350			Employer Paid Benefits
0351	15	12	N
0351			Carryover Amount
0353	16	12	N
0353			Forfeited Amount
0356	17	12	N
0356			Combine Lines 14 through 16
0360	18	12	N
0360			Qualified Expenses
0370	19	12	N
0370			Smaller of Adjusted or Qualified
0380	20	12	N
0380			Earned Income
0390	21	12	N
0390			Spouse Earned Income
0400	22	12	N
0400			Tentative Exclusion
0410	23	12	N
0410			Enter \$5000/\$2500
0420	24	1	"X" or blank
0420			Form 1040A - Yes
0425	24	1	"X" or blank
0425			Form 1040A - No
0430	24	12	N
0430			Sole Proprietorship/ Partnership Amt
0440	25	12	N
0440			Subtract Line 24 from Line 17

Field Identification No.		Form Ref.	Length	Field Description	
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0450	Smaller of Line 22 or Line 23	26	12	N	
					--
					--
0530	Deductible Benefits	27	12	N	
					--
					--
0550	Excluded Benefits	28	12	N	
0570	Taxable Benefits	29	12	N	
0580	Allowed Cared for Amt	30	12	N	
0590	Excluded Benefits Repeated	31	12	N	
0600	Net Allowable Amount	32	12	N	
0610	Total Qualified Expenses	33	12	N	
0620	Smaller of Qualified Expenses	34	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1325" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID Value "FRMbbb"
0001		6	Form Number "2555bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0007		9	SSN of Taxpayer with Foreign Earned Income N (Social Security Number)
0008		6	Waiver "WAIVER" or blank
@0009		6	Waiver Explanation "STMbnn" or blank
0010	1	35	Taxpayer Foreign Street Name Line 2 AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0011	1	35	Taxpayer Foreign Street Address AN, Allowable special characters are: space, ampersand, slash, and hyphen
0012	1	22	Taxpayer Foreign City A, Allowable special character is space
0013	1	35	Taxpayer Foreign State or Province A, Allowable special character is space
0014	1	20	Taxpayer Foreign Postal Code AN, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0015	Taxpayer Foreign Country	1	35	A, Allowable special character is space
0018	Country Code	1	2	A, (from Part I, Attachment 10 table)
0020	Occupation	2	25	AN
0030	Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0040	Employer's US Street Name Line 2	4a	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0041	Employer's US Street Address	4a	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0042	Employer's US City	4a	22	A, Allowable special character is space
0043	Employer's US State Abbreviation	4a	2	A (Standard Postal State Abbreviations)
0044	Employer's US Zip Code	4a	12	N (left-justified)
0050	Employer's Foreign Street Name Line 2	4b	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0051	Employer's Foreign Street Address	4b	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0052	Employer's Foreign City	4b	22	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0053	Employer's Foreign State or Province	4b	35	A, Allowable special character is space
0054	Employer's Foreign Postal Code	4b	20	AN, Allowable special character is space
0055	Employer's Foreign Country	4b	35	A, Allowable special character is space
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "2008" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank
0180	Separate Foreign Residence - No	8a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	YYYYMMDD or blank
0220	Date Bona Fide Residence Began	10	8	YYYYMMDD or blank
0225	Date Bona Fide Residence Ended	10	8	YYYYMMDD or blank, and literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0295	Period	12b	25	AN
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	YYYYMMDD or blank, "STMbnn"
+0342	Date Left US - 1	14b(1)	8	YYYYMMDD or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	YYYYMMDD or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0763" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	"FRMbbb"
0521		6	"2555bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
0524		1	blank
0525		7	N 0000001 - 0000002
0530	16	8	YYYYMMDD
0540	16	8	YYYYMMDD or blank, and literal "CONTINUE"
0550	17	35	AN
@0560	18	6	"STMbnn" or blank
*0570	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	18b(1)	8	YYYYMMDD
+0590	18c(1)	8	YYYYMMDD
+0600	18d(1)	3	Value Range 000-999
+0610	18e(1)	3	Value Range 000-999
+0620	18f(1)	12	N
0630	18a(2)	35	AN, Allowable Special Character is: space or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0640	Arrival Date - 2	18b(2)	8	'See 1st Occ.'
0650	Departure Date - 2	18c(2)	8	'See 1st Occ.'
0660	Full Days in Country - 2	18d(2)	3	'See 1st Occ.'
0670	Number of Days in US on Business	18e(2)	3	'See 1st Occ.'
0680	Income Earned in US on Business	18f(2)	12	'See 1st Occ.'
0690	Country Name - 3	18a(3)	35	'See 2nd Occ.'
0700	Arrival Date - 3	18b(3)	8	'See 1st Occ.'
0710	Departure Date - 3	18c(3)	8	'See 1st Occ.'
0720	Full Days in Country - 3	18d(3)	3	'See 1st Occ.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1st Occ.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1st Occ.'
0750	Country Name - 4	18a(4)	35	'See 2nd Occ.'
0760	Arrival Date - 4	18b(4)	8	'See 1st Occ.'
0770	Departure Date - 4	18c(4)	8	'See 1st Occ.'
0780	Full Days in Country - 4	18d(4)	3	'See 1st Occ.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1st Occ.'
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1st Occ.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank
0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N
0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0331" for Fixed; "nnnn" for variable format
		4	Value "*****"
1060		6	"FRMbbb"
1061		6	"2555bb"
1062		5	"PG03b"
1063		9	N (Primary SSN)
			Taxpayer Identification Number
1064		1	blank
1065		7	N 0000001 - 0000002
			Form Occurrence Number
1070	27	12	N
			Foreign Earned Income Repeated
1075		1	"Y" or "N"
			Claiming Housing Exclusion or Housing Deduction
1080	28	12	N
			Qualified Housing Expenses
*1081	29a	35	A, "STMbnn" or blank
			Housing Expense Location(s)
1082	29b	12	N
			Limit on Housing Expenses
1084	30	12	N
			Smaller of Expenses or Limit
1090	31	3	Value Range 000-365
			Number of Days in Qualifying Period
1100	32	12	N
			Number of Days X \$40.07 or Enter \$14,624
1110	33	12	N
			Total Qualified Housing Expenses
1120	34	12	N
			Employer-Provided Amounts

Field No.	Identification	Form Ref.	Length	Field Description
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1130	Employer-Provided Percentage	35	6	R (Please see Part I, Sect 5.01 b)
1140	Housing Exclusion	36	12	N
1160	Number of Days in Qualifying Period	38	3	Value Range 000-365
1180	Number of Days Ratio	39	6	R (Please see Part I, Sect 5.01 b)
1200	Tentative Foreign Earned Income Exclusion	40	12	N
1210	Foreign Earned Income Exclusion Limit	41	12	N
1220	Foreign Earned Income Exclusion	42	12	N
1230	Total Housing and Foreign Earned Income Exclusions	43	12	N
@1240	Allocable Deductions Computation	44	6	"STMbnn" or blank
1250	Allocable Deductions	44	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	45	12	N
1270	Max. Qualified Housing Expenses	46	12	N
1280	Max. Foreign Earned Income	47	12	N
1290	Limit of Housing Deduction	48	12	N
1300	Prior Year Housing Deduction Carryover Amount	49	12	NO ENTRY
1310	Total Housing Deduction	50	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0749" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"2555Zb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0007		9	N (Social Security Number)
			SSN of Taxpayer with Foreign Earned Income
0010	1a	1	"X" or blank
			Bona Fide Residence - Yes
0020	1a	1	"X" or blank
			Bona Fide Residence - No
0030	1b	8	YYYYMMDD or blank
			Date Bona Fide Residence Began
0040	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
			Date Bona Fide Residence Ended
0050	2a	1	"X" or blank
			Physically Present - Yes
0060	2a	1	"X" or blank
			Physically Present - No
0070	2b	8	YYYYMMDD
			Physical Presence Test FROM
0080	2b	8	YYYYMMDD or blank, and literal "CONTINUE"
			Physical Presence Test THROUGH
0090	3	1	"X" or blank
			Tax Home Test - Yes
0100	3	1	NO ENTRY
			Tax Home Test - No

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0110	Taxpayer Foreign Street Name Line 2	4	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0111	Taxpayer Foreign Street Address	4	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0112	Taxpayer Foreign City	4	22	A, Allowable special character is space
0113	Taxpayer Foreign State or Province	4	35	A, Allowable special character is space
0114	Taxpayer Foreign Postal Code	4	20	AN, Allowable special character is space
0115	Taxpayer Foreign Country	4	35	A, Allowable special character is space
0118	Country Code	4	2	A, (from Part I, Attachment 10 table)
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Street Name Line 2	7	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0141	Employer's US Street Address	7	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0142	Employer's US City	7	22	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0143	Employer's US State Abbreviation	7	2	A (Standard Postal State Abbreviation)
0144	Employer's US Zip Code	7	12	N (left-justified)
0150	Employer's Foreign Street Name Line 2	8	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0151	Employer' Foreign Street Address	8	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0152	Employer's Foreign City	8	22	A, Allowable special character is space
0153	Employer's Foreign State or Province	8	35	A, Allowable special character is space
0154	Employer's Foreign Postal Code	8	20	AN, Allowable special character is space
0155	Employer's Foreign Country	8	35	A, Allowable special character is space
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through "2008" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0375" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"2555Zb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001 - 0000002
*0290 Date Arrived in US - 1	12a(1)	8	YYYYMMDD, "STMbnn" or blank
+0300 Date Left US - 1	12b(1)	8	YYYYMMDD or blank
+0310 Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320 Income Earned in US on Business - 1	12d(1)	12	N
0330 Date Arrived in US - 2	12a(2)	8	YYYYMMDD or blank
0340 Date Left US - 2	12b(2)	8	'See 1st Occ.'
0350 Number of Days in US on Business - 2	12c(2)	3	'See 1st Occ.'
0360 Income Earned in US on Business - 2	12d(2)	12	'See 1st Occ.'
0370 Date Arrived in US - 3	12a(3)	8	'See 2nd Occ.'
0380 Date Left US - 3	12b(3)	8	'See 1st Occ.'
0390 Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'
0400 Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'
0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank
1175	365-Day No	15	1	"X" or blank
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 5.01 b)
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0580" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	Value "3468bb"
0002		5	Value "PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	35	AN
0030	2	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0031	2	22	AN, Allowable special character is: space
0032	2	2	A (Standard Postal state Abbreviations)
0033	2	12	N (left-justified)
0040	3	80	AN
0050	4	12	N

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Field Identification No.		Form Ref.	Length	Field Description

0208	Amt of Integrated Gasification	5a	12	N
0211	Integrated Gasification Credit	5a	12	N
0215	Amount of Coal-Based Technology 1	5b	12	N
0220	Coal-Based Technology 1 Credit	5b	12	N
0225	Amount of Coal-Based Technology 2	5c	12	N
0230	Coal-Based Technology 2 Credit	5c	12	N
0235	Add Lines 5a, 5b and 5c	5d	12	N
0240	Amt of Qual. Invest in Qual. Gasification	6a	12	N
0245	Qual. Invest in Qual. Gasification Credit	6a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0250	Amt of Qualified Investment in Property	6b	12	N
0255	Qualified Investment in Property Credit	6b	12	N
0260	Add Lines 6a and 6b	6c	12	N
0262	Amt of Advanced Energy Project Property	7	12	N
0264	Advanced Energy Project Property Credit	7	12	N
0265	Applicable Unused Investment Credit	8	12	N
0270	Add Lines 5d, 6c, 7 and 8	9	12	N
0275	Section 47(d)(5) Election Box	10a	1	"X" or blank
0280	Test Period Begin Date	10b	8	YYYYMMDD
0285	Test Period End Date	10b	8	YYYYMMDD
0290	Adjusted Basis of Building Amt	10c	12	N
0295	Amt of Qualified Rehabilitation Expenditures	10d	12	N
0300	Pre 1936 Buildings in the Gulf Opportunity Zone	10e	12	N
0305	Calculated Pre 1936 Bldgs Gulf Opportunity Zone	10e	12	N
0310	Pre 1936 Bldgs Affected by a Midwest Disaster	10f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0315	Calc Pre 1936 Bldgs Affected by a Midwest Disaster	10f	12	N
0320	Other Pre 1936 Buildings	10g	12	N
0325	Calculated Other Pre 1936 Buildings	10g	12	N
0328	Historic Structure Certification on File	10g	1	"Y" or blank
0330	Cert. Historic Structures Gulf Opportunity Zone	10h	12	N
0335	Calc Cert Historic Struct - Gulf Opportunity Zone	10h	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0360" for Fixed; "nnnn" for variable format
		4	Value "*****"
0349		6	"FRMbbb"
0350		6	"3468bb"
0351		5	"PG02b"
0352		9	N (Primary SSN)
0353		1	
0354		7	N 0000001
0355	10i	12	N
0360	10i	12	N
0365	10j	12	N
0370	10j	12	N
0372	10k	1	"X" or blank
0374	10k	1	"X" or blank
0376	10k	1	"X" or blank
0385	10k	18	N or blank, allowable character: hyphen (-)
0390	10l	8	DT

Field Identification No.		Form Ref.	Length	Field Description	
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0395	Rehabilitation Credit (Schedule K-1, Form 1065)	10m	12	NO ENTRY	
0400	Basis of Geothermal Energy and Solar Energy	11a	12	N	
0405	Credit for Geothermal Energy and Solar Energy	11a	12	N	
0410	Basis of Solar Illumination during the Tax Year	11b	12	N	
0413	Credit for Solar Illumination during the Tax Year	11b	12	N	
0414	Basis of Fuel Cell Prop in Svc after 12-31-2005	11c	12	N	
0416	Credit for Fuel Cell Prop in Svc after 12-31-2005	11c	12	N	--
0417	Basis of Fuel Cell Kilowatt Capacity Property	11d	12	N	
0418	Credit for Fuel Cell Kilowatt Capacity Property	11d	12	N	
0419	Enter the Lesser of Line 11c or 11d	11e	12	N	
0420	Basis of Qualified Fuel Cell Property	11f	12	N	
0425	Credit for Qualified Fuel Cell Property	11f	12	N	
0430	Applicable Kilowatt Capacity Property	11g	12	N	
0435	Applicable Kilowatt Capacity Property Amt	11g	12	N	

Field Identification No.	Form Ref.	Length	Field Description	
		4	"0289" for Fixed; "nnnn" for variable format	
		4	Value "*****"	
0467		6	"FRMbbb"	
0468		6	"3468bb"	
0469		5	"PG03b"	
0470		9	N (Primary SSN)	
			Taxpayer Identification Number	
0471		1	blank	
0472		7	N 0000001	
0474	11l	12	N	
			Basis of Combined Heat and Power Property	
0475	11l	12	N	
			Credit for Combined Heat and Power Property Amt	
0480	11m	6	R	
			Megawatt or Horsepower Divider	
0485	11n	12	N	
			Multiply Line 11i by 11j	
0486	11o	12	N	
			Basis of Property after 10-3-2008	
0487	11o	12	N	
			Basis of Property after 10-3-2008 Amt	
0488	11p	12	N	
			Enter the Smaller of 11o or \$4,000	
0490	11q	12	N	
			Basis of Small Wind Energy Property	
0495	11q	12	N	
			Credit for Small Wind Energy Property	
0505	11r	12	N	
			Basis of Geothermal Heat Pump Property	

Field Identification No.		Form Ref.	Length	Field Description
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0510	Credit for Geothermal Heat Pump Property	11r	12	N
0512	Basis of Qualified Investment Property	11s	12	N
0514	Credit for Qualified Investment Property	11s	12	N
0520	Applicable Used Investment Credit	12	12	N --
0525	Add Lines 10e through 10j...	13	12	N
0530	Rehabilitation and Energy Cr included in Line 13	14	12	N
0535	Subtract Line 14 from Line 13	15	12	N
0540	Rehabilitation and Energy Credits Allowed for 2009	16	12	N
0543	Carryforward of Rehabilitation Credit	17	12	N
0545	Carryback of Rehabilitation & Energy Cr from 2009	18	12	N
0550	Add Lines 15 through 18	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0506" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "3800bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1a	12	Current Year Investment Credit N
0040	1b	12	Welfare to Work Credit N
0060	1c	12	Current Year Credit for Increasing Research N
*0065	1d	9	LIHC Pass-Through EIN "STMbnn", N or blank
0070	1d	12	Current Year Low-Income Housing Credit N
0090	1e	12	Current Year Disabled Access Credit N
0100	1f	12	Current Year Renewable Electricity Production N
0110	1g	12	Current Year Indian Employment Credit N
0130	1h	12	Current Year Orphan Drug Credit N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0535	NMC Pass-Through EIN	1i	9	"STMbnn", N or blank
0540	Current Year New Markets Credit	1i	12	N
0550	Cr for Small Employer Pension Plan Startup Cost	1j	12	N
*0555	EPCCC Pass-Through EIN	1k	9	"STMbnn", N or blank
0560	Credit for Employer-Provided Child Care Facilities	1k	12	N
0580	Current Year Biodiesel Fuels Credit	1l	12	N
0590	Current Year Low Sulfur Diesel Fuel Credit	1m	12	N
0600	Distilled Spirits Credit	1n	12	N
0610	Nonconventional Fuel Source Credit	1o	12	N
0620	New Energy Efficient Home Credit	1p	12	N
0630	Energy Efficient Appliance Credit	1q	12	N
0640	Alternative Motor Credit	1r	12	N
*0645	Alternative Motor Vehicle Pass-Through EIN	1r	9	"STMbnn", N or blank
0650	Alternative Fuel Vehicle Refueling Credit	1s	12	N
0652	Credits for Affected Midwestern Disaster Area	1t	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0660	Mine Rescue Team Training Credit	1u	12	NO ENTRY
0670	Agricultural Chemicals Security Credit	1v	12	N
0680	Credit for Employer Diff. Wage Payments	1w	12	N
0685	Carbon Dioxide Sequestration Credit	1x	12	N
0687	QLFYD Plug-in Electric Drive Motor Vehicle Credit	1y	12	N
0690	QLFYD Plug-in Electric Vehicle Credit	1z	12	N
0700	Current Year Credit for Contributions	1aa	12	N
0720	CY General Credits Electing Large Partnership	1bb	12	N
0740	Current Year General Business Credit	2	12	N
0770	Passive Activity Credits	3	12	N
0780	Subtract Line 3 from Line 2	4	12	N
0790	Passive Activity Credits Allowed	5	12	N
0800	Passive Activity from Publicly Traded Partnership	5	1	"X" or blank
0810	Carryforward of General Business Credit	6	12	N
@0825	Credit Computation Attachment	6	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0840	Carryback of General Business Credit	7	12	NO ENTRY
0850	Tentative General Business Credit	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0275" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1000	Record ID		6	"FRMbbb"
1001	Form Number		6	"3800bb"
1002	Page Number		5	"PG02b"
1003	Taxpayer Identification Number		9	N (Primary SSN)
1004	Filler		1	blank
1005	Form Occurrence Number		7	N 0000001
1020	Regular Tax Before Credits	9	12	N
1030	Alternative Minimum Tax	10	12	N
1040	Regular Tax Plus Alternative Minimum Tax	11	12	N
1045	Foreign Tax Credit	12a	12	N
1060	Credits from Form 1040	12b	12	N
				--
				--
				--
1100	Total Credits	12c	12	N
1110	Net Income Tax	13	12	N
1120	Net Regular Tax	14	12	N
1130	Enter 25% of Excess	15	12	N
1140	Tentative Minimum Tax	16	12	N
1150	Greater of Line 15 or Line 16	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1160	Subtract Line 17 from Line 13	18a	12	N
1163	Bonus Depreciation	18b	12	NO ENTRY
1167	Add Lines 18a and 18b	18c	12	N
1170	Section Literal	19a	9	"SECB41(G)" or blank
1180	Attach Corporation Computation	19a	6	NO ENTRY
1190	Corporate ID	19a	13	NO ENTRY
1200	Smaller of Line 8 or Line 18c	19a	12	N
1210	Smaller of Line 8 or Line 18a	19b	12	N
1220	Subtract Line 19b from Line 19a	19c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0271" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1230	Record ID		6	"FRMbbb"
1231	Form Number		6	"3800bb"
1232	Page Number		5	"PG03b"
1233	Taxpayer Identification Number		9	N (Primary SSN)
1234	Filler		1	blank
1235	Form Occurrence Number		7	N 0000001
1245	Multiply Line 16 by 75%	20	12	N
1255	Enter the greater of Line 15 or Line 20	21	12	N
1265	Subtract Line 21 from Line 13	22	12	N
1275	Subtract Line 19b from Line 22	23	12	N
1285	Amount from Form 8844 Line 10	24	12	N
1295	Empowerment Zone and Renewal Community Credit	25	12	N
1305	Subtract Line 15 from Line 13	26	12	N
1315	Add Lines 19b and 25	27	12	N
1325	Subtract Line 27 from Line 26	28	12	N
1335	Investment Credit, Form 3468	29a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1345	Work Opportunity Credit, Form 5884	29b	12	N
1355	Alcohol and Cellulosic Biofuels, Form 6478	29c	12	N
1365	Low-income Housing Credit, Form 8586	29d	12	N
1375	Renewable Electricity Credit, Form 8835	29e	12	N
1385	Employer Social Sec. and Medicare Taxes, Form 8846	29f	12	N
1390	Railroad Track Maintenance Credit (Form 8900)	29g	12	N
1395	Add Lines 29a through 29g	30	12	N
1405	Smaller of Line 28 or Line 30	31	12	N
1415	Credit Allowed for Current Year	32	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0118" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "3903bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		13	Armed Forces Permanent Change of Station Literal "MILITARYbMOVE" or blank
0040	1	12	Transport Goods Exp N
0042	2	12	Moving Expenses Amt N
0044	3	12	Total Moving Expenses N
0052	4	12	Excludable Moving Expense Reimbursements N
0060	5	1	Tot Moving Expenses>Moving Reimbursement-No Box "X" or blank
0070	5	1	Tot Moving Expenses>Moving Reimbursements-Yes Box "X" or blank
0180	5	12	Moving Exp Deduction N
		1	Record Terminus Character Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0369" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4136bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
@0008	Statement in Lieu of Previously Field Certificate		6	"STMbnn" or blank
0010	Off-Highway Business Use Gallons	1a(c)	6	N
0020	Use on Farm For Farming Purpose Gallons	1b(c)	6	N
0030	Nontaxable Use of Gasoline Type	1c(a)	2	Values "04, 05, 07, 11, 13, 14, 15" or blank
0040	Nontaxable Use of Gasoline Gallons	1c(c)	6	N
0070	Nontaxable Use of Gasoline Cr. Amount	1c(d)	12	N
0080	Exported Nontaxable Use of Gasoline Gallons	1d(c)	6	N
0090	Exported Nontaxable Use of Gasoline Cr. Amount	1d(d)	12	N
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N

Field Identification No.	Form Ref.	Length	Field Description
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0180	2a(d)	12	N Nontaxable Use of Commercial Aviation Gas Cr. Amt
0190	2b(a)	2	Values "01, 10, 11, 13, 14, 15" or blank Nontaxable Use of Aviation Gasoline Type
0200	2b(c)	6	N Nontaxable Use of Aviation Gasoline Gallons
0210	2b(d)	12	N Nontaxable Use of Aviation Gas Cr. Amt
0215	2c(c)	6	N Exported Nontaxable Use of Aviation Gas Gallons
0220	2c(d)	12	N Exported Nontaxable Use of Aviation Cr. Amount
0225	2d(c)	6	N LUST Tax on Aviation Fuel Gallons
0230	2d(d)	12	N LUST Tax on Aviation Fuel Cr. Amt
@0240	3	6	"STMbnn" or blank Evidence of Dyed Diesel Fuel Explanation
0250	3	1	"X" or blank Evidence of Dyed Diesel Fuel Exception Box
0260	3a(a)	2	Values "02, 06, 07, 08, 11, 13, 14, 15" or blank Nontaxable Use of Diesel Fuel Type
0270	3a(c)	6	N Nontaxable Use of Diesel Fuel Gallons
0303	3b(c)	6	N Diesel Fuel for Farming Purposes Gallons
0307	3b(d)	12	N Diesel Fuel for Farming Purposes Cr. Amount

Field Identification No.		Form Ref.	Length	Field Description
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0310	Diesel Fuel Train Use Gallons	3c(c)	6	N
0320	Diesel Fuel Train Use Cr. Amt	3c(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3d(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Cr. Amt	3d(d)	12	N
0343	Diesel Fuel Exported Gallons	3e(c)	6	N
0347	Diesel Fuel Exported Cr. Amount	3e(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type	4a(a)	2	Values "02, 06, 07, 08, 11, 13, 14, 15" or blank
0380	Nontaxable Use of Kerosene Gallons	4a(c)	6	N
0399	Nontaxable Kerosene for Farming Purposes Gallons	4b(c)	6	N
0407	Kerosene Use Farm Cr. Amount	4b(d)	12	N
0409	Kerosene Use in Buses Gallons	4c(c)	6	N
0416	Kerosene Use in Buses Cr. Amount	4c(d)	12	N
0418	Nontaxable Use of Kerosene Exported Gallons	4d(c)	6	N
0420	Nontaxable Use of Kerosene Exported Cr. Amount	4d(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0425	Nontaxable Kerosene Aviation Rate 1 Type of Use	4e(a)	2	Values "02, 08" or blank
0430	Nontaxable Kerosene Aviation Rate 1 Gallons	4e(c)	6	N
0435	Nontaxable Kerosene Aviation Rate 1 Cr. Amt	4e(d)	12	N
0440	Nontaxable Kerosene Aviation Rate 2 Type of Use	4f(a)	2	Values "02, 08" or blank
0445	Nontaxable Kerosene Aviation Rate 2 Gallons	4f(c)	6	N
0450	Nontaxable Kerosene Aviation Rate 2 Cr. Amt	4f(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0389" for Fixed; "nnnn" for variable format
		4	Value "*****"
0540		6	"FRMbbb"
0541		6	"4136bb"
0542		5	"PG02b"
0543		9	N (Primary SSN)
			Taxpayer Identification Number
0544		1	blank
0545		7	N 0000001
			Form Occurrence Number
0550	5a(c)	6	N
			Commercial Aviation Kerosene Gallons 1
0555	5a(d)	12	N
			Commercial Aviation Kerosene Cr. Amount 1
0560	5b(c)	6	N
			Commercial Aviation Kerosene Gallons 2
0565	5b(d)	12	N
			Commercial Aviation Kerosene Cr. Amount 2
0570	5c(a)	2	Values "01, 09, 10, 11, 13, 15, 16" or blank
			Nontaxable Aviation Kerosene Use Type 1
0575	5c(c)	6	N
			Use of Nontaxable Aviation Kerosene Gal Type 1
0580	5c(d)	12	N
			Use of Nontaxable Aviation Kerosene Amt Type 1
0585	5d(a)	2	Values "01, 09, 10, 11, 13, 15, 16" or blank
			Nontaxable Aviation Kerosene Use Type 2
0590	5d(c)	6	N
			Use of Nontaxable Aviation Kerosene Gal Type 2

Field Identification No.		Form Ref.	Length	Field Description
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0595	Use of Nontaxable Aviation Kerosene Amt Type 2	5d(d)	12	N
0600	LUST Tax on Kerosene Gallons	5e(c)	6	N
0605	LUST Tax on Kerosene Cr. Amt	5e(d)	12	N
0608	Undyed Diesel Fuel Registration No.	6	12	AN
@0610	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0615	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0620	Use of Undyed Diesel by State or Local Gov Gallons	6a(c)	6	N
0625	Use of Undyed Diesel by State or Local Gov Cr. Amt	6a(d)	12	N
@0630	Customer Information Attachment	6a	6	"STMbnn" or blank
0635	Use Undyed Diesel Intercity Buses Gallons	6b(c)	6	N
0640	Use Undyed Diesel Intercity Buses Cr. Amount	6b(d)	12	N
0645	Undyed Kerosene Registration No.	7	12	AN
@0650	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank
0655	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0660	Use of Undyed Kero by State or Local Gov Gallons	7a(c)	6	N
@0665	Customer Information Attachment	7a	6	"STMbnn" or blank
0670	Kerosene Sales from Blocked Pump Gallons	7b(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Cr. Amount	7b(d)	12	N
0685	Undyed Kerosene Use in Certain Buses Gallons	7c(c)	6	N
0695	Undyed Kerosene Use in Certain Buses Cr. Amount	7c(d)	12	N
0705	Vendors of Kerosene for Use of Aviation Reg. No.	8	12	AN
0715	Used in Commercial Aviation Gallons Type 1	8a(c)	6	N
0725	Used in Commercial Aviation Cr. Amount Type 1	8a(d)	12	N
0745	Other Use in Commercial Aviation Gallons Type 2	8b(c)	6	N
0750	Other Use in Commercial Aviation Cr. Amount Type 2	8b(d)	12	N
0755	Nonexempt Use Gallons	8c(c)	6	N
0757	Nonexempt Use Cr. Amount	8c(d)	12	N
0759	Other Nontaxable Use Type 1	8d(a)	2	Values "01, 09, 10, 11, 13, 14, 15" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0760	Other Nontaxable Use Gallons 1	8d(c)	6	N
0764	Other Nontaxable Use Cr. Amount 1	8d(d)	12	N
0768	Other Nontaxable Use Type 2	8e(a)	2	Values "01, 09, 10, 11, 13, 14, 15" or blank
0770	Other Nontaxable Use Gallons 2	8e(c)	6	N
0775	Other Nontaxable Use Cr. Amount 2	8e(d)	12	N
0780	LUST Tax on Kerosene Foreign Trade Gallons	8f(c)	6	N
0785	LUST Tax on Kerosene Foreign Trade Cr. Amt	8f(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0515" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0877 Record ID		6	"FRMbbb"
0878 Form Number		6	"4136bb"
0879 Page Number		5	"PG03b"
0880 Taxpayer Identification Number		9	N (Primary SSN)
0881 Filler		1	blank
0882 Form Occurrence Number		7	N 0000001
0950 Alcohol Fuel Mixture Registration No.	9	12	AN
0960 Alcohol Mixtures Ethanol Gallons	9a(c)	6	N
0970 Alcohol Mixtures Ethanol Cr. Amount	9a(d)	12	N
0980 Alcohol Mixtures Other Than Ethanol Gallons	9b(c)	6	N
0990 Alcohol Mixtures Other Than Ethanol Cr. Amount	9b(d)	12	N
3010 Biodiesel Mixture Registration No.	10	12	AN
3020 Biodiesel Mix Gallons	10a(c)	6	N
3030 Biodiesel Mix Cr. Amount	10a(d)	12	N
3040 Agri-biodiesel Mix Gallons	10b(c)	6	N
3050 Agri-biodiesel Mix Cr. Amount	10b(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3060	Renewable Diesel Mix Gallons	10c(c)	6	N
3070	Renewable Diesel Mix Cr. Amount	10c(d)	12	N
3199	LPG Use Type Literal	11a(a)	3	"BUS" or blank
3200	LPG Use Type	11a(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3210	LPG Gallons	11a(c)	6	N
3220	LPG Cr. Amount	11a(d)	12	N
3239	"P Series" Fuels Use Type Literal	11b(a)	3	"BUS" or blank
3240	P Series Fuels Use Type	11b(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3260	P Series Fuels Gallons	11b(c)	6	N
3280	P Series Fuels Cr. Amount	11b(d)	12	N
3299	CNG Use Type Literal	11c(a)	3	"BUS" or blank
3300	Compressed Natural Gas Use Type	11c(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3320	Compressed Natural Gas Gallons	11c(c)	6	N
3340	Compressed Natural Gas Cr. Amount	11c(d)	12	N
3359	Liquefied Hydrogen Use Type Literal	11d(a)	3	"BUS" or blank
3360	Liquefied Hydrogen Use Type	11d(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3380	Liquefied Hydrogen Gallons	11d(c)	6	N
3400	Liquefied Hydrogen Cr. Amount	11d(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3419	Liquid Fuel from Coal Use Type Literal	11e(a)	3	"BUS" or blank
3420	Liquid Fuel from Coal Use type	11e(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3440	Liquid Fuel from Coal Gallons	11e(c)	6	N
3460	Liquid Fuel from Coal Cr. Amount	11e(d)	12	N
3479	Nontaxable Liquid Fuel Use Type Literal	11f(a)	3	"BUS" or blank
3480	Nontaxable Liquid Fuel Use Type	11f(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3500	Nontaxable Liquid Fuel Gallons	11f(c)	6	N
3520	Nontaxable Liquid Fuel Credit Amount	11f(d)	12	N
3539	Liquefied Natural Gas Use Type Literal	11g(a)	3	"BUS" or blank
3540	Liquefied Natural Gas Use Type	11g(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3560	Liquefied Natural Gas Gallons	11g(c)	6	N
3580	Liquefied Natural Gas Cr. Amount	11g(d)	12	N
3582	Liquefied Gas from Biomass Use Type Literal	11h(a)	3	"BUS" or blank
3583	Liquefied Gas from Biomass Use Type	11h(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3585	Liquefied Gas Derived from Biomass Gas Gallons	11h(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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3587	Liquefied Gas Derived from Biomass Credit Amount	11h(d)	12	n
3600	Alternative Fuel Cr. Reg. No.	12	12	AN
3620	LPG Gallons	12a(c)	6	N
3640	LPG Cr. Amount	12a(d)	12	N
3660	P Series Fuels Gallons	12b(c)	6	N
3680	P Series Fuels Cr. Amount	12b(d)	12	N
3700	Compressed Natural Gas Gallons	12c(c)	6	N
3720	Compressed Natural Gas Cr. Amount	12c(d)	12	N
3740	Liquefied Hydrogen Gallons	12d(c)	6	N
3760	Liquefied Hydrogen Cr. Amount	12d(d)	12	N
3780	Liquid Fuel from Coal Gallons	12e(c)	6	N
3800	Liquid Fuel from Coal Cr. Amount	12e(d)	12	N
3820	Liquid Fuel Gallons	12f(c)	6	N
3840	Liquid Fuel Credit Amount	12f(d)	12	N
3860	Liquefied Natural Gas Gallons	12g(c)	6	N
3880	Liquefied Natural Gas Cr. Amount	12g(d)	12	N
3881	Liquefied Gas Derived from Biomass Gallons	12h(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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3883	Liquefied Gas Derived from Biomass Credit Amount	12h(d)	12	N
3885	Compressed Gas Derived from Biomass Gallons	12i(c)	6	N
3887	Compressed Gas Derived from Biomass Credit Amount	12i(d)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0234" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
3890 Record ID		6	"FRMbbb"
3891 Form Number		6	"4136bb"
3892 Page Number		5	"PG04b"
3893 Taxpayer Identification Number		9	N (Primary SSN)
3894 Filler		1	blank
3895 Form Occurrence Number		7	N 0000001
3900 Registered Credit Card Issuers Registration No.	13	12	AN
3920 Diesel Fuel for State or Local Government Gallons	13a(c)	6	N
3940 Diesel Fuel for State or Local Government Cr. Amt	13a(d)	12	N
3960 Kerosene Fuel Sold for State or Local Gov Gallons	13b(c)	6	N
3980 Kerosene Fuel Sold for State or Local Gov Cr. Amt	13b(d)	12	N
4000 Kerosene Use in Aviation - State/Local Gov Gallons	13c(c)	6	N
4020 Kerosene Use in Aviation - State/Local Gov Cr. Amt	13c(d)	12	N
4119 Diesel-Water Fuel Emulsion Nontax. Use Literal	14a(a)	3	"BUS" or blank

Field Identification No.	Form Ref.	Length	Field Description
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4120 Diesel-Water Fuel Emulsion Nontaxable Use Type	14a(a)	2	Values "01, 02, 05, 06, 07, 08, 11, 13, 14, 15" or blank
4140 Diesel-Water Fuel Emulsion Nontaxable Gallons	14a(c)	6	N
4160 Diesel-Water Fuel Emulsion Nontaxable Cr. Amount	14a(d)	12	N
4180 Diesel-Water Exported Gallons	14b(c)	6	N
4200 Diesel-Water Exported Cr. Amount	14b(d)	12	N
4220 Diesel-Water Fuel Emulsion Blending Reg. No.	15	12	AN
@4230 Customer Information Statement	15	6	"STMbnn" or blank
4240 Diesel-Water Fuel Emulsion Blending Gallons	15a(c)	6	N
4260 Diesel-Water Fuel Emulsion Blending Cr. Amount	15a(d)	12	N
4280 Exported Dyed Diesel Fuel Gallons	16a(c)	6	N
4300 Exported Dyed Diesel Fuel Cr. Amount	16a(d)	12	N
4320 Exported Dyed Kerosene Gallons	16b(c)	6	N
4340 Exported Dyed Kerosene Cr. Amount	16b(d)	12	N
4360 Total Income Tax Cr. Amount	17	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0647" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"4137bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Tip Income Name	35	AN
0020	Tip Income SSN	9	N
*0030	Employer's Name A	1A(a)	47 AN or "STMbnn"
+0035	Employer ID Number A	1A(b)	9 N
+0040	Tips Received A	1A(c)	12 N
+0045	Tips Reported A	1A(d)	12 N
0050	Employer's Name B	1B(a)	47 AN
0055	Employer ID Number B	1B(b)	9 N
0060	Tips Received B	1B(c)	12 N
0065	Tips Reported B	1B(d)	12 N
0070	Employer's Name C	1C(a)	47 AN
0075	Employer ID Number C	1C(b)	9 N
0080	Tips Received C	1C(c)	12 N
0085	Tips Reported C	1C(d)	12 N
0090	Employer's Name D	1D(a)	47 AN
0095	Employer ID Number D	1D(b)	9 N

Field Identification No.		Form Ref.	Length	Field Description
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0100	Tips Received D	1D(c)	12	N
0105	Tips Reported D	1D(d)	12	N
0110	Employer's Name E	1E(a)	47	AN
0115	Employer ID Number E	1E(b)	9	N
0120	Tips Received E	1E(c)	12	N
0125	Tips Reported E	1E(d)	12	N
0160	Total Tips Received	2	12	N
0170	Total Tips Reported	3	12	N
0180	Taxable Tips	4	12	N
0190	Unreported Tips	5	12	N
0200	Line 4 minus Line 5	6	12	N
0210	Total Social Security Wages and Tips	8	12	N
0220	Line 7 minus Line 8	9	12	N
0224	Tips Subject To Medicare Only Literal	10	10	"1.45%bTIPS"
0227	Tips Subject to Medicare Only Amount	10	12	N
0230	Unreported Tips Subject to SST	10	12	N
0240	Social Security Tax on Tips	11	12	N
0290	Medicare Tax on Tips	12	12	N
0300	F1040 Social Security Medicare Tax on Tips	13	12	N
@0310	Explanation of Unreported Tips Global Statement		6	"STMbnn" or blank

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0635" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4255bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0009 Identifying Number		9	NO ENTRY
*0010 Property Desc. (1)	A	56	AN or "STMbnn"
+0020 Original Rate (1)	1A	6	R
*+0023 Cost or Other Basis (1)	2A	12	N or "STMbnn"
+0080 Original Credit (1)	3A	12	N
+0084 Date Property Placed in Serv. (1)	4A	8	YYYYMMDD
+0090 Date Property Qualification (1)	5A	8	YYYYMMDD
+0100 Number of Full yrs between dates (1)	6A	2	N, "00", or blank
+0110 Recapture Percentage (1)	7A	6	R
+0120 Tentative Recap. Tax (1)	8A	12	N
0130 Property Desc. (2)	B	56	AN
0140 Original Rate (2)	1B	6	R
0143 Cost or Other Basis (2)	2B	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	YYYYMMDD
0210	Date Property Qualification (2)	5B	8	YYYYMMDD
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	YYYYMMDD
0330	Date Property Qualification (3)	5C	8	YYYYMMDD
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Date Property Qualification (4)	5D	8	YYYYMMDD
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0483	"Tax From Attached" Literal	9	17	"TAX FROM ATTACHED" or Blank
0486	Tax Amount	9	12	N
0490	Line 8 col A-D	9	12	N
0495	Statement Reference - BMF Use Only	10	6	Blank
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0530	Total Increase Tax	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0847" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4562bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000030
0008 Sect 179 Summary Form Indicator		1	"X" or blank
0010 Activity		30	AN
0011 Maximum Amount	1	12	N (\$250,000 unless exception applies)
0012 Section 179 Property Cost for Current Year	2	12	N
0013 Threshold Cost	3	12	N (\$800,000 unless exception applies)
0014 Section 179 Property Adjusted	4	12	N
0018 Overall Dollar Limitation Adjusted	5	12	N
*0020 Class of Property 1	6(a)1	20	AN or "STMbnn"
+0030 Cost 1	6(b)1	12	N
+0040 Elected Cost 1	6(c)1	12	N
0050 Class of Property 2	6(a)2	20	AN
0060 Cost 2	6(b)2	12	N
0070 Elected Cost 2	6(c)2	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0080	Listed Property	7(c)	12	N
0081	Section 179 Property Total Elect Cost	8	12	N
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special Depreciation Allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*0140	5-Year Cost	19b(c)	12	N or "STMbnn"
+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"
+0295	20-Yr Method	19f(f)	7	AN

Field No.	Identification	Form Ref.	Length	Field Description
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+0305	20-Year Deduction	19f(g)	12	N
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "YYYYMM" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "YYYYMM"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "YYYYMM" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "YYYYMM" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0871" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"4562bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001 - 0000030
0762 Evidence - Yes	24a	1	"X" or blank
0764 Evidence - No	24a	1	"X" or blank
0766 Written - Yes	24b	1	"X" or blank
0768 Written - No	24b	1	"X" or blank
0773 SPCL Depreciation Allowance for Qualified Listed	25h	12	N
*0775 Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780 Date Service 1/ Over 50%	26(b)1	8	YYYYMMDD
+0790 Percent Use 1/ Over 50%	26(c)1	6	R
+0800 Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810 Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815 Recovery Period 1/ Over 50%	26(f)1	2	N
+0822 Method 1/Over 50%	26(g)1	7	AN

Field Identification No.		Form Ref.	Length	Field Description
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+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	YYYYMMDD
0870	Percent Use 2/ Over 50%	26(c)2	6	R
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N
0895	Recovery Period 2/ Over 50%	26(f)2	2	N
0902	Method 2/Over 50%	26(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N
0920	179 Expense 2/ Over 50%	26(i)2	12	N
0930	Description 3/ Over 50%	26(a)3	9	AN
0940	Dt Service 3/ Over 50%	26(b)3	8	YYYYMMDD
0950	Percent Use 3/ Over 50%	26(c)3	6	R
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N
0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN

Field Identification No.		Form Ref.	Length	Field Description
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0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	YYYYMMDD
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	YYYYMMDD
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N

Field Identification No.	Description	Form Ref.	Length	Field Description
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	YYYYMMDD
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1923	Primary Use by Over 5% Owner/Relative Yes 2	35 (b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35 (b)	1	"X" or blank
1930	Another Vehicle Yes 2	36 (b)	1	"X" or blank
1940	Another Vehicle No 2	36 (b)	1	"X" or blank
1970	Vehicle Available Yes 3	34 (c)	1	"X" or blank
1980	Vehicle Available No 3	34 (c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35 (c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	35 (c)	1	"X" or blank
1990	Another Vehicle Yes 3	36 (c)	1	"X" or blank
2000	Another Vehicle No 3	36 (c)	1	"X" or blank
2030	Vehicle Available Yes 4	34 (d)	1	"X" or blank
2040	Vehicle Available No 4	34 (d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35 (d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35 (d)	1	"X" or blank
2050	Another Vehicle Yes 4	36 (d)	1	"X" or blank
2060	Another Vehicle No 4	36 (d)	1	"X" or blank
2090	Vehicle Available Yes 5	34 (e)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2100	Vehicle Available No 5	34 (e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35 (e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35 (e)	1	"X" or blank
2110	Another Vehicle Yes 5	36 (e)	1	"X" or blank
2120	Another Vehicle No 5	36 (e)	1	"X" or blank
2150	Vehicle Available Yes 6	34 (f)	1	"X" or blank
2160	Vehicle Available No 6	34 (f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35 (f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	35 (f)	1	"X" or blank
2170	Another Vehicle Yes 6	36 (f)	1	"X" or blank
2180	Another Vehicle No 6	36 (f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	YYYYMMDD
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	YYYYMMDD
2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre-Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0716" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"4563bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	AN
			Name of Taxpayer with Exclusion
0020		9	N
			Taxpayer SSN
0030	1	8	DT
			Date Bona Fide Residence Began
0040		8	YYYYMMDD or Blank, and literal "CONTINUE"
			Date Bona Fide Residence Ended
0050	2	1	"X" or blank
			Rented Room
0060	2	1	"X" or blank
			Rented House or Apartment
0070	2	1	"X" or blank
			Quarters Furnished by Employer
0080	2	1	"X" or blank
			Purchased Home
0090	3a	1	"X" or blank
			Family Living with You - Yes
0100	3a	1	"X" or blank
			Family Living with You - No

Field Identification No.		Form Ref.	Length	Field Description
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*0110	Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120	Period	3b	25	AN
0130	Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140	Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150	Home Address	4b	60	AN, "STMbnn" or blank
+0160	Home Status	4b	6	"RENTED" or blank
*+0170	Occupant Name	4b	35	AN, "STMbnn" or blank
+0180	Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
0190	Employer's Name	5	45	AN, Allowable Special Characters are: Space (), less-than (<), hyphen (-), and ampersand (&)
0200	Employer's Address	5	70	AN, Allowable Special Characters are: space (), slash (/), hyphen (-), and literal "NONE"

Field Identification No.		Form Ref.	Length	Field Description
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*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMbnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
+0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0810" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4684bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0011 Revenue Procedure 2009-20 Indicator		1	"X" or blank
*0015 Property Desc A (1)	1A	56	AN or "STMbnn"
+0020 Cost or Other Basis (1)	2A	12	N
+0030 Insurance (1)	3A	12	N
*+0040 Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050 Fair Market Value Before Theft (1)	5A	12	N
+0060 Fair Market Value After Theft (1)	6A	12	N
+0070 Line 5 minus Line 6 (1)	7A	12	N
+0080 Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090 Line 8 minus line 3 (1)	9A	12	N
0100 Property Desc B (2)	1B	56	AN

Field No.	Identification	Form Ref.	Length	Field Description
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0110	Cost or Other Basis (2)	2B	12	N
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N

Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10	12	N
0380	Applicable Amount	11	12	N
0390	Net Casualty or Theft Loss	12	12	N
0400	Total Line 12 Amount	13	12	N
0410	Total Casualty or Theft Gain	14	12	N
0420	Line 14 more than Line 13	15	12	N
0430	Line 13 more than Line 14	16	12	N
0435	Add Amount from Line 12	17	12	N
0439	Yes Box Indicator	18	1	"X" or blank
0441	No Box Indicator	18	1	"X" or blank
0443	Total Amount from Box Ind	18	12	N
0446	Subtract Line 18 from Line 16	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
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				--
				--
0456	10% of Adjusted Gross Income	20	12	N
0458	Subtract Line 20 from Line 19	21	12	N
0459	Add Lines 18 and 21	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1104" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0460 Record ID		6	"FRMbbb"
0461 Form Number		6	"4684bb"
0462 Page Number		5	"PG02b"
0463 Taxpayer Identification Number		9	N (Primary SSN)
0464 Filler		1	blank
0465 Form Occurrence Number		7	N 0000001 - 0000005
*0470 Property Desc A (1)	23A	56	AN or "STMbnn"
+0480 Cost or Adj Basis (1)	24A	12	N
+0490 Insurance (1)	25A	12	N
*+0500 Gain from Casualty or Theft (1)	26A	12	N or "STMbnn"
+0510 Fair Market Value Before Theft (1)	27A	12	N
+0520 Fair Market Value After Theft (1)	28A	12	N
+0530 Net Fair Market (1)	29A	12	N
+0540 Property Basis or Net Fair Market (1)	30A	12	N
+0545 Form 8829 Indicator	31A	5	"F8829" or blank
+0550 Net Property Loss (1)	31A	12	N
0560 Property Desc B (2)	23B	56	AN
0570 Cost or Adj Basis (2)	24B	12	N
0580 Insurance (2)	25B	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0590	Gain from Casualty or Theft (2)	26B	12	N
0600	Fair Market Value Before Theft (2)	27B	12	N
0610	Fair Market Value After Theft (2)	28B	12	N
0620	Net Fair Market (2)	29B	12	N
0630	Property Basis or Net Fair Market (2)	30B	12	N
0635	Form 8829 Indicator	31B	5	"F8829" or blank
0640	Net Property Loss (2)	31B	12	N
0650	Property Desc C (3)	23C	56	AN
0660	Cost or Adj Basis (3)	24C	12	N
0670	Insurance (3)	25C	12	N
0680	Gain from Casualty or Theft (3)	26C	12	N
0690	Fair Market Value Before Theft (3)	27C	12	N
0700	Fair Market Value After Theft (3)	28C	12	N
0710	Net Fair Market (3)	29C	12	N
0720	Property Basis or Net Fair Market (3)	30C	12	N
0725	Form 8829 Indicator	31C	5	"F8829" or blank
0730	Net Property Loss (3)	31C	12	N
0740	Property Desc D (4)	23D	56	AN
0750	Cost or Adj Basis (4)	24D	12	N
0760	Insurance (4)	25D	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0770	Gain from Casualty or Theft (4)	26D	12	N
0780	Fair Market Value Before Theft (4)	27D	12	N
0790	Fair Market Value After Theft (4)	28D	12	N
0800	Net Fair Market (4)	29D	12	N
0810	Property Basis or Net Fair Market (4)	30D	12	N
0815	Form 8829 Indicator	31D	5	"F8829" or blank
0820	Net Property Loss (4)	31D	12	N
@0825	Casualties Computation	31	6	"STMbnn" or blank
0830	Total Casualty or Theft Loss	32	12	N
*0840	Short - Casualty or Theft Desc (1)	33(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	33(b)(i)	12	N
+0860	Short - Income Producing Property (1)	33(b)(ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	33(c)	12	N
0880	Short - Casualty or Theft Desc (2)	33(a)	25	AN
0890	Short - Trade or Rental Property (2)	33(b)(i)	12	N
0900	Short - Income Producing Property (2)	33(b)(ii)	12	N
0910	Short - Gains from Casualties or Thefts (2)	33(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0920	Short - Totals Trade, Business	34(b)(i)	12	N
0930	Short - Totals Income Producing Property	34(b)(ii)	12	N
0940	Short - Totals Gains from Casualties or Thefts	34(c)	12	N
0948	PAL Indicator	35(c)	3	"PAL" or blank
0950	Net Gain or (Loss)	35(c)	12	N
0958	PAL Indicator	36(c)	3	"PAL" or blank
0960	Amount on Line 34(b)(ii)	36(c)	12	N
0970	Casualty or Theft Gains from F4797	37(c)	12	N
*0980	Long - Casualty or Theft Desc (1)	38(a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	38(b)(i)	12	N
+1000	Long - Income Producing Property (1)	38(b)(ii)	12	N
+1010	Long - Gains from Casualties or Thefts(1)	38(c)	12	N
1020	Long - Casualty or Theft Desc (2)	38(a)	25	AN
1030	Long - Trade Rental Property (2)	38(b)(i)	12	N
1040	Long - Income Producing Property (2)	38(b)(ii)	12	N
1050	Long - Gains from Casualties or Thefts (2)	38(c)	12	N
1060	Long - Total Losses Trade, Business	39(b)(i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
1070	Long - Total Losses Income Producing Property	39(b)(ii)	12	N
1080	Long - Total Gains	40	12	N
1090	Add Line 39 Amounts Cols (b)(i) and (b)(ii)	41	12	N
1098	PAL Indicator	42(a)	3	"PAL" or blank
1100	Net Gain or (Loss)	42(a)	12	N
1108	PAL Indicator	42(b)	3	"PAL" or blank
1110	Line 39 Amount Col (b)(ii)	42(b)	12	N
1115	PAL Indicator	43	3	"PAL" or blank
1120	Loss Equal to or Smaller than Gain	43	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1402" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4797bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0030 Current Year Gross Proceeds	1	12	N
*0040 Property Desc 1	2a(1)	80	AN or "STMbnn"
*+0050 Date Acquired 1	2b(1)	8	YYYYMMDD or "INHERIT" or "STMbnn" or blank
+0060 Date Sold 1	2c(1)	8	YYYYMMDD
+0070 Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080 Depreciation Allwd 1	2e(1)	12	N
+0090 Cost/Other Basis 1	2f(1)	12	N
+0095 Property Gain/Loss 1	2g(1)	12	N
0120 Property Desc 2	2a(2)	80	AN
0130 Date Acquired 2	2b(2)	8	YYYYMMDD or "INHERIT" or blank
0140 Date Sold 2	2c(2)	8	YYYYMMDD
0150 Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160 Depreciation Allwd 2	2e(2)	12	N
0170 Cost/Other Basis 2	2f(2)	12	N
0175 Property Gain/Loss 2	2g(2)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0200	Property Desc 3	2a(3)	80	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	80	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank
0461	Gain from Part III	6(g)	12	N
0482	Tot Property Gain/Loss	7(g)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N
*0520	Property Held Desc 1	10a(1)	80	AN or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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*+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or "STMbnn" or blank
+0540	Date Sold 1	10c(1)	8	YYYYMMDD
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	80	AN
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or blank
0620	Date Sold 2	10c(2)	8	YYYYMMDD
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	80	AN
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	80	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
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0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
1005	Combine Lines 10 through 16	17	12	N
1020	Form 4684 Loss	18a	12	N
1030	Redetermined Gain/ Loss	18b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1543" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1040		6	Record ID "FRMbbb"
1041		6	Form Number "4797bb"
1042		5	Page Number "PG02b"
1043		9	Taxpayer Identification Number N (Primary SSN)
1044		1	Filler blank
1045		7	Form Occurrence Number N 0000001
*1050	19(A)	80	Property Description (1) AN or "STMbnn"
*+1060	19(A)	8	Date Acquired (1) YYYYMMDD or "STMbnn"
+1070	19(A)	8	Date Sold (1) YYYYMMDD
+1080	20(A)	12	Gross Sales Price (1) N
+1090	21(A)	12	Cost Or Other Basis Plus Exp of Sale (1) N
+1100	22(A)	12	Depreciation Allowed (1) N
+1110	23(A)	12	Adjusted Basis (1) N
+1120	24(A)	12	Total Gain (1) N
1130	19(B)	80	Property Description (2) AN
1140	19(B)	8	Date Acquired (2) YYYYMMDD
1150	19(B)	8	Date Sold (2) YYYYMMDD
1160	20(B)	12	Gross Sales Price (2) N
1170	21(B)	12	Cost Or Other Basis Plus Exp of Sale (2) N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
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1180	Depreciation Allowed (2)	22 (B)	12	N
1190	Adjusted Basis (2)	23 (B)	12	N
1200	Total Gain (2)	24 (B)	12	N
1210	Property Description (3)	19 (C)	80	AN
1220	Date Acquired (3)	19 (C)	8	YYYYMMDD
1230	Date Sold (3)	19 (C)	8	YYYYMMDD
1240	Gross Sales Price (3)	20 (C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21 (C)	12	N
1260	Depreciation Allowed (3)	22 (C)	12	N
1270	Adjusted Basis (3)	23 (C)	12	N
1280	Total Gain (3)	24 (C)	12	N
1290	Property Description (4)	19 (D)	80	AN
1300	Date Acquired (4)	19 (D)	8	YYYYMMDD
1310	Date Sold (4)	19 (D)	8	YYYYMMDD
1320	Gross Sales Price (4)	20 (D)	12	N
1330	Cost Or Other Basis Plus Exp of Sale (4)	21 (D)	12	N
1340	Depreciation Allowed (4)	22 (D)	12	N
1350	Adjusted Basis (4)	23 (D)	12	N
1360	Total Gain (4)	24 (D)	12	N
*1370	Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380	Section 1245 Property Accepted Amount (1)	25b (A)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1390	Depreciation For Property (2)	25a (B)	12	N
1400	Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410	Depreciation For Property (3)	25a (C)	12	N
1420	Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430	Depreciation For Property (4)	25a (D)	12	N
1440	Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450	Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460	Applicable Pcntg Amt (1)	26b (A)	12	N
+1470	Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480	Additional Deprec Aft 12/31/69, Bef 1/1/76 (1)	26d (A)	12	N
*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY
+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/ 1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/ 1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY
1650	Itemized Depreciation (3)	26g (C)	12	N
1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1690	Additional Deprec Aft 12/31/69, Bef 1/ 1/75 (4)	26d (D)	12	N
1700	Applicable Pctng Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0753" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "4835bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000004
0010		9	EIN N or blank
0030	A	1	Farm Participation- Yes "X" or blank
0035	A	1	Farm Participation- No "X" or blank
0050	1	12	Income Production of Livestock N
0060	2a	12	Total Coop Distribution N
0075	2b	12	Taxable Amount N
0090	3a	12	Agricultural Program Payments N
0095	3b	12	Taxable Amount N
@0100	4a	6	Commodity Credit Loans Explan "STMbnn" or blank
0110	4a	12	Commodity Credit Loans Amt N
0112	4b	12	Commodity Credit Loans Forfeited N
0115	4c	12	Taxable Amount N

Field Identification No.		Form Ref.	Length	Field Description
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0120	Crop Insur Proceeds Amt	5a	12	N
0122	Taxable Amount	5b	12	N
@0123	Election to Def Explanation	5c	6	"STMbnn" or blank
0124	Election to Defer Ind	5c	1	"X" or blank
0126	Deferred Amount	5d	12	N
0140	Other Income, Fed & State Tax Cr	6	12	N
0150	Gross Farm Rents	7	12	N
0165	Car and Truck Expense	8	12	N
0170	Chemicals	9	12	N
0180	Conservation Expenses	10	12	N
0185	Custom Hire (Machine Work)	11	12	N
0190	Depreciation/Sec. 179 Expense Deduction	12	12	N
0200	Employee Benefit Program	13	12	N
0210	Feed Purchased	14	12	N
0220	Fertilizer and lime	15	12	N
0230	Freight, Trucking	16	12	N
0240	Gasoline, fuel oil	17	12	N
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMbnn" or blank
0260	Mortgage Interest Paid	19a	12	N
@0265	1098 Name/Address		6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0270	Other Interest	19b	12	N
0280	Labor Hired	20	12	N
0320	Pension/ Profit-sharing Plans	21	12	N
0330	Rent or Lease Deduction Machinery/ Equipment	22a	12	N
0335	Rent or Lease Deduction Farm/ Pasture/Animals	22b	12	N
0340	Repairs, Maintenance	23	12	N
0350	Seeds, Plants Purchased	24	12	N
0370	Storage, Warehousing	25	12	N
0380	Supplies Purchased	26	12	N
0390	Taxes	27	12	N
0400	Utilities	28	12	N
0410	Veterinary Fees Medicine Breeding	29	12	N
*0420	Other Expenses Desc a	30a	15	AN or "STMbnn"
+0430	Other Expense Amount a	30a	12	N
0440	Other Expenses Desc b	30b	15	AN
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN
0470	Other Expense Amount c	30c	12	N
0480	Other Expenses Desc d	30d	15	AN

Field Identification No.		Form Ref.	Length	Field Description
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0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0615	All is At Risk Ind	33a	1	"X" or blank
0620	Some is Not at Risk	33b	1	"X" or blank
0630	Net Farm Rent (Loss)	33c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0239" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4952bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Investment Interest Expense	1	12	N
0020 Carryover Disallowed Interest Expense	2	12	N
0030 Total Investment Interest	3	12	N
0032 Investment Property Gross Income	4a	12	N
0070 Qualified Dividends	4b	12	N
0080 Subtract Line 4b from Line 4a	4c	12	N
0090 Disposed Net Gain	4d	12	N
0100 Disposed Net Capital Gain	4e	12	N
0102 Election Literal	4e	4	"ELEC" or blank
0104 Election Literal Amount	4e	12	N
0110 Subtract Line 4e from Line 4d	4f	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Investment Capital Gain	4g	12	N
0130	Investment Income	4h	12	N
0140	Investment Expenses	5	12	N
0150	Net Investment Income	6	12	N
0160	Carry Forward Disallowed Interest Expense	7	12	N
0170	Investment Interest Expense Deduction	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0827" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4970bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Name of Person Subject to Trust Tax	A	35	A, hyphen (-), less than (<), or blank
0020 SSN of Person Subject to Trust Tax	B	9	N
0030 Name of Trust	C	35	AN
0040 Street Address	C	35	AN
0050 City/State/Zip	C	33	AN
0060 Employer Identification Number	D	9	N
0070 Domestic Indicator	E	1	"X" or blank
0080 Foreign Indicator	E	1	"X" or blank
0090 Beneficiary Date of Birth	F	8	DT
0100 Number of Trust Distributions	G	2	N
0110 Prior Years Dist. Amt.	1	12	N
0120 Pre-Born/21 Dist. Amt.	2	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Net Distribution Amount	3	12	N
0140	Net Amount Tax	4	12	N
0150	Total Amount	5	12	N
0160	Tax Exempt Interest	6	12	N
0170	Taxable Amount	7	12	N
0180	Number of Dist. Years	8	2	N
0190	Annual Average of Dist. Amount	9	12	N
0200	Quarter Average of Dist. Amount	10	12	N
0210	Number of Accounted Earlier Years	11	2	N
0220	Recomputing Average	12	12	N
0230	Prior Year Pre-Dist. Taxable Income (a)	13a	12	N
0240	Prior Year Pre-Dist. Taxable Income (b)	13b	12	N
0250	Prior Year Pre-Dist. Taxable Income (c)	13c	12	N
0260	Prior Year Pre-Dist. Taxable Income (d)	13d	12	N
0270	Prior Year Pre-Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N
0290	Mid Year Pre-Dist. Taxable Income (a)	14a	12	N
0300	Recomputing Average Repeated (a)	15a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0310	Recomputed Income (a)	16a	12	N
0320	Income Tax (a)	17a	12	N
0330	Pre-Credit Tax (a)	18a	12	N
0340	Additional Tax (a)	19a	12	N
0350	Tax Credit (a)	20a	12	N
0360	Net Tax (a)	21a	12	N
0370	Alternative Min. Tax Adjustment (a)	22a	12	N
0380	Adjusted Net Tax (a)	23a	12	N
0390	Mid Year Digits (b)	Part 2(b)	4	N
0400	Mid Year Pre-Dist. Taxable Income (b)	14b	12	N
0410	Recomputing Average Repeated (b)	15b	12	N
0420	Recomputed Income (b)	16b	12	N
0430	Income Tax (b)	17b	12	N
0440	Pre-Credit Tax (b)	18b	12	N
0450	Additional Tax (b)	19b	12	N
0460	Tax Credit (b)	20b	12	N
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N
0500	Mid Year Digits (c)	Part 2(c)	4	N
0510	Mid Year Pre-Dist. Taxable Income (c)	14c	12	N
0520	Recomputing Average Repeated (c)	15c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Recomputed Income (c)	16c	12	N
0540	Income Tax (c)	17c	12	N
0550	Pre-Credit Tax (c)	18c	12	N
0560	Additional Tax (c)	19c	12	N
0570	Tax Credit (c)	20c	12	N
0580	Net Tax (c)	21c	12	N
0590	Alternative Min. Tax Adjustment (c)	22c	12	N
0600	Adjusted Net Tax (c)	23c	12	N
0610	Adjusted Tax	24	12	N
0620	Average Adjusted Tax	25	12	N
0630	Accountable Early Years Total	26	12	N
0640	Net Amount Tax Repeated	27	12	N
0670	Accumulation Dist. Attributable Tax	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0426" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "4972bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		35	Recipient Name AN
0020		9	Recipient SSN N
0024	1	1	Distribution of Qualified Plan Yes Box "X" or blank
0026	1	1	Distribution of Qualified Plan No Box "X" or blank
0030	2	1	Rollover Yes Box "X" or blank
0040	2	1	Rollover No Box "X" or blank
0042	3	1	Beneficiary of Qual Participant Yes Box "X" or blank
0044	3	1	Beneficiary of Qual Participant No Box "X" or blank
0084	4	1	Qual Age - Five Yr Member Yes Box "X" or blank
0086	4	1	Qual Age - Five Yr Member No Box "X" or blank
0190	5a	1	Prior Yr Distribution Yes Box "X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Prior Yr Distribution No Box	5a	1	"X" or blank
0201	Beneficiary Distribution Yes Box	5b	1	"X" or blank
0202	Beneficiary Distribution No Box	5b	1	"X" or blank
0204	NUA Literal	6	3	"NUA" or blank
0206	NUA Worksheet Amount	6	12	N
0210	Form 1099R Capital Gain	6	12	N
0220	Capital Gain Election	7	12	N
0230	NUA Literal	8	3	"NUA" or blank
0235	NUA Included Amt.	8	12	N
0240	Ordinary Income	8	12	N
0250	Death Benefit Exclusion	9	12	N
0260	Total Taxable Amount	10	12	N
0270	Actuarial Value	11	12	N
0280	Adjusted Total Taxable Amount	12	12	N
0290	50% of Adjusted Taxable Amount	13	12	N
0300	Net Adjusted Taxable Amount	14	12	N
0310	20% of Net Adjusted Taxable Amt	15	12	N
0320	Minimum Distribution Allowance	16	12	N
0330	Allowable Taxable Amount	17	12	N
0340	Federal Estate Tax	18	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0350	Net Taxable Amount	19	12	N
0351	Actuarial/Adjusted Taxable Amt Ratio	20	6	R
0352	Percentage of Minimum Distribution Allowance	21	12	N
0353	Adjusted Actuarial Value	22	12	N
0605	10 Yr Method Taxable Amt	23	12	N
0610	10 Yr Method Lump Sum Tax	24	12	N
0620	10 Yr Method Tentative Average Tax	25	12	N
0660	10 Yr Method Taxable Adj Actuarial Amt.	26	12	N
0670	10 Yr Method Adjusted Actuarial Tax	27	12	N
0680	10 Yr Method Adjusted Average Tax	28	12	N
0690	10 Yr Method Average Tax	29	12	N
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank
0705	Total Tax on Lump-Sum Distribution	30	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0963" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5074bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips (Guam)
0125	1	12	N
			Wages, Salaries, Tips (CNMI)
0130	2	12	N
			Taxable Interest (Guam)
0135	2	12	N
			Taxable Interest (CNMI)
0140	3	12	N
			Ordinary Dividends (Guam)
0145	3	12	N
			Ordinary Dividends (CNMI)
0150	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (Guam)
0155	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)
0160	5	12	N
			Alimony Received (Guam)
0165	5	12	N
			Alimony Received (CNMI)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Other Income List Statement (Guam)	15	20	AN, "STMbnn" or blank
+0265	Other Income Total Amount (Guam)	15	12	N
*0270	Other Income List Statement (CNMI)	15	20	AN, "STMbnn" or blank
+0275	Other Income Total Amount (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	Educator Expenses (Guam)	17	12	N
0295	Educator Expenses (CNMI)	17	12	N
0300	Bus Expenses Reservists and Others (Guam)	18	12	N
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N
0310	Health Savings Account Deduction (Guam)	19	12	N
0315	Health Savings Account Deduction (CNMI)	19	12	N
0320	Moving Expenses (Guam)	20	12	N
0325	Moving Expenses (CNMI)	20	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0330	One-Half of Self-Employment Tax (Guam)	21	12	N
0335	One-Half of Self-Employment Tax (CNMI)	21	12	N
0340	Self-Employed SEP/SIMPLE & Qualified Plans (Guam)	22	12	N
0345	Self-Employed SEP/SIMPLE & Qualified Plans (CNMI)	22	12	N
0350	Self-Employed Health Insurance Deduction (Guam)	23	12	N
0355	Self-Employed Health Insurance Deduction (CNMI)	23	12	N
0360	Penalty on Early Withdrawal of Savings (Guam)	24	12	N
0365	Penalty on Early Withdrawal of Savings (CNMI)	24	12	N
0380	IRA Deduction (Guam)	25	12	N
0385	IRA Deduction (CNMI)	25	12	N
0390	Student Loan Interest Deduction (Guam)	26	12	N
0395	Student Loan Interest Deduction (CNMI)	26	12	N
0400	Tuition and Fees Deduction (Guam)	27	12	N
0405	Tuition and Fees Deduction (CNMI)	27	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*0410	Other Adjustments List statement (Guam)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0425	Other Adjustments Total amount (CNMI)		12	N
0430	Total Adjustments (Guam)	28	12	N
0435	Total Adjustments (CNMI)	28	12	N
0440	Adjusted Gross Income (Guam)	29	12	N
0445	Adjusted Gross Income (CNMI)	29	12	N
0450	Payments on Estimated Tax Return Filed with Guam	30	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	30	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	31	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	31	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	32	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	32	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	33	12	N
0485	Inc Tax Withheld From Wages Earned in CNMI	33	12	N
0490	Total Payments (Guam)	34	12	N
0495	Total Payments (CNMI)	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0458" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "5329bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		35	Name of Person Subject to Penalty Tax A, hyphen (-), less than (<), or blank
0020		9	SSN of Person Subject to Penalty Tax N
0030		35	Street Address AN. Allowable special characters are space, ampersand, slash, hyphen, percent and literal "NONE"
0040		22	City AN
0050		2	State Abbreviation A (Standard Postal State Abbreviations in the File Specifications)
0060		9	Zip Code N (left-justified)
0070		1	Amended Return Ind NO ENTRY
0072	1	12	Total Early Distributions N
0073	2	2	Exception Code N, 01-12
0074	2	12	Total Amount Excluded from Additional Tax N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0076	Amount Subject to Additional Tax	3	12	N
0078	Additional Tax on Early Distributions	4	12	N
0081	Distributions Coverdell ESAs and QTPs	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Additional Tax on Certain Distr from Educ Accts	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0200	Excess Contributions to Roth IRA for Current TY	18	12	N
0210	Roth IRA Contribution Credit	19	12	N
0220	Includible Current Tax Year Roth IRA Distributions	20	12	N
0230	Total of Lines 19 and 20	21	12	N
0240	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0250	Roth IRA Current TY Excess Contributions	23	12	N
0260	Total Roth IRA Excess Contributions	24	12	N
0280	Excess Contributions Tax on Roth IRA	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0399" for Fixed; "nnnn" for variable format
		4	Value "*****"
0310		6	"FRMbbb"
0311		6	"5329bb"
0312		5	"PG02b"
0313		9	N (Primary SSN)
			Taxpayer Identification Number
0314		1	blank
0315		7	N 0000001 - 0000002
			Form Occurrence Number
0490	26	12	N
			Excess Contributions to Ed IRA for Current TY
0500	27	12	N
			Ed IRA Contribution Credit
0510	28	12	N
			Includible Current Tax Year Ed IRA Distributions
0520	29	12	N
			Total of Lines 27 and 28
0530	30	12	N
			Previous Yr Ed IRA Excess Contributions Withdrawn
0540	31	12	N
			Ed IRA Current TY Excess Contributions
0550	32	12	N
			Total Ed IRA Excess Contributions
0570	33	12	N
			Excess Contributions Tax on Ed IRA

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0675	Excess Contributions for Prior Year	42	12	N
0685	Amount Per Instructions	43	12	N
0695	Tax Year Distributions from Form 8889	44	12	N
0705	Add Line 43 and 44	45	12	N
0715	Prior Year Excess Contributions	46	12	N
0725	Excess Contributions for Tax Year	47	12	N
0735	Total Excess Contributions	48	12	N

Field Identification No.		Form Ref.	Length	Field Description
0750	Excess Contributions Tax on HSA	49	12	N
0800	Minimum Required Distribution	50	12	N
0810	Amount Actually Distributed	51	12	N
0814	Waiver of Tax Literal	52	2	"RC" or blank
@0816	Waiver Explanation	52	6	"STMbnn" or blank
0818	Waiver of Tax Amount	52	12	N
0820	Excess Accumulation	52	12	N
0850	Tax on Excess Accumulations	53	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1616" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"FRMbbb"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	0000001
0010	Foreign Tax Year Beginning	8	YYYYMMDD
0020	Foreign Tax Year Ending	8	YYYYMMDD
0040	Prior Filer Name(s)	40	AN
0050	Address of Filer	35	AN
0060	City of Filer	22	AN
0070	State of Filer	2	AN
0080	Zip Code of Filer	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0090	Filer's Tax Year Beginning	8	YYYYMMDD
0100	Filer's Tax Year Ending	8	YYYYMMDD
0110	Identifying Number	9	NO ENTRY
0130	Category of Filer-2	B(2)	1 "X" or Blank
0135	Category of Filer-3	B(3)	1 "X" or Blank

Field Identification No.		Form Ref.	Length	Field Description
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@0136	Category 3 Attachment	B(3)	6	"STMbnn" or Blank
0140	Category of Filer-4	B(4)	1	"X" or Blank
0150	Category of Filer-5	B(5)	1	"X" or Blank
0160	Percent Voting Stock	C	6	R
0170	Person This Information Return is Filed For	D(1)	40	AN or Blank
0180	Address of Person	D(2)	35	AN
0182	City of Person	D(2)	22	AN
0184	State of Person	D(2)	2	AN
0186	Zip Code of Person	D(2)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
0190	Identifying Number	D(3)	9	N or Blank
0200	Shareholder	D(4)	1	"X" or Blank
0210	Officer	D(4)	1	"X" or Blank
0220	Director	D(4)	1	"X" or Blank
@0225	First Person's Statement	D	6	"STMbnn" or Blank
0230	Person This Information Return is Filed For-2	D(1)	40	AN or Blank
0240	Address of Person-2	D(2)	35	AN or Blank
0242	City of Person-2	D(2)	22	AN or Blank
0244	State of Person-2	D(2)	2	AN or Blank
0246	Zip Code of Person-2	D(2)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or Blank
0250	Identifying Number-2	D(3)	9	N or Blank
0260	Shareholder-2	D(4)	1	"X" or Blank
0270	Officer-2	D(4)	1	"X" or Blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Director-2	D(4)	1	"X" or Blank
@0285	Second Person's Statement	D	6	"STMbnn" or Blank
0290	Person This Information Return is Filed For-3	D(1)	40	AN or Blank
0300	Address of Person-3	D(2)	35	AN or Blank
0302	City of Person-3	D(2)	22	AN or Blank
0304	State of Person-3	D(2)	2	AN or Blank
0306	Zip Code of Person-3	D(2)	12	N or nnnnnbBBBBBBB or nnnnnnnnnbBBB or Blank
0310	Identifying Number-3	D(3)	9	N or Blank
0320	Shareholder-3	D(4)	1	"X" or Blank
0330	Officer-3	D(4)	1	"X" or Blank
0340	Director-3	D(4)	1	"X" or Blank
@0345	Third Person's Statement	D	6	"STMbnn" or Blank
0350	Person This Information Return is Filed For-4	D(1)	40	AN or Blank
0360	Address of Person-4	D(2)	35	AN or Blank
0362	City of Person-4	D(2)	22	AN or Blank
0364	State of Person-4	D(2)	2	AN or Blank
0366	Zip Code of Person-4	D(2)	12	N or nnnnnbBBBBBBB or nnnnnnnnnbBBB or Blank
0370	Identifying Number-4	D(3)	9	N or Blank
0380	Shareholder-4	D(4)	1	"X" or Blank
0390	Officer-4	D(4)	1	"X" or Blank
0400	Director-4	D(4)	1	"X" or Blank

Field Identification No.		Form Ref.	Length	Field Description
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@0405	Fourth Person's Statement	D	6	"STMbnn" or Blank
@0407	Additional Lines of Line D Data	D	6	"STMbnn" or blank
0420	Name of Foreign Corporation	1a	35	AN
0425	Prior Corporation Name(s)	1a	70	AN
0430	Address of Foreign Corp.	1a	35	AN
0440	City of Foreign Corp.	1a	22	AN
0450	State of Foreign Corp.	1a	2	AN
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb or blank
0465	Country of Foreign Corp.	1a	35	AN or blank
0470	Employer Identification Number	1b	9	N
0480	Country Under Whose Laws Incorporated	1c	2	ALPHA - "US" IS NOT VALID
0490	Date of Incorporation	1d	8	YYYYMMDD
0500	Principal Place of Business (Country Code)	1e	2	ALPHA
0505	Reserved		2	Blank
0510	Business Code	1f	6	N RANGE: 111000-813000
0520	Principal Business Activity	1g	35	AN
0523	Foreign Corporation Functional Currency	1h	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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0525	Dormant Indicator		1	"X" or Blank
0530	Name of Branch Office in U.S	2a	35	AN
0540	Address of Branch	2a	35	AN
0550	City of Branch	2a	22	AN
0560	State of Branch	2a	2	AN
0570	Zip Code of Branch	2a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N
0600	U.S Income Tax Paid	2b(ii)	12	N
0610	Name of Foreign Corp. Statutory or Resident Agent	2c	35	AN
0620	Address of Foreign Corp. Resident Agent	2c	35	AN
0630	City of Foreign Corp. Resident Agent	2c	22	AN
0640	State of Foreign Corp. Resident Agent	2c	2	AN
0650	Zip Code of Foreign Corp. Resident Agent	2c	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0655	Country of Foreign Corp. Resident Agent	2c	35	AN or blank
0660	Name of Person with Custody of Corp. Books	2d	35	AN
0670	Address of Person with Custody	2d	35	AN
0680	City of Person with Custody	2d	22	AN

Field Identification No.		Form Ref.	Length	Field Description
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0690	State of Person with Custody	2d	2	AN
0700	Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0705	Country of Person with Custody	2d	35	AN or blank
0710	Location of Books and Records	2d	71	AN or Blank
*0720	Description of Class of Stock	PT I(a)	6	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or "STMbnn" or Blank
+0730	Number of Shares Beginning	PT I(b) (i)	10	N
+0740	Number of Shares End	PTI(b) (ii)	10	N
0750	Description of Class of Stock-2	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0760	Number of Shares Beginning-2	PT I(b) (i)	10	N
0770	Number of Shares End-2	PTI(b) (ii)	10	N
0780	Description of Class of Stock-3	PT I(a)	1	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY or Blank
0790	Number of Shares Beginning-3	PTI(b) (i)	10	N
0800	Number of Shares End-3	PTI(b) (ii)	10	N
0810	Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank

Field Identification No.		Form Ref.	Length	Field Description
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0820	Number of Shares Beginning-4	PT I(b) (i)	10	N
0830	Number of Shares End-4	PTI(b) (ii)	10	N
0835	Statement Reference - BMF Use Only	PT I	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2228" for Fixed; "nnnn" for variable format
		4	Value "*****"
0970	Record Identification	6	"FRMbbb"
0971	Form Number	6	"5471bb"
0972	Page Number	5	"PG02b"
0973	Taxpayer Identification Number	9	N (Primary SSN)
0974	Filler	1	Blank
0975	Form Occurrence Number	7	0000001
0980	Name of Shareholder-1	SCH B (a)	35 AN
0990	Address of Shareholder-1	SCH B (a)	35 AN
1000	City of Shareholder-1	SCH B (a)	22 AN
1010	State of Shareholder-1	SCH B (a)	2 AN
1020	Zip Code of Shareholder-1	SCH B (a)	12 N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1030	Identifying Number of Shareholder-1	SCH B (a)	9 N
1040	Description of Stock Held by Shareholder 1-1	SCH B (b)	20 AN
1050	Number of Shares Beginning of Period 1-1	SCH B (c)	10 N
1060	Number of Shares End of Period 1-1	SCH B (d)	10 N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1065	Pro Rata Share of SubPart F Income-1	SCH B (e)	6	R
1070	Description of Stock Held by Shareholder 1-2	SCH B (b)	20	AN
1080	Number of Shares Beginning of Period 1-2	SCH B (c)	10	N
1090	Number of Shares End of Period 1-2	SCH B (d)	10	N
1100	Description of Stock Held by Shareholder 1-3	SCH B (b)	20	AN
1110	Number of Shares Beginning of Period 1-3	SCH B (c)	10	N
1120	Number of Shares End of Period 1-3	SCH B (d)	10	N
1130	Description of Stock Held by Shareholder 1-4	SCH B (b)	20	AN
1140	Number of Shares Beginning of Period 1-4	SCH B (c)	10	N
1150	Number of Shares End of Period 1-4	SCH B (d)	10	N
1170	Name of Shareholder- 2	SCH B (a)	35	AN
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder- 2	SCH B (a)	22	AN
1200	State of Shareholder-2	SCH B (a)	2	AN
1210	Zip Code of Shareholder-2	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
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1220	Identifying Number of Shareholder-2	SCH B (a)	9	N
1230	Description of Stock Held by Shareholder 2-1	SCH B (b)	20	AN
1240	Number of Shares Beginning of Period 2-1	SCH B (c)	10	N
1250	Number of Shares End of Period 2-1	SCH B (d)	10	N
1255	Pro Rata Share of Subpart F Income-2	SCH B (e)	6	R
1260	Description of Stock Held by Shareholder 2-2	SCH B (b)	20	AN
1270	Number of Shares Beginning of Period 2-2	SCH B (c)	10	N
1280	Number of Shares End of Period 2-2	SCH B (d)	10	N
1290	Description of Stock Held by Shareholder 2-3	SCH B (b)	20	AN
1300	Number of Shares Beginning of Period 2-3	SCH B (c)	10	N
1310	Number of Shares End of Period 2-3	SCH B (d)	10	N
1320	Description of Stock Held by Shareholder 2-4	SCH B (b)	20	AN
1330	Number of Shares Beginning of Period 2-4	SCH B (c)	10	N
1340	Number of Shares End of Period 2-4	SCH B (d)	10	N
1360	Name of Shareholder-3	SCH B (a)	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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1370	Address of Shareholder-3	SCH B (a)	35	AN
1380	City of Shareholder-3	SCH B (a)	22	AN
1390	State of Shareholder-3	SCH B (a)	2	AN
1400	Zip Code of Shareholder-3	SCH B (a)	12	N or nnnnnbbsbbbbb or nnnnnnnnnnbbb or blank
1410	Identifying Number of Shareholder-3	SCH B (a)	9	N
1420	Description of Stock Held by Shareholder 3-1	SCH B (b)	20	AN
1430	Number of Shares Beginning of Period 3-1	SCH B (c)	10	N
1440	Number of Shares End of Period 3-1	SCH B (d)	10	N
1445	Pro Rata Share of Subpart F Income-3	SCH B (e)	6	R
1450	Description of Stock Held By Shareholder 3-2	SCH B (b)	20	AN
1460	Number of Shares Beginning of Period 3-2	SCH B (c)	10	N
1470	Number of Shares End of Period 3-2	SCH B (d)	10	N
1480	Description of Stock Held by Shareholder 3-3	SCH B (b)	20	AN
1490	Number of Shares Beginning of Period 3-3	SCH B (c)	10	N
1500	Number of Shares End of Period 3-3	SCH B (d)	10	N

Field Identification No.		Form Ref.	Length	Field Description
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1510	Description of Stock Held By Shareholder 3-4	SCH B (b)	20	AN
1520	Number of Shares Beginning of Period 3-4	SCH B (c)	10	N
1530	Number of Shares End of Period 3-4	SCH B (d)	10	N
1550	Name of Shareholder-4	SCH B (a)	35	AN
1560	Address of Shareholder-4	SCH B (a)	35	AN
1570	City of Shareholder-4	SCH B (a)	22	AN
1580	State of Shareholder-4	SCH B (a)	2	AN
1590	Zip Code of Shareholder-4	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb or blank
1600	Identifying Number of Shareholder-4	SCH B (a)	9	N
1610	Description of Stock Held By Shareholder 4-1	SCH B (b)	20	AN
1620	Number of Shares Beginning of Period 4-1	SCH B (c)	10	N
1630	Number of Shares End of Period 4-1	SCH B (d)	10	N
1635	Pro Rata Share of Subpart F Income-4	SCH B (e)	6	R
1640	Description of Stock Held By Shareholder 4-2	SCH B (b)	20	AN
1650	Number of Shares Beginning of Period 4-2	SCH B (c)	10	N

Field Identification No.		Form Ref.	Length	Field Description
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1660	Number of Shares End of Period 4-2	SCH B (d)	10	N
1670	Description of Stock Held By Shareholder 4-3	SCH B (b)	20	AN
1680	Number of Shares Beginning of Period 4-3	SCH B (c)	10	N
1690	Number of Shares End of Period 4-3	SCH B (d)	10	N
1700	Description of Stock Held By Shareholder 4-4	SCH B (b)	20	AN
1710	Number of Shares Beginning of Period 4-4	SCH B (c)	10	N
1720	Number of Shares End of Period 4-4	SCH B (d)	10	N
1740	Name of Shareholder- 5	SCH B (a)	35	AN
1750	Address of Shareholder-5	SCH B (a)	35	AN
1760	City of Shareholder- 5	SCH B (a)	22	AN
1770	State of Shareholder-5	SCH B (a)	2	AN
1780	Zip Code of Shareholder-5	SCH B (a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
1790	Identifying Number of Shareholder-5	SCH B (a)	9	N
1800	Description of Stock Held By Shareholder 5-1	SCH B (b)	20	AN
1810	Number of Shares Beginning of Period 5-1	SCH B (c)	10	N

Field Identification No.		Form Ref.	Length	Field Description
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1820	Number of Shares End of Period 5-1	SCH B (d)	10	N
1825	Pro Rata Share of Subpart F Income-5	SCH B (e)	6	R
1830	Description of Stock Held By Shareholder 5-2	SCH B (b)	20	AN
1840	Number of Shares Beginning of Period 5-2	SCH B (c)	10	N
1850	Number of Shares End of Period 5-2	SCH B (d)	10	N
1860	Description of Stock Held By Shareholder 5-3	SCH B (b)	20	AN
1870	Number of Shares Beginning of Period 5-3	SCH B (c)	10	N
1880	Number of Shares End of Period 5-3	SCH B (d)	10	N
1890	Description of Stock Held By Shareholder 5-4	SCH B (b)	20	AN
1900	Number of Shares Beginning of Period 5-4	SCH B (c)	10	N
1910	Number of Shares End of Period 5-4	SCH B (d)	10	N
@1915	Additional Lines of Schedule B Data	Sch B	6	"STMbnn" or blank
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N
1950	Returns (Functional Currency)	SCH C 1b	18	N

Field Identification No.		Form Ref.	Length	Field Description
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1960	Returns (U.S. Dollars)	SCH C 1b	12	N
1970	Subtract Line 1b From 1a (Functional Currency)	SCH C 1c	18	N
1980	Subtract Line 1b From 1a (U.S. Dollars)	SCH C 1c	12	N
1990	Cost of Goods Sold (Functional Currency)	SCH C 2	18	N
2000	Cost of Goods Sold (U.S. Dollars)	SCH C 2	12	N
2010	Gross Profit (Functional Currency)	SCH C 3	18	N
2020	Gross Profit (U.S. Dollars)	SCH C 3	12	N
2030	Dividends (Functional Currency)	SCH C 4	18	N
2040	Dividends (U.S. Dollars)	SCH C 4	12	N
2050	Interest (Income) (Functional Currency)	SCH C 5	18	N
2060	Interest (Income) (U.S. Dollars)	SCH C 5	12	N
2070	Gross Rents (Functional Currency)	SCH C 6a	18	N
2080	Gross Rents (U.S. Dollars)	SCH C 6a	12	N
2083	Gross Royalties & Fees (Functional Currency)	SCH C 6b	18	N
2085	Gross Royalties & Fees (U.S. Dollars)	SCH C 6b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2090	Net Gain (Loss) (Functional Currency)	SCH C 7	18	N
2100	Net Gain (Loss) (U.S. Dollars)	SCH C 7	12	N
2110	Other Income (Functional Currency)	SCH C 8	18	N
2120	Reserved	SCH C 8	6	Blank
2130	Other Income (U.S. Dollars)	SCH C 8	12	N
@2140	Attach Schedule - Other Income	SCH C 8	6	"STMbnn" or Blank
2150	Total Income (Functional Currency)	SCH C 9	18	N
2160	Total Income (U.S. Dollars)	SCH C 9	12	N
2170	Compensation Not Deducted (Functional Currency)	SCH C 10	18	N
2180	Compensation Not Deducted (U.S. Dollars)	SCH C 10	12	N
2190	Rents (Functional Currency)	SCH C 11a	18	N
2200	Rents (U.S. Dollars)	SCH C 11a	12	N
2203	Royalties and License Fees (Functional Currency)	SCH C 11b	18	N
2205	Royalties and License Fees (U.S. Dollars)	SCH C 11b	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2210	Interest (Deductions) (Functional Currency)	SCH C 12	18	N
2220	Interest (Deductions) (U.S. Dollars)	SCH C 12	12	N
2230	Depreciation (Functional Currency)	SCH C 13	18	N
2240	Depreciation (U.S. Dollars)	SCH C 13	12	N
2250	Depletion (Functional Currency)	SCH C 14	18	N
2260	Depletion (U.S. Dollars)	SCH C 14	12	N
2270	Taxes (Functional Currency)	SCH C 15	18	N
2280	Taxes (U.S. Dollars)	SCH C 15	12	N
2290	Other Deductions (Functional Currency)	SCH C 16	18	N
2300	Reserved	SCH C 16	6	Blank
2310	Other Deductions (U.S. Dollars)	SCH C 16	12	N
@2320	Attach Schedule- Other Deductions	SCH C 16	6	"STMbnn" or Blank
2330	Total Deductions (Functional Currency)	SCH C 17	18	N
2340	Total Deductions (U.S. Dollars)	SCH C 17	12	N
2350	Net Income or (Loss) (Functional Currency)	SCH C 18	18	N

Field Identification No.		Form Ref.	Length	Field Description
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2360	Net Income or (Loss) (U.S. Dollars)	SCH C 18	12	N
2370	Extraordinary Items (Functional Currency)	SCH C 19	18	N
2380	Extraordinary Items (U.S. Dollars)	SCH C 19	12	N
2390	Provisions For Income (Functional Currency)	SCH C 20	18	N
2400	Provisions For Income (U.S. Dollars)	SCH C 20	12	N
2410	Net Income (Loss) (Functional Currency)	SCH C 21	18	N
2415	Income (Loss) (U.S. Dollars)	SCH C 21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1309" for Fixed; "nnnn" for variable format
		4	Value "*****"
2420		6	"FRMbbb"
2421		6	"5471bb"
2422		5	"PG03b"
2423		9	N (Primary SSN)
2424		1	Blank
2425		7	0000001
2430	SCH E 1(d)	12	N
*2440	SCH E 2(a)	35	AN or "STMbnn"
+2450	SCH E 2(b)	18	N
+2460	SCH E 2(c)	11	N (nnnnnnn.nnnn) Decimal is implied
+2470	SCH E 2(d)	12	N
2480	SCH E 3(a)	35	AN or Blank
2490	SCH E 3(b)	18	N or Blank
2500	SCH E 3(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2510	SCH E 3(d)	12	N or Blank
2520	SCH E 4(a)	35	AN or Blank

Field Identification No.		Form Ref.	Length	Field Description
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2530	Amount of Tax in Foreign Currency-3	SCH E 4(b)	18	N or Blank
2540	Amount of Tax Conversion Rate-3	SCH E 4(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2550	Amount of Tax in U.S. Dollars-3	SCH E 4(d)	12	N or Blank
2560	Name of Country or U.S. Possession-4	SCH E 5(a)	35	AN or Blank
2570	Amount of Tax in Foreign Currency-4	SCH E 5(b)	18	N or Blank
2580	Amount of Tax Conversion Rate-4	SCH E 5(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2590	Amount of Tax in U.S. Dollars-4	SCH E 5(d)	12	N or Blank
2600	Name of Country or U.S. Possession-5	SCH E 6(a)	35	AN or Blank
2610	Amount of Tax in Foreign Currency-5	SCH E 6(b)	18	N or Blank
2620	Amount of Tax Conversion Rate-5	SCH E 6(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2630	Amount of Tax in U.S. Dollars-5	SCH E 6(d)	12	N or Blank
2640	Name of Country or U.S. Possession-6	SCH E 7(a)	35	AN or blank
2650	Amount of Tax in Foreign Currency-6	SCH E 7(b)	18	N or Blank
2660	Amount of Tax Conversion Rate-6	SCH E 7(c)	11	N (nnnnnnn.nnnn) Decimal is implied
2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank
2675	Statement Reference - BMF Use Only	Part I	6	Blank
2680	Total Tax in U.S. Dollars	SCH E 8(d)	12	N
2690	Cash - Beginning	SCH F 1(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2700	Cash - End	SCH F 1(b)	12	N
2710	Notes & Accts. Receivable - Beginning	SCH F2a(a)	12	N
2720	Notes & Accts. Receivable - End	SCH F2a(b)	12	N
2730	Less Allowance for Bad Debts - Beginning	SCH F2b(a)	12	N
2740	Less Allowance for Bad Debts - End	SCH F2b(b)	12	N
2750	Inventories - Beginning	SCH F 3(a)	12	N
2760	Inventories - End	SCH F 3(b)	12	N
2770	Other Current Assets - Beginning	SCH F 4(a)	12	N
2780	Reserved	SCH F 4(a)	6	Blank
2790	Other Current Assets - End	SCH F 4(b)	12	N
@2800	Other Current Assets (Attach Schedule)	SCH F 4	6	"STMbnn" or Blank
2810	Loans To Stockholders Beginning	SCH F 5(a)	12	N
2820	Loans To Stockholders End	SCH F 5(b)	12	N
2830	Investment in Subsidiaries - Beginning	SCH F 6(a)	12	N
2840	Reserved	SCH F 6(a)	6	Blank
2850	Investment in Subsidiaries - End	SCH F 6(b)	12	N
@2860	Investment in Subsidiaries (Attach Schedule)	SCH F 6(b)	6	"STMbnn" or Blank

Field No.	Identification	Form Ref.	Length	Field Description
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2870	Other Investments - Beginning	SCH F 7(a)	12	N
2880	Reserved	SCH F 7(a)	6	Blank
2890	Other Investments - End	SCH F 7(b)	12	N
@2900	Other Investments (Attach Schedule)	SCH F 7(b)	6	"STMbnn" or Blank
2910	Bldgs & Other Depreciables - Beginning	SCH F8a(a)	12	N
2920	Bldgs & Other Depreciables - End	SCH F8a(b)	12	N
2930	Less Accumulated Depreciation - Beginning	SCH F8b(a)	12	N
2940	Less Accumulated Depreciation - End	SCH F8b(b)	12	N
2950	Depletable Assets - Beginning	SCH F9a(a)	12	N
2960	Depletable Assets - End	SCH F9a(b)	12	N
2970	Less Accum. Depletion - Beginning	SCH F9b(a)	12	N
2980	Less Accum. Depletion - End	SCH F9b(b)	12	N
2990	Land - Beginning	SCH F10(a)	12	N
3000	Land - End	SCH F10(b)	12	N
3010	Goodwill - Beginning	SCHF11a(a)	12	N
3020	Goodwill - End	SCHF11a(b)	12	N
3030	Organization Costs - Beginning	SCHF11b(a)	12	N
3040	Organization Costs - End	SCHF11b(b)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3050	Patents, Trademarks - Beginning	SCHF11c(a)	12	N
3060	Patents, Trademarks - End	SCHF11c(b)	12	N
3070	Less Accum. Amortization - Beginning	SCHF11d(a)	12	N
3080	Less Accum. Amortization - End	SCHF11d(b)	12	N
3090	Other Assets - Beginning	SCH F12(a)	12	N
3100	Reserved	SCH F12(a)	6	Blank
3110	Other Assets - End	SCH F12(b)	12	N
@3120	Other Assets (Attach Schedule)	SCH F 12	6	"STMbnn" or Blank
3130	Total Assets - Beginning	SCH F13(a)	12	N
3140	Total Assets - End	SCH F13(b)	12	N
3150	Accounts Payable - Beginning	SCH F14(a)	12	N
3160	Accounts Payable - End	SCH F14(b)	12	N
3170	Other Current Liabilities - Beginning	SCH F15(a)	12	N
3180	Reserved	SCH F15(a)	6	BLANK
3190	Other Current Liabilities - End	SCH F15(b)	12	N
@3200	Other Current Liabilities (Attach Schedule)	SCH F 15	6	"STMbnn" or Blank
3210	Loans from Stockholders - Beginning	SCH F16(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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3220	Loans From Stockholders - End	SCH F16(b)	12	N
3230	Other Liabilities - Beginning	SCH F17(a)	12	N
3240	Reserved	SCH F17(a)	6	Blank
3250	Other Liabilities - End	SCH F17(b)	12	N
@3260	Other Liabilities (Attach Schedule)	SCH F 17	6	"STMbnn" or Blank
3270	Preferred Stock - Beginning	SCHF18a(a)	12	N
3280	Preferred Stock - End	SCHF18a(b)	12	N
3290	Common Stock - Beginning	SCHF18b(a)	12	N
3300	Common Stock - End	SCHF18b(b)	12	N
3305	Paid-in or Capital Surplus - Beginning	SCH F19(a)	12	N
3310	Reserved	SCH F19(a)	6	Blank
3315	Paid-in or Capital Surplus - End	SCH F19(b)	12	N
@3320	Paid-in or Capital Surplus (Attach Reconciliation)	SCH F 19	6	"STMbnn" or Blank
3330	Retained Earnings - Beginning	SCH F20(a)	12	N
3340	Retained Earnings - End	SCH F20(b)	12	N
3350	Less Cost of Treasury Stock - Beginning	SCH F21(a)	12	N
3360	Less Cost of Treasury Stock - End	SCH F21(b)	12	N
3370	Total Liabilities & Equity - Beginning	SCH F22(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3380	Total Liabilities & Equity - End	SCH F22(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0608" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
3400	Record Identification		6	"FRMbbb"
3401	Form Number		6	"5471bb"
3402	Page Number		5	"PG04b"
3403	Taxpayer Identification Number		9	N (Primary SSN)
3404	Filler		1	Blank
3405	Form Occurrence Number		7	0000001
3410	Own 10% Interest in a Partnership - Yes	SCH G 1	1	"X" or Blank
3420	Own 10% Interest in a Partnership - No	SCH G 1	1	"X" or Blank
@3425	Own 10% Yes Attachment	SCH G 1	6	"STMbnn" or Blank
3430	Own Interest in a Trust - Yes	SCH G 2	1	"X" or Blank
3440	Own Interest in a Trust - No	SCH G 2	1	"X" or blank
3450	Own Foreign Entities - Yes	SCH G 3	1	"X" or Blank
3460	Own Foreign Entities - No	SCH G 3	1	"X" or Blank
@3465	Own Foreign Entities Yes Attachment	SCH G 3	6	"STMbnn" or Blank
3466	Foreign Corporation Participant 1 Box - Yes	Sch G 4	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3467	Foreign Corporation Participant 1 Box - No	Sch G 4	1	"X" or blank
3468	Foreign Corporation Participant 2 Box - Yes	Sch G 5	1	"X" or blank
3469	Foreign Corporation Participant 2 Box - No	Sch G 5	1	"X" or blank
3470	Current Year Income (Loss)	SCH H 1	18	N
3480	Capital Gains or Losses (Net Additions)	SCH H 2a	18	N
3490	Capital Gains or Losses (Net Subtractions)	SCH H 2a	18	N
3500	Depreciation & Amortization (Net Additions)	SCH H 2b	18	N
3510	Depreciation & Amortization (Net Subtractions)	SCH H 2b	18	N
3520	Depletion (Net Additions)	SCH H 2c	18	N
3530	Depletion (Net Subtractions)	SCH H 2c	18	N
3540	Investment Allowance (Net Additions)	SCH H 2d	18	N
3550	Investment Allowance (Net Subtractions)	SCH H 2d	18	N
3560	Charges To Reserves (Net Additions)	SCH H 2e	18	N
3570	Charges To Reserves (Net Subtractions)	SCH H 2e	18	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3580	Inventory Adjustments (Net Additions)	SCH H 2f	18	N
3590	Inventory Adjustments (Net Subtractions)	SCH H 2f	18	N
3600	Taxes (Net Additions)	SCH H 2g	18	N
3610	Taxes (Net Subtractions)	SCH H 2g	18	N
3620	Other Earnings (Net Additions)	SCH H 2h	18	N
3625	Reserved	SCH H 2h	6	Blank
3630	Other Earnings (Net Subtractions)	SCH H 2h	18	N
@3635	Other Earnings (Attach Schedule)	SCH H 2h	6	"STMbnn" or Blank
3640	Total Net Additions	SCH H 3	18	N
3650	Total Net Subtractions	SCH H 4	18	N
3660	Current Earnings & Profits	SCH H 5a	18	N
3670	Dastm Gain or Loss	SCH H 5b	18	N
3680	Combine Lines 5a & 5b	SCH H 5c	18	N
3690	Earnings & Profits In U.S. Dollars	SCH H 5d	12	N
3700	Exchange Rate Used For Line 5d	SCH H 5d	11	N (nnnnnnn.nnnn) Decimal is implied
3710	Subpart F Income	SCH I 1	12	N
3720	Earnings Invested in U.S. Property	SCH I 2	12	N
3730	Subpart F Income Previously Excluded	SCH I 3	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
3740	SCH I 4	12	N Previously Excluded Export Trade Income
3750	SCH I 5	12	N Factoring Income
3760	SCH I 6	12	N Total Lines 1-5
3770	SCH I 7	12	N Dividends Received
3780	SCH I 8	12	N Exchange Gain or Loss
3790		1	"X" or Blank Income of Foreign Corporation Blocked (Yes Box)
3795		1	"X" or Blank Income of Foreign Corporation Blocked (No Box)
3800		1	"X" or Blank Did Any Become Unblocked (Yes Box)
3805		1	"X" or Blank Did Any Become Unblocked (No Box)
@3810		6	"STMbnn" or Blank Statement (If Yes, Explain)
@3815		6	"STMbnn" or Blank Additional Schedules I
		1	Value "#" Record Terminus Character

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0645" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Identification		6	"SCHbbJ"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Balance BOY Post- 1986	1(a)	18	N
0040	Current Year E&P	2a(a)	18	N
0050	Current Year Deficit in E&P	2b(a)	18	N
0060	Total Current and Accumulated E&P Post-1986	3(a)	18	N
0070	Amounts Included Under Sec. 951(a) Post-1986	4(a)	18	N
0080	Actual Distributions Post- 1986	5b(a)	18	N
0090	Balance of E&P Post- 1986	6b(a)	18	N
0100	Balance At EOY Post- 1986	7(a)	18	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Balance BOY Pre-1987	1(b)	18	N
0120	Total Current and Accumulated E&P Pre- 1987	3(b)	18	N
0130	Amounts Included Under Sec. 951(a) Pre-1987	4(b)	18	N
0140	Actual Distributions Pre- 1987	5b(b)	18	N
0150	Balance of E&P Pre- 1987	6b(b)	18	N
0160	Balance at EOY Pre- 1987	7(b)	18	N
0170	Balance BOY - Property	1(c)(i)	18	N
0180	Amounts Included Under Sec. 951(a) - Property	4(c)(i)	18	N
0190	Actual Distribution or Reclassification - Property	5a(c)(i)	18	N
0200	Balance of E&P - Property	6(c)(i)	18	N
0210	Balance at EOY - Property	7(c)(i)	18	N
0220	Balance BOY - Assets	1(c)(ii)	18	N
0230	Amounts Included Under Sec. 951(a) - Assets	4(c)(ii)	18	N
0240	Actual Distribution or Reclassification - Assets	5a(c)(ii)	18	N
0250	Balance of E&P - Assets	6a(c)(ii)	18	N
0260	Balance at EOY - Assets	7(c)(ii)	18	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Balance BOY - Income	1(c)(iii)	18	N
0280	Amounts Included Under Sec. 951(a) - Income	4(c)(iii)	18	N
0290	Actual Distribution or Reclassification - Income	5a(c)(iii)	18	N
0300	Balance of E&P - Income	6a(c)(iii)	18	N
0310	Balance at EOY - Income	7(c)(iii)	18	N
0320	Balance BOY Total	1(d)	18	N
0330	Balance at EOY Total	7(d)	18	N
	Record Terminus Character		1	Value "#"

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign
Corps

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1660" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"SCHbbM"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	0000001-0000005
0010	Identifying Number	9	NO ENTRY
0020	Name of Foreign Corporation	35	AN
0022	Country Code For Functional Currency	2	N
0024	Exchange Rate	11	N (nnnnnnn.nnnn) Decimal is implied
0030	Sales of Stock in Trade - U.S. Person	1 (b)	12 N
0035	Sales of Tangible Property US Person	2 (b)	12 N
0040	Sales of Property Rights - U.S. Person	3 (b)	12 N
0043	Buy-in Payments Received U.S. Person	4 (b)	12 N
0047	Cost Sharing Payments Received U.S. Person	5 (b)	12 N
0050	Compensation Received - U.S. Person	6 (b)	12 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Commissions Received - U.S. Person	7(b)	12	N
0070	Rents, Royalties Received - U.S. Person	8(b)	12	N
0080	Dividends Received - U.S. Person	9(b)	12	N
0090	Interest Received - U.S. Person	10(b)	12	N
0100	Premiums Received - U.S. Person	11(b)	12	N
0110	Add Lines 1 - 11 for U.S. Person	12(b)	12	N
0120	Purchase of Stock In Trade - U.S. Person	13(b)	12	N
0130	Purchase of Tangible Property - U.S. Person	14(b)	12	N
0140	Purchase of Property Rights - U.S. Person	15(b)	12	N
0143	Buy-in Payments Paid U.S. Person	16(b)	12	N
0147	Cost Sharing Payments Paid U.S. Person	17(b)	12	N
0150	Compensation Paid - U.S. Person	18(b)	12	N
0160	Commissions Paid - U.S. Person	19(b)	12	N
0170	Rents, Royalties Paid - U.S. Person	20(b)	12	N
0180	Dividends Paid - U.S. Person	21(b)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Interest Paid - U.S. Person	22 (b)	12	N
0195	Premiums Paid for Insurance US Person	23 (b)	12	N
0200	Add Lines 13 - 23 for U.S. Person	24 (b)	12	N
0210	Amounts Borrowed - U.S. Person	25 (b)	12	N
0220	Amounts Loaned - U.S. Person	26 (b)	12	N
0230	Sales of Stock in Trade - Domestic Corp.	1 (c)	12	N
0235	Sales of Tangible Property Domestic Corp.	2 (c)	12	N
0240	Sales of Property Rights - Domestic Corp.	3 (c)	12	N
0243	Buy-in Payments Received Domestic Corp.	4 (c)	12	N
0247	Cost Sharing Payments Received Domestic Corp.	5 (c)	12	N
0250	Compensation Received - Domestic Corp.	6 (c)	12	N
0260	Commissions Received - Domestic Corp.	7 (c)	12	N
0270	Rents, Royalties Received - Domestic Corp.	8 (c)	12	N
0280	Dividends Received - Domestic Corp.	9 (c)	12	N
0290	Interest Received - Domestic Corp.	10 (c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign
Corps

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0300	Premiums Received - Domestic Corp.	11(c)	12	N
0310	Add Lines 1 - 11 for Domestic Corp.	12(c)	12	N
0320	Purchase of Stock in Trade - Domestic Corp.	13(c)	12	N
0330	Purchase of Tangible Property - Domestic Corp.	14(c)	12	N
0340	Purchase of Property Rights - Domestic Corp.	15(c)	12	N
0343	Buy-in Payments Paid Domestic Corp.	16(c)	12	N
0347	Cost Sharing Payments Paid Domestic Corp.	17(c)	12	N
0350	Compensation Paid - Domestic Corp.	18(c)	12	N
0360	Commissions Paid - Domestic Corp.	19(c)	12	N
0370	Rents, Royalties Paid - Domestic Corp.	20(c)	12	N
0380	Dividends Paid - Domestic Corp.	21(c)	12	N
0390	Interest Paid - Domestic Corp.	22(c)	12	N
0395	Premiums Paid for Insurance Domestic Corp.	23(c)	12	N
0400	Add Lines 13 - 23 for Domestic Corp.	24(c)	12	N
0410	Amounts Borrowed - Domestic Corp.	25(c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0420	Amounts Loaned - Domestic Corp.	26(c)	12	N
0430	Sales of Stock in Trade - Foreign Corp.	1(d)	12	N
0435	Sales of Tangible Property Foreign Corp.	2(d)	12	N
0440	Sales of Property Rights - Foreign Corp.	3(d)	12	N
0443	Buy-in Payments Received Foreign Corp.	4(d)	12	N
0447	Cost Sharing Payments Received Foreign Corp.	5(d)	12	N
0450	Compensation Received - Foreign Corp.	6(d)	12	N
0460	Commissions Received - Foreign Corp.	7(d)	12	N
0470	Rents, Royalties Received - Foreign Corp.	8(d)	12	N
0480	Dividends Received - Foreign Corp.	9(d)	12	N
0490	Interest Received - Foreign Corp.	10(d)	12	N
0500	Premiums Received - Foreign Corp.	11(d)	12	N
0510	Add Lines 1 - 11 for Foreign Corp.	12(d)	12	N
0520	Purchase of Stock in Trade - Foreign Corp.	13(d)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Purchase of Tangible Property - Foreign Corp.	14(d)	12	N
0540	Purchase of Property Rights - Foreign Corp.	15(d)	12	N
0543	Buy-in Payments Paid Foreign Corp.	16(d)	12	N
0547	Cost Sharing Payments Paid Foreign Corp.	17(d)	12	N
0550	Compensation Paid - Foreign Corp.	18(d)	12	N
0560	Commissions Paid - Foreign Corp.	19(d)	12	N
0570	Rents, Royalties Paid - Foreign Corp.	20(d)	12	N
0580	Dividends Paid - Foreign Corp.	21(d)	12	N
0590	Interest Paid - Foreign Corp.	22(d)	12	N
0595	Premiums Paid for Insurance Foreign Corp.	23(d)	12	N
0600	Add Lines 13 - 23 for Foreign Corp.	24(d)	12	N
0610	Amounts Borrowed - Foreign Corp.	25(d)	12	N
0620	Amounts Loaned - Foreign Corp.	26(d)	12	N
0630	Sales of Stock in Trade - 10% Foreign Corp.	1(e)	12	N
0635	Sales of Tangible Property 10% Foreign Corp.	2(e)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0640	Sales of Property Rights - 10% Foreign Corp.	3(e)	12	N
0643	Buy-in Payments Received 10% Foreign Corp.	4(e)	12	N
0647	Cost Sharing Payments Received 10% Foreign Corp.	5(e)	12	N
0650	Compensation Received - 10% Foreign Corp.	6(e)	12	N
0660	Commissions Received - 10% Foreign Corp.	7(e)	12	N
0670	Rents, Royalties Received - 10% Foreign Corp.	8(e)	12	N
0680	Dividends Received - 10% Foreign Corp.	9(e)	12	N
0690	Interest Received - 10% Foreign Corp.	10(e)	12	N
0700	Premiums Received - 10% Foreign Corp.	11(e)	12	N
0710	Add Lines 1 - 11 for 10% Foreign Corp.	12(e)	12	N
0720	Purchase of Stock in Trade - 10% Foreign Corp.	13(e)	12	N
0730	Purchase of Tangible Property - 10% Foreign Corp.	14(e)	12	N
0740	Purchase of Property Rights - 10% Foreign Corp.	15(e)	12	N
0743	Buy-in Payments Paid 10% Foreign Corp.	16(e)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0747	Cost Sharing Payments Paid 10% Foreign Corp.	17(e)	12	N
0750	Compensation Paid - 10% Foreign Corp.	18(e)	12	N
0760	Commissions Paid - 10% Foreign Corp.	19(e)	12	N
0770	Rents, Royalties Paid - 10% Foreign Corp.	20(e)	12	N
0780	Dividends Paid - 10% Foreign Corp.	21(e)	12	N
0790	Interest Paid - 10% Foreign Corp.	22(e)	12	N
0795	Premiums Paid for Insurance 10% Foreign Corp.	23(e)	12	N
0800	Add Lines 13 - 23 for 10% Foreign Corp.	24(e)	12	N
0810	Amounts Borrowed - 10% Foreign Corp.	25(e)	12	N
0820	Amounts Loaned - 10% Foreign Corp.	26(e)	12	N
0830	Sales of Stock in Trade - 10% Any Corp.	1(f)	12	N
0835	Sales of Tangible Property 10% Any Corp.	2(f)	12	N
0840	Sales of Property Rights - 10% Any Corp.	3(f)	12	N
0843	Buy-in Payments Received 10% Any Corp.	4(f)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign
Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0847	Cost Sharing Payments Received 10% Any Corp.	5(f)	12	N
0850	Compensation Received - 10% Any Corp.	6(f)	12	N
0860	Commissions Received - 10% Any Corp.	7(f)	12	N
0870	Rents, Royalties Received - 10% Any Corp.	8(f)	12	N
0880	Dividends Received - 10% Any Corp.	9(f)	12	N
0890	Interest Received - 10% Any Corp.	10(f)	12	N
0900	Premiums Received - 10% Any Corp.	11(f)	12	N
0910	Add Lines 1 - 11 for 10% Any Corp.	12(f)	12	N
0920	Purchase of Stock in Trade - 10% Any Corp.	13(f)	12	N
0930	Purchase of Tangible Property - 10% Any Corp.	14(f)	12	N
0940	Purchase of Property Rights - 10% Any Corp.	15(f)	12	N
0943	Buy-in Payments Paid 10% Any Corp.	16(f)	12	N
0947	Cost Sharing Payments Paid 10% Any Corp.	17(f)	12	N
0950	Compensation Paid - 10% Any Corp.	18(f)	12	N
0960	Commissions Paid - 10% Any Corp.	19(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Rents, Royalties Paid - 10% Any Corp.	20(f)	12	N
0980	Dividends Paid - 10% Any Corp.	21(f)	12	N
0990	Interest Paid - 10% Any Corp.	22(f)	12	N
0995	Premiums Paid for Insurance 10% Any Corp.	23(f)	12	N
1000	Add Lines 13 - 23 for 10% Any Corp.	24(f)	12	N
1010	Amounts Borrowed - 10% Any Corp.	25(f)	12	N
1020	Amounts Loaned - 10% Any Corp.	26(f)	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "2150" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record Identification "SCHbbO"
0001		6	Form Number "5471bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number 0000001 - 0000005
0010		9	Identifying Number NO ENTRY
0020		35	Name of Foreign Corporation AN
0030	I (a)	40	Name of Shareholder AN
0035	I (a)	40	Name of Shareholder - Name Line 2 AN
0040	I (b)	35	Address of Shareholder AN
0050	I (b)	22	City of Shareholder AN
0060	I (b)	2	State of Shareholder AN
0070	I (b)	12	Zip Code of Shareholder N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0080	I (c)	9	Identifying Number of Shareholder N
0090	I (d)	8	Date of Original Acquisition YYYYMMDD
0100	I (e)	8	Date of Additional Acquisition YYYYMMDD

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Name of Shareholder-2	I (a)	40	AN
0115	Name of Shareholder-2 - Name Line 2	I (a)	40	AN
0120	Address of Shareholder-2	I (b)	35	AN
0130	City of Shareholder-2	I (b)	22	AN
0140	State of Shareholder-2	I (b)	2	AN
0150	Zip Code of Shareholder-2	I (b)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank
0160	Identifying Number of Shareholder-2	I (c)	9	N or blank
0170	Date of Original Acquisition-2	I (d)	8	YYYYMMDD or blank
0180	Date of Additional Acquisition-2	I (e)	8	YYYYMMDD or blank
0190	Name of Shareholder-3	I (a)	40	AN
0195	Name of Shareholder-3 - Name Line 2	I (a)	40	AN
0200	Address of Shareholder-3	I (b)	35	AN
0210	City of Shareholder-3	I (b)	22	AN
0220	State of Shareholder-3	I (b)	2	AN
0230	Zip Code of Shareholder-3	I (b)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank
0240	Identifying Number of Shareholder-3	I (c)	9	N or blank
0250	Date of Original Acquisition-3	I (d)	8	YYYYMMDD or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0260	Date of Additional Acquisition-3	I (e)	8	YYYYMMDD or blank
0270	Name of Shareholder-4	I (a)	40	AN
0275	Name of Shareholder-4 - Name Line 2	I (a)	40	AN
0280	Address of Shareholder-4	I (b)	35	AN
0290	City of Shareholder-4	I (b)	22	AN
0300	State of Shareholder-4	I (b)	2	AN
0310	Zip Code of Shareholder-4	I (b)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank
0320	Identifying Number of Shareholder-4	I (c)	9	N or blank
0330	Date of Original Acquisition-4	I (d)	8	YYYYMMDD or blank
0340	Date of Additional Acquisition-4	I (e)	8	YYYYMMDD or blank
@0345	Part I Additional Information	Part I	6	"STMbnn" or blank
0350	Name of U.S. Shareholder	II A(a)	40	AN
0355	Name of U.S. Shareholder - N/L 2	II A(a)	40	AN
0360	Address of U.S. Shareholder	II A(a)	35	AN
0370	City of U.S. Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN
0390	Zip Code of U.S. Shareholder	II A(a)	12	N or nnnnnbBBBBBB or nnnnnnnnnbbb or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0395	Identifying Number of U.S. Shareholder	II A(a)	9	N or blank
0400	Type of Return	II A(b) (1)	8	AN
0410	Date Return Filed	II A(b) (2)	8	YYYYMMDD
0420	IRS Center Where Filed	II A(b) (3)	12	AN
0430	Date Information Return Filed	II A(c)	8	YYYYMMDD or blank
0440	Name of U.S. Shareholder-2	II A(a)	40	AN
0445	Name of U.S. Shareholder-2 - N/L 2	II A(a)	40	AN
0450	Address of U.S. Shareholder-2	II A(a)	35	AN
0460	City of U.S. Shareholder-2	II A(a)	22	AN
0470	State of U.S. Shareholder-2	II A(a)	2	AN
0480	Zip Code of U.S. Shareholder-2	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0485	Identifying Number of U.S. Shareholder- 2	II A(a)	9	N or blank
0490	Type of Return-2	II A(b) (1)	8	AN
0500	Date Return Filed-2	II A(b) (2)	8	YYYYMMDD or blank
0510	IRS Center Where Filed-2	II A(b) (3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	YYYYMMDD or blank
0530	Name of U.S. Shareholder-3	II A(a)	40	AN
0535	Name of U.S. Shareholder-3 - N/L 2	II A(a)	40	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0540	Address of U.S. Shareholder-3	II A(a)	35	AN
0550	City of U.S. Shareholder-3	II A(a)	22	AN
0560	State of U.S. Shareholder-3	II A(a)	2	AN
0570	Zip Code of U.S. Shareholder-3	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0575	Identifying Number of U.S. Shareholder-3	II A(a)	9	N or blank
0580	Type of Return-3	II A(b) (1)	8	AN
0590	Date Return Filed-3	II A(b) (2)	8	YYYYMMDD or blank
0600	IRS Center Where Filed-3	II A(b) (3)	12	AN
0610	Date Information Return Filed-3	II A(c)	8	YYYYMMDD or blank
@0615	Part II Section A Additional Information	Part II	6	"STMbnn" or blank
@0620	Attach Statement of U.S. Persons	II A	6	"STMbnn" or blank
0630	Name of U.S. Officer or Director	II B(a)	40	AN
0635	Name of U.S. Officer or Director - N/L 2	II B(a)	40	AN
0640	Address of U.S. Officer	II B(b)	35	AN
0650	City of U.S. Officer	II B(b)	22	AN
0660	State of U.S. Officer	II B(b)	2	AN
0670	Zip Code of U.S. Officer	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb

or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
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0680	Social Security Number	II B(c)	9	N
0690	Officer	II B(d)	1	"X" or blank
0700	Director	II B(d)	1	"X" or blank
0710	Name of U.S. Officer or Director-2	II B(a)	40	AN
0715	Name of U.S. Officer or Director-2 - N/L 2	II B(a)	40	AN
0720	Address of U.S. Officer-2	II B(b)	35	AN
0730	City of U.S. Officer-2	II B(b)	22	AN
0740	State of U.S. Officer-2	II B(b)	2	AN
0750	Zip Code of U.S. Officer-2	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0760	Social Security Number-2	II B(c)	9	N or blank
0770	Officer-2	II B(d)	1	"X" or blank
0780	Director-2	II B(d)	1	"X" or blank
0790	Name of U.S. Officer or Director-3	II B(a)	40	AN
0795	Name of U.S. Officer or Director-3 - N/L 2	II B(a)	40	AN
0800	Address of U.S. Officer-3	II B(b)	35	AN
0810	City of U.S. Officer-3	II B(b)	22	AN
0820	State of U.S. Officer-3	II B(b)	2	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0830	Zip Code of U.S. Officer-3	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0840	Social Security Number-3	II B(c)	9	N or blank
0850	Officer-3	II B(d)	1	X or blank
0860	Director-3	II B(d)	1	X or blank
@0865	Part II Section B Additional Information	Part II	6	"STMbnn" or blank
0870	Name of Shareholder Filing	II C(a)	40	AN
0880	Class of Stock Acquired	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
0890	Date of Acquisition	II C(c)	8	YYYYMMDD or blank
0900	Method of Acquisition	II C(d)	8	AN
0910	Number of Shares Acquired Directly	II C(e) (1)	10	N or blank
0920	Number of Shares Acquired Indirectly	II C(e) (2)	10	N or blank
0930	Number of Shares Acquired Constructively	II C(e) (3)	10	N or blank
0940	Name of Shareholder Filing-2	II C(a)	40	AN
0950	Class of Stock Acquired-2	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
0960	Date of Acquisition-2	II C(c)	8	YYYYMMDD or blank
0970	Method of Acquisition-2	II C(d)	8	AN

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

Field Identification No.	Form Ref.	Length	Field Description
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0980 Number of Shares Acquired Directly-2	II C(e) (1)	10	N or blank
0990 Number of Shares Acquired Indirectly-2	II C(e) (2)	10	N or blank
1000 Number of Shares Acquired Constructively-2	II C(e) (3)	10	N or blank
1010 Name of Shareholder Filing-3	II C(a)	40	AN
1020 Class of Stock Acquired-3	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1030 Date of Acquisition-3	II C(c)	8	YYYYMMDD or blank
1040 Method of Acquisition-3	II C(d)	8	AN
1050 Number of Shares Acquired Directly-3	II C(e) (1)	10	N or blank
1060 Number of Shares Acquired Indirectly-3	II C(e) (2)	10	N or blank
1065 Number of Shares Acquired Constructively-3	II C(e) (3)	10	N or blank
Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"2451" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1070	Record Identification		6	"SCHbbO"
1071	Form Number		6	"5471bb"
1072	Page Number		5	"PG02b"
1073	Taxpayer Identification Number		9	N (Primary SSN)
1074	Filler		1	Blank
1075	Schedule Occurrence Number		7	0000001 - 0000005
1080	Amount Paid or Value Given	II C(f)	12	N or blank
1090	Name From Whom Shares Were Acquired	II C(g)	40	AN
1095	Name From Whom Shares Were Acquired - N/L 2	II C(g)	40	AN
1100	Address-Person From Whom Shares Acquired	II C(g)	35	AN
1110	City-Person From Whom Shares Acquired	II C(g)	22	AN
1120	State-Person From Whom Shares Acquired	II C(g)	2	AN
1130	Zip Code-Person From Whom Shares Acquired	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1135	Country-Person from Whom Shares Acquired	II C	35	AN or blank
1140	Amount Paid or Value Given-2	II C(f)	12	N or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1150	Name From Whom Shares Were Acquired-2	II C(g)	40	AN
1155	Name From Whom Shares Were Acquired-2 - N/L 2	II C(g)	40	AN
1160	Address-Person From Whom Shares Acquired-2	II C(g)	35	AN
1170	City-Person From Whom Shares Acquired-2	II C(g)	22	AN
1180	State-Person From Whom Shares Acquired-2	II C(g)	2	AN
1190	Zip Code-Person From Whom Shares Acquired-2	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1195	Country-Person from Whom Shares Acquired-2	II C	35	AN or blank
1200	Amount Paid or Value Given-3	II C(f)	12	N or blank
1210	Name From Whom Shares Were Acquired-3	II C(g)	40	AN
1215	Name From Whom Shares Were Acquired-3 - N/L 2	II C(g)	40	AN
1220	Address-Person From Whom Shares Acquired-3	II C(g)	35	AN
1230	City-Person From Whom Shares Acquired-3	II C(g)	22	AN
1240	State-Person From Whom Shares Acquired-3	II C(g)	2	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1250	Zip Code-Person From Whom Shares Acquired-3	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1253	Country-Person from Whom Shares Acquired-3	II C	35	AN or blank
@1255	Part II Section C Additional Information	II	6	"STMbnn" or blank
1260	Name of Shareholder Disposing of Stock	II D(a)	40	AN
1270	Class of Stock	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1280	Date of Disposition	II D(c)	8	YYYYMMDD or blank
1290	Method of Disposition	II D(d)	8	AN
1300	Number of Shares Disposed Directly	II D(e) (1)	10	N or blank
1310	Number of Shares Disposed Indirectly	II D(e) (2)	10	N or blank
1320	Number of Shares Disposed Constructively	II D(e) (3)	10	N or blank
1330	Name of Shareholder Disposing of Stock-2	II D(a)	40	AN
1340	Class of Stock-2	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1350	Date of Disposition- 2	II D(c)	8	YYYYMMDD or blank
1360	Method Of Disposition-2	II D(d)	8	AN
1370	Number of Shares Disposed Directly-2	II D(e) (1)	10	N or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1380	Number of Shares Disposed Indirectly-2	II D(e) (2)	10	N or blank
1390	Number of Shares Disposed Constructively-2	II D(e) (3)	10	N or blank
1400	Name of Shareholder Disposing of Stock-3	II D(a)	40	AN
1410	Class of Stock-3	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1420	Date of Disposition-3	II D(c)	8	YYYYMMDD or blank
1430	Method of Disposition-3	II D(d)	8	AN
1440	Number of Shares Disposed Directly-3	II D(e) (1)	10	N or blank
1450	Number of Shares Disposed Indirectly-3	II D(e) (2)	10	N or blank
1460	Number of Shares Disposed Constructively-3	II D(e) (3)	10	N or blank
1470	Amount Received	II D(f)	12	N or blank
1480	Name To Whom Disposition of Stock Was Made	II D(g)	40	AN
1485	Name To Whom Disposition Made - N/L 2	II D(g)	40	AN
1490	Address of Person to Whom Disposition	II D(g)	35	AN
1500	City of Person to Whom Disposition	II D(g)	22	AN
1510	State of Person to Whom Disposition	II D(g)	2	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1520	Zip Code of Person to Whom Disposition	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1525	Country of Person to Whom Disposition	II D	35	AN or blank
1530	Amount Received-2	II D(f)	12	N or blank
1540	Name To Whom Disposition of Stock Was Made-2	II D(g)	40	AN
1545	Name To Whom Disposition Made-2 - N/L 2	II D(g)	40	AN
1550	Address of Person to Whom Disposition-2	II D(g)	35	AN
1560	City of Person to Whom Disposition-2	II D(g)	22	AN
1570	State of Person to Whom Disposition-2	II D(g)	2	AN
1580	Zip Code of Person to Whom Disposition-2	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1585	Country of Person to Whom Disposition-2	II D	35	AN or blank
1590	Amount Received-3	II D(f)	12	N or blank
1600	Name To Whom Disposition of Stock Was Made-3	II D(g)	40	AN
1605	Name To Whom Disposition Made-3 - N/L 2	II D(g)	40	AN
1610	Address of Person to Whom Disposition-3	II D(g)	35	AN
1620	City of Person to Whom Disposition-3	II D(g)	22	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1630	State of Person to Whom Disposition-3	II D(g)	2	AN
1640	Zip Code of Person to Whom Disposition-3	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1643	Country of Person to Whom Disposition-3	II D	35	AN or blank
@1645	Part II Section D Additional Information	II	6	"STMbnn" or blank
1650	Name of Transferor	II E(a)	40	AN
1655	Name of Transferor - Name Line 2	II E(a)	40	AN
1660	Address of Transferor	II E(a)	35	AN
1670	City of Transferor	II E(a)	22	AN
1680	State of Transferor	II E(a)	2	AN
1690	Zip Code of Transferor	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1695	Country of Transferor	II E	35	AN or blank
1700	Identifying Number of Transferor	II E(b)	9	N or blank
1710	Date of Transfer	II E(c)	8	YYYYMMDD or blank
1720	Name of Transferor-2	II E(a)	40	AN
1725	Name of Transferor-2 - Name Line 2	II E(a)	40	AN
1730	Address of Transferor-2	II E(a)	35	AN
1740	City of Transferor-2	II E(a)	22	AN
1750	State of Transferor-2	II E(a)	2	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1760	Zip Code of Transferor-2	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1765	Country of Transferor-2	II E	35	AN or blank
1770	Identifying Number of Transferor-2	II E(b)	9	N or blank
1780	Date of Transfer-2	II E(c)	8	YYYYMMDD or blank
1790	Name of Transferor-3	II E(a)	40	AN
1795	Name of Transferor-3 - Name Line 2	II E(a)	40	AN
1800	Address of Transferor-3	II E(a)	35	AN
1810	City of Transferor-3	II E(a)	22	AN
1820	State of Transferor-3	II E(a)	2	AN
1830	Zip Code of Transferor-3	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1835	Country of Transferor-3	II E	35	AN or blank
1840	Identifying Number of Transferor-3	II E(b)	9	N or blank
1850	Date of Transfer-3	II E(c)	8	YYYYMMDD or blank
1860	Description of Assets	II E(d) (1)	40	AN
1870	Fair Market Value	II E(d) (2)	12	N or blank
1880	Adjusted Basis	II E(d) (3)	12	N or blank
1890	Description of Assets Transferred	II E(e)	40	AN
1900	Description of Assets-2	II E(d) (1)	40	AN
1910	Fair Market Value-2	II E(d) (2)	12	N or blank

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1920	Adjusted Basis-2	II E(d) (3)	12	N or blank
1930	Description of Assets Transferred-2	II E(e)	40	AN
1940	Description of Assets-3	II E(d) (1)	40	AN
1950	Fair Market Value-3	II E(d) (2)	12	N or blank
1960	Adjusted Basis-3	II E(d) (3)	12	N or blank
1970	Description of Assets Transferred-3	II E(e)	40	AN
@1975	Part II Section E Additional Information	II	6	"STMbnn" or blank
@1980	Attach Schedule if Filed Tax Return	II F(a)	6	"STMbnn" or blank
1990	Date of Any Reorganization During Last 4 Years	II F(b)	8	YYYYMMDD or blank
@2000	Attach A Chart	II F(c)	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0235" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5695bb"
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 Identifying Number of Taxpayer		9	N
0020 Main Home Located in United States - Yes	1	1	"X" or blank
0030 Main Home Located in United States - No	1	1	"X" or blank
0040 Reduce Heat Loss/Gain in Your Home	2a	12	N
0050 Exterior Window/Skylights	2b	12	N
0060 Exterior Doors	2c	12	N
0070 Metal/Asphalt Roof	2d	12	N
0080 Energy-Efficient Building Property	3a	12	N

Residential Energy Credits

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0090	Qualified Natural Gas, Propane, Oil Furnace, etc.	3b	12	N	--
0100	Advanced Main Air Circulating Fan	3c	12	N	--
0110	Add Lines 2a through 3c	4	12	N	--
0125	Multiply Line 4 by 30%	5	12	N	--
0127	Maximum Credit Amount	6	12	N	
0129	More than One Main Home	6	1	"X" or blank	
0135	Enter Smaller of Line 5 or Line 6	7	12	N	--
0145	Taxes from Form 1040	8	12	N	--
0155	Credits from Form 1040	9	12	N	--
0165	Subtract Credits from taxes	10	12	N	--
0175	Nonbusiness Energy	11	12	N	--
					--
					--
					--
					--
					--
					--
					--
					--
					--

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0271" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0185		6	Record ID "FRMbbb"
0186		6	Form Number "5695bb"
0187		5	Page Number "PG02b"
0188		9	Taxpayer Identification Number N (Primary SSN)
0189		1	Filler blank
0190		7	Form Occurrence Number N 0000001 - 0000004
0255	12	12	Qualified Solar Electric Property N
0260	13	12	Qualified Solar Water Heating Property N
0265	14	12	Qualified Small Wind Energy Costs N
0270	15	12	Qualified Geothermal Heat Pump Costs N
0275	16	12	Add Lines 12 through 15 N
0280	17	12	Multiply Line 16 by 30% N
0285	18	12	Qualified Fuel Cell Property N
0290	19	12	Multiply Line 18 by 30% N
0295	20	12	Number of Kilowatts AN, allowable characters are 0 - 9, blank and period
0300	20	12	Kilowatt Capacity of Line 18 N

Residential Energy Credits

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0305	Smaller of Line 19 or 20	21	12	N
0310	Credit Carryforward from 2008	22	12	N
0315	Add Lines 17, 21 and 22	23	12	N
0320	Tax from Form 1040	24	12	N
0325	Form 1040 Credit & Other Credits	25	12	N
0330	Subtract Line 25 from Line 24	26	12	N
0335	Residential Energy Efficient Property Credit	27	12	N
0340	Credit Carryforward to 2010	28	12	N
0345	Add Lines 11 and 27	29	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0747" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"5713bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	N 0000001
0010	Tax Year Beginning	8	YYYYMMDD
0020	Tax Year Ending	8	YYYYMMDD
0040	Identifying Number	9	NO ENTRY
0050	Address	35	AN
0060	City	22	AN
0070	State	2	AN
0080	Zip Code	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0090	Service Center Where Return Is Filed	10	AN
0100	Type Of Filer: (individual)	1	"X" or blank
0110	Type Of Filer: (partnership)	1	NO ENTRY
0120	Type Of Filer: (corporation)	1	NO ENTRY
0130	Type Of Filer: (trust)	1	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Type Of Filer: (estate)		1	NO ENTRY
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	NO ENTRY
0180	Partner/Corporation Identifying Number	2a/b	9	NO ENTRY
0190	Partner/Corporation Name - 2	2a/b	35	NO ENTRY
0200	Partner Corporation Identifying Number - 2	2a/b	9	NO ENTRY
0210	Partner/Corporation Name - 3	2a/b	35	NO ENTRY
0220	Partner Corporation Identifying Number - 3	2a/b	9	NO ENTRY
0230	Partner/Corporation Name - 4	2a/b	35	NO ENTRY
0240	Partner/Corporation Identifying Number - 4	2a/b	9	NO ENTRY
0250	Partner/Corporation Name - 5	2a/b	35	NO ENTRY
0260	Partner/Corporation Identifying Number - 5	2a/b	9	NO ENTRY
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY
0280	Partner/Corporation Identifying Number - 6	2a/b	9	NO ENTRY
0290	Partner/Corporation Name - 7	2a/b	35	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Partner/Corporation Identifying Number - 7	2a/b	9	NO ENTRY
0305	Attachment - Additional Information	2a/b	6	NO ENTRY
0310	Additional Information Included	2a/b	1	NO ENTRY
0320	Partnership Principal Business Activity Code	2c	6	NO ENTRY
0330	Principal Business Activity Description	2c	35	NO ENTRY
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	NO ENTRY
0370	Partnership's Ordinary Income	3b	12	NO ENTRY
0380	Type Of Form 1120 Series Filed	4a	6	NO ENTRY
0390	Name Of Corporation	4b(1)	35	NO ENTRY
0400	Employer Identification Number	4b(2)	9	NO ENTRY
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY
0450	Total Income Of Estates Or Trusts	5	12	NO ENTRY
0460	Foreign Tax Credit	6a	12	N
0470	Deferral Of Earnings	6b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0480	Deferral Of IC-DISC Income	6c	12	NO ENTRY
0490	Exempt FSC Income	6d	12	NO ENTRY
0500	Excludable Extra-Territorial Income	6e	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"1396" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"5713bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001
0520 Operations Reportable Under Section 999(a) - Yes	7a	1	"X" or blank
0530 Operations Reportable Under Section 999(a) - No	7a	1	"X" or blank
0540 Foreign Corporation Controlled - Yes Box	7b	1	"X" or blank
0550 Foreign Corporation Controlled - No Box	7b	1	"X" or blank
0560 Do You Own Any Stock Of IC-DISC - Yes Box	7c	1	"X" or blank
0570 Do You Own Any Stock Of IC-DISC - No Box	7c	1	"X" or blank
0580 Do You Claim Foreign Tax Credit - Yes Box	7d	1	"X" or blank
0590 Do You Claim Foreign Tax Credit - No Box	7d	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0600	Do You Control Any Corporation - Yes Box	7e	1	"X" or blank
0610	Do You Control Any Corporation - No Box	7e	1	"X" or blank
0620	If Yes, Did Corporation Participate - Yes Box	7e	1	"X" or blank
0630	If Yes, Did Corporation Participate - No Box	7e	1	"X" or blank
0640	Are You Controlled - Yes Box	7f	1	"X" or blank
0650	Are You Controlled - No Box	7f	1	"X" or blank
0660	If Yes, Did Person Participate - Yes Box	7f	1	"X" or blank
0670	If Yes, Did Person Participate - No Box	7f	1	"X" or blank
0680	Treated Under Section 671 As Owner - Yes Box	7g	1	"X" or blank
0690	Treated Under Section 671 As Owner - No Box	7g	1	"X" or blank
0700	Partner In A Partnership - Yes Box	7h	1	"X" or blank
0710	Partner In A Partnership - No Box	7h	1	"X" or blank
0720	Are You A Foreign Sales Corporation - Yes Box	7i	1	"X" or blank
0730	Are You A Foreign Sales Corporation - No Box	7i	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0732	Are You Excluding Extraterritorial Income - Yes	7j	1	"X" or blank
0734	Are You Excluding Extraterritorial Income - No	7j	1	"X" or blank
0740	Boycott Of Israel - Yes Box	8	1	"X" or blank
0750	Boycott Of Israel - No Box	8	1	"X" or blank
0760	Are You Submitting Additional Information	8	1	"X" or blank
*0770	Name Of Country	8a(1)	35	AN or "STMbnn" or blank
+0780	Identifying Number Of Person Having Operations	8a(2)	9	N
+0790	Principal Business Activity Code	8a(3)	6	N
*+0800	Description Of Principal Business Activity	8a(4)	35	AN or "STMbnn"
+0810	IC-DISCs Product Code	8a(5)	3	NO ENTRY
0820	Name Of Country - 2	8b(1)	35	AN or blank
0830	Identifying Number Of Person Having Operations - 2	8b(2)	9	N or blank
0840	Principal Business Activity Code - 2	8b(3)	6	N or blank
0850	Description Of Principal Business Activity - 2	8b(4)	35	AN or blank
0860	IC-DISCs Product Code - 2	8b(5)	3	NO ENTRY
0870	Name Of Country - 3	8c(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0880	Identifying Number Of Person Having Operations - 3	8c(2)	9	N or blank
0890	Principal Business Activity Code - 3	8c(3)	6	N or blank
0900	Description Of Principal Business Activity - 3	8c(4)	35	AN or blank
0910	IC-DISCs Product Code - 3	8c(5)	3	NO ENTRY
0920	Name Of Country - 4	8d(1)	35	AN or blank
0930	Identifying Number Of Person Having Operations - 4	8d(2)	9	N or blank
0940	Principal Business Activity Code - 4	8d(3)	6	N or blank
0950	Description Of Principal Business Activity - 4	8d(4)	35	AN or blank
0960	IC-DISCs Product Code - 4	8d(5)	3	NO ENTRY
0970	Name Of Country - 5	8e(1)	35	AN or blank
0980	Identifying Number Of Person Having Operations - 5	8e(2)	9	N or blank
0990	Principal Business Activity Code - 5	8e(3)	6	N or blank
1000	Description Of Principal Business Activity - 5	8e(4)	35	AN or blank
1010	IC-DISCs Product Code - 5	8e(5)	3	NO ENTRY
1020	Name Of Country - 6	8f(1)	35	AN or blank
1030	Identifying Number Of Person Having Operations - 6	8f(2)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1040	Principal Business Activity Code - 6	8f(3)	6	N or blank
1050	Description Of Principal Business Activity - 6	8f(4)	35	AN or blank
1060	IC-DISCs Product Code - 6	8f(5)	3	NO ENTRY
1070	Name Of Country - 7	8g(1)	35	AN or blank
1080	Identifying Number Of Person Having Operations - 7	8g(2)	9	N or blank
1090	Principal Business Activity Code - 7	8g(3)	6	N or blank
1100	Description Of Principal Business Activity - 7	8g(4)	35	AN or blank
1110	IC-DISCs Product Code - 7	8g(5)	3	NO ENTRY
1120	Name Of Country - 8	8h(1)	35	AN or blank
1130	Identifying Number Of Person Having Operations	8h(2)	9	N OR BLANK
1140	Principal Business Activity Code - 8	8h(3)	6	N or blank
1150	Description Of Principal Business Activity - 8	8h(4)	35	AN or blank
1160	IC-DISCs Product Code - 8	8h(5)	3	NO ENTRY
1170	Name Of Country - 9	8i(1)	35	AN or blank
1180	Identifying Number Of Person Having Operations - 9	8i(2)	9	N or blank
1190	Principal Business Activity Code - 9	8i(3)	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1200	Description Of Principal Business Activity - 9	8i(4)	35	AN or blank
1210	IC-DISCs Product Code - 9	8i(5)	3	NO ENTRY
1220	Name Of Country - 10	8j(1)	35	AN or blank
1230	Identifying Number Of Person Having Operations-10	8j(2)	9	N or blank
1240	Principal Business Activity Code - 10	8j(3)	6	N or blank
1250	Description Of Principal Business Activity - 10	8j(4)	35	AN or blank
1260	IC-DISCs Product Code - 10	8j(5)	3	NO ENTRY
1270	Name Of Country - 11	8k(1)	35	AN or blank
1280	Identifying Number Of Person Having Operations-11	8k(2)	9	N or blank
1290	Principal Business Activity Code - 11	8k(3)	6	N or blank
1300	Description Of Principal Business Activity - 11	8k(4)	35	AN or blank
1310	IC-DISCs Product Code - 11	8k(5)	3	NO ENTRY
1320	Name Of Country - 12	8l(1)	35	AN or blank
1330	Identifying Number Of Person Having Operations-12	8l(2)	9	N or blank
1340	Principal Business Activity Code - 12	8l(3)	6	N or blank
1350	Description Of Principal Business Activity - 12	8l(4)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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1360	IC-DISCs Product Code - 12	8l(5)	3	NO ENTRY
1370	Name Of Country - 13	8m(1)	35	AN or blank
1380	Identifying Number Of Person Having Operations-13	8m(2)	9	N or blank
1390	Principal Business Activity Code - 13	8m(3)	6	N or blank
1400	Description Of Principal Business Activity - 13	8m(4)	35	AN or blank
1410	IC-DISCs Product Code - 13	8m(5)	3	NO ENTRY
1420	Name Of Country - 14	8n(1)	35	AN or blank
1430	Identifying Number Of Person Having Operations-14	8n(2)	9	N or blank
1440	Principal Business Activity Code - 14	8n(3)	6	N or blank
1450	Description Of Principal Business Activity - 14	8n(4)	35	AN or blank
1460	IC-DISCs Product Code - 14	8n(5)	3	NO ENTRY
1470	Name Of Country - 15	8o(1)	35	AN or blank
1480	Identifying Number Of Person Having Operations-15	8o(2)	9	N or blank
1490	Principal Business Activity Code - 15	8o(3)	6	N or blank
1500	Description Of Principal Business Activity - 15	8o(4)	35	AN or blank
1510	IC-DISCs Product Code - 15	8o(5)	3	NO ENTRY
1565	Reserved	8	6	Blank

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1485" for Fixed; "nnnn" for variable format
		4	Value "*****"
1600		6	"FRMbbb"
1601		6	"5713bb"
1602		5	"PG03b"
1603		9	N (Primary SSN)
			Taxpayer Identification Number
1604		1	blank
1605		7	N 0000001
			Form Occurrence Number
1610	9	1	"X" or blank
			Non-listed Countries Boycotting Israel (Yes Box)
1620	9	1	"X" or blank
			Non-listed Countries Boycotting Israel (No Box)
1630	9	1	"X" or blank
			Submitting Additional Information
*1640	9a(1)	35	AN or "STMbnn" or blank
			Name Of Non-Listed Country
+1650	9a(2)	9	N
			Identifying Number Of Person
+1660	9a(3)	6	N
			Business Activity Code
*+1670	9a(4)	35	AN or "STMbnn"
			Description Of Principal Activity
+1680	9a(5)	3	NO ENTRY
			IC-DISCs Only - Product Code
1690	9b(1)	35	AN or blank
			Name Of Non-Listed Country - 2

Field No.	Identification	Form Ref.	Length	Field Description
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1700	Identifying Number Of Person - 2	9b(2)	9	N or blank
1710	Business Activity Code - 2	9b(3)	6	N or blank
1720	Description Of Principal Activity - 2	9b(4)	35	AN or blank
1730	IC-DISCs Only - Product Code - 2	9b(5)	3	NO ENTRY
1740	Name Of Non-Listed Country - 3	9c(1)	35	AN or blank
1750	Identifying Number Of Person - 3	9c(2)	9	N or blank
1760	Business Activity Code - 3	9c(3)	6	N or blank
1770	Description Of Principal Activity - 3	9c(4)	35	AN or blank
1780	IC-DISCs Only - Product Code - 3	9c(5)	3	NO ENTRY
1790	Name Of Non-Listed Country - 4	9d(1)	35	AN or blank
1800	Identifying Number Of Person - 4	9d(2)	9	N or blank
1810	Business Activity Code - 4	9d(3)	6	N or blank
1820	Description Of Principal Activity - 4	9d(4)	35	AN or blank
1830	IC-DISCs Only - Product Code - 4	9d(5)	3	NO ENTRY
1840	Name Of Non-Listed Country - 5	9e(1)	35	AN or blank
1850	Identifying Number Of Person - 5	9e(2)	9	N or blank
1860	Business Activity Code - 5	9e(3)	6	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1870	Description Of Principal Activity - 5	9e(4)	35	AN or blank
1880	IC-DISCs Only - Product Code - 5	9e(5)	3	NO ENTRY
1890	Name Of Non-Listed Country - 6	9f(1)	35	AN or blank
1900	Identifying Number Of Person - 6	9f(2)	9	N or blank
1910	Business Activity Code - 6	9f(3)	6	N or blank
1920	Description Of Principal Activity - 6	9f(4)	35	AN or blank
1930	IC-DISCs Only - Product Code - 6	9f(5)	3	NO ENTRY
1940	Name Of Non-Listed Country - 7	9g(1)	35	AN or blank
1950	Identifying Number Of Person - 7	9g(2)	9	N or blank
1960	Business Activity Code - 7	9g(3)	6	N or blank
1970	Description Of Principal Activity - 7	9g(4)	35	AN or blank
1980	IC-DISCs Only - Product Code - 7	9g(5)	3	NO ENTRY
1990	Name Of Non-Listed Country - 8	9h(1)	35	AN or blank
2000	Identifying Number Of Person - 8	9h(2)	9	N or blank
2010	Business Activity Code - 8	9h(3)	6	N or blank
2020	Description Of Principal Activity - 8	9h(4)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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2030	IC-DISCs Only - Product Code - 8	9h(5)	3	NO ENTRY
2035	Reserved	9	6	Blank
2040	Operations In Any Other Country (Yes Box)	10	1	"X" or blank
2050	Operations In Any Other Country (No Box)	10	1	"X" or blank
2060	Additional Information Relating To Boycotts	10	1	"X" or blank
*2070	Name Of Other Country	10a(1)	35	AN or "STMBnn" or blank
+2080	Identifying Number	10a(2)	9	N
+2090	Principal Business Code	10a(3)	6	N
*+2100	Description Of Business Activity	10a(4)	35	AN or "STMBnn"
+2110	IC-DISCs - Enter Product Code	10a(5)	3	NO ENTRY
2120	Name Of Other Country - 2	10b(1)	35	AN or blank
2130	Identifying Number - 2	10b(2)	9	N or blank
2140	Principal Business Code - 2	10b(3)	6	N or blank
2150	Description Of Business Activity - 2	10b(4)	35	AN or blank
2160	IC-DISCs - Enter Product Code - 2	10b(5)	3	NO ENTRY
2170	Name Of Other Country - 3	10c(1)	35	AN or blank
2180	Identifying Number - 3	10c(2)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2190	Principal Business Code - 3	10c(3)	6	N or blank
2200	Description Of Business Activity - 3	10c(4)	35	AN or blank
2210	IC-DISCs - Enter Product Code - 3	10c(5)	3	NO ENTRY
2220	Name Of Country - 4	10d(1)	35	AN or blank
2230	Identifying Number - 4	10d(2)	9	N or blank
2240	Principal Business Code - 4	10d(3)	6	N or blank
2250	Description Of Business Activity - 4	10d(4)	35	AN or blank
2260	IC-DISCs - Enter Product Code - 4	10d(5)	3	NO ENTRY
2270	Name Of Other Country - 5	10e(1)	35	AN or blank
2280	Identifying Number - 5	10e(2)	9	N or blank
2290	Principal Business Code - 5	10e(3)	6	N or blank
2300	Description Of Business Activity - 5	10e(4)	35	AN or blank
2310	IC-DISCs - Enter Product Code - 5	10e(5)	3	NO ENTRY
2320	Name Of Other Country - 6	10f(1)	35	AN or blank
2330	Identifying Number - 6	10f(2)	9	N or blank
2340	Principal Business Code - 6	10f(3)	6	N or blank
2350	Description Of Business Activity - 6	10f(4)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2360	IC-DISCs - Enter Product Code - 6	10f(5)	3	NO ENTRY
2370	Name Of Other Country - 7	10g(1)	35	AN or blank
2380	Identifying Number - 7	10g(2)	9	N or blank
2390	Principal Business Code - 7	10g(3)	6	N or blank
2400	Description Of Business Activity - 7	10g(4)	35	AN or blank
2410	IC-DISCs - Enter Product Code - 7	10g(5)	3	NO ENTRY
2420	Name Of Other Country - 8	10h(1)	35	AN or blank
2430	Identifying Number - 8	10h(2)	9	N OR BLANK
2440	Principal Business Code - 8	10h(3)	6	N OR BLANK
2450	Description Of Business Activity - 8	10h(4)	35	AN or blank
2460	IC-DISCs - Enter Product Code - 8	10h(5)	3	NO ENTRY
2465	Reserved	10	6	Blank
2470	Requested To Participate (Yes Box)	11	1	"X" or blank
2480	Requested To Participate (No Box)	11	1	"X" or blank
@2485	Line 11 Attachments	11	6	"STMbnn" or blank
2490	Did You Participate (Yes Box)	12	1	"X" or blank
2500	Did You Participate (No Box)	12	1	"X" or blank
@2505	Line 12 Attachments	12	6	"STMbnn" or blank

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1926" for Fixed; "nnnn" for variable format
		4	Value "*****"
2520		6	"FRMbbb"
2521		6	"5713bb"
2522		5	"PG04b"
2523		9	N (Primary SSN)
			Taxpayer Identification Number
2524		1	Blank
2525		7	N 0000001
			Form Occurrence Number
2530	13a(1)(a)	1	"X" or blank
			Requests Refrain From Business With Country (Yes)
2540	13a(1)(a)	1	"X" or blank
			Requests Refrain From Business With Country (No)
2550	13a(1)(a)	1	"X" or blank
			Agreement Refrain From Business with Country (Yes)
2560	13a(1)(a)	1	"X" or blank
			Agreement Refrain From Business with Country (No)
2570	13a(1)(b)	1	"X" or blank
			Requests Refrain From Business With Person (Yes)
2580	13a(1)(b)	1	"X" or blank
			Requests Refrain From Business With Person (No)
2590	13a(1)(b)	1	"X" or blank
			Agreement Refrain From Business with Person (Yes)
2600	13a(1)(b)	1	"X" or blank
			Agreement Refrain From Business with Person (No)

Field Identification No.		Form Ref.	Length	Field Description
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2610	Requests Refrain From Business With Company (Yes)	13a(1)(c)	1	"X" or blank
2620	Requests Refrain From Business With Company (No)	13a(1)(c)	1	"X" or blank
2630	Agreement Refrain From Business with Company (Yes)	13a(1)(c)	1	"X" or blank
2640	Agreement Refrain From Business with Company (No)	13a(1)(c)	1	"X" or blank
2650	Request To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2660	Request To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2670	Agreement To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2680	Agreement To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2690	Requests To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2700	Requests To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2710	Agreement To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2720	Agreement To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2730	Additional Information - Requests and Agreements	13b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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*2740	Name Of Requesting Country	13b(1)a	35	AN or "STMbnn" or blank
+2750	Identifying Number Of Person Receiving	13b(2)a	9	N
+2760	Business Code	13b(3)a	6	N
*+2770	Business Activity Description	13b(4)a	35	AN or "STMbnn"
+2780	IC-DISCs Code	13b(5)a	3	NO ENTRY
+2790	Number Of Requests - Total	13b(6)a	12	N
+2800	Number Of Requests - Code	13b(7)a	2	N
+2810	Number Of Agreements - Total	13b(8)a	12	N
+2820	Number Of Agreements - Code	13b(9)a	2	N
2830	Name Of Requesting Country - 2	13b(1)b	35	AN or blank
2840	Identifying Number Of Person Receiving - 2	13b(2)b	9	N or blank
2850	Business Code - 2	13b(3)b	6	N or blank
2860	Business Activity Description - 2	13b(4)b	35	AN or blank
2870	IC-DISCs Code - 2	13b(5)b	3	NO ENTRY
2880	Number Of Requests - Total - 2	13b(6)b	12	N or blank
2890	Number Of Requests - Code - 2	13b(7)b	2	N or blank
2900	Number Of Agreements - Total - 2	13b(8)b	12	N or blank
2910	Number Of Agreements - Code - 2	13b(9)b	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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2920	Name Of Requesting Country - 3	13b(1)c	35	AN or blank
2930	Identifying Number Of Person Receiving - 3	13b(2)c	9	N or blank
2940	Business Code - 3	13b(3)c	6	N or blank
2950	Business Activity Description - 3	13b(4)c	35	AN or blank
2960	IC-DISCs Code - 3	13b(5)c	3	NO ENTRY
2970	Number Of Requests - Total - 3	13b(6)c	12	N or blank
2980	Number Of Requests - Code - 3	13b(7)c	2	N or blank
2990	Number Of Agreements - Total - 3	13b(8)c	12	N or blank
3000	Number Of Agreements - Code - 3	13b(9)c	2	N or blank
3010	Name Of Requesting Country - 4	13b(1)d	35	AN or blank
3020	Identifying Number Of Person Receiving - 4	13b(2)d	9	N or blank
3030	Business Code - 4	13b(3)d	6	N or blank
3040	Business Activity Description - 4	13b(4)d	35	AN or blank
3050	IC-DISCs Code - 4	13b(5)d	3	NO ENTRY
3060	Number Of Requests - Total - 4	13b(6)d	12	N or blank
3070	Number Of Requests - Code - 4	13b(7)d	2	N or blank
3080	Number Of Agreements - Total - 4	13b(8)d	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3090	Number Of Agreements - Code - 4	13b(9)d	2	N or blank
3100	Name Of Requesting Country - 5	13b(1)e	35	AN or blank
3110	Identifying Number Of Person Receiving - 5	13b(2)e	9	N or blank
3120	Business Code - 5	13b(3)e	6	N or blank
3130	Business Activity Description - 5	13b(4)e	35	AN or blank
3140	IC-DISCs Code - 5	13b(5)e	3	NO ENTRY
3150	Number Of Requests - Total - 5	13b(6)e	12	N or blank
3160	Number Of Requests - Code - 5	13b(7)e	2	N or blank
3170	Number Of Agreements - Total - 5	13b(8)e	12	N or blank
3180	Number Of Agreements - Code - 5	13b(9)e	2	N or blank
3190	Name Of Requesting Country - 6	13b(1)f	35	AN or blank
3200	Identifying Number Of Person Receiving - 6	13b(2)f	9	N or blank
3210	Business Code - 6	13b(3)f	6	N or blank
3220	Business Activity Description - 6	13b(4)f	35	AN or blank
3230	IC-DISCs Code - 6	13b(5)f	3	NO ENTRY
3240	Number Of Requests - Total - 6	13b(6)f	12	N or blank
3250	Number Of Requests - Code - 6	13b(7)f	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3260	Number Of Agreements - Total - 6	13b(8)f	12	N or blank
3270	Number Of Agreements - Code - 6	13b(9)f	2	N or blank
3280	Name Of Requesting Country - 7	13b(1)g	35	AN or blank
3290	Identifying Number Of Person Receiving - 7	13b(2)g	9	N or blank
3300	Business Code - 7	13b(3)g	6	N or blank
3310	Business Activity Description - 7	13b(4)g	35	AN or blank
3320	IC-DISCs Code - 7	13b(5)g	3	NO ENTRY
3330	Number Of Requests - Total - 7	13b(6)g	12	N or blank
3340	Number Of Requests - Code - 7	13b(7)g	2	N or blank
3350	Number Of Agreements - Total - 7	13b(8)g	12	N or blank
3360	Number Of Agreements - Code - 7	13b(9)g	2	N or blank
3370	Name Of Requesting Country - 8	13b(1)h	35	AN or blank
3380	Identifying Number Of Person Receiving - 8	13b(2)h	9	N or blank
3390	Business Code - 8	13b(3)h	6	N or blank
3400	Business Activity Description - 8	13b(4)h	35	AN or blank
3410	IC-DISCs Code-8	13b(5)h	3	NO ENTRY
3420	Number Of Requests - Total - 8	13b(6)h	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3430	Number Of Requests - Code - 8	13b(7)h	2	N or blank
3440	Number Of Agreements - Total - 8	13b(8)h	12	N or blank
3450	Number Of Agreements - Code - 8	13b(9)h	2	N or blank
3460	Name Of Requesting Country - 9	13b(1)i	35	AN or blank
3470	Identifying Number Of Person Receiving - 9	13b(2)i	9	N or blank
3480	Business Code - 9	13b(3)i	6	N or blank
3490	Business Activity Description - 9	13b(4)i	35	AN or blank
3500	IC-DISCs Code - 9	13b(5)i	3	NO ENTRY
3510	Number Of Requests - Total - 9	13b(6)i	12	N or blank
3520	Number Of Requests - Code - 9	13b(7)i	2	N or blank
3530	Number Of Agreements - Total - 9	13b(8)i	12	N or blank
3540	Number Of Agreements - Code - 9	13b(9)i	2	N or blank
3550	Name Of Requesting Country - 10	13b(1)j	35	AN or blank
3560	Identifying Number Of Person Receiving - 10	13b(2)j	9	N or blank
3570	Business Code - 10	13b(3)j	6	N or blank
3580	Business Activity Description - 10	13b(4)j	35	AN or blank
3590	IC-DISCs Code - 10	13b(5)j	3	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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3600	Number Of Requests - Total - 10	13b(6)j	12	N or blank
3610	Number Of Requests - Code - 10	13b(7)j	2	N or blank
3620	Number Of Agreements - Total - 10	13b(8)j	12	N or blank
3630	Number Of Agreements - Code - 10	13b(9)j	2	N or blank
3640	Name Of Requesting Country - 11	13b(1)k	35	AN or blank
3650	Identifying Number Of Person Receiving - 11	13b(2)k	9	N or blank
3660	Business Code - 11	13b(3)k	6	N or blank
3670	Business Activity Description - 11	13b(4)k	35	AN or blank
3680	IC-DISCs Code - 11	13b(5)k	3	NO ENTRY
3690	Number Of Requests - Total - 11	13b(6)k	12	N or blank
3700	Number Of Requests - Code - 11	13b(7)k	2	N or blank
3710	Number Of Agreements - Total - 11	13b(8)k	12	N or blank
3720	Number Of Agreements - Code - 11	13b(9)k	2	N or blank
3730	Name Of Requesting Country - 12	13b(1)l	35	AN or blank
3740	Identifying Number Of Person Receiving - 12	13b(2)l	9	N or blank
3750	Business Code - 12	13b(3)l	6	N or blank
3760	Business Activity Description - 12	13b(4)l	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3770	IC-DISCs Code - 12	13b(5)1	3	NO ENTRY
3780	Number Of Requests - Total - 12	13b(6)1	12	N or blank
3790	Number Of Requests - Code 12	13b(7)1	2	N or blank
3800	Number Of Agreements - Total - 12	13b(8)1	12	N or blank
3810	Number Of Agreements - Code - 12	13b(9)1	2	N or blank
3820	Name Of Requesting Country - 13	13b(1)m	35	AN or blank
3830	Identifying Number Of Person Receiving - 13	13b(2)m	9	N or blank
3840	Business Code - 13	13b(3)m	6	N or blank
3850	Business Activity Description - 13	13b(4)m	35	AN or blank
3860	IC-DISCs Code - 13	13b(5)m	3	NO ENTRY
3870	Number Of Requests - Total - 13	13b(6)m	12	N or blank
3880	Number Of Requests - Code - 13	13b(7)m	2	N or blank
3890	Number Of Agreements - Total - 13	13b(8)m	12	N or blank
3900	Number Of Agreements - Code - 13	13b(9)m	2	N or blank
3910	Name Of Requesting Country - 14	13b(1)n	35	AN or blank
3920	Identifying Number Of Person Receiving - 14	13b(2)n	9	N or blank
3930	Business Code - 14	13b(3)n	6	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3940	Business Activity Description - 14	13b(4)n	35	AN or blank
3950	IC-DISCs Code - 14	13b(5)n	3	NO ENTRY
3960	Number Of Requests - Total - 14	13b(6)n	12	N or blank
3970	Number Of Requests - Code - 14	13b(7)n	2	N or blank
3980	Number Of Agreements - Total - 14	13b(8)n	12	N or blank
3990	Number Of Agreements - Code - 14	13b(9)n	2	N or blank
4000	Name Of Requesting Country - 15	13b(1)o	35	AN or blank
4010	Identifying Number Of Person Receiving - 15	13b(2)o	9	N or blank
4020	Business Code - 15	13b(3)o	6	N or blank
4030	Business Activity Description - 15	13b(4)o	35	AN or blank
4040	IC-DISCs Code - 15	13b(5)o	3	NO ENTRY
4050	Number Of Requests - Total - 15	13b(6)o	12	N or blank
4060	Number Of Requests - Code - 15	13b(7)o	2	N or blank
4070	Number Of Agreements - Total - 15	13b(8)o	12	N or blank
4080	Number Of Agreements - Code - 15	13b(9)o	2	N or blank
4090	Name Of Requesting Country - 16	13b(1)p	35	AN or blank
4100	Identifying Number Of Person Receiving - 16	13b(2)p	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
4110	Business Code - 16	13b(3)p	6	N or blank
4120	Business Activity Description - 16	13b(4)p	35	AN or blank
4130	IC-DISCs Code - 16	13b(5)p	3	NO ENTRY
4140	Number Of Requests - Total - 16	13b(6)p	12	N or blank
4150	Number Of Requests - Code - 16	13b(7)p	2	N or blank
4160	Number Of Agreements - Total - 16	13b(8)p	12	N or blank
4170	Number Of Agreements - Code - 16	13b(9)p	2	N or blank
4175	Reserved	13	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1253" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbA"
0001		6	Schedule Type "5713bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001-0000005
0020		1	Boycotting Israel "X" or blank
0030		1	Boycotting Other "X" or blank
0040		35	Identify Other Country AN
0050	a(1)	35	Name Of Country AN
0060	a(2)	12	Boycott Purchases N
0070	a(3)	12	Boycott Sales N
0080	a(4)	12	Boycott Payroll N
0090	b(1)	35	Name Of Country - 2 AN or blank
0100	b(2)	12	Boycott Purchases - 2 N or blank
0110	b(3)	12	Boycott Sales - 2 N or blank
0120	b(4)	12	Boycott Payroll - 2 N or blank
0130	c(1)	35	Name Of Country - 3 AN or blank
0140	c(2)	12	Boycott Purchases - 3 N or blank
0150	c(3)	12	Boycott Sales - 3 N or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott
Factor

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Boycott Payroll - 3	c(4)	12	N or blank
0170	Name Of Country - 4	d(1)	35	AN or blank
0180	Boycott Purchases - 4	d(2)	12	N or blank
0190	Boycott Sales - 4	d(3)	12	N or blank
0200	Boycott Payroll - 4	d(4)	12	N or blank
0210	Name Of Country - 5	e(1)	35	AN or blank
0220	Boycott Purchases - 5	e(2)	12	N or blank
0230	Boycott Sales - 5	e(3)	12	N or blank
0240	Boycott Payroll - 5	e(4)	12	N or blank
0250	Name Of Country - 6	f(1)	35	AN or blank
0260	Boycott Purchases - 6	f(2)	12	N or blank
0270	Boycott Sales - 6	f(3)	12	N or blank
0280	Boycott Payroll - 6	f(4)	12	N or blank
0290	Name Of Country - 7	g(1)	35	AN or blank
0300	Boycott Purchases - 7	g(2)	12	N or blank
0310	Boycott Sales - 7	g(3)	12	N or blank
0320	Boycott Payroll - 7	g(4)	12	N or blank
0330	Name Of Country - 8	h(1)	35	AN or blank
0340	Boycott Purchases - 8	h(2)	12	N or blank
0350	Boycott Sales - 8	h(3)	12	N or blank
0360	Boycott Payroll - 8	h(4)	12	N or blank
0370	Name Of Country - 9	i(1)	35	AN or blank
0380	Boycott Purchases - 9	i(2)	12	N or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott
Factor

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Boycott Sales - 9	i(3)	12	N or blank
0400	Boycott Payroll - 9	i(4)	12	N or blank
0410	Name Of Country - 10	j(1)	35	AN or blank
0420	Boycott Purchases - 10	j(2)	12	N or blank
0430	Boycott Sales - 10	j(3)	12	N or blank
0440	Boycott Payroll - 10	j(4)	12	N or blank
0450	Name Of Country - 11	k(1)	35	AN or blank
0460	Boycott Purchases - 11	k(2)	12	N or blank
0470	Boycott Sales - 11	k(3)	12	N or blank
0480	Boycott Payroll - 11	k(4)	12	N or blank
0490	Name Of Country - 12	l(1)	35	AN or blank
0500	Boycott Purchases - 12	l(2)	12	N or blank
0510	Boycott Sales - 12	l(3)	12	N or blank
0520	Boycott Payroll - 12	l(4)	12	N or blank
0530	Name Of Country - 13	m(1)	35	AN or blank
0540	Boycott Purchases - 13	m(2)	12	N or blank
0550	Boycott Sales - 13	m(3)	12	N or blank
0560	Boycott Payroll - 13	m(4)	12	N or blank
0570	Name Of Country - 14	n(1)	35	AN or blank
0580	Boycott Purchases - 14	n(2)	12	N or blank
0590	Boycott Sales - 14	n(3)	12	N or blank
0600	Boycott Payroll - 14	n(4)	12	N or blank
0610	Name Of Country - 15	o(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0620	Boycott Purchases - 15	o(2)	12	N or blank
0630	Boycott Sales - 15	o(3)	12	N or blank
0640	Boycott Payroll - 15	o(4)	12	N or blank
0650	Total - Boycott Purchases	(2)	12	N
0660	Total - Boycott Sales	(3)	12	N
0670	Total - Boycott Payroll	(4)	12	N
0680	Numerator Of Boycott Factor	1(4)	12	N
0690	Total Purchases From Countries Other U.S.	2a	12	N
0700	Total Sales To Or From Countries Other Than U.S.	2b	12	N
0710	Total Payroll Paid Or Accrued	2c	12	N
0720	Total Of Lines 2a, b, And c	2d	12	N
0730	International Boycott Factor	3	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1864" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbB"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Schedule Occurrence Number
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
			Name Of Country
0060	a(2)	6	N
			Business Code
0070	a(3)	35	AN
			Description Of Business Activity
0080	a(4)	12	N
			Foreign Taxes
0090	a(5)	12	N
			Prorated Share
0100	a(6)	12	NO ENTRY
			IC-DISC Taxable Income
0110	a(7)	12	NO ENTRY
			FSC Taxable Income
0120	b(1)	35	AN or blank
			Name Of Country - 2
0130	b(2)	6	N or blank
			Business Code - 2
0140	b(3)	35	AN or blank
			Description Of Business Activity - 2

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Foreign Taxes - 2	b(4)	12	N OR BLANK
0160	Prorated Share - 2	b(5)	12	N OR BLANK
0170	IC-DISC Taxable Income - 2	b(6)	12	NO ENTRY
0180	FSC Taxable Income - 2	b(7)	12	NO ENTRY
0190	Name Of Country - 3	c(1)	35	AN or blank
0200	Business Code - 3	c(2)	6	N OR BLANK
0210	Description Of Business Activity - 3	c(3)	35	A/N OR BLANK
0220	Foreign Taxes - 3	c(4)	12	N OR BLANK
0230	Prorated Share - 3	c(5)	12	N OR BLANK
0240	IC-DISC Taxable Income - 3	c(6)	12	NO ENTRY
0250	FSC Taxable Income - 3	c(7)	12	NO ENTRY
0260	Name Of Country - 4	d(1)	35	AN or blank
0270	Business Code - 4	d(2)	6	N OR BLANK
0280	Description Of Business Activity - 4	d(3)	35	AN or blank
0290	Foreign Taxes - 4	d(4)	12	N OR BLANK
0300	Prorated Share - 4	d(5)	12	N OR BLANK
0310	IC-DISC Taxable Income - 4	d(6)	12	NO ENTRY
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY
0330	Name Of Country - 5	e(1)	35	AN or blank
0340	Business Code - 5	e(2)	6	N OR BLANK

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Description Of Business Activity - 5	e(3)	35	AN or blank
0360	Foreign Taxes - 5	e(4)	12	N OR BLANK
0370	Prorated Share - 5	e(5)	12	N OR BLANK
0380	IC-DISC Taxable Income - 5	e(6)	12	NO ENTRY
0390	FSC Taxable Income - 5	e(7)	12	NO ENTRY
0400	Name Of Country - 6	f(1)	35	AN or blank
0410	Business Code - 6	f(2)	6	N OR BLANK
0420	Description Of Business Activity - 6	f(3)	35	AN or blank
0430	Foreign Taxes - 6	f(4)	12	N OR BLANK
0440	Prorated Share - 6	f(5)	12	N OR BLANK
0450	IC-DISC Taxable Income - 6	f(6)	12	NO ENTRY
0460	FSC Taxable Income - 6	f(7)	12	NO ENTRY
0470	Name Of Country - 7	g(1)	35	AN or blank
0480	Business Code - 7	g(2)	6	N OR BLANK
0490	Description Of Business Activity - 7	g(3)	35	AN or blank
0500	Foreign Taxes - 7	g(4)	12	N OR BLANK
0510	Prorated Share - 7	g(5)	12	N OR BLANK
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY
0530	FSC Taxable Income - 7	g(7)	12	NO ENTRY
0540	Name Of Country - 8	h(1)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Business Code - 8	h(2)	6	N OR BLANK
0560	Description Of Business Activity - 8	h(3)	35	AN or blank
0570	Foreign Taxes - 8	h(4)	12	N OR BLANK
0580	Prorated Share - 8	h(5)	12	N OR BLANK
0590	IC-DISC Taxable Income - 8	h(6)	12	NO ENTRY
0600	FSC Taxable Income - 8	h(7)	12	NO ENTRY
0610	Name Of Country - 9	i(1)	35	AN or blank
0620	Business Code-9	i(2)	6	N OR BLANK
0630	Description Of Business Activity - 9	i(3)	35	AN or blank
0640	Foreign Taxes - 9	i(4)	12	N OR BLANK
0650	Prorated Share - 9	i(5)	12	N or blank
0660	IC-DISC Taxable Income - 9	i(6)	12	NO ENTRY
0670	FSC Taxable Income - 9	i(7)	12	NO ENTRY
0680	Name Of Country - 10	j(1)	35	AN or blank
0690	Business Code - 10	j(2)	6	N OR BLANK
0700	Description Of Business Activity - 10	j(3)	35	AN or blank
0710	Foreign Taxes - 10	j(4)	12	N OR BLANK
0720	Prorated Share - 10	j(5)	12	N OR BLANK
0730	IC-DISC Taxable Income - 10	j(6)	12	NO ENTRY
0740	FSC Taxable Income - 10	j(7)	12	NO ENTRY

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0750	Name Of Country - 11	k(1)	35	AN or blank
0760	Business Code - 11	k(2)	6	N OR BLANK
0770	Description Of Business Activity - 11	k(3)	35	AN or blank
0780	Foreign Taxes - 11	k(4)	12	N OR BLANK
0790	Prorated Share - 11	k(5)	12	N OR BLANK
0800	IC-DISC Taxable Income - 11	k(6)	12	NO ENTRY
0810	FSC Taxable Income - 11	k(7)	12	NO ENTRY
0820	Name Of Country - 12	l(1)	35	A
0830	Business Code - 12	l(2)	6	N OR BLANK
0840	Description Of Business Activity - 12	l(3)	35	AN or blank
0850	Foreign Taxes - 12	l(4)	12	N or blank
0860	Prorated Share - 12	l(5)	12	N OR BLANK
0870	IC-DISC Taxable Income - 12	l(6)	12	NO ENTRY
0880	FSC Taxable Income - 12	l(7)	12	NO ENTRY
0890	Name Of Country - 13	m(1)	35	AN or blank
0900	Business Code - 13	m(2)	6	N OR BLANK
0910	Description Of Business Activity - 13	m(3)	35	AN or blank
0920	Foreign Taxes - 13	m(4)	12	N OR BLANK
0930	Prorated Share - 13	m(5)	12	N OR BLANK
0940	IC-DISC Taxable Income - 13	m(6)	12	NO ENTRY
0950	FSC Taxable Income	m(7)	12	NO ENTRY

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0960	Name Of Country - 14	n(1)	35	AN or blank
0970	Business Code -14	n(2)	6	N OR BLANK
0980	Description Of Business Activity - 14	n(3)	35	AN or blank
0990	Foreign Taxes - 14	n(4)	12	N or blank
1000	Prorated Share - 14	n(5)	12	N OR BLANK
1010	IL-DISC Taxable Income - 14	n(6)	12	NO ENTRY
1020	FSC Taxable Income	n(7)	12	NO ENTRY
1030	Total - Foreign Taxes	o(4)	12	N
1040	Total - Prorated Share	o(5)	12	N
1050	Total - IC-DISC Taxable Income	o(6)	12	NO ENTRY
1060	Total - FSC Taxable Income	o(7)	12	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE C (FORM 5713) PAGE 1 Tax Effect of The International
Boycott Provisions

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0282" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbC"
0001		6	Schedule Type "5713bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0020	1a	1	International Boycott Factor From Schedule A "X" or blank
0030	1b	1	Attributable Taxes And Income "X" or blank
0040	2a(1)	12	Foreign Tax Credit Before Adjustment N OR BLANK
0050	2a(2)	12	International Boycott Factor Line 3, Sch A (F5713) N OR BLANK
0060	2a(3)	12	Reduction Of Foreign Tax Credit N OR BLANK
0070	2a(4)	12	Adjusted Foreign Tax Credit N OR BLANK
0080	2b	12	Amount From Line O, Sch B (Form 5713) N OR BLANK
0090	3a(1)	12	Prorated Share Of Total Income N OR BLANK
0100	3a(2)	12	Prorated Share Of Income Attributable N OR BLANK

SCHEDULE C (FORM 5713) PAGE 1 Tax Effect of The International
Boycott Provisions

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0110	3a(3)	12	Subtract Line 3(a)2 From Line 3(a)1 N OR BLANK
0120	3a(4)	12	International Boycott Factor - Line 3 N OR BLANK
0130	3a(5)	12	Prorated Share Of Subpart F N OR BLANK
0140	3b	12	Amount From Line O, Sch B N OR BLANK
0150	4a(1)	12	Prorated Share Of Section 995 Amount N OR BLANK
0160	4a(2)	12	International Boycott Factor - Line 4 N OR BLANK
0170	4a(3)	12	Prorated Share Of IC-DISC Income NO ENTRY
0180	4a(4)	12	Amount From Line O, Sch B NO ENTRY
0190	5a(1)	12	Add Amounts From Columns N OR BLANK
0200	5a(2)	12	International Boycott Factor - Line 5 NO ENTRY
0210	5a(3)	12	Exempt Foreign Trade Income N OR BLANK
0220	5b	12	Amount From Line O N OR Blank
		1	Record Terminus Character Value "#"

SCHEDULE C (FORM 5713) PAGE 2 Tax Effect of The International
Boycott Provisions

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0079" for Fixed; "nnnn" for variable format
		4	Value "*****"
0230		6	"SCHbbC"
0231		6	"5713bb"
0232		5	"PG02b"
0233		9	N (Primary SSN)
			Taxpayer Identification Number
0234		1	blank
0235		7	N 0000001
			Schedule Occurrence Number
0240	6a	12	N
			Form 8873 Amount
0250	6b	12	N
			International Boycott Factor
0260	6c	12	N
			Reduction of Qualifying Foreign Trade Income
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0262" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5884bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0040	1a	12	N
			Wages Paid Worked At Least 120 But < 400 Hours
0050	1a	12	N
			Total Wages Worked 120-400 Hours
0060	1b	12	N
			Wages Paid Worked At Least 400 Hours
0070	1b	12	N
			Total Wages Worked 400 Hours or More
0072	1c	12	N
			Second Year Wages
0074	1c	12	N
			Total Second Year Wages
0080	2	12	N
			Sum of Lines 1a, 1b and 1c
@0085	2	6	"STMbnn" or blank
			Attach Exception Statement
0090	3	12	N
			Work Oppt. Credits from Flow-Through Entities
0100	4	12	N
			Add Lines 2 and 3

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0110	Work Opportunity Credit	5	12	N
0120	Subtract Line 5 from Line 4	6	12	N
0130	Work Opportunity Credit for Current Year	7	12	N
0135	Carryforward of Work Opportunity Credit after 2006	8	12	N
0140	Carryback of Work Opportunity Credit from 2009	9	12	N
0150	Add Lines 6 through 9	10	12	N
0160	Allocation to Patrons	11	12	NO ENTRY
0165	Subtract Line 11 from Line 10	12	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0172" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5884Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1	12	N
			Qualified Wages Paid/Incurred after Disaster
0030	2	12	N
			40% of Line 1
0040	3	12	N
			Empl Ret Cr from PRTSHP, S Corp, Coop, Est & Tr
0050	4	12	NO ENTRY
			1041 Portion Amount
0060	4	12	N
			Current Year Credit
0070	5	12	N
			Value of Qualified Lodging
0080	6	12	N
			30% of Line 5
0090	7	12	N
			Emplyr Hous Cr from PRTSHP, S Corp, Coop, Est & Tr
0100	8	12	NO ENTRY
			1041 Portion Amount
0110	8	12	N
			Current Year Credit

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0461" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6198bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000010
0009		80	AN
0010	1	12	N
0020	2a	12	N
0030	2b	12	N
*0033	2c	20	AN or "STMbnn"
+0037	2c	12	N
0040	2c	12	N
0050	3	12	N
0060	4	12	N
0070	5	12	N
0080	6	12	N
0090	7	12	N
0100	8	12	N
0110	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Line 8 Minus Line 9	10a	12	N
0130	Amount at Risk	10b	12	N
0140	Investment	11	12	N
0150	Increases at Effective Date	12	12	N
0160	Line 11 Plus Line 12	13	12	N
0170	Decreases at Effective Date	14	12	N
0180	At Risk Effective Date Box	15a	1	"X" or blank
0190	Prior Year F6198, Line 19b Box	15b	1	"X" or blank
0200	Amount at Risk	15	12	N
0210	Increases Effective Date Box	16a	1	"X" or blank
0220	Increases End of Prior Year Box	16b	1	"X" or blank
0230	Amount of Increases	16	12	N
0240	Line 15 Plus Line 16	17	12	N
0250	Decreases Effective Date Box	18a	1	"X" or blank
0260	Decreases End of Prior Year Box	18b	1	"X" or blank
0270	Amount of Decreases	18	12	N
0280	Line 17 Minus Line 18	19a	12	N
0290	Amount at Risk	19b	12	N
0300	Larger of Line 10b or Line 19b	20	12	N
0310	Deductible Loss	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0518" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "6251bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0020	1	12	AGI or AGI Less Deductions N
0030	2	12	Medical/Dental Expense N
0040	3	12	Schedule A Taxes N
0050	4	12	Certain Mortgage Int. N
0060	5	12	Miscellaneous Itemized Deductions N
0070	6	12	Worksheet Amount N
0080	7	12	Amount from Schedule L N
*0090	8	25	Type of Other Tax Refund AN or "STMbnn"

Field Identification No.	Field Description	Form Ref.	Length	Field Description
+0100	Amount of Other Tax Refund	8	12	N
0110	Refund of Taxes	8	12	N
0120	Investment Int. Expense	9	12	N
0130	Depletion	10	12	N
0140	Net Operating Loss	11	12	N
0150	Alternative Tax Net Operating Loss	12	12	N
0160	Tax Exempt Interest From Private Activity Bonds	13	12	N
0170	Section 1202 Exclusion	14	12	N
0180	Incentive Stock Options	15	12	N
0190	Beneficiaries of Estates and Trusts	16	12	N
0200	Large Partnerships	17	12	N
0210	Adjusted Gain or Loss	18	12	N
0220	Depreciation	19	12	N
0230	Passive Activity Loss	20	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0240	Certain Loss Limitations	21	12	N
0250	Circulation Expense	22	12	N
0260	Long-term Contracts	23	12	N
0270	Mining Exploration and Development Costs	24	12	N
0280	Research Experimental Expense	25	12	N
0290	Certain Installment Sales	26	12	N
0300	Intangible Drilling	27	12	N
0310	Other Adjustments	28	12	N
0320	Alternative Minimum Taxable Income	29	12	N
0325	Schedule Q Literal	29	5	"SCHbQ" or blank
0330	Exemption Amount	30	12	N
0340	Child Exemption Worksheet Literal	30	1	"C" or blank
0350	Adjusted AMT Income	31	12	N
0360	Initial Minimum Tax	32	12	N
0370	Foreign Tax Credit	33	12	N
0380	Tentative Minimum Tax	34	12	N
0390	Applicable Return Tax	35	12	N
0400	Alternative Minimum Tax	36	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0405		6	"FRMbbb"
0406		6	"6251bb"
0407		5	"PG02b"
0408		9	N (Primary SSN)
0409		1	blank
0410		7	N 0000001
0420	37	12	N
0430	38	12	N
0440	39	12	N
0450	40	12	N
0460	41	12	N
0470	42	12	N
0480	43	12	N
0490	44	12	N
0500	45	12	N
0510	46	12	N

Field Identification No.	Form Ref.	Length	Field Description
		4	"0623" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6252bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Number
0010	1	65	AN
0020	2a	8	DT
0030	2b	8	DT
0040	3	1	"X" or blank
0050	3	1	"X" or blank
0060	4	1	"X" or blank
			Yes
0070	4	1	"X" or blank
			No
0080	5	12	N
0090	6	12	N
			Indebtedness
0100	7	12	N
0110	8	12	N
0120	9	12	N
			Allowable
0130	10	12	N
0140	11	12	N
			Commission/Other Exp

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank
0330	Property Sold No	28	1	"X" or blank
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
0337	Date of Disposition	29a	8	DT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	1st Disp Sale/ Exchange	29b	1	"X" or blank
0350	2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360	2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370	Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380	Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390	Selling Price	30	12	N
0400	Contract Price 1st Yr	31	12	N
0410	Smaller Line 30 or 31	32	12	N
0420	Total Payments Received	33	12	N
0430	Line 32 Minus Line 33	34	12	N
0440	Line 34 Times 1st Year Gross Profit Ratio	35	12	N
0450	Line 35 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0310" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6478bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified Ethanol Fuel Production (Gallons)	1(a)	12	N
0030 Total Qualified Ethanol Fuel	1(c)	12	N
0036 Alcohol 190 Proof or more and in Fuel Mixtures	2(a)	12	N
0038 Total Alcohol 190 or more and in Fuel Mixtures	2(c)	12	N
0046 Alcohol 150 to 189 Proof and in Fuel Mixtures	3(a)	12	N
0048 Total 150 to 189 Proof and in Fuel Mixtures	3(c)	12	N
0076 Biofuel Made after 2008 that is Alcohol	4(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0078	Total Biofuel Made after 2008 that is Alcohol	4(c)	12	N
0079	Biofuel Made after 2008 that is not Alcohol	5(a)	12	N
0082	Total Biofuel Made after 2008 that is not Alcohol	5(c)	12	N
0085	Amount to Include in Income	6	12	N
0100	Partnerships, etc. Fuel Credits	7	12	N
0110	Add Lines 6 and 7	8	12	N
0120	Credit from Passive Activities	9	12	N
0130	Previous Total minus Passive Activities Credit	10	12	N
0140	Passive Activity Credit Allowed	11	12	N
0148	Carry-forward of Credit	12	12	N
0150	Carry-back Credit	13	12	N
0155	Current Year Credit for Alcohol Used as Fuel	14	12	N
0158	Allocated to Beneficiaries	15	12	NO ENTRY
0168	Attach 1041 Statement	15	6	NO ENTRY
0180	Estate and Trust Current Year Credit	16	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0438" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6765bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0015	1	12	N
			Paid or Inc to Energy Consortia - Sect. A
0020	2	12	N
			Payments Paid or Incurred - Sect. A
0030	3	12	N
			Organization Base Period Amt. - Sect. A
0040	4	12	N
			Subtract Line 3 from Line 2 - Sect. A
0050	5	12	N
			Wages for Qualified Services - Sect. A
0060	6	12	N
			Cost of Supplies - Sect. A
0070	7	12	N
			Cost of Computers - Sect. A
0080	8	12	N
			Percentage of Contract Research Expenses - Sect. A

Field Identification No.		Form Ref.	Length	Field Description
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0090	Total Qualified Research Expenses - Sect. A	9	12	N
0100	Fixed-Base Percentage	10	6	R
0110	Avg. Annual Gross Receipts - Sect. A	11	12	N
0120	Multiply Line 11 by Percent on Line 10 (Base Amt.)	12	12	N
0130	Subtract Line 12 from Line 9	13	12	N
0140	Multiply line 9 by 50%	14	12	N
0150	Smaller of Line 13 or Line 14	15	12	N
0160	Add Lines 1, 4 and 15	16	12	N
0170	Section 280C Election "Yes" Box - A	17	1	"X" or blank
0175	Section 280C Election "No" Box - A	17	1	"X" or blank
0180	Regular Credit	17	12	N
@0190	Attach Schedule	17	6	"STMbnn" or blank

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Field Identification No.		Form Ref.	Length	Field Description
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0520	Paid or Incurred to Energy Consortia	18	12	NO ENTRY
0530	Research Payments to Qualified Orgs	19	12	NO ENTRY
0540	Qualified Org Base Period Amount	20	12	NO ENTRY
0550	Subtract Line 20 from Line 19	21	12	NO ENTRY
0560	Add Lines 18 and 21	22	12	NO ENTRY
0570	Multiply Line 22 by 20%	23	12	NO ENTRY
0580	Wages for Qualified Services	24	12	NO ENTRY
0590	Cost of Supplies	25	12	NO ENTRY
0600	Computer Rental or Lease Costs	26	12	NO ENTRY
0610	Contract Research Exp Applicable Percentage	27	12	NO ENTRY
0620	Total Qualified Research Expenses	28	12	NO ENTRY
0630	Prior 3 Years Total Qualified Research Expenses	29	12	NO ENTRY
0640	Divide Line 29 by 6.0	30	12	NO ENTRY
0650	Subtract Line 30 from Line 28	31	12	NO ENTRY
0660	Multiply Line 31 by 14%	32	12	NO ENTRY
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Field Identification
No.

Form
Ref.

Length

Field Description

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Record Terminus Character

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Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0147" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0661		6	Record ID "FRMbbb"
0662		6	Form Number "6765bb"
0663		5	Page Number "PG02b"
0664		9	Taxpayer Identification Number N (Primary SSN)
0665		1	Filler Blank
0666		7	Form Occurrence Number N 0000001
0670	33	12	Add Lines 23 and 32 NO ENTRY
0700	34	1	Section 280C Election "Yes" Box - C NO ENTRY
0710	34	1	Section 280C Election "No" Box - C NO ENTRY
0720	34	12	Credit Amount NO ENTRY
0725	34	6	Reserved NO ENTRY
0742	35	12	Enter the Amount from Form 8932 N
0747	36	12	Subtract Line 35 from Line 17 N
0752	37	12	Research Credit from Pass Through Entities N
0757	38	12	Add Lines 36 & 37 N
0762	39	12	Allocated to Beneficiaries NO ENTRY

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0767 Estate and Trust Current Year Credit	40	12	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1418" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "6781bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0009		9	Identifying Number NO ENTRY
@0010		6	Attached List of Foreign Currency Contracts "STMbnn" or blank
0020	A	1	Mixed Straddle Election Box "X" or blank
0030	B	1	Straddle by Straddle Identification Election Box "X" or blank
0040	C	1	Mixed Straddle Account Election Box "X" or blank
@0050	C	6	Statement Required by Regulations "STMbnn" or blank
0060	D	1	Net Section 1256 Contracts Loss Election Box "X" or blank
*0070	1(a)	46	Identification of Account - 1 AN, "STMbnn" or blank
+0080	1(b)	12	Loss - 1 N
+0090	1(c)	12	Gain - 1 N

Field Identification No.		Form Ref.	Length	Field Description
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0100	Identification of Account - 2	1(a)	46	AN or blank
0110	Loss - 2	1(b)	12	'See 1st Occ.'
0120	Gain - 2	1(c)	12	'See 1st Occ.'
0130	Identification of Account - 3	1(a)	46	'See 2nd Occ.'
0140	Loss - 3	1(b)	12	'See 1st Occ.'
0150	Gain - 3	1(c)	12	'See 1st Occ.'
@0155	List of Transactions	Part I	6	"STMbnn" or blank
0160	Total Loss	2(b)	12	N
0170	Total Gain	2(c)	12	N
0180	Net Gain or Loss	3	12	N
@0190	Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4(c)	12	N
0210	Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N
0220	Net Section 1256 Contracts Loss	6(c)	12	N
0235	Combine Lines 5 and 6	7(c)	12	N
0240	Short-Term Capital Gain or Loss	8(c)	12	N
0250	Long-Term Capital Gain or Loss	9(c)	12	N
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270	Description of Property (Losses) - 1	10(a)	80	AN, "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0280	Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD, "STMbnn" or blank
+0290	Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10(d)	12	N
+0310	Cost or Other Basis (Losses) - 1	10(e)	12	N
+0320	Losses from Straddles - 1	10(f)	12	N
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N
+0340	Recognized Losses - 1	10(h)	12	N
0360	Description of Property (Losses) - 2	10(a)	80	AN or blank
0370	Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'
0400	Cost or Other Basis (Losses) - 2	10(e)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
*0490	Description of Property (Gains) - 1	12(a)	80	AN, "STMBnn" or blank
*+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD, "STMBnn", or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis (Gains) - 1	12(e)	12	N
+0540	Gains - 1	12(f)	12	N
0560	Description of Property (Gains) - 2	12(a)	80	AN or blank
0570	Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'
0600	Cost or Other Basis (Gains) - 2	12(e)	12	'See 1st Occ.'
0610	Gains for Entire Year - 2	12(f)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMBnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0670	Description of Property (Unrecognized Gains) - 1	14(a)	80	AN, "STMbnn" or blank
*+0680	Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD, "STMbnn" or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14(c)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14(a)	80	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14(b)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14(c)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14(d)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14(e)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14(a)	80	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14(b)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14(c)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	Cost or Other Basis As Adjusted - 3	14(d)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14(e)	12	'See 1st Occ.'
@0815	Attach Statement for Additional Information	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1178" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8082bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000004
0010		9	Identifying Number N
0020	1a	1	Notice of Inconsistent Treatment "X" or blank
0030	1b	1	Administrative Adjustment Request (AAR) NO ENTRY
0035	2	1	Substituted Return Treatment Yes Box "X" or blank
0040	2	1	Substituted Return Treatment No Box "X" or blank
0050	3a	1	Pass-Through Entity (Partnership) "X" or blank
0055	3b	1	Pass-Through Entity (Electing Large Partnership) "X" or blank
0060	3c	1	Pass-Through Entity (S Corporation) "X" or blank
0065	3d	1	Pass-Through Entity (Estate) "X" or blank
0070	3e	1	Pass-Through Entity (Trust) "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0075	Pass-Through Entity (REMIC)	3f	1	"X" or blank
0080	Identifying Number of Pass-Through Entity	4	9	N
0090	Name of Pass-Through Entity	5	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	5	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0110	City of Pass-Through Entity	5	22	A, Allowable special character is space
0120	State of Pass-Through Entity	5	2	A (Standard Postal State Abbreviations)
0130	Zip Code of Pass-Through Entity	5	12	N (left-justified)
0140	Tax Shelter Registration Number	6	12	AN or blank
0150	IRS Center Where Return is Filed	7	5	"MSPC "
0160	Tax Year of Pass-Through Entity (from)	8	8	DT
0165	Tax Year of Pass-Through Entity (to)	8	8	DT
0170	Your Tax Year (from)	8	8	DT
0175	Your Tax Year (to)	8	8	DT
0180	Description of Inconsistent or AAR Items-1	10a	60	AN
0190	Amount of Item Box-1	10b	1	"X" or blank
0200	Treatment of Item Box-1	10b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	10c	12	N
0220	Amount you are Reporting-1	10d	12	N
0230	Difference between C & D-1	10e	12	N
0240	Description of Inconsistent or AAR Items-2	11a	60	AN or blank
0250	Amount of Item Box-2	11b	1	"X" or blank
0260	Treatment of Item Box-2	11b	1	"X" or blank
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	11c	12	N or blank
0280	Amount you are Reporting-2	11d	12	N or blank
0290	Difference between C & D-2	11e	12	N or blank
0300	Description of Inconsistent or AAR Items-3	12a	60	AN or blank
0310	Amount of Item Box-3	12b	1	"X" or blank
0320	Treatment of Item Box-3	12b	1	"X" or blank
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	12c	12	N or blank
0340	Amount you are Reporting-3	12d	12	N or blank
0350	Difference between C & D-3	12e	12	N or blank
0360	Description of Inconsistent or AAR Items-4	13a	60	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0370	Amount of Item Box-4	13b	1	"X" or blank
0380	Treatment of Item Box-4	13b	1	"X" or blank
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	13c	12	N or blank
0400	Amount you are Reporting-4	13d	12	N or blank
0410	Difference between C & D-4	13e	12	N or blank
0420	Explanations-1	Part III	70	AN
0430	Explanations-2	Part III	70	AN
0440	Explanations-3	Part III	70	AN
0450	Explanations-4	Part III	70	AN
0460	Explanations-5	Part III	70	AN
0470	Explanations-6	Part III	70	AN
0480	Explanations-7	Part III	70	AN
0490	Explanations-8	Part III	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2073" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	Value "FRMbbb"
0521		6	"8082bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
			Number
0524		1	blank
0525		7	N 0000001 - 0000004
0530	Part III	70	AN
0540	Part III	70	AN
0550	Part III	70	AN
0560	Part III	70	AN
0570	Part III	70	AN
0580	Part III	70	AN
0590	Part III	70	AN
0600	Part III	70	AN
0610	Part III	70	AN
0620	Part III	70	AN
0630	Part III	70	AN
0640	Part III	70	AN
0650	Part III	70	AN
0660	Part III	70	AN
0670	Part III	70	AN
0680	Part III	70	AN

Notice of Inconsistent Treatment or
(AAR)

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

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"2786" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	NO ENTRY
0020	Rev Rul, Rev Proc, etc-1	I	1(a)	35 AN
0030	Item or Group of Items-1	I	1(b)	50 AN
0040	Detailed Description of Items 1-1	I	1(c)	50 AN
0050	Detailed Description of Items 1-2	I	1(c)	50 AN
0060	Form or Schedule-1	I	1(d)	21 AN
0070	Line Number-1	I	1(e)	5 AN
0080	Amount-1	I	1(f)	12 N
0090	Rev Rul, Rev Proc, etc-2	I	2(a)	35 AN or blank
0100	Item or Group of Items-2	I	2(b)	50 AN or blank
0110	Detailed Description of Items 2-1	I	2(c)	50 AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 3-1	I 3(c)	50	AN or blank
0190	Detailed Description of Items 3-2	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Rev Rul, Rev Proc, etc-4	I 4(a)	35	AN or blank
0240	Item or Group of Items-4	I 4(b)	50	AN or blank
0250	Detailed Description of Items 4-1	I 4(c)	50	AN or blank
0260	Detailed Description of Items 4-2	I 4(c)	50	AN or blank
0270	Form or Schedule-4	I 4(d)	21	AN or blank
0280	Line Number-4	I 4(e)	5	AN or blank
0290	Amount-4	I 4(f)	12	N or blank
0300	Rev Rul, Rev Proc, etc-5	I 5(a)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0310	Item or Group of Items-5	I 5(b)	50	AN or blank
0320	Detailed Description of Items 5-1	I 5(c)	50	AN or blank
0330	Detailed Description of Items 5-2	I 5(c)	50	AN or blank
0340	Form or Schedule-5	I 5(d)	21	AN or blank
0350	Line Number-5	I 5(e)	5	AN or blank
0360	Amount-5	I 5(f)	12	N or blank
0370	Rev Rul, Rev Proc, etc-6	I 6(a)	35	AN or blank
0380	Item or Group of Items-6	I 6(b)	50	AN or blank
0390	Detailed Description of Items 6-1	I 6(c)	50	AN or blank
0400	Detailed Description of Items 6-2	I 6(c)	50	AN or blank
0410	Form or Schedule-6	I 6(d)	21	AN or blank
0420	Line Number-6	I 6(e)	5	AN or blank
0430	Amount-6	I 6(f)	12	N or blank
0440	Detailed Explanation 1-1	II 1	70	AN or blank
0450	Detailed Explanation 1-2	II 1	70	AN or blank
0460	Detailed Explanation 1-3	II 1	70	AN or blank
0470	Detailed Explanation 2-1	II 2	70	AN or blank
0480	Detailed Explanation 2-2	II 2	70	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0490	Detailed Explanation 2-3	II 2	70	AN or blank
0500	Detailed Explanation 3-1	II 3	70	AN or blank
0510	Detailed Explanation 3-2	II 3	70	AN or blank
0520	Detailed Explanation 3-3	II 3	70	AN or blank
0530	Detailed Explanation 4-1	II 4	70	AN or blank
0540	Detailed Explanation 4-2	II 4	70	AN or blank
0550	Detailed Explanation 4-3	II 4	70	AN or blank
0560	Detailed Explanation 5-1	II 5	70	AN or blank
0570	Detailed Explanation 5-2	II 5	70	AN or blank
0580	Detailed Explanation 5-3	II 5	70	AN or blank
0590	Detailed Explanation 6-1	II 6	70	AN or blank
0600	Detailed Explanation 6-2	II 6	70	AN or blank
0610	Detailed Explanation 6-3	II 6	70	AN or blank
0620	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0630	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0640	City of Pass-Through Entity	III 1	22	A, Allowable special character is space

Field Identification No.		Form Ref.		Length	Field Description
-----		----		-----	-----
0650	State of Pass-Through Entity	III	1	2	A (Standard Postal State Abbreviations)
0660	Zip Code of Pass-Through Entity	III	1	12	N (left-justified)
0670	Identifying Number of Pass-Through Entity	III	2	9	N
0680	Tax Year of Pass-Through Entity (from)	III	3	8	YYYYMMDD
0690	Tax Year of Pass-Through Entity (to)	III	3	8	YYYYMMDD
0700	IRS Center where Pass-through Entity Return Filed	III	4	5	AN
	Record Terminus Character			1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"2003" for Fixed; "nnnn" for variable format
		4	Value "*****"
0720		6	"FRMbbb"
0721		6	"8275bb"
0722		5	"PG02b"
0723		9	N (Primary SSN)
			Number
0724		1	blank
0725		7	N 0000001 - 0000002
*0730	IV	70	AN or "STMbnn"
0740	IV	70	AN
0750	IV	70	AN
0760	IV	70	AN
0770	IV	70	AN
0780	IV	70	AN
0790	IV	70	AN
0800	IV	70	AN
0810	IV	70	AN
0820	IV	70	AN
0830	IV	70	AN
0840	IV	70	AN
0850	IV	70	AN
0860	IV	70	AN
0870	IV	70	AN
0880	IV	70	AN
			Explanations-16

Field Identification No.		Form Ref.	Length	Field Description
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0890	Explanations-17	IV	70	AN
0900	Explanations-18	IV	70	AN
0910	Explanations-19	IV	70	AN
0920	Explanations-20	IV	70	AN
0930	Explanations-21	IV	70	AN
0940	Explanations-22	IV	70	AN
0950	Explanations-23	IV	70	AN
0960	Explanations-24	IV	70	AN
0970	Explanations-25	IV	70	AN
0980	Explanations-26	IV	70	AN
0990	Explanations-27	IV	70	AN
1000	Explanations-28	IV	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"2786" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275Rb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	NO ENTRY
0020	Regulation Section-1	I 1(a)	35	AN
0030	Item or Group of Items-1	I 1(b)	50	AN
0040	Detailed Description of Items 1-1	I 1(c)	50	AN
0050	Detailed Description of Items 1-2	I 1(c)	50	AN
0060	Form or Schedule-1	I 1(d)	21	AN
0070	Line Number-1	I 1(e)	5	AN
0080	Amount-1	I 1(f)	12	N
0090	Regulation Section-2	I 2(a)	35	AN or blank
0100	Item or Group of Items-2	I 2(b)	50	AN or blank
0110	Detailed Description of Items 2-1	I 2(c)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Regulation Section-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 3-1	I 3(c)	50	AN or blank
0190	Detailed Description of Items 3-2	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Regulation Section-4	I 4(a)	35	AN or blank
0240	Item or Group of Items-4	I 4(b)	50	AN or blank
0250	Detailed Description of Items 4-1	I 4(c)	50	AN or blank
0260	Detailed Description of Items 4-2	I 4(c)	50	AN or blank
0270	Form or Schedule-4	I 4(d)	21	AN or blank
0280	Line Number-4	I 4(e)	5	AN or blank
0290	Amount-4	I 4(f)	12	N or blank
0300	Regulation Section-5	I 5(a)	35	AN or blank
0310	Item or Group of Items-5	I 5(b)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0320	Detailed Description of Items 5-1	I 5(c)	50	AN or blank
0330	Detailed Description of Items 5-2	I 5(c)	50	AN or blank
0340	Form or Schedule-5	I 5(d)	21	AN or blank
0350	Line Number-5	I 5(e)	5	AN or blank
0360	Amount-5	I 5(f)	12	N or blank
0370	Regulation Section-6	I 6(a)	35	AN or blank
0380	Item or Group of Items-6	I 6(b)	50	AN or blank
0390	Detailed Description of Items 6-1	I 6(c)	50	AN or blank
0400	Detailed Description of Items 6-2	I 6(c)	50	AN or blank
0410	Form or Schedule-6	I 6(d)	21	AN or blank
0420	Line Number-6	I 6(e)	5	AN or blank
0430	Amount-6	I 6(f)	12	N or blank
0440	Detailed Explanation 1-1	II 1	70	AN or blank
0450	Detailed Explanation 1-2	II 1	70	AN or blank
0460	Detailed Explanation 1-3	II 1	70	AN or blank
0470	Detailed Explanation 2-1	II 2	70	AN or blank
0480	Detailed Explanation 2-2	II 2	70	AN or blank
0490	Detailed Explanation 2-3	II 2	70	AN or blank
0500	Detailed Explanation 3-1	II 3	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0510	Detailed Explanation 3-2	II 3	70	AN or blank
0520	Detailed Explanation 3-3	II 3	70	AN or blank
0530	Detailed Explanation 4-1	II 4	70	AN or blank
0540	Detailed Explanation 4-2	II 4	70	AN or blank
0550	Detailed Explanation 4-3	II 4	70	AN or blank
0560	Detailed Explanation 5-1	II 5	70	AN or blank
0570	Detailed Explanation 5-2	II 5	70	AN or blank
0580	Detailed Explanation 5-3	II 5	70	AN or blank
0590	Detailed Explanation 6-1	II 6	70	AN or blank
0600	Detailed Explanation 6-2	II 6	70	AN or blank
0610	Detailed Explanation 6-3	II 6	70	AN or blank
0620	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0630	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0640	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0650	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0660	Zip Code of Pass-Through Entity	III 1	12	N (left Justified)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0670	Identifying Number of Pass-Through Entity	III 2	9	N
0680	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0690	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0700	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"2003" for Fixed; "nnnn" for variable format
		4	Value "*****"
0720		6	"FRMbbb"
0721		6	"8275Rb"
0722		5	"PG02b"
0723		9	N (Primary SSN)
0724		1	Blank
0725		7	N 0000001 - 0000002
*0730	IV	70	AN or "STMbnn"
0740	IV	70	AN
0750	IV	70	AN
0760	IV	70	AN
0770	IV	70	AN
0780	IV	70	AN
0790	IV	70	AN
0800	IV	70	AN
0810	IV	70	AN
0820	IV	70	AN
0830	IV	70	AN
0840	IV	70	AN
0850	IV	70	AN
0860	IV	70	AN
0870	IV	70	AN
0880	IV	70	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0890	Explanations-17	IV	70	AN
0900	Explanations-18	IV	70	AN
0910	Explanations-19	IV	70	AN
0920	Explanations-20	IV	70	AN
0930	Explanations-21	IV	70	AN
0940	Explanations-22	IV	70	AN
0950	Explanations-23	IV	70	AN
0960	Explanations-24	IV	70	AN
0970	Explanations-25	IV	70	AN
0980	Explanations-26	IV	70	AN
0990	Explanations-27	IV	70	AN
1000	Explanations-28	IV	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1593" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8283bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000004
0007		9	Reserved BMF Use NO ENTRY
*0010	1A(a)	35	Donee Organization A AN or "STMbnn"
+0015	1A(a)	35	Street Address A AN
*+0019	1A(a)	22	City A AN or "STMbnn"
+0023	1A(a)	2	State A A
+0027	1A(a)	12	Zip Code A N (left-justified)
*+0030	1A(b)	80	Descrip of Prop A AN or "STMbnn"
*+0033	1A(b)	6	Vehicle Year DT (YYYYbb) or "STMbnn" or blank
+0035	1A(c)	8	Contribution Date A DT
+0040	1A(d)	6	Date Acquired A DT or VAROUS
+0045	1A(e)	9	How Acquired A AN
+0050	1A(f)	12	Cost or Basis A N
+0055	1A(g)	12	Fair Market Value A N
+0060	1A(g)	1	Qualified Conservation or Reduced FMV Contribution "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0065	Method Used A	1A(h)	20	AN
0075	Donee Organization B	1B(a)	35	AN
0077	Street Address B	1B(a)	35	AN
0079	City B	1B(a)	22	AN
0081	State B	1B(a)	2	A
0083	Zip Code B	1B(a)	12	N (left-justified)
0085	Descrip of Prop B	1B(b)	80	AN
0087	Vehicle Year	1B(b)	6	DT (YYYYbb)
0090	Contribution Date B	1B(c)	8	DT
0095	Date Acquired B	1B(d)	6	DT (YYYYMM) or VAROUS
0100	How Acquired B	1B(e)	9	AN
0105	Cost or Basis B	1B(f)	12	N
0110	Fair Market Value B	1B(g)	12	N
0115	Qualified Conservation or Reduced FMV Contribution	1B(g)	1	"X" or blank
0120	Method used B	1B(h)	20	AN
0130	Donee Organization C	1C(a)	35	AN
0132	Street Address C	1C(a)	35	AN
0134	City C	1C(a)	22	AN
0136	State C	1C(a)	2	A
0138	Zip Code C	1C(a)	12	N (left-justified)
0140	Descrip of Prop C	1C(b)	80	AN
0143	Vehicle Year	1C(b)	6	DT (YYYYbb)
0145	Contribution Date C	1C(c)	8	DT
0150	Date Acquired C	1C(d)	6	DT (YYYYMM) or VAROUS

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0155	How Acquired C	1C(e)	9	AN
0160	Cost or Basis C	1C(f)	12	N
0165	Fair Market Value C	1C(g)	12	N
0170	Qualified Conservation or Reduced FMV Contribution	1C(g)	1	"X" or blank
0180	Method Used C	1C(h)	20	AN
0200	Donee Organization D	1D(a)	35	AN
0205	Street Address D	1D(a)	35	AN
0209	City D	1D(a)	22	AN
0213	State D	1D(a)	2	A
0217	Zip Code D	1D(a)	12	N (left-justified)
0220	Descrip of Prop D	1D(b)	80	AN
0225	Vehicle Year	1D(b)	6	DT (YYYYbb)
0230	Contribution Date D	1D(c)	8	DT
0240	Date Acquired D	1D(d)	6	DT (YYYYMM) or VAROUS
0250	How Acquired D	1D(e)	9	AN
0260	Cost or Basis D	1D(f)	12	N
0270	Fair Market Value D	1D(g)	12	N
0280	Qualified Conservation or Reduced FMV Contribution	1D(g)	1	"X" or blank
0290	Method Used D	1D(h)	20	AN
0310	Donee Organization E	1E(a)	35	AN
0315	Street Address E	1E(a)	35	AN
0319	City E	1E(a)	22	AN
0323	State E	1E(a)	2	A

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0327	Zip Code E	1E(a)	12	N (left-justified)
0330	Descrip of Prop E	1E(b)	80	AN
0335	Vehicle Year	1E(b)	6	DT (YYYYbb)
0340	Contribution Date E	1E(c)	8	DT
0350	Date Acquired E	1E(d)	6	DT (YYYYMM) or VAROUS
0360	How Acquired E	1E(e)	9	AN
0370	Cost or Basis E	1E(f)	12	N
0380	Fair Market Value E	1E(g)	12	N
0390	Qualified Conservation or Reduced FMV Contribution	1E(g)	1	"X" or blank
0400	Method Used E	1E(h)	20	AN
@0403	Qualified Conservation or FMV Statement		6	"STMbnn" or blank
0406	Form 1098C Received Indicator	I	1	"X" or blank
0409	Equivalent Contemporaneous Ack Received Indicator	I	1	"X" or blank
@0412	Equivalent Contemporaneous Ack Stmnt	I	6	"STMbnn" or blank --
0415	Reserved BMF Use	1	6	NO ENTRY
0418	Reserved BMF Use	2a	1	NO ENTRY
*0420	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0430	Amount This Year	2b(1)	12	N
+0440	Amount Prior Year	2b(2)	12	N
+0450	Name Donee	2c	35	AN

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
*+0460	Number & Street	2c	35	AN or "STMbnn"
+0470	City	2c	22	AN
+0473	State	2c	2	A
+0476	Zip Code	2c	12	N
*+0480	Place Kept	2d	25	AN or "STMbnn"
+0490	Name of Person	2e	35	AN
0500	Restriction Yes	3a	1	"X" or blank
@0510	Restriction Statement	3a	6	"STMbnn" or blank
0520	Restriction No	3a	1	"X" or blank
0530	Give Rights Yes	3b	1	"X" or blank
@0540	Give Rights Yes Statement	3b	6	"STMbnn" or blank
0550	Give Rights No	3b	1	"X" or blank
0560	Restriction on Use Yes	3c	1	"X" or blank
@0570	Restriction on Use Statement	3c	6	"STMbnn" or blank
0580	Restriction on Use No	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1195" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0590		6	Record ID "FRMbbb"
0591		6	Form Number "8283bb"
0592		5	Page Number "PG02b"
0593		9	Taxpayer Identification Number N (Primary SSN)
0594		1	Filler blank
0595		7	Form Occurrence Number N 0000001 - 0000004
0610		9	BMF Use Only NO ENTRY
0620	I	1	Form 1098C Received Indicator "X" or blank
0625	I	1	Equivalent Contemporaneous Ack Received Indicator "X" or blank
@0630	I	6	Equivalent Contemporaneous Ack Stmt "STMbnn" or blank
0641	4	1	Property Type-Art \$20,000 or More "X" or blank
0642	4	1	Other Real Estate "X" or blank
0643	4	1	Securities "X" or blank
0644	4	1	Equipment "X" or blank
0645	4	1	Property Type-Art Less Than \$20,000 "X" or blank
0646	4	1	Collectibles "X" or blank
0647	4	1	Qualified Conservation Contribution "X" or blank
0648	4	1	Property Type-Other "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0649	Intellectual Property	4	1	"X" or blank
*0650	Descrip of Prop (A)	5A(a)	80	AN or "STMbnn"
*+0651	Vehicle Year	5A(a)	6	DT (YYYYbb) or "STMbnn" or blank
+0652	Summary Condition (A)	5A(b)	30	AN
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT (YYYYMM)
+0675	How Acquired (A)	5A(e)	11	AN
+0680	Cost or Basis (A)	5A(f)	12	N
*+0690	Bargain Sale (A)	5A(g)	12	N or "STMbnn"
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave. Trdg. Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	80	AN
0721	Vehicle Year	5B(a)	6	DT (YYYYbb)
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT (YYYYMM)
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	80	AN
0791	Vehicle Year	5C(a)	6	DT (YYYYbb)

Field Identification No.		Form Ref.	Length	Field Description
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0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT (YYYYMM)
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg. Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	80	AN
0865	Vehicle Year	5D(a)	6	DT (YYYYbb)
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT (YYYYMM)
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	80	AN
0965	Appraiser Signature	III	35	AN
				--
				--
0975	Appraiser Title	III	22	AN

Field Identification No.		Form Ref.	Length	Field Description	
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0985	Date Signed	III	8	DT (YYYYMMDD)	--
0995	Business Address	III	35	AN	--
1005	Identifying Number	III	9	N	--
1015	City	III	22	AN	--
1017	State	III	2	A	
1019	Zip Code	III	12	N (left justified)	
1025	Date Received	IV	8	DT	--
1027	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank	
1033	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank	--
1035	Donee Name	IV	35	AN	
1045	Employer ID	IV	9	N	
1055	Number & Street	IV	35	AN	
1065	City	IV	22	AN	
1075	State	IV	2	A	
1085	Zip Code	IV	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0245" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8379bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0015	1	4	NO ENTRY
			Tax Year for Claim
0025	2	1	"X" or blank
			Joint Return Filed Yes Box
0035	2	1	"X" or blank
			Joint Return Filed No Box
0045	3	1	"X" or blank
			Joint Overpayment to Pay Past Due Debts Yes Box
0055	3	1	"X" or blank
			Joint Overpayment to Pay Past Due Debts No Box
0065	4	1	"X" or blank
			Legally Obligated to Pay Past Due Amount Yes Box
0075	4	1	"X" or blank
			Legally Obligated to Pay Past Due Amount No Box
0085	5	1	"X" or blank
			Community Property State - Yes Box
0095	5	1	"X" or blank
			Community Property State - No Box

Field Identification No.		Form Ref.	Length	Field Description
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0096	Community Property State Abbreviation for Arizona	5	2	"AZ" or blank (More than one state may apply on Line 5)
0097	Community Prop. State Abbreviation for California	5	2	"CA" or blank (More than one state may apply on Line 5)
0098	Community Property State Abbreviation for Idaho	5	2	"ID" or blank (More than one state may apply on Line 5)
0099	Community Prop. State Abbreviation for Louisiana	5	2	"LA" or blank (More than one state may apply on Line 5)
0101	Community Property State Abbreviation for Nevada	5	2	"NV" or blank (More than one state may apply on Line 5)
0102	Community Prop. State Abbreviation for New Mexico	5	2	"NM" or blank (More than one state may apply on Line 5)
0103	Community Property State Abbreviation for Texas	5	2	"TX" or blank (More than one state may apply on Line 5)
0104	Community Prop. State Abbreviation for Washington	5	2	"WA" or blank (More than one state may apply on Line 5)
0105	Community Prop. State Abbreviation for Wisconsin	5	2	"WI" or blank (More than one state may apply on Line 5)
0106	Payments Made and Reported Yes Box	6	1	"X" or blank
0115	Payments Made and Reported No Box	6	1	"X" or blank
0125	Earned Income Yes Box	7	1	"X" or blank
0135	Earned Income No Box	7	1	"X" or blank
0145	Claim EIC or Additional Child Tax Credit Yes Box	8	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0152	Claim EIC or Additional Child Tax Credit No Box	8	1	"X" or blank
0153	Claim Refundable Tax Credit Yes Box	9	1	"X" or blank
0154	Claim Refundable Tax Credit No Box	9	1	"X" or blank
0155	Name Shown First on Return	10	35	AN, Allowable special characters are: space, and hyphen (-)
0157	First Social Security Number	10	9	N
0159	First Injured Spouse Box	10	1	"X" or blank
0170	Name Shown Second on Return	10	35	AN, Allowable special characters are: space, and hyphen (-)
0171	Second Social Security Number	10	9	N
0172	Second Injured Spouse Box	10	1	"X" or blank
0173	Divorced/Separated Box	11	1	"X" or blank
0174	Address - Yes Box	12	1	"X" or blank
0175	Address - No Box	12	1	"X" or blank
0176	Street Address	12	35	AN. Allowable special characters are space, slash and hyphen
0177	City	12	22	AN. Allowable special character is space
0178	State Abbreviation	12	2	A (Standard Postal State Abbreviations)
0179	Zip Code	12	12	N (left-justified)
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0733" for Fixed; "nnnn" for variable format
		4	Value "*****"
0181		6	"FRMbbb"
0182		6	"8379bb"
0183		5	"PG02b"
0184		9	N (Primary SSN)
0185		1	blank
0186		7	N 0000001
0188	13aa	12	N
0190	13ab	12	N
0200	13ac	12	N
0210	13ba	12	N
0220	13bb	12	N
0230	13bc	12	N
*0240	13b	30	AN, "STMbnn" or blank
+0250	13ba	12	N
+0260	13bb	12	N
+0270	13bc	12	N
0280	13b	30	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0290	Other Income Type 2 Amount - Joint Return	13ba	12	N
0300	Other Income Type 2 Amount - Injured Spouse	13bb	12	N
0310	Other Income Type 2 Amount - Other Spouse	13bc	12	N
0320	Other Income Type 3	13b	30	AN or blank
0330	Other Income Type 3 Amount - Joint Return	13ba	12	N
0340	Other Income Type 3 Amount - Injured Spouse	13bb	12	N
0350	Other Income Type 3 Amount - Other Spouse	13bc	12	N
0360	Other Income Type 4	13b	30	AN or blank
0370	Other Income Type 4 Amount - Joint Return	13ba	12	N
0380	Other Income Type 4 Amount - Injured Spouse	13bb	12	N
0390	Other Income Type 4 Amount - Other Spouse	13bc	12	N
0400	Other Income Type 5	13b	30	AN or blank
0410	Other Income Type 5 Amount - Joint Return	13ba	12	N
0420	Other Income Type 5 Amount - Injured Spouse	13bb	12	N
0430	Other Income Type 5 Amount - Other Spouse	13bc	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0440	Other Income Type 6	13b	30	AN or blank
0450	Other Income Type 6 Amount - Joint Return	13ba	12	N
0460	Other Income Type 6 Amount - Injured Spouse	13bb	12	N
0470	Other Income Type 6 Amount - Other Spouse	13bc	12	N
0480	Adjustments to Income - Joint Return	14a	12	N
0490	Adjustments to Income - Injured Spouse	14b	12	N
0500	Adjustments to Income - Other Spouse	14c	12	N
0540	Standard or Itemized Deduction - Joint Return	15a	12	N
0550	Standard or Itemized Deduction - Injured Spouse	15b	12	N
0560	Standard or Itemized Deduction - Other Spouse	15c	12	N
0570	Exemptions - Joint Return	16a	2	N
0580	Exemptions - Injured Spouse	16b	2	N
0590	Exemptions - Other Spouse	16c	2	N
0600	Credits - Joint Return	17a	12	N
0610	Credits - Injured Spouse	17b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0620	Credits - Other Spouse	17c	12	N
0630	Other Taxes - Joint Return	18a	12	N
0640	Other Taxes - Injured Spouse	18b	12	N
0650	Other Taxes - Other Spouse	18c	12	N
0660	Federal Income Tax Withheld - Joint Return	19a	12	N
0670	Federal Income Tax Withheld - Injured Spouse	19b	12	N
0680	Federal Income Tax Withheld - Other Spouse	19c	12	N
0690	Estimated Tax Payments - Joint Return	20a	12	N
0700	Estimated Tax Payments - Injured Spouse	20b	12	N
0710	Estimated Tax Payments - Other Spouse	20c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0445" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8396bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
			Name Line
0020		9	N
			SSN
0030		35	AN Allowable special characters are space, slash, hyphen and literal "NONE"
			Street Address
0040		22	A Allowable special character is space.
			City
0050		2	A (Standard Postal State Abbreviations)
			State Abbreviation
0060		12	N (Left-justified)
			Zip Code
0062		35	AN
			Name of Issuer of Mortgage Credit Certificate
0064		22	AN
			Mortgage Credit Certificate Number
0066		8	DT
			Issue Date
0070	1	12	N
			Certified Mortgage Interest Paid

Field Identification No.		Form Ref.	Length	Field Description
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0080	Certificate Credit Rate	2	6	R
0090	Mortgage Interest Offset	3	12	N
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0151	Total Credits from F1040/F1040NR	9	12	N
0160	Tax Less Credits	10	12	N
0170	Current Year Mortgage Interest Credit	11	12	N
0180	Interest Offset/Oldest Carryforward Credit Combine	12	12	N
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N
0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0240	Next Year's Three- Year Carryforward Credit	18	12	N
0250	Next Year's Prior Year Carryforward Credit	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0331" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8582bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Rental Real Estate Net Income	1a	12	N
0020 Rental Real Estate Net Loss	1b	12	N
0030 Unallowed Prior Year Rental Losses	1c	12	N
0035 Net Rental Activity Loss	1d	12	N
0040 Commercial Revitalization Deductions	2a	12	N
0045 Unallowed Prior Year Revitalization Deductions	2b	12	N
0050 Net Revitalization Deductions	2c	12	N
0055 Other Net Income	3a	12	N
0060 Other Net Loss	3b	12	N
0065 Unallowed Prior Year Other Losses	3c	12	N
0070 Net Other Activity Loss	3d	12	N

Passive Activity Loss Limitations

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Passive Activity Income/Loss	4	12	N
0090	Loss Limit	5	12	N
0095	Special Allowance Exclusion	6	12	N
0105	Modified Adjusted Gross Income	7	12	N
0115	Special Allowance Base	8	12	N
0125	Special Allowance Limit	9	12	N
0135	Special Allowance for Rental Activity	10	12	N
0140	Standard Allowance	11	12	N
0150	Amount of Rental Activity Allowance	12	12	N
0160	Net Allowance	13	12	N
0170	Final Commercial Revitalization Deduction	14	12	N
0230	Total Net Income	15	12	N
0235	Total Losses Allowed	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1994" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0240 Record ID		6	"FRMbbb"
0241 Form Number		6	"8582bb"
0242 Page Number		5	"PG02b"
0243 Taxpayer Identification Number		9	N (Primary SSN)
0244 Filler		1	blank
0245 Form Occurrence Number		7	N 0000001
0247 Reserved for Form 1041 Use	W1	6	Blank
*0250 Name of Activity 1	W1	20	AN or "STMbnn"
+0260 Net Income 1	W1-(a)	12	N
+0270 Net Loss 1	W1-(b)	12	N
+0280 Unallowed Loss 1	W1-(c)	12	N
+0290 Overall Gain 1	W1-(d)	12	N
+0300 Overall Loss 1	W1-(e)	12	N
0310 Name of Activity 2	W1	20	AN
0320 Net Income 2	W1-(a)	12	N
0330 Net Loss 2	W1-(b)	12	N
0340 Unallowed Loss 2	W1-(c)	12	N
0350 Overall Gain 2	W1-(d)	12	N
0360 Overall Loss 2	W1-(e)	12	N
0370 Name of Activity 3	W1	20	AN
0380 Net Income 3	W1-(a)	12	N
0390 Net Loss 3	W1-(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0400	Unallowed Loss 3	W1-(c)	12	N
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0570	Total Unallowed	W1-(c)	12	N
0590	Reserved for Form 1041 Use	W2	6	Blank
*0600	Name of Activity 1	W2	20	AN or "STMbnn"
+0610	Current Year Deductions 1	W2-(a)	12	N
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N
+0630	Overall Loss 1	W2-(c)	12	N
0640	Name of Activity 2	W2	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0650	Current Year Deductions 2	W2- (a)	12	N
0660	Prior Year Unallowed Deductions 2	W2- (b)	12	N
0670	Overall Loss 2	W2- (c)	12	N
0680	Name of Activity 3	W2	20	AN
0690	Current Year Deductions 3	W2- (a)	12	N
0700	Prior Year Unallowed Deductions 3	W2- (b)	12	N
0710	Overall Loss 3	W2- (c)	12	N
0720	Name of Activity 4	W2	20	AN
0730	Current Year Deductions 4	W2- (a)	12	N
0740	Prior Year Unallowed Deductions 4	W2- (b)	12	N
0750	Overall Loss 4	W2- (c)	12	N
0760	Total Current Year Deductions	W2- (a)	12	N
0770	Total Prior Year Unallowed Deductions	W2- (b)	12	N
0890	Reserved for Form 1041 Use	W3	6	Blank
*0900	Name of Activity 1	W3	20	AN or "STMbnn"
+0910	Net Income 1	W3- (a)	12	N
+0920	Net Loss 1	W3- (b)	12	N
+0930	Unallowed Loss 1	W3- (c)	12	N
+0940	Overall Gain 1	W3- (d)	12	N
+0950	Overall Loss 1	W3- (e)	12	N
0960	Name of Activity 2	W3	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N
1220	Total Net Loss	W3-(b)	12	N
1550	Total Unallowed Loss	W3-(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1555	Reserved for Form 1041 Use	W4	6	Blank
*1560	Name of Activity 1	W4	25	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	20	AN
+1580	Loss 1	W4 (a)	12	N
+1590	Ratio 1	W4 (b)	6	R
+1600	Income and Special Allowance 1	W4 (c)	12	N
*+1610	Loss Minus Income 1	W4 (d)	12	N or "STMbnn" or blank
1620	Name of Activity 2	W4	25	AN
1630	Form or Schedule Reported on 2	W4	20	AN
1640	Loss 2	W4 (a)	12	N
1650	Ratio 2	W4 (b)	6	R
1660	Income and Special Allowance 2	W4 (c)	12	N
1670	Loss Minus Income 2	W4 (d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	AN
1700	Loss 3	W4 (a)	12	N
1710	Ratio 3	W4 (b)	6	R
1720	Income and Special Allowance 3	W4 (c)	12	N
1730	Loss Minus Income 3	W4 (d)	12	N
1740	Name of Activity 4	W4	25	AN
1750	Form or Schedule Reported on 4	W4	20	AN
1760	Loss 4	W4 (a)	12	N
1770	Ratio 4	W4 (b)	6	R

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1780	Income and Special Allowance 4	W4 (c)	12	N
1790	Loss Minus Income 4	W4 (d)	12	N
1800	Name of Activity 5	W4	25	AN
1810	Form or Schedule Reported on 5	W4	20	AN
1820	Loss 5	W4 (a)	12	N
1830	Ratio 5	W4 (b)	6	R
1840	Income and Special Allowance 5	W4 (c)	12	N
1850	Loss Minus Income 5	W4 (d)	12	N
1860	Total Loss	W4 (a)	12	N
1870	Total Income and Special Allowance	W4 (c)	12	N
1880	Total Loss Minus Income	W4 (d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
1895	Reserved for Form 1041 Use	W5	6	Blank
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5 (a)	12	N
+1930	Ratio 1	W5 (b)	6	R
+1940	Unallowed Loss 1	W5 (c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN
1970	Loss 2	W5 (a)	12	N
1980	Ratio 2	W5 (b)	6	R

Field Identification No.		Form Ref.	Length	Field Description
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1990	Unallowed Loss 2	W5 (c)	12	N
2000	Name of Activity 3	W5	20	AN
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5 (a)	12	N
2030	Ratio 3	W5 (b)	6	R
2040	Unallowed Loss 3	W5 (c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5 (a)	12	N
2080	Ratio 4	W5 (b)	6	R
2090	Unallowed Loss 4	W5 (c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5 (a)	12	N
2130	Ratio 5	W5 (b)	6	R
2140	Unallowed Loss 5	W5 (c)	12	N
2150	Total Loss	W5 (a)	12	N
2155	Total Unallowed Loss	W5 (c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0746" for Fixed; "nnnn" for variable format
		4	Value "*****"
2160		6	"FRMbbb"
2161		6	"8582bb"
2162		5	"PG03b"
2163		9	N (Primary SSN)
			Taxpayer Identification Number
2164		1	blank
2165		7	N 0000001
2167	W6	6	Blank
2167			Reserved for Form 1041 Use
*2170	W6	20	AN or "STMbnn"
+2180	W6	10	AN
+2180			Form or Schedule Reported on 1
+2190	W6 (a)	12	N
+2190			Loss 1
+2200	W6 (b)	12	N
+2200			Unallowed Loss 1
+2210	W6 (c)	12	N
+2210			Allowed Loss 1
2220	W6	20	AN
2220			Name of Activity 2
2230	W6	10	AN
2230			Form or Schedule Reported on 2
2240	W6 (a)	12	N
2240			Loss 2
2250	W6 (b)	12	N
2250			Unallowed Loss 2
2260	W6 (c)	12	N
2260			Allowed Loss 2
2270	W6	20	AN
2270			Name of Activity 3
2280	W6	10	AN
2280			Form or Schedule Reported on 3
2290	W6 (a)	12	N
2290			Loss 3

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2300	Unallowed Loss 3	W6 (b)	12	N
2310	Allowed Loss 3	W6 (c)	12	N
2320	Name of Activity 4	W6	20	AN
2330	Form or Schedule Reported on 4	W6	10	AN
2340	Loss 4	W6 (a)	12	N
2350	Unallowed Loss 4	W6 (b)	12	N
2360	Allowed Loss 4	W6 (c)	12	N
2370	Name of Activity 5	W6	20	AN
2380	Form or Schedule Reported on 5	W6	10	AN
2390	Loss 5	W6 (a)	12	N
2400	Unallowed Loss 5	W6 (b)	12	N
2410	Allowed Loss 5	W6 (c)	12	N
2420	Total Loss	W6 (a)	12	N
2430	Total Unallowed Loss	W6 (b)	12	N
2440	Total Allowed Loss	W6 (c)	12	N
2445	Reserved for Form 1041 Use	W7	6	Blank
*2458	Name of Activity	W7	25	AN or "STMbnn"
*2461	Form or Schedule Name 1	W7-1	20	AN or "STMbnn"
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N
+2510	Ratio 1	W7-1c(c)	6	R
+2520	Unallowed Loss 1	W7-1c(d)	12	N

Field Identification No.	Form Ref.	Length	Field Description
*+2530	W7-1c(e)	12	N or "STMbnn"
2541	W7-2	20	AN
2550	W7-1a(a)	12	N
2570	W7-1b(a)	12	N
2580	W7-1c(b)	12	N
2590	W7-1c(c)	6	R
2600	W7-1c(d)	12	N
2610	W7-1c(e)	12	N
2620	W7-3	20	AN
2630	W7-1a(a)	12	N
2650	W7-1b(a)	12	N
2660	W7-1c(b)	12	N
2670	W7-1c(c)	6	R
2680	W7-1c(d)	12	N
2690	W7-1c(e)	12	N
2700	W7(b)	12	N
2710	W7(d)	12	N
2720	W7(e)	12	N
2730	W7	6	Blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0355" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8582CR"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Rental Real Estate Credits from Worksheet 1, Col a	1a	12	N
0020 PY Unallowed Credits from Worksheet 1, Col b	1b	12	N
0030 Total Rental Real Estate Credits	1c	12	N
0040 Rehabilitation Credits from Worksheet 2, Col a	2a	12	N
0050 Rehabilitation PY Credits from Worksheet 2, Col b	2b	12	N
0060 Total Rehabilitation Credits	2c	12	N
0070 Low-Income Housing Credits from Worksheet 3, Col a	3a	12	N
0080 Low-Income Housing PY Credits, Worksheet 3, Col b	3b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Total Low-Income Housing Credits	3c	12	N
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N
0120	Total All Passive Activity Credits	4c	12	N
0130	Total Credits	5	12	N
0140	Tax Attributable to Net Passive Income	6	12	N
0150	Total Net Credits	7	12	N
0160	Smaller of Real Estate or Total Net Credits	8	12	N
0170	Enter \$150,000	9	12	N
0180	Modified Adjusted Gross Income	10	12	N
0190	Subtract Line 10 from Line 9	11	12	N
0200	Multiply Line 11 by 50%	12	12	N
0203	Amount from Line 10 of Form 8582	13a	12	N
0206	Amount from Line 14 of Form 8582	13b	12	N
0210	Special Allowance for Rental Activity	13c	12	N
0220	Subtract Line 13c from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0447" for Fixed; "nnnn" for variable format
		4	Value "*****"
0250		6	"FRMbbb"
0251		6	"8582CR"
0252		5	"PG02b"
0253		9	N (Primary SSN)
0254		1	blank
0255		7	N 0000001
0260	17	12	N
0270	18	12	N
0280	19	12	N
0290	20	12	N
0300	21	12	N
0310	22	12	N
0320	23	12	N
0330	24	12	N
0333	25a	12	N
0336	25b	12	N
0340	25c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Subtract Line 25c from Line 24	26	12	N
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank
0500	Amount of Unallowed Credit	41	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0350" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8586bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	3	N
			Number of Forms 8609-A Attached before 2008
@0025	1	6	"STMbnn" or blank
			Multiple BLDG Project Schedule before 2008
0050	2	1	"X" or blank
			Decrease in the QLFY Basis - Yes Box
0060	2	1	"X" or blank
			Decrease in the QLFY Basis - No Box
*0070	2(i)	9	AN or "STMbnn"
			BLDG ID Number - BIN1
+0080	2(ii)	9	AN
			BLDG ID Number - BIN2
+0090	2(iii)	9	AN
			BLDG ID Number - BIN3
+0100	2(iv)	9	AN
			BLDG ID Number - BIN4
@0105	3	6	"STMbnn" or blank
			CR ATTR to more than one BLDG Sch

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0110	Current Year Credit before 2008	3	12	N	
0120	LIHC from PARTS/S Corps, Estates before 2008	4	12	N	
0130	Add Lines 3 and 4	5	12	N	
0140	Allocated to Beneficiaries	6	12	NO ENTRY	
0150	Estate and Trust	7	12	NO ENTRY	
0160	Number of Forms 8609-A Attached after 2007	8	3	N	
@0165	Multiple BLDG Project Schedule after 2007	8	6	"STMbnn" or blank	
0190	DECR in the QLFY Basis - Yes Box	9	1	"X" or blank	
0200	DECR in the QLFY Basis - No Box	9	1	"X" or blank	
*0210	BLDG ID Number - BIN1	9(i)	9	AN or "STMbnn"	
+0220	BLDG ID Number - BIN2	9(ii)	9	AN	
+0230	BLDG ID Number - BIN3	9(iii)	9	AN	
+0240	BLDG ID Number - BIN4	9(iv)	9	AN	
@0250	CR ATTR to more than one BLDG Sch after 2007	10	6	"STMbnn" or blank	
0260	Current Year Credit after 2007	10	12	N	
0270	LIHC after 2007 from PARTS/S CORP	11	12	N	
0280	Add Lines 10 and 11	12	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0290	LIHC from Passive Acty	13	12	N	
0300	Subtract Line 13 from Line 12	14	12	N	
0310	LIHC from Passive Acty	15	12	N	
0320	Carryforward LIHC to 2009	16	12	N	
0340	Carryback LIHC from 2010	17	12	N	
0350	Add Lines 14 thru 17	18	12	N	
0360	Allocated to Beneficiaries of Estate or Trust	19	12	NO ENTRY	
0370	Estate and Trust	20	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0369" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8594bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0020	Buyer		1	"X" or blank
0030	Seller		1	"X" or blank
0040	Name of Other Party to Transaction	I 1	35	AN
0050	Other Party's Identification Number	I 1	9	N
0060	Address	I 1	35	AN
0070	City	I 1	22	AN
0080	State	I 1	2	AN
0090	Zip Code	I 1	12	N
0100	Sale Date	I 2	8	YYYYMMDD
0110	Total Sales Price	I 3	12	N
0120	Assets Transferred Market Value Class I	II 4	12	N
0130	Assets Transferred Sales Price Class I	II 4	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Assets Transferred Market Value Class II	II 4	12	N
0150	Assets Transferred Sales Price Class II	II 4	12	N
0160	Assets Transferred Market Value Class III	II 4	12	N
0170	Assets Transferred Sales Price Class III	II 4	12	N
0180	Assets Transferred Market Value Class IV	II 4	12	N
0190	Assets Transferred Sales Price Class IV	II 4	12	N
0200	Assets Transferred Market Value Class V	II 4	12	N
0210	Assets Transferred Sales Price Class V	II 4	12	N
0220	Assets Transferred Market Value Class VI & VII	II 4	12	N
0230	Assets Transferred Sales Price Class VI & VII	II 4	12	N
0240	Total Assets Transferred Market Value	II 4	12	N
0250	Total Assets Transferred Sales Price	II 4	12	N
0260	Purchaser/Seller Provide for an Allocation - Yes	II 5	1	"X" or blank
0270	Purchaser/Seller Provide for an Allocation - No	II 5	1	"X" or blank

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0365" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0320 Record ID		6	"FRMbbb"
0321 Form Number		6	"8594bb"
0322 Page Number		5	"PG02b"
0323 Taxpayer Identification Number		9	N (Primary SSN)
0324 Filler		1	blank
0325 Form Occurrence Number		7	N 0000001
*0330 Supplemental Stmt Tax Year and Return Form Number	III 7	12	AN, "STMbnn" or blank
0340 Supplemental Stmt Allocation Sales Price Class I	III 8	12	N
0350 Supplemental Stmt Increase/Decrease Class I	III 8	12	N
0360 Supplemental Stmt Redetermined Allocation Class I	III 8	12	N
0370 Supplemental Stmt Allocation Sales Price Class II	III 8	12	N
0380 Supplemental Stmt Increase/Decrease Class II	III 8	12	N
0390 Supplemental Stmt Redetermined Allocation Class II	III 8	12	N
0400 Supplemental Stmt Allocation Sales Price Class III	III 8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	N
0420	Supplemental Stmt Redetermined Class III	III 8	12	N
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	N
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	N
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	N
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	N
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	N
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	N
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	N
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	N
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	N
0520	Total Assets Allocation of Sales Price	III 8	12	N
0530	Total Assets Redetermined Allocation	III 8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
*0540	Reason(s) for Increase	III 9	70	AN, "STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0285" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8606bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0009 Nondeductible IRA Name		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0010 SSN of Taxpayer with IRAs		9	N
0100 Current Tax Year Nondeductible Contrib.	1	12	N
0105 IRA Basis for Prior Years	2	12	N
0162 Total IRA Value	3	12	N
0164 Post Tax Year Contributions	4	12	N
0166 Tax Year Net Basis	5	12	N
0170 Current Tax Year IRAs plus Rollovers	6	12	N
0180 Current TY IRA Withdrawals Less Pre-Jan Rollover	7	12	N
0185 Tax Year Combined IRA Value	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0190	Tot IRAs, Rollovers, Withdrawals And IRA Value	9	12	N
0225	Tax Year Basis Ratio	10	6	R
0235	Nontaxable Portion of Amt Converted to Roth IRA	11	12	N
0245	Non Taxable Portion of Withdrawals Not Converted	12	12	N
0250	Total Non Taxable Portion of Withdrawals	13	12	N
0260	Total IRA Basis	14	12	N
0265	Subtract Line 12 from Line 7	15a	12	N
0270	Qualified Disaster Recovery Assistance Distr.	15b	12	N
0275	Taxable Amount	15c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0187" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0330 Record ID		6	"FRMbbb"
0331 Form Number		6	"8606bb"
0332 Page Number		5	"PG02b"
0333 Taxpayer Identification Number		9	N (Primary SSN)
0334 Filler		1	blank
0335 Form Occurrence Number		7	N 0000001 - 0000002
0338 Total IRA Conversion Amount	16	12	N
0342 IRA Basis	17	12	N
0344 Taxable IRA Conversion Amount	18	12	N
0351 TY Roth IRA Withdrawals Not including Rollovers	19	12	N
0353 Qualified First- Time Homebuyer Distr	20	12	N
0358 Subtract Line 20 from Line 19	21	12	N
0361 Roth IRA Contribution Basis	22	12	N
0363 Subtract Line 22 from Line 21	23	12	N
0368 Basis in Roth IRA Conversions	24	12	N
0370 Subtract Line 24 from Line 23	25a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0372	Qualified Disaster Recovery Assistance Distr.	25b	12	N
0376	Taxable Amount	25c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0267" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8609Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Identifying Number		9	NO ENTRY
0020	Building Identification Number (BIN)	A	9	AN
0030	New or Existing Building Box	B	1	"X" or blank
0040	Rehabilitation Expenditures Box	B	1	"X" or blank
0050	Have Form 8609 - Yes	C	1	"X" or blank
0060	Have Form 8609 - No	C	1	"X" or blank
0070	Building Qualified Low-Income - Yes	D	1	"X" or blank
0080	Building Qualified Low-Income - No	D	1	"X" or blank
0090	Decrease in Qualified Basis - Yes	E	1	"X" or blank
0100	Decrease in Qualified Basis - No	E	1	"X" or blank
0200	Eligible Basis of Building	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Low-Income Portion	2	6	R
0220	Qualified Basis of Low-Income Building	3	12	N
0230	Part-Year Adjustment	4	12	N
0240	Credit Percentage	5	6	R
0250	Qualified Basis or Adjustment x Percent	6	12	N
0260	Additions to Qualified Basis	7	12	N
0270	Part-Year Adjustment	8	12	N
0280	Credit Percentage 2	9	6	R
0290	Additions or Part- Year Adjust x Percent 2	10	12	N
0300	Section 42(f)(3)(B) Modification	11	12	N
0310	Sum of Previous Two Lines	12	12	N
0320	Credit before Reduction	13	12	N
0330	Disallowed Credit	14	12	N
0340	Credit for Building for Tax Year	15	12	N
0350	Taxpayer's Share of Credit	16	12	N
0360	Adjustments	17	12	N
0370	Taxpayer's Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0435" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8611bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0010		9	NO ENTRY
0020	C	35	AN
0030	C	22	AN
0040	C	2	AN
0050	C	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb
0060	D	9	AN
0070	E	8	YYYYMMDD
0080	F(1)	35	AN
0090	F(2)	8	YYYYMMDD or blank
0100	F(3)	35	AN
0110	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros
0120	1	12	N
			Total Credits Reported on Form 8586 in Prior Yrs

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42(J)(5)"
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Amount Subject to Recapture	12	12	N
0240	Unused Credits	13	12	N
0250	Recapture Tax	14	12	N
0260	Carryforward of Low-Income Housing Credit	15	12	N
0270	Interest on Accelerated Portion Recapture Amt	16	12	NO ENTRY
0280	Total Recapture	17	12	NO ENTRY

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0389" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8615bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0010		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020		9	N
0040	A	35	A
0045	A	4	First 4 significant characters of parent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0050	B	9	N
0055	C	9	"ESTIMATED" or blank
0060	C	1	Values 1 to 5
0070	1	12	N
			Gross Unearned Income
0080	2	12	N
			Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Child Unearned Income Adjusted	3	12	N
0100	Child Taxable Income	4	12	N
0110	Child Net Investment Income	5	12	N
0115	Parent Taxable Income Estimated Literal	6	9	"ESTIMATED" or blank
0120	Parent Taxable Income	6	12	N
0128	Other Unearned Income Estimated Literal	7	9	"ESTIMATED" or blank
0130	Other Children Unearned Income	7	12	N
0140	Combined Income	8	12	N
0143	Parent Schedule D Ind.	9	1	"X" or blank
0160	Tax at Parent Tax Rate	9	12	N
0163	Parent Schedule D Ind.	10	1	"X" or blank
0180	Parent Tax	10	12	N
0190	Adjusted Tax	11	12	N
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R
0220	Child Tentative Tax	13	12	N
0230	Child Taxable Unearned Income	14	12	N
0233	Child Schedule D Ind.	15	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Unearned Income Tax at Child Rate	15	12	N
0260	Child Tentative Investment Tax	16	12	N
0270	Child Schedule D Ind.	17	1	"X" or blank
0280	Child Income Tax	17	12	N
0290	Form 8615 Tax	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0567" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8621bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0010		35	Name of Shareholder AN
0020		9	Identifying Number N
0030		35	Address AN
0040		22	City AN
0050		2	State AN
0060		12	Zip Code N (Left-Justified)
0065		35	Country AN
0070		8	Shareholder's Tax Year Beginning N (YYYYMMDD)
0080		8	Shareholder's Tax Year Ending N (YYYYMMDD)
0090		1	Type Of Shareholder (Individual) "X" or blank
0100		1	Type Of Shareholder (Corporation) "X" or blank
0110		1	Type Of Shareholder (Partnership) "X" or blank
0120		1	Type Of Shareholder (S Corporation) "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0130	Type Of Shareholder (Nongrantor Trust)		1	"X" or blank
0140	Type Of Shareholder (Estate)		1	"X" or blank
0150	Name of PFIC or QEF		35	AN
0160	Address		35	AN
0170	City		22	AN
0180	State		2	AN
0190	Zip Code		12	N (Left-Justified)
0195	Country		35	AN
0200	Employer Identification Number, If Any		9	N or blank
0210	Tax Year Of Company Or Fund: Tax Year Beginning		8	YYYYMMDD
0220	Tax Year Of Company Or Fund: Tax Year Ending		8	YYYYMMDD
0230	Election To Treat PFIC As QEF	I A	1	"X" or blank
0240	Elect to Recognize Gain on Sale Interest in PFIC	I B	1	"X" or blank
0250	Elect to Treat Post 1986 Earnings & Profits	I C	1	"X" or blank
@0255	Attach Statement For Post 1986 Earnings & Profits	I	6	"STMbnn" or blank
0260	Election To Extend Time For Payment Of Tax	I D	1	"X" or blank
0270	Election To Recognize Gain On Sale of PFIC	I E	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Election To Mark-to- market PFIC Stock	I F	1	"X" or blank
0290	Pro Rata Share Of The Ordinary Earnings Of The QEF	II1a	12	N
0300	Portion Of Line 1a	II1b	12	N
0310	Subtract Line 1b From Line 1a	II 1c	12	N
0320	Pro Rata Share Of Total Net Capital Gain Of QEF	II2a	12	N
0330	Portion Of Line 2a	II 2b	12	N
0340	Subtract Line 2b From Line 2a	II2c	12	N
0350	Add Lines 1c And 2c	II3a	12	N
0360	Tot Amt Of Cash & FMV Of Other Property Distrib.	II3b	12	N
@0365	Attach Attachment	II	6	"STMbnn" or blank
0370	Enter Portion Of Line 3a	II3c	12	N
0380	Add Lines 3b And 3c	II3d	12	N
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N
0410	Tot Tax Without Regard To Amount On Line 3e	II4b	12	N
0420	Subtract Line 4b From Line 4a	II4c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1081" for Fixed; "nnnn" for variable format
		4	Value "*****"
0440		6	"FRMbbb"
0441		6	"8621bb"
0442		5	"PG02b"
0443		9	N (Primary SSN)
			Identification Number
0444		1	Blank
0445		7	N 0000001 - 0000005
0450	III5	12	N
			Fair Market Value Of PFIC Stock At End Of Tax Year
0460	III6	12	N
			Adjusted Basis In Stock At End Of Tax Year
0470	III7	12	N or blank
			Excess - Subtract Line 6 From Line 5
0480	III8	12	N or blank
			Any Unreversed Inclusions
0490	III9	12	N or blank
			Smaller Of Line 7 Or Line 8
0500	IV10a	12	N
			Tot Distributions From PFIC During Current TY
0510	IV10b	12	N
			Total Distributions, Reduced
0520	IV10c	12	N
			Divide Line 10b By 3
0530	IV10d	12	N
			Multiply Line 10c By 125%

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/ Disposition	IV11a	6	"STMBnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N
0610	Tax Year Of Outstanding Election	V1(i)	8	YYYYMMDD
0620	Undistributed Earnings	V2(I)	12	N
0630	Deferred Tax	V3(i)	12	N
0640	Interest Accrued On Deferred Tax	V4(i)	12	N
0650	Event Terminating Election	V5(i)	35	AN
0660	Earnings Distributed	V6(i)	12	N
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N
0690	Portion Of Deferred Tax Outstanding	V9(i)	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0700	Interest Accrued After Partial Termination	V10(i)	12	N or blank
0710	Tax Year Of Outstanding Election	V1(ii)	8	YYYYMMDD or blank
0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank
0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank
0980	Accrued Interest Due	V8(iv)	12	N or blank
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank
1050	Event Terminating Election	V5(v)	35	AN or blank
1060	Earnings Distributed	V6(v)	12	N or blank
1070	Deferred Tax Due	V7(v)	12	N or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1080	Accrued Interest Due	V8(v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9(v)	12	N or blank
1100	Interest Accrued After Partial Termination	V10(v)	12	N or blank
1110	Tax Year Of Outstanding Election	V1(vi)	8	YYYYMMDD or blank
1120	Undistributed Earnings	V2(vi)	12	N or blank
1130	Deferred Tax	V3(vi)	12	N or blank
1140	Interest Accrued On Deferred Tax	V4(vi)	12	N or blank
1150	Event Terminating Election	V5(vi)	35	AN or blank
1160	Earnings Distributed	V6(vi)	12	N or blank
1170	Deferred Tax Due	V7(vi)	12	N or blank
1180	Accrued Interest Due	V8(vi)	12	N or blank
1190	Portion Of Deferred Tax Outstanding	V9(vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10(vi)	12	N or blank
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0617" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8689bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0120	1	12	Wages, Salaries, Tips N
0130	2	12	Taxable Interest N
0140	3	12	Ordinary Dividends N
0150	4	12	Taxable Refunds, Credits, or Offsets of Local Tax N
0160	5	12	Alimony Received N
0170	6	12	Business Income or Loss N
0180	7	12	Capital Gain or Loss N
0190	8	12	Other Gains or Losses N
0200	9	12	IRA Distributions (Taxable Amount) N
0210	10	12	Pensions And Annuities (Taxable Amount) N
0220	11	12	Rental Real Estate, Royalties , Partnerships, etc. N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Other Income List Statement	15	20	AN, "STMbnn" or blank
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N
0290	Educator Expenses	17	12	N
0300	Business Expenses Reservists and Others	18	12	N
0310	Health Savings Account Deduction	19	12	N
0320	Moving Expenses	20	12	N
0330	One-Half of Self-Employment Tax	21	12	N
0340	Self-Employed SEP/SIMPLE & Qualified Plans	22	12	N
0350	Self-Employed Health Insurance Deduction	23	12	N
0360	Penalty on Early Withdrawal of Savings	24	12	N
0370	IRA Deduction	25	12	N
0380	Student Loan Interest Deduction	26	12	N
0390	Tuition and Fees Deduction	27	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*0400	Other Adjustments List Statement		20	AN, "STMbnn" or blank, Allowable special characters are hyphen, parentheses
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N
0510	ES Payments	37	12	N
0520	Form 4868 Amount	38	12	N
0530	Total Payments	39	12	N
0540	Smaller of Allocated Tax or Total Payments	40	12	N
0550	Overpaid to Virgin Islands	41	12	N
0560	Refund	42	12	N
0570	Applied to ES Tax	43	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0580	Amount Owed to Virgin Islands	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0553" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8697bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000004
0010		8	DT or blank
0020		8	DT or blank
0080	A	9	N
0090	B	1	"X" or blank
0100	B	1	"X" or blank
0110	B	1	"X" or blank
0120	B	1	"X" OR BLANK
0130	B	1	"X" or blank
0140	C	35	AN
@0145	C	6	"STMbnn" or blank
0150	C	9	N

Interest Computation Under the Look-Back Method

Field Identification No.		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	REG-Year Ended-1	Part I	a 6	DT
0170	Taxable Income/Loss for Prior Year(s)-1	Part I	1a 12	N
0180	Adjustment to Income-1	Part I	2a 12	N
@0185	REG-Schedule of Separate Contracts-1	Part I	2a 6	"STMBnn" or blank
0187	Statement Reference - BMF Use Only	Part I	2a 6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	Part I	3a 12	N
0200	Income Tax Liability on Line 3a Amount-1	Part I	4a 12	N
0210	Income Tax Liability on Prior Year(s) Return-1	Part I	5a 12	N
0220	REG-Increase/Decrease in Prior Year(s) Tax-1	Part I	6a 12	N
0230	REG-Interest Due on Increase-1	Part I	7a 12	N or blank
@0235	Explain Interest Comp Line 7	Part I	7a 6	"STMBnn" or blank
0240	REG-Interest to be Refunded on Decrease-1	Part I	8a 12	N or blank
@0245	Explain Interest Comp Line 8	Part I	8a 6	"STMBnn" or blank

Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	REG-Year Ended-2	Part I	b 6	DT or blank
0260	Taxable Income/Loss for Prior Year(s)-2	Part I	1b 12	N or blank
0270	Adjustment to Income-2	Part I	2b 12	N or blank
@0275	REG-Schedule of Separate Contracts-2	Part I	2b 6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	Part I	2b 6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	Part I	3b 12	N or blank
0290	Income Tax Liability on Line 3b Amount-2	Part I	4b 12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	Part I	5b 12	N or blank
0310	REG-Increase/Decrease in Prior Year(s) Tax-2	Part I	6b 12	N or blank
0320	REG-Interest Due on Increase-2	Part I	7b 12	N or blank
@0325	Explain Interest Comp Line 7-2	Part I	7b 6	"STMbnn" or blank
0330	REG-Interest to be Refunded on Decrease-2	Part I	8b 12	N or blank
@0335	Explain Interest Comp Line 8-2	Part I	8b 6	"STMbnn" or blank
0340	REG-Year Ended-3	Part I	c 6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	Part I	1c 12	N or blank
0360	Adjustment to Income-3	Part I	2c 12	N or blank

Interest Computation Under the Look-Back Method

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
@0365 REG-Schedule of Separate Contracts-3	Part I	2c 6	"STMBnn" or blank
0367 Statement Reference - BMF Use Only	Part I	2c 6	Blank
0370 Adjusted Taxable Income for Look-Back Purposes-3	Part I	3c 12	N or blank
0380 Income Tax Liability on Line 3c Amount-3	Part I	4c 12	N or blank
0390 Income Tax Liability on Prior Year(s) Return-3	Part I	5c 12	N or blank
0400 REG-Increase/Decrease in Prior Year(s) Tax-3	Part I	6c 12	N or blank
0410 REG-Interest Due on Increase-3	Part I	7c 12	N or blank
@0415 Explain Interest Comp Line 7-3	Part I	7c 6	"STMBnn" or blank
0420 REG-Interest to be Refunded on Decrease-3	Part I	8c 12	N or blank
@0425 Explain Interest Comp Line 8-3	Part I	8c 6	"STMBnn" or blank
0430 REG-Interest Due on Increase-Totals	Part I	7d 12	N or blank
0440 REG-Interest to be Refunded on Decrease-Totals	Part I	8d 12	N or blank
0450 REG-Net Amount of Interest to be Refunded	Part I	9d 12	NO ENTRY
0460 REG-Net Amount of Interest You Owe	Part I	10d 12	N
Record Terminus Character		1	Value "#"

Interest Computation Under the Look-Back Method

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0487" for Fixed; "nnnn" for variable format
		4	Value "*****"
0480		6	"FRMbbb"
0481		6	"8697bb"
0482		5	"PG02b"
0483		9	N (Primary SSN)
0484		1	blank
0485		7	N 0000001 - 0000004
0500	Part II a	6	DT
0510	Part II 1a	12	N
@0515	Part II 1a	6	"STMbnn" or blank
0517	Part II 1a	6	Blank
0520	Part II 2a	12	N
0530	Part II 3a	12	N
@0535	Part II 3a	6	"STMbnn" or blank
0540	Part II 4a	12	N
0550	Part II 5a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0560	Overpayment Ceiling-1	Part II 6a	12	N
0570	SMI-Increase/ Decrease in Prior Year(s) Tax-1	Part II 7a	12	N
0580	SMI-Interest Due on Increase-1	Part II 8a	12	N
0590	SMI-Interest to be Refunded on Decrease-1	Part II 9a	12	N
0600	SMI-Year Ended-2	Part II b	6	DT or blank
0610	Adjustment to Regular Taxable Income-2	Part II 1b	12	N or blank
@0615	SMI-Schedule of Separate Contracts-2	Part II 1b	6	"STMbnn" or blank
0617	Statement Reference - BMF Use Only	Part II 1b	6	Blank
0620	Increase/Decrease in Prior Year(s) Regular Tax-2	Part II 2b	12	N or blank
0630	Adjustment to Alternative Minimum Taxable Income-2	Part II 3b	12	N or blank
@0635	SMI-Schedule of Separate Contracts (AMT) -2	Part II 3b	6	"STMbnn" or blank
0640	Increase/Decrease in AMT for Prior Year(s) -2	Part II 4b	12	N or blank
0650	Greater of Line 2b or Line 4b-2	Part II 5b	12	N or blank
0660	Overpayment Ceiling- 2	Part II 6b	12	N or blank
0670	SMI-Increase/ Decrease in Prior Year(s) Tax-2	Part II 7b	12	N or blank

Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0680	SMI-Interest Due on Increase-2	Part II 8b	12	N or blank
0690	SMI-Interest to be Refunded on Decrease-2	Part II 9b	12	N or blank
0700	SMI-Year Ended-3	Part II c	6	DT or blank
0710	Adjustment to Regular Taxable Income-3	Part II 1c	12	N or blank
@0715	SMI-Schedule of Separate Contracts-3	Part II 1c	6	"STMbnn" or blank
0717	Statement Reference - BMF Use Only	Part II 1c	6	Blank
0720	Increase/Decrease in Prior Year(s) Regular Tax-3	Part II 2c	12	N or blank
0730	Adjustment to Alternative Minimum Taxable Income-3	Part II 3c	12	N or blank
@0735	SMI-Schedule of Separate Contracts (AMT) -3	Part II 3c	6	"STMbnn" or blank
0740	Increase/Decrease in AMT for Prior Year(s) -3	Part II 4c	12	N or blank
0750	Greater of Line 2c or Line 4c-3	Part II 5c	12	N or blank
0760	Overpayment Ceiling-3	Part II 6c	12	N or blank
0770	SMI-Increase/Decrease in Prior Year(s) Tax-3	Part II 7c	12	N or blank
0780	SMI-Interest Due on Increase-3	Part II 8c	12	N or blank
0790	SMI-Interest to be Refunded on Decrease-3	Part II 9c	12	N or blank

Interest Computation Under the Look-Back
Method

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0800	SMI-Interest Due On Increase-Totals	Part II 8d	12	N or blank
0810	SMI-Interest to be Refunded on Decrease-Totals	Part II 9d	12	N or blank
0820	SMI-Net Amount of Interest to be Refunded	Part II 10	12	NO ENTRY
0830	SMI-Net Amount of Interest You Owe	Part II 11	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0232" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8801bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Reserved		9	Blank
0020	Net Minimum Tax Taxable Income (Loss)	1	12	N
0030	Net Minimum Tax Adjustments	2	12	N
0040	Minimum Tax Credit Net Operating Loss Deduction	3	12	N
0050	Combine Lines 1, 2, and 3	4	12	N
0060	Net Minimum Tax Exemption Amount	5	12	N
0070	Net Minimum Tax Phase-Out	6	12	N
0080	Line 4 Minus Line 6	7	12	N
0090	Multiply Line 7 by 25% (.25)	8	12	N
0100	Line 5 Minus Line 8	9	12	N
0110	Line 4 Minus Line 9	10	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0227" for Fixed; "nnnn" for variable format
		4	Value "*****"
0162		6	"FRMbbb"
0163		6	"8801bb"
0164		5	"PG02b"
0165		9	N (Primary SSN)
0166		1	blank
0167		7	N 0000001
0170	16	12	N
0180	17	12	N
0190	18	12	N
0200	19	12	N
0210	20	12	N
0220	21	12	N
0225	22	12	N
0228	23	12	N
0230	24	12	N
0240	25	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0250	Net Regular Income Tax Liability	26	12	N	
0260	Current Year Nonrefundable Credit	27	12	N	
0265	Min Tax Cr CF No Box	28	1	"X" or blank	
0268	Min Tax Cr CF Yes Box	28	1	"X" or blank	
0271	Amount of C/F	28	12	N	
0275	Current Yr Refundable Cr No Box	29	1	"X" or blank	
0278	Current Yr Refundable Cr Yes Box	29	1	"X" or blank	
0279	Current Year Refundable Credit	29	12	N	
0280	Credit C/F Amount	30	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0290		6	"FRMbbb"
0291		6	"8801bb"
0292		5	"PG03b"
0293		9	N (Primary SSN)
0294		1	blank
0295		7	N 0000001
0300	31	12	N
0310	32	12	N
0320	33	12	N
0330	34	12	N
0350	35	12	N
0360	36	12	N
0370	37	12	N
0375	38	12	N
0385	39	12	N
0387	40	12	N

Field Identification No.		Form Ref.	Length	Field Description
0390	Smaller of Line 31 or Line 32	41	12	N
0400	Smaller of Line 40 or Line 41	42	12	N
0440	Subtract Line 42 from Line 41	43	12	N
0524	Multiply Line 43 by 15% (.15)	44	12	N
0527	Subtract Line 41 from Line 35	45	12	N
0545	Multiply Line 45 by 25% (.25)	46	12	N
0550	Add Lines 37, 44, and 46	47	12	N
0600	Multiply Line 31 by 26% (.26) or 28% (.28)	48	12	N
0610	Smaller of Line 47 or Line 48	49	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0187" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0700 Record ID		6	"FRMbbb"
0701 Form Number		6	"8801bb"
0702 Page Number		5	"PG04b"
0703 Taxpayer Identification Number		9	N (Primary SSN)
0704 Filler		1	blank
0705 Form Occurrence Number		7	N 0000001
0710 Amount from Line 21	50	12	N
0720 Amount from 2007 Form 8801, Lines 18 and 20	51	12	N
0730 Amount from 2008 Form 8801, Lines 18 and 20	52	12	N
0740 Amount from 2009 Form 8801, Lines 18 and 20	53	12	N
0750 Add Lines 51 through 53	54	12	N
0760 Subtract Line 54 from Line 50	55	12	N
0770 Multiply Line 55 by 50% (.50)	56	12	N
0773 Amount from Prior Year Form 8801, Line 61	57	12	N
0774 Larger of Line 56 or Line 57	58	12	N
0775 Smaller of Line 55 or Line 58	59	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0778	Amount from Line 22	60	12	N
0783	Add Lines 59 and 60	61	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0215" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8812bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0008	1	12	N
0012	2	12	N
0016	3	12	N
0021	4a	12	N
0023	4b	12	N
0025	5	1	"X" or blank
0035	5	1	"X" or blank
0038	5	12	N
0045	6	12	N
0054	6	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	Add Lines 7 and 8	9	12	N
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0110	Subtract Line 10 from Line 9	11	12	N
0115	Larger of Line 6 or Line 11	12	12	N
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0357" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8814bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000010
0010 Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015 Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020 Child SSN	B	9	N
0030 Multiple F8814 Indicator	C	1	"X" or blank
*0040 Tax Exempt Literal	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050 Tax Exempt Amount	1a	12	N
*0060 Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070 Nominee Dist. Amount 1	1a	12	N
*0080 Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090 Non-Taxable Amount	1a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2a	2	"ND" or blank
0130	Nominee Dist. Amount 2	2a	12	N
0135	Child Ordinary Dividends	2a	12	N
0138	Qualified Dividends Amt	2b	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0200	Subtract Line 5 from Line 4	6	12	N
0215	Divide Line 2b by Line 4	7	6	R
0225	Divide Line 3 by Line 4	8	6	R
0235	Multiply Line 6 by Line 7	9	12	N
0245	Multiply Line 6 by Line 8	10	12	N
0255	Add Lines 9 and 10	11	12	N
0265	Form 1040 Other Income	12	12	N
0275	Tax Amount Basis	14	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0280	Amount on Line 14 Less Than \$950 - No Box	15	1	"X" or blank
0285	Amount on Line 14 Less Than \$950 - Yes Box	15	1	"X" or blank
0295	Form 8814 Tax	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0547" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8815bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
*0010	1(a)1	25	Eligible Enrollee Name 1 AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	1(b)1	30	Eligible Institution Name 1 AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) blank and literal "EDbIRA" or "QSTP"
*+0030	1(b)1	35	Eligible Institution Address 1 AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	1(b)1	30	Eligible Institution City/ State/Zip code 1 AN, Allowable special characters are: hyphen (-), comma (,) and blank
0050	1(a)2	25	Eligible Enrollee Name 2 AN (first name, space, middle initial, less than (<), last name)
0060	1(b)2	30	Eligible Institution Name 2 'See 1st Occ.'

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0070 Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"
0080 Eligible Institution City/State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090 Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100 Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110 Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"
0120 Eligible Institution City/State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170 Education Expenses	2	12	N
0180 Nontaxable Benefits	3	12	N
0190 Taxable Expenses	4	12	N
0200 Total Bonds Proceeds	5	12	N
0210 Interest	6	12	N
0220 Taxable Expenses/ Bonds Proceeds Ratio	7	6	R
0230 Tentative Bond Interest	8	12	N
0240 Modified AGI	9	12	N
0250 Allowable Write-In Amount	10	12	N, 69,950 or 104,900
0260 Excess AGI	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0160" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8820bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Clinical Testing Expenses Paid	1	12	N
0030	Current Year Credit	2a	12	N
0032	Employer Differential Wage Credit from Form 3800	2b	12	N
0034	Subtract Line 2b from Line 2a	2c	12	N
0040	Orphan Drug Credits Fr Ptrs, S Corp, Est, or Trust	3	12	N
0045	1041 Portion Amount	4	12	NO ENTRY
0050	Add Lines 2 and 3	4	12	N
0060	Allocated to Beneficiaries of Estate or Trust	5	12	NO ENTRY
0070	Estates & Trusts - Subtract Line 5 from Line 4	6	12	NO ENTRY

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0401" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8824bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0010		9	Identifying Number NO ENTRY
*0020	1	80	Description of Like- Kind Property Given AN, "STMbnn" or blank
0025	1	6	Reserved for BMF Use Only Blank
*0030	2	80	Description of Like- Kind Property Received AN, "STMbnn" or blank
0035	2	6	Reserved for BMF Use Only Blank
0040	3	8	Date Like-Kind Property Given Up YYYYMMDD or blank
0050	4	8	Date Property Actually Transferred YYYYMMDD or blank
0060	5	8	Date Like-Kind Property Was Identified YYYYMMDD or blank
0070	6	8	Date Property Actually Received YYYYMMDD or blank
0080	7	1	Was The Exchange with a Related Party - Yes "X" or blank

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Was The Exchange with a Related Party - No	7	1	"X" or blank
0110	Name of Related Party	8	35	AN
0115	Relationship	8	15	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank
0215	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@0217	Explanation	11c	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0516" for Fixed; "nnnn" for variable format
		4	Value "*****"
0222		6	"FRMbbb"
0223		6	"8824bb"
0224		5	"PG02b"
0226		9	N (Primary SSN)
			Taxpayer Identification Number
0227		1	blank
0228		7	N 0000001 - 0000005
			Form Occurrence Number
0230	12	12	N
			Fair Market Value (FMV)
0240	13	12	N
			Adjusted Basis
0250	14	12	N
			Gain or (Loss) (Line 12 minus Line 13)
0260	15	12	N
			Cash, FMV & Net Liabilities of Other Party
0270	16	12	N
			FMV of Like-Kind Property Received
0280	17	12	N
			Amount Realized (Add Lines 15 And 16)
0290	18	12	N
			Adjusted Basis Of Like-Kind Property
0300	19	12	N
			Realized Gain Or Loss (Line 17 Minus Line 18)
@0305	19	6	"STMbnn" or blank
			Attach Statement
0310	20	12	N
			Smaller Of Lines 15 Or 19

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0320	Ordinary Income Under Recapture Rules	21	12	N
0330	Line 20 Minus Line 21	22	12	N
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N
@0345	Attach Statement	23	6	"STMbnn" or blank
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N
0360	Basis of Like-Kind Property Received	25	12	N
0380	Certificate of Divestiture Number	26	5	N
*0390	Description of Divested Property	27	80	AN, "STMbnn" or blank
0395	Reserved	27	6	NO ENTRY
*0400	Description of Replacement Property	28	80	AN, "STMbnn" or blank
0405	Reserved	28	6	NO ENTRY
0410	Date Divested Property Was Sold	29	8	DT
0420	Sales Price of Divested Property	30	12	N
0430	Basis of Divested Property	31	12	N
0440	Realized Gain (Line 30 minus Line 31)	32	12	N
0450	Cost of Replacement Property Within 60 Days	33	12	N
0460	Recognized Gain	34	12	N

Like-Kind Exchanges

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0130" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8826bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0020	1	12	N
			Total Eligible Access Expenditures
@0025	1	6	"STMbnn" or blank
			Controlled Group Schedule Attached
0030	3	12	N
			Subtract Line 2 from Line 1
0040	5	12	N
			Smaller Amount of Line 3 or Line 4
0050	6	12	N
			Multiply Line 5 by 50%
0060	7	12	N
			Disabled Access Credits Fr Partnerships & S Corps
0070	8	12	N
			Add Lines 6 & 7 (Do not enter more than 5000)
		1	Value "#"
			Record Terminus Character

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0443" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8828bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Property Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and literal "NONE"
0020	Property City/State/ Zip Code	1	30	AN. Allowable special characters are: hyphen (-) and comma(,) or blank
0030	Mortgage Tax-Exempt Bond Indicator	2a	1	"X" or blank
0040	Mortgage Credit Certificate Indicator	2b	1	"X" or blank
0050	Certificate Issuer State	3	2	AN
0060	Certificate Issuer Subdivision	3	20	AN
0070	Certificate Issuer Agency	3	20	AN
0080	Original Lending Institution Name	4	30	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R
0260	Federally Subsidized Amount Adjusted	21	12	N
0270	Recapture Amount	22	12	N
0280	Recapture Tax Due	23	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0701" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8829bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000032
0010		35	Name of Proprietor A
0020		9	SSN of Proprietor N
0030	1	6	Business Use Square Feet N
0040	2	6	Total Home Square Feet N
0050	3	6	Business Square Feet Percent R
0060	4	4	Business Use Hours N
0065	5	4	Total Hours Available N
0070	6	6	Business Hours Percent R
0080	7	6	Business Percentage R
@0085	7	6	Attach Computation "STMbnn" or blank
0090	8	12	Tentative Profit/ Loss Schedule C N
0100	9a	12	Casualty Loss Direct N
0110	9b	12	Casualty Loss Indirect N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0245	Rent	18a	12	N
0247	Rent	18b	12	N
0250	Repairs/Maint. Direct	19a	12	N
0260	Repairs/Maint. Indirect	19b	12	N
0270	Utilities Direct	20a	12	N
0280	Utilities Indirect	20b	12	N
0290	Other Expenses Direct	21a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Other Expenses Indirect	21b	12	N
0310	Direct Non-Deducted Subtotal	22a	12	N
0320	Indirect Non-Deducted Subtotal	22b	12	N
0330	Allowable Indirect Non-Deducted Expenses	23	12	N
0340	Operating Expenses Carryover	24	12	N
0350	Non-Deductible Net	25	12	N
0360	Allowable Operating Expenses	26	12	N
0370	Casualty Loss and Depreciation Limit	27	12	N
0380	Non-Deductible Casualty Loss	28	12	N
0390	Home Depreciation Part III	29	12	N
0400	Excess Casualty Losses & Deprec. Carryover	30	12	N
0410	Casualty Losses and Depreciation Net	31	12	N
0420	Allowable Casualty Losses and Depreciation	32	12	N
0430	Total Allowable Expenses	33	12	N
0440	Form 4684 Casualty Losses	34	12	N
0450	Schedule C Allowable Expenses	35	12	N
0460	Home Adjusted Basis or Fair Market	36	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
@0465	Attach Schedule	36	6	"STMbnn" or blank
0470	Land Value	37	12	N
0480	Building Value	38	12	N
0490	Building Value-Business	39	12	N
0500	Home Depreciation Percent	40	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	41	12	N
@0515	Attach Schedule	41	6	"STMbnn" or blank
0520	Unallowed Operating Expenses	42	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	43	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "2712" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8833bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (SSN or ITIN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000010
0010		9	SSN or ITIN N, (Social Security Number or Individual Taxpayer Identification Number)
0020		35	Residence Name Line 2 AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0030		35	Residence Street Address AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0040		22	Residence City AN, Allowable special characters are: space, slash, and hyphen
0050		2	Residence State Abbreviation A (Standard Postal State Abbreviations)
0060		12	Residence Zip Code N (left-justified)
0070		35	Residence Foreign State or Province A, Allowable special character is space
0080		20	Residence Foreign Postal Code AN, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0090	Residence Foreign Country		35	A, Allowable special character is space
0100	U.S. Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0110	U.S. Street Address		35	AN, Allowable special characters are: space, slash, hyphen, and ampersand
0120	U.S. City		22	A, Allowable special character is space
0130	U.S. State Abbreviation		2	A (Standard Postal State Abbreviations)
0140	U.S. Zip Code		12	N (left-justified)
0150	Section 6114 Treaty-Based Return Position Box		1	"X" or blank
0160	Reg 301.7701(b)-7 Treaty-Based Rtn Pos Box		1	"X" or blank
0170	U.S. Citizen/ Resident or U.S. Incorporated Box		1	"X" or blank
0180	Treaty Country Name	1a	35	AN, Allowable special character is space
0190	Treaty Article(s)	1b	70	AN, Allowable special characters are: space, comma, period, hyphen, and parentheses
*0200	Internal Revenue Code Prov Overruled/ Modified	2	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses

Field Identification No.	Form Ref.	Length	Field Description
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0210 Payer Name	3	35	AN, Allowable special characters are: ampersand, plus, hyphen, slash, comma, and space
0220 Payer TIN	3	9	N
0230 Payer Name Line 2	3	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0240 Payer U.S. Street Address	3	35	AN, allowable special characters are: ampersand, hyphen, slash, and comma
0250 Payer U.S. City	3	22	AN, Allowable special character is space
0260 Payer U.S. State	3	2	A (Standard Postal State Abbreviations)
0270 Payer U.S. Zip Code	3	12	N (left-justified)
*0280 Treaty Prov of Limitation on Benefits Article	4	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0290 Explanation - 1	5	70	AN
0300 Explanation - 2	5	70	AN
0310 Explanation - 3	5	70	AN
0320 Explanation - 4	5	70	AN
0330 Explanation - 5	5	70	AN
0340 Explanation - 6	5	70	AN
0350 Explanation - 7	5	70	AN
0360 Explanation - 8	5	70	AN
0370 Explanation - 9	5	70	AN
0380 Explanation - 10	5	70	AN

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0700" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8834bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
*0080	1a	6	DT (YYYYbb) or "STMbnn"
+0090	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0100	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0110	2a	8	DT
+0120	3a	12	N
*0130	4a	6	R or "STMbnn"
+0140	5a	12	N
+0150	6a	12	N
+0160	7a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0170	Multiply Line 7 by Appropriate Percentage 1	8a	12	N
+0180	Vehicle 1 Credit	10a	12	N
0190	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0200	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-)
0210	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-)
0220	Date Vehicle Placed in Service 2	2b	8	DT or blank
0230	Cost of the Vehicle 2	3b	12	N
0240	Business/Investment Use Percentage 2	4b	6	R
0250	Multiply Line 3 by Line 4 2	5b	12	N
0260	Section 179 Expense Deduction 2	6b	12	N
0270	Subtract Line 6 from Line 5 2	7b	12	N --
0280	Multiply Line 7 by Appropriate Percentage 2	8b	12	N --
0290	Vehicle 2 Credit	10b	12	N
0300	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0310	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-)
0320	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-)

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0330	Date Vehicle Placed in Service 3	2c	8	DT or blank	
0340	Cost of the Vehicle 3	3c	12	N	
0350	Business/Investment Use Percentage 3	4c	6	R	
0360	Multiply Line 3 by Line 4 3	5c	12	N	--
0370	Section 179 Expenses Deduction 3	6c	12	N	
0380	Subtract Line 6 from Line 5 3	7c	12	N	
0390	Multiply Line 7 by Appropriate Percentage 3	8c	12	N	
0400	Vehicle 3 Credit	10c	12	N	
0410	Add Columns (a) through (c) on Line 10	11	12	N	
0420	Qualified Plug-in EVC from Partsh/S-Corp	12	12	N	
0430	Business/Investment Part of Credit	13	12	N	
*0440	Amt from Line 3 or Subtract Line 5 from Line 3 V1	14a	12	N or "STMbnn"	
+0450	Multiply Line 14 by Appropriate Percentage V1	15a	12	N	
+0460	Maximum Credit per Vehicle 1	16a	12	N	
+0470	Vehicle 1 Credit	17a	12	N	
0480	Amt from Line 3 or Subtract Line 5 from Line 3 V2	14b	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0500	Multiply Line 14 by Appropriate Percentage V2	15b	12	N
0510	Maximum Credit per Vehicle 2	16b	12	N
0520	Vehicle 2 Credit	17b	12	N
0530	Amt from Line 3 or Subtract Line 5 from Line 3 V3	14c	12	N
0540	Multiply Line 14 by Appropriate Percentage V3	15c	12	N
0550	Maximum credit per Vehicle 3	16c	12	N
0560	Vehicle 3 Credit	17c	12	N
0570	Add Columns (a) through (c) on Line 17	18	12	N
0580	Regular Tax before Credits	19	12	N
0600	Personal Credits from Form 1040/1040NR	20	12	N
0610	Subtract Line 20 from Line 19	21	12	N
0620	Personal Use Part of Credit	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0700 Record ID		6	"FRMbbb"
0701 Form Number		6	"8834bb"
0702 Page Number		5	"PG02b"
0703 Taxpayer Identification Number		9	N (Primary SSN)
0704 Filler		1	blank
0705 Form Occurrence Number		7	N 0000001
0710 Identifying Number		9	NO ENTRY
0740 Passive Activity Credits Allowed	23	12	N
0750 Regular Tax before Credits	24	12	N
0760 Foreign Tax Credit	25a	12	N
0770 Credits from Form 1040	25b	12	N
0780 American Samoa Economic Credit (Form 5735)	25c	12	N
0800 Total Credits	25d	12	N
0810 Net Regular Tax	26	12	N
0820 Tentative Minimum Tax	27	12	N
0830 Excess of Net Tax over Tentative Minimum Tax	28	12	N
0840 Qualified Electric Vehicle Credit	29	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0564" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0015	1	2	NO ENTRY
			Fiscal Year Filer Literal
0020	1	12	N
			Kilowatt Hours Produced and Sold
0030	1	12	N
			Total Kilowatt Hours Produced and Sold
0035	1	6	NO ENTRY
			Attach Fiscal Year Computation
0040	2	12	N
			Phaseout Adjustment
0045	2	6	R
			Phaseout Adjustment Rate
0050	2	12	N
			Total Phaseout Adjustment
0055	2	6	NO ENTRY
			Attach Fiscal Year Computation
0130	3	12	N
			Credit before Reduction
0140	4	12	N
			Total of Government Grants

Field Identification No.		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
0210	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY
0220	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY
0520	Kilowatt Hours Produced and Sold	13	12	N
0530	Total Kilowatt Hours Produced and Sold	13	12	N
0560	Kilowatt Hours Produced and Sold	14	12	N
0570	Total Kilowatt Hours Produced and Sold	14	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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0960	Credit before Reduction	23	12	N
1000	Total of Government Grants	24	12	N
1010	Total of Additions	25	12	N
1020	Rate (Grants divided by Additions)	26	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1030	CR before Reduction times Lesser of 1/2 or Rate	27	12	N
1040	Credit before Reduction minus Previous Line	28	12	N
1050	Credits from Pass-Through Entities	29	12	N
1070	Total of Lines 28 and 29	30	12	N
1100	Amount of Previous Line from Passive Activities	31	12	N
1110	Subtract Line 31 from Line 30	32	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0115" for Fixed; "nnnn" for variable format
		4	Value "*****"
1181		6	"FRMbbb"
1182		6	"8835bb"
1183		5	"PG02b"
1184		9	N (Primary SSN)
			Taxpayer Identification Number
1185		1	blank
1186		7	N 0000001
			Form Occurrence Number
1240	33	12	N
			Passive Activity Credit Allowed
1245	34	12	N
			Carryforward of Credit
1250	35	12	NO ENTRY
			Carryback
1260	36	12	N
			Current Year Credit
1270	37	12	NO ENTRY
			Allocated to Beneficiaries or Patrons
1280	38	12	NO ENTRY
			Estate, Trust, Coop Current Year Credit
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0397" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8839bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000003
0010 Eligible Child First Name - 1	1a	10	AN (first name)
0020 Eligible Child Last Name - 1	1a	15	AN (last name)
0030 Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040 Year of Birth - 1	1b	4	DT
0049 Disabled Over 18 Box - 1	1c	1	"X" or blank
0060 Special Needs Box - 1	1d	1	"X" or blank
0070 Foreign Child Box - 1	1e	1	"X" or blank
0080 Identifying Number Child - 1	1f	9	N
0090 Eligible Child First Name - 2	1a	10	AN (first name) or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N (\$12,150 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N (\$12,150 Maximum Credit)

Field Identification No.		Form Ref.	Length	Field Description
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0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI minus \$182,180	9	12	N or blank
0255	More Than \$182,180 No Box	9	1	"X" or blank
0257	More Than \$182,180 Yes Box	9	1	"X" or blank
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N
0291	Total Tax Before Credits & Other Taxes	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0293	Total of Specified Credits	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0293" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0300		6	Record ID "FRMbbb"
0301		6	Form Number "8839bb"
0302		5	Page Number "PG02b"
0303		9	Taxpayer Identification Number N (Primary SSN)
0304		1	Filler blank
0305		7	Form Occurrence Number N 0000001 - 0000003
0310	19	12	Allowed Tax Credit Child - 1 N (\$12,150 Maximum Credit)
0311	20	1	Prev Yr Employer-Provided Benefits No Box - 1 "X" or blank
0313	20	1	Prev Yr Employer-Provided Benefits Yes Box - 1 "X" or blank
0314	20	12	Prev Yr Employer-Provided Adoption Benefits - 1 N
0317	21	12	Subtract Line 20 From Line 19 - 1 N
0320	22	12	Employer Provided Adoption Benefits Child - 1 N
0323	22	4	PYAB Literal from Exclusion Worksheet - 1 "PYAB" or blank
0326	22	12	PYAB Amount from Exclusion Worksheet - 1 N
0330	19	12	Allowed Tax Credit Child - 2 N (\$12,150 Maximum Credit)

Field No.	Identification	Form Ref.	Length	Field Description
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0343	PYAB Literal from Exclusion Worksheet - 2	22	4	"PYAB" or blank
0346	PYAB Amount from Exclusion Worksheet - 2	22	12	N
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > \$182,180 No Box	27	1	"X" or blank
0395	Modified AGI > \$182,180 Yes Box	27	1	"X" or blank
0400	Modified AGI minus \$182,180	27	12	N or blank

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0410	Line 27 Divided by 40,000	28	6	R
0420	Multiply Line 25 By Line 28	29	12	N
0440	Excluded Benefits	30	12	N
0442	Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445	Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0244" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8844bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0015	1a	12	N
			Qualified Empowerment Zone Wages
0020	1a	12	N
			Total Qualified Empowerment Zone Wages
0025	1b	12	N
			Qualified Renewal Community Wages
0027	1b	12	N
			Total Qualified Renewal Community Wages
0030	2	12	N
			Add Lines 1a and 1b
0040	3	12	N
			Credit from Partnerships, Estates, etc.
0050	4	12	N
			Add Lines 2 and 3
0060	5	12	N
			Credit from Passive Activities
0070	6	12	N
			Subtract Line 5 from Line 4

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Field Identification No.		Form Ref.	Length	Field Description
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0080	Passive Activity Credit Allowed	7	12	N
0090	Carryforward of Credit	8	12	N
0100	Carryback of Credit	9	12	NO ENTRY
0110	1041 Portion Amount	10	12	NO ENTRY
0120	Add Lines 6 through 9	10	12	N
0124	Amount Allocated Patrons and Beneficiaries	11	12	NO ENTRY
0128	Subtract Line 11 from Line 10	12	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0148" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8845bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	NO ENTRY
0090	8	12	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0203" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8846bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	12	N
			Tips Received by Employees for Services
0030	2	12	N
			Tips Not Subject to the Credit Provisions
0040	3	12	N
			Creditable Tips (Subtract Line 2 from Line 1)
0050	4	1	"X" or blank
			Tipped Employee(s) Wages Exceeded Maximum Amt
0060	4	12	N
			Multiply Line 3 by 7.65%
@0065	4	6	"STMbnn" or blank
			Computation Showing Amount of Tips
0070	5	12	N
			Credit from Partnerships, Estates, etc.
0080	6	12	N
			Add Lines 4 and 5

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0090	Credit on Line 6 from Passive Activities	7	12	N
0100	Subtract Line 7 from Line 6	8	12	N
0110	Credit Allowed from Passive Activities	9	12	N
0115	Carryforward Credit	10	12	N
0120	Carryback Credit	11	12	N
0130	Add Lines 8 through 11	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8847bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total Qualified CDC Contributions	1	12	N
0030	Multiply Line 1 by 5% (.05)	2	12	N
0040	CDC Credits from Partnerships and S Corporations	3	12	N
0050	Add Lines 2 and 3	4	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0241" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8853bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0009		9	MSA Acct Holder SSN N
0015		1	Death of MSA Acct Holder "X" or blank
@0017		6	Section A, B, or C "Statement" Calcs "STMbnn" or blank
			--
			--
			--
			--
			--
			--
			--
			--
			--
			--
0160	1	12	Total Employer Contributions for Current Tax Year N
0170	2	12	Taxpayer MSA Contributions for Current Tax Year N
0180	3	12	Limitation Amount N
0190	4	12	Compensation Amount N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0200	Archer MSA Deduction	5	12	N	
0210	Total MSA Distributions Received	6a	12	N	
0220	Distributions Rolled Over & Excess Contributions	6b	12	N	
0230	Net MSA Distributions	6c	12	N	
0240	Total Unreimbursed Qualified Medical Expenses	7	12	N	
0250	Taxable Archer MSA Distributions	8	12	N	
0260	Exceptions to 15% Tax Box	9a	1	"X" or blank	
0270	Additional 15% Tax	9b	12	N	
0272	Total Medicare Advantage MSA Distr Received	10	12	N	
0274	Total Medicare Advantage Unreimbursed Med Expenses	11	12	N	
0276	Taxable Medicare Advantage MSA Distributions	12	12	N	
0278	Exceptions to 50% Tax Box	13a	1	"X" or blank	
0279	Additional 50% Tax	13b	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0260" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"8853bb"
0282		5	"PG02b"
0283		9	N (Primary SSN)
0284		1	blank
0285		7	N 0000001
0288		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289		9	N
0290	Section C	1	No Entry
0295		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300	14a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310	14b	9	N
0320	15	1	"X" or blank
0330	15	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
0340	16	1	Insured Terminally Ill - Yes
0350	16	1	Insured Terminally Ill - No
0360	17	12	Gross LTC Payment Amounts
0370	18	12	Qualified LTC Insurance Contract Amount
0380	19	12	Accelerated Death Benefits Received
0390	20	12	Qual LTC Insur Contract & Acc Death Benefit Totals
0400	21	12	Multiply \$280 By Number of Days of LTC Period
0410	22	12	Qualified LTC Service Incurred Costs
0420	23	12	Larger of Line 21 or Line 22
0430	24	12	Total Reimbursements Received
0440	25	12	Per Diem Limitation
0450	26	12	Taxable Payments
		1	Record Terminus Character Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8859bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	SSN		9	N
0020	Street Address of Home	A	35	AN
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	Lot Number	B	4	N
0070	Square Number	C	4	AN
0080	Settlement or Closing Date	D	8	YYYYMMDD
0090	Maximum Allowable Amount	1	12	N
0100	Modified Adjusted Gross Income	2	12	N
0130	Subtract Maximum from Amt on Line 2	3	12	N
0140	Divide Line 3 by \$20,000	4	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Multiply Line 1 by Line 4	5	12	N
0160	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
0180	Tax from Form 1040	8	12	N
0190	Additional Credit Amounts	9	12	N
0200	Tax minus Credits	10	12	N
0230	Credit Allowed for Current Year	11	12	N
0240	Credit Carryforward to Next Year	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1046" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8862bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	4	Value "2009"
0012	2	1	"X" or blank
0014	2	1	"X" or blank
0020	3	1	"X" or blank
0030	3	1	"X" or blank
0062	4A	3	N
0072	4B	3	N
0076	4C	3	N

Field Identification No.		Form Ref.	Length	Field Description	
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0082	Child 1 Month and Day of Birth	5A(1)	4	N (MMDD)	
0084	Child 1 Month and Day of Death	5A(2)	4	N (MMDD)	
0092	Child 2 Month and Day of Birth	5B(1)	4	N (MMDD)	
0094	Child 2 Month and Day of Death	5B(2)	4	N (MMDD)	
0102	Child 3 Month and Day of Birth	5C(1)	4	N (MMDD)	
0104	Child 3 Month and Day of Death	5C(2)	4	N (MMDD)	
0133	Street Address During the Filing Tax Year - 1	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0137	City, State and Zip Code - 1	6A Child 1	25	AN	
0141	Street Address During the Filing Tax Year - 2	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0144	City, State and Zip Code - 2	6A Child 1	25	AN	
0145	Street Address During the Filing Tax Year - 3	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0147	City, State and Zip Code - 3	6A Child 1	25	AN	
0150	Address Same as Child 1	6B	1	"X" or blank	
0246	Street Address During The Filing Tax Year - 1	6B Child 2	35	'See 1st Occ.'	
0250	City, State and Zip Code - 1	6B Child 2	25	'See 1st Occ.'	
0255	Street Address During the Filing Tax Year - 2	6B Child 2	35	'See 1st Occ.'	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0260	City, State and Zip Code - 2	6B Child 2	25	'See 1st Occ.'	
0265	Street Address During the Filing Tax Year - 3	6B Child 2	35	'See 1st Occ.'	
0270	City, State and Zip Code - 3	6B Child 2	25	'See 1st Occ.'	
0272	Address Same as Child 1	6C	1	"X" or blank	
0274	Address Same as Child 2	6C	1	"X" or blank	
0276	Street Address during the Filing Tax Year-1	6C Child 3	35	'See 1st Occ.'	
0278	City, State and Zip Code-1	6C Child 3	25	'See 1st Occ.'	
0280	Street Address during the Filing Tax Year-2	6C Child 3	35	'See 1st Occ.'	
0282	City, State and Zip Code-2	6C Child 3	25	'See 1st Occ.'	
0284	Street Address during the Filing Tax Year-3	6C Child 3	35	'See 1st Occ.'	
0286	City, State and Zip Code-3	6C Child 3	25	'See 1st Occ.'	
0290	Other Person Lived w/Child - Yes	7	1	"X" or blank	
0300	Other Person Lived w/Child - No	7	1	"X" or blank	
0310	Other Person Name-1 Child 1	7A	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)	
0320	Other Person Relationship-1 Child 1	7A	11	AN or blank	

Field Identification No.		Form Ref.	Length	Field Description
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0330	Other Person Name-2 Child 1	7A	35	'See 1st Occ.'
0340	Other Person Relationship-2 Child 1	7A	11	'See 1st Occ.'
0350	Other Person Name-3 Child 1	7A	35	'See 1st Occ.'
0360	Other Person Relationship-3 Child 1	7A	11	'See 1st Occ.'
0370	Other Person Same as Child 1	7B	1	"X" or blank
0380	Other Person Name-1 Child 2	7B	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	7B	11	AN or blank
0400	Other Person Name-2 Child 2	7B	35	'See 1st Occ.'
0410	Other Person Relationship-2 Child 2	7B	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	7B	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	7B	11	'See 1st Occ.'
0440	Other Person Living with Child 3, Same as Child 1	7C	1	"X" or blank
0450	Other Person Living with Child 3, Same as Child 2	7C	1	"X" or blank
0460	Other Person Name-1 Child 3	7C	35	AN, Allowable Special Characters are: Space, less-than (<), Hyphen (-) and Ampersand (&)

Field Identification No.		Form Ref.	Length	Field Description	
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0470	Other Person Relationship-1 Child 3	7C	11	AN or blank	
0480	Other Person Name-2 Child 3	7C	35	'See 1st Occ.'	
0490	Other Person Relationship-2 Child 3	7C	11	'See 1st Occ.'	
0500	Other Person Name-3 Child 3	7C	35	'See 1st Occ.'	
0510	Other Person Relationship-3 Child 3	7C	11	'See 1st Occ.'	
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	Record Terminus Character		1	Value "#"	

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0049" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0512	Record ID		6	"FRMbbb"
0513	Form Number		6	"8862bb"
0514	Page Number		5	"PG02b"
0515	Taxpayer Identification Number		9	N (Primary SSN)
0516	Filler		1	blank
0517	Form Occurrence Number		7	N 0000001
0520	Number of Days You Lived in U.S.	8	3	N
0530	Number of Days Your Spouse Lived in U.S.	9	3	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0817" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020 Student's Last Name - 1	1a	15	AN (last name) or blank
+0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035 Student's SSN - 1	1b	9	N or blank
*+0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050 Subtract \$2,000 from Amt in column (c) - 1	1d	12	N
+0060 Multiply Amt in Column (d) by 25% - 1	1e	12	N

Field Identification No.		Form Ref.	Length	Field Description
+0070	Amt from Column (c) or Column (e) plus \$2,000 - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Subtract \$2,000 from Amt in column (c) - 2	1d	12	N
0130	Multiply Amt in Column (d) by 25% - 2	1e	12	N
0140	Amt from Column (c) or Column (e) plus \$2,000 - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Subtract \$2,000 from Amt in column (c) - 3	1d	12	N

Field Identification No.	Form Ref.	Length	Field Description
0200	1e	12	N
Multiply Amt in Column (d) by 25% - 3			
0210	1f	12	N
Amt from Column (c) or Column (e) plus \$2,000 - 3			
0211	2	12	N
Tentative American Opportunity Credit			
*0212	3a	10	AN, "STMBnn" or blank
Student's First Name - 1			
+0213	3a	15	AN (last name) or blank
Student's Last Name - 1			
+0214	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
Student's Name Control - 1			
+0215	3b	9	N or blank
Student's SSN - 1			
*+0216	3c	12	N or "STMBnn"
Qualified Expenses Paid in Current TY - 1			
+0218	3d	12	N
Smaller of Exp Paid in Current TY or \$1,200 - 1			
+0220	3e	12	N
Add Columns c and d - 1			
+0222	3f	12	N
Enter 1/2 of the Amt in Column (e) - 1			
0223	3a	10	AN or blank
Student's First Name - 2			
0224	3a	15	'See 1st Occ.'
Student's Last Name - 2			
0225	3a	4	'See 1st Occ.'
Student's Name Control - 2			

Field No.	Identification	Form Ref.	Length	Field Description
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0226	Student's SSN - 2	3b	9	'See 1st Occ.'
0228	Qualified Expenses Paid in Current TY - 2	3c	12	N
0230	Smaller of Exp Paid in Current TY or \$1,200 - 2	3d	12	'See 1st Occ.'
0232	Add Columns c and d - 2	3e	12	'See 1st Occ.'
0234	Enter 1/2 of the Amt in Column (e) - 2	3f	12	'See 1st Occ.'
0235	Student's First Name - 3	3a	10	'See 2nd Occ.'
0236	Student's Last Name - 3	3a	15	'See 1st Occ.'
0237	Student's Name Control - 3	3a	4	'See 1st Occ.'
0238	Student's SSN - 3	3b	9	'See 1st Occ.'
0240	Qualified Expenses Paid in Current TY - 3	3c	12	'See 2nd Occ.'
0242	Smaller of Exp Paid in Current TY or \$1,200 - 3	3d	12	'See 1st Occ.'
0244	Add Columns c and d - 3	3e	12	'See 1st Occ.'
0246	Enter 1/2 of the Amt in Column (e) - 3	3f	12	'See 1st Occ.'
0248	Tentative Hope Credit	4	12	N
*0250	Student's First Name - 1	5a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	5a	15	AN (last name) or blank

Field Identification No.	Form Ref.	Length	Field Description
+0270 Student's Name Control - 1	5a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275 Student's SSN - 1	5b	9	N or blank
+0280 Qualified Expenses - 1	5c	12	N
0290 Student's First Name - 2	5a	10	'See 1st Occ.'
0300 Student's Last Name - 2	5a	15	'See 1st Occ.'
0310 Student's Name Control - 2	5a	4	'See 1st Occ.'
0315 Student's SSN - 2	5b	9	'See 1st Occ.'
0320 Qualified Expenses - 2	5c	12	'See 1st Occ.'
0330 Student's First Name - 3	5a	10	'See 1st Occ.'
0340 Student's Last Name - 3	5a	15	'See 1st Occ.'
0350 Student's Name Control - 3	5a	4	'See 1st Occ.'
0355 Student's SSN - 3	5b	9	'See 1st Occ.'
0360 Qualified Expenses - 3	5c	12	'See 1st Occ.'
0450 Total Qualified Expenses	6	12	N
0460 Smaller of Line 6 or \$10,000	7a	12	N
0462 Smaller of \$10,000 or QLFY Expenses on Line 6	7b	12	N

Education Credits (American Opportunity, Hope...

Field Identification No.	Field Description	Form Ref.	Length	
0464	Subtract Line 7b from Line 7a	7c	12	N
0466	Multiply Line 7b by .40	8a	12	N
0468	Multiply Line 7c by .20	8b	12	N
0470	Tentative Lifetime Learning Credit	8c	12	N

Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0284" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0472 Record ID		6	"FRMbbb"
0473 Form Number		6	"8863bb"
0474 Page Number		5	"PG02b"
0475 Taxpayer Identification Number		9	N (Primary SSN)
0476 Filler		1	blank
0477 Form Occurrence Number		7	N 0000001
0480 Enter Amount from Line 2	9	12	N
0490 Enter \$90,000 (\$180,000 if Married Filing Jointly)	10	12	N
0500 Modified AGI from 1040 or 1040A	11	12	N
0510 Subtract Line 11 from Line 10	12	12	N
0515 Enter \$10,000 (\$20,000 if Married Filing Jointly)	13	12	N
0520 Divide Line 12 by Line 13	14	6	R
0529 Multiply Line 9 by Line 14	15	12	N
0535 Ineligible for Refundable American Opp. Credit	15	1	"X" or blank
0540 Refundable American Opportunity Credit	16	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0550	Subtract Line 16 from Line 15	17	12	N
0560	Add Lines 4 and 8c	18	12	N
0570	Enter \$60,000 (\$120,000 if Married Filing Jointly)	19	12	N
0580	Modified AGI from 1040 or 1040A	20	12	N
0590	Subtract Line 20 from Line 19	21	12	N
0600	Enter \$10,000 (\$20,000 if Married Filing Jointly)	22	12	N
0610	Divide Line 21 by Line 22	23	6	R
0620	Multiple Line 18 by Line 23	24	12	N
0630	Add Line 17 and Line 24	25	12	N
0640	Tax from 1040 or 1040A	26	12	N
0650	Total 1040/1040A Other Credits	27	12	N
0660	Subtract Line 27 from Line 26	28	12	N
0670	Nonrefundable Education Credits	29	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0250" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8864bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
@0008		6	"STMbnn" or blank
0010		9	NO ENTRY
0033	1a	6	N
0036	1c	12	N
0040	2a	6	N
0050	2c	12	N
0052	3a	6	N
0054	3c	12	N
0073	4a	6	N

Field Identification No.		Form Ref.	Length	Field Description	
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0076	Biodiesel Mixture Amount after 2008	4c	12	N	
0080	Agri-Biodiesel Mix Gallons	5a	6	N	
0090	Agri-Biodiesel Mix Amount	5c	12	N	
0092	Renewable Diesel Mix Gallons	6a	6	N	
0094	Renewable Diesel Mix Amount	6c	12	N	
0096	Qualified Agri-Biodiesel Production Gallons	7a	6	N	
0098	Qualified Agri-Biodiesel Production Amount	7c	12	N	
0100	Total of All Biodiesel Fuels Amount	8	12	N	
0110	Pass-Through Credits	9	12	N	
0120	Current Year Credit	10	12	N	
@0125	Credit Division Schedule	10	6	"STMbnn" or blank	
0200	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY	
0210	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1655" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000005
0006		6	YYYYMM
@0007		6	"STMbnn" or blank
			Category/Filer Attachment
0010		8	YYYYMMDD
			Partnership's Tax Year Beginning
0020		8	YYYYMMDD
			Partnership's Tax Year Ending
0080	A	1	NO ENTRY
			Category 1 Filer
0090	A	1	"X" or blank
			Category 2 Filer
0100	A	1	"X" or blank
			Category 3 Filer
0110	A	1	"X" or blank
			Category 4 Filer
0120	B	8	YYYYMMDD
			Filer's Tax Year Beginning
0130	B	8	YYYYMMDD
			Filer's Tax Year Ending
0140	C	12	N
			Filer's Share Of Liabilities Nonrecourse

Field No.	Identification	Form Ref.	Length	Field Description
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0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
0220	Parent Filer's EIN	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN, "STMbnn" or blank
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbBBBBBB or nnnnnnnnnbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0370	Identifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0600	Name Line 2 Foreign Partnership	F1	35	AN
0605	In Care of Name Line	F1	35	AN or blank
0610	Address Foreign Partnership	F1	35	AN
0615	Reserved	F1	35	NO ENTRY
0620	City Foreign Partnership	F1	22	AN
0625	Foreign City, State or Province	F1	35	AN
0630	State Foreign Partnership	F1	2	AN
0635	Country Foreign Partnership	F1	35	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0650	EIN Foreign Partnership	F2	9	N or blank
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN
0712	Exchange Rate	F8b	11	R (nnnnnnn.nnnn) (decimal is implied)
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0865	Country Foreign Agent	G3	35	AN or blank
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbBBBBBB or nnnnnnnnnbbB or blank
0925	Country Person With Books	G4	35	AN or blank
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2218" for Fixed; "nnnn" for variable format
		4	Value "*****"
1030		6	"FRMbbb"
1031		6	"8865bb"
1032		5	"PG02b"
1033		9	N (Primary SSN)
			Taxpayer Identification Number
1034		1	Blank
1035		7	N 0000001 - 0000005
1040	SCH A a	1	"X" or blank
1045	SCH A b	1	"X" or blank
*1050	SCH A	35	AN or "STMbnn" OR BLANK
+1060	SCH A	35	AN
			Address Constructive Ownership
*+1070	SCH A	22	AN or "STMbnn"
+1080	SCH A	2	AN
+1090	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
			Zip Code Constructive Ownership
+1100	SCH A	9	N
			Identifying Number Constructive Ownership
+1110	SCH A	1	"X" or blank
+1120	SCH A	1	"X" or blank
			Foreign Person
			Direct Partner

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank
1290	Name Constructive Ownership - 4	SCH A	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbBBBBBB or nnnnnnnnnbBBB or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbBBBBBB or nnnnnnnnnbBBB or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbBBBBBB or nnnnnnnnnbBBB or blank
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Partners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK

Field Identification No.		Form Ref.	Length	Field Description
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+1830	Address of Partnership	SCH A-2	35	AN
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN
2000	City of Partnership - 3	SCH A-2	22	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2010	State of Partnership - 3	SCH A-2	2	AN
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb or blank
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN

Field Identification No.		Form Ref.	Length	Field Description
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2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbBBBBBB or nnnnnnnnnbBB or blank
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Business Income (Loss)	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1513" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
2470	Record ID		6	"FRMbbb"
2471	Form Number		6	"8865bb"
2472	Page Number		5	"PG03b"
2473	Taxpayer Identification Number		9	N (Primary SSN)
2474	Filler		1	Blank
2475	Form Occurrence Number		7	N 0000001 - 0000005
*2480	S-T Description of Property	SCH D 1(a)	80	AN, "STCGL", or blank
+2490	S-T Date Acquired	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500	S-T Date Sold	SCH D 1(c)	8	YYYYMMDD
+2510	S-T Sales Price	SCH D 1(d)	12	N, or "EXPIRED"
+2520	S-T Cost or Other Basis	SCH D 1(e)	12	N, or "EXPIRED"
+2530	S-T Gain or Loss	SCH D 1(f)	12	N
2540	S-T Description of Property - 2	SCH D 1(a)	80	AN
2550	S-T Date Acquired - 2	SCH D 1(b)	8	'See 1st Occ.'
2560	S-T Date Sold - 2	SCH D 1(c)	8	YYYYMMDD
2570	S-T Sales Price - 2	SCH D 1(d)	12	N, or "EXPIRED"
2580	S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590	S-T Gain or Loss - 2	SCH D 1(f)	12	N
2600	S-T Description of Property - 3	SCH D 1(a)	80	AN

Field Identification No.		Form Ref.	Length	Field Description
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	80	AN
2665	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2670	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2675	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2680	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2690	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2700	S-T Description of Property - 5	SCH D 1(a)	80	AN
2702	S-T Date Acquired - 5	SCH D 1(b)	8	'See 1st Occ.'
2704	S-T Date Sold - 5	SCH D 1(c)	8	YYYYMMDD
2706	S-T Sales Price - 5	SCH D 1(d)	12	N, or "EXPIRED"
2708	S-T Cost or Other Basis - 5	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 5	SCH D 1(f)	12	N
2714	S-T Gain or (Loss) Sch. D-1 (Form 1065)	SCH D 2	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 3	12	N

Field Identification No.	Form Ref.	Length	Field Description
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2730	SCH D 4	12	N
S-T Capital Gain (Loss) Like-Kind Exchange			
2740	SCH D 5	12	N
Partnership's Share Net S-T Capital Gain (Loss)			
2750	SCH D 6	12	N
Net S-T Capital Gain (Loss)			
*2760	SCH D 7(a)	80	AN or "LTCGL" or blank
L-T Description of Property			
+2770	SCH D 7(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
L-T Date Acquired			
+2780	SCH D 7(c)	8	YYYYMMDD
L-T Date Sold			
+2790	SCH D 7(d)	12	N, or "EXPIRED"
L-T Sales Price			
+2800	SCH D 7(e)	12	N, or "EXPIRED"
L-T Cost or Other Basis			
+2810	SCH D 7(f)	12	N
L-T Gain or Loss			
2830	SCH D 7(a)	80	AN
L-T Description of Property - 2			
2840	SCH D 7(b)	8	'See 1st Occ.'
L-T Date Acquired - 2			
2850	SCH D 7(c)	8	YYYYMMDD
L-T Date Sold - 2			
2860	SCH D 7(d)	12	N, or "EXPIRED"
L-T Sales Price - 2			
2870	SCH D 7(e)	12	N, or "EXPIRED"
L-T Cost or Other Basis - 2			
2880	SCH D 7(f)	12	N
L-T Gain or Loss - 2			
2900	SCH D 7(a)	80	AN
L-T Description of Property - 3			
2910	SCH D 7(b)	8	'See 1st Occ.'
L-T Date Acquired - 3			
2920	SCH D 7(c)	8	YYYYMMDD
L-T Date Sold - 3			
2930	SCH D 7(d)	12	N, or "EXPIRED"
L-T Sales Price - 3			

Field Identification No.		Form Ref.	Length	Field Description
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2940	L-T Cost or Other Basis - 3	SCH D 7(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 7(f)	12	N
2970	L-T Description of Property - 4	SCH D 7(a)	80	AN
2980	L-T Date Acquired - 4	SCH D 7(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 7(c)	8	YYYYMMDD
3000	L-T Sales Price - 4	SCH D 7(d)	12	N, or "EXPIRED"
3010	L-T Cost or Other Basis - 4	SCH D 7(e)	12	N, or "EXPIRED"
3020	L-T Gain or Loss - 4	SCH D 7(f)	12	N
3022	L-T Description of Property - 5	SCH D 7(a)	80	AN
3024	L-T Date Acquired - 5	SCH D 7(b)	8	'See 1st Occ.'
3026	L-T Date Sold - 5	SCH D 7(c)	8	YYYYMMDD
3028	L-T Sales Price - 5	SCH D 7(d)	12	N, or "EXPIRED"
3030	L-T Cost or Other Basis - 5	SCH D 7(e)	12	N, or "EXPIRED"
3032	L-T Gain or Loss - 5	SCH D 7(f)	12	N
3034	L-T Gain or (Loss) Sch. D-1 (Form 1065)	SCH D 8	12	N
3035	Reserved		6	Blank
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 9	12	N
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 10	12	N
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
3100	Capital Gain Distributions	SCH D 12	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D 13	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1006" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
3140 Record ID		6	"FRMbbb"
3141 Form Number		6	"8865bb"
3142 Page Number		5	"PG04b"
3143 Taxpayer Identification Number		9	N (Primary SSN)
3144 Filler		1	Blank
3145 Form Occurrence Number		7	N 0000001 - 0000005
3150 Ordinary Business Income (Loss)	SCH K 1	12	N
3160 Net Income (Loss) from Rental	SCH K 2	12	N
3170 Gross Income from Other Rental Activities	SCH K 3a	12	N
3180 Expenses from Other Rental Activities	SCH K 3b	12	N
@3185 Expenses (Attach Schedule)	SCH K 3b	6	"STMbnn" or blank
3190 Net Income (Loss) from Other Rental Activities	SCH K 3c	12	N
3196 Guaranteed Payments	SCH K 4	12	N
3200 Interest Income	SCH K 5	12	N
3210 Ordinary Dividends	SCH K 6a	12	N
3216 Qualified Dividends	SCH K 6b	12	N
3220 Royalty Income	SCH K 7	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3230	Net S-T Capital Gain (Loss)	SCH K 8	12	N
3240	Net L-T Capital Gain (Loss)	SCH K 9a	12	N
3250	Collectibles (28%) Gain (Loss)	SCH K 9b	12	N
3260	Unrecaptured Section 1250 Gain	SCH K 9c	12	N
@3265	Section 1250 Gain Attach. Schedule	SCH K 9c	6	"STMbnn" or blank
3270	Net Section 1231 Gain (Loss)	SCH K 10	12	N
3280	Other Income (Loss)	SCH K 11	12	N
3282	Other Income (Loss) Explanation	SCH K 11	20	AN
@3285	Other Income (Loss) (Attach Schedule)	SCH K 11	6	"STMbnn" or blank
3290	Section 179 Deduction	SCH K 12	12	N
3300	Contributions	SCH K 13a	12	N
@3305	Contributions (Attach Schedule)	SCH K 13a	6	"STMbnn" or blank
3320	Investment Interest Expense	SCH K 13b	12	N
*3330	Section 59(e) (2) Expenditures Type	SCHK13c(1)	20	AN, "STMbnn" or blank
+3340	Section 59(e) (2) Expenditures Amount	SCHK13c(2)	12	N
@3345	Expenditures Attach	SCHK13c(2)	6	"STMbnn" or blank
3350	Other Deductions	SCH K 13d	12	N
3352	Other Deductions Explanation	SCH K 13d	20	AN
@3355	Other Deductions (Attach Schedule)	SCH K 13d	6	"STMbnn" or blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3360	Self-employment Net Earnings	SCH K 14a	12	N
3370	Farming or Fishing Gross Income	SCH K 14b	12	N
3380	Nonfarm Gross Income	SCH K 14c	12	N
3390	Low-income Housing Credit-Section 42(J) (5)	SCH K 15a	12	N
@3395	Line 15a Attachment	SCH K 15a	6	"STMbnn" or blank
3400	Low-income Housing Credit Other	SCH K 15b	12	N
@3405	Line 15b Attachment	SCH K 15b	6	"STMbnn" or blank
3410	Rehabilitation Expenditures Rental Real Estate	SCH K 15c	12	N
@3415	Rental Real Estate Attachment	SCH K 15c	6	"STMbnn" or blank
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMbnn" or blank
+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	Statement Reference - BMF Use Only	SCH K 15d	6	Blank
*3460	Other Rental Credits	SCH K 15e	12	N or "STMbnn" or blank
+3470	Type of Other Rental Credit	SCH K 15e	15	AN
3475	Statement Reference - BMF Use Only	SCH K 15e	6	Blank
*3490	Other Credits	SCH K 15f	12	N or "STMbnn" or blank
+3500	Type of Other Credit	SCH K 15f	20	AN
@3505	Other Credits Attach Schedule	SCH K 15f	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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3520	Name of Foreign Country or U.S. Possession	SCH K 16a	35	AN
@3525	Foreign Country Attachment	SCH K 16a	6	"STMbnn" or blank
3530	Gross Income from All Sources	SCH K 16b	12	N
3540	Gross Income Sourced at Partner Level	SCH K 16c	12	N
@3545	Schedule of Reductions	SCH K 16c	6	"STMbnn" or blank
3550	Passive Category Income	SCH K 16d	12	N
3560	General Category Income	SCH K 16e	12	N
3570	Other Income	SCH K 16f	12	N
@3575	Other Income (Attach Statement)	SCH K 16f	6	"STMbnn" or blank
3580	Interest Expense at Partner Level	SCH K 16g	12	N
3590	Other at Partner Level	SCH K 16h	12	N
3600	Passive Category Deductions	SCH K 16i	12	N
3610	General Category Deductions	SCH K 16j	12	N
3620	Other Deductions	SCH K 16k	12	N
@3625	Other Deductions (Attach Statement)	SCH K 16k	6	"STMbnn" or blank
3630	Foreign Taxes (Paid) Box	SCH K 16l	1	"X" or blank
3640	Foreign Taxes (Accrued) Box	SCH K 16l	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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3650	Foreign Taxes Paid Amount	SCH K 16l	12	N
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMBnn" or blank
@3667	Other Foreign Tax Information	SCH K 16n	6	"STMBnn" or blank
3670	Depreciation Adjustment	SCH K 17a	12	N
3680	Adjusted Gain or Loss	SCH K 17b	12	N
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMBnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMBnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N
@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMBnn" or blank
3720	Other AMT Items	SCH K 17f	12	N
@3725	Other AMT Items (Attach Schedule)	SCH K 17f	6	"STMBnn" or blank
3730	Tax-Exempt Interest Income	SCH K 18a	12	N
3740	Other Tax-Exempt Income	SCH K 18b	12	N
3746	Nondeductible Expenses	SCH K 18c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
3750	Distributions of Money	SCH K 19a	12	N
@3755	Adjusted Basis & FMV of Securities (Attach)	SCH K 19a	6	"STMbnn" or blank
3760	Distributions Other property	SCH K 19b	12	N
@3765	Adjusted Basis & FMV of Property (Attach)	SCH K 19b	6	"STMbnn" or blank
3770	Investment Income	SCH K 20a	12	N
3780	Investment Expenses	SCH K 20b	12	N
@3785	Other Items & Amounts (Attach Schedule)	SCH K 20c	6	"STMbnn" or blank
@3789	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0805" for Fixed; "nnnn" for variable format
		4	Value "*****"
3790		6	"FRMbbb"
3791		6	"8865bb"
3792		5	"PG05b"
3793		9	N (Primary SSN)
			Identification Number
3794		1	Blank
3795		7	N 0000001 - 0000005
			Form Occurrence Number
3800	SCH L 1(b)	12	N
			Cash Beginning Of Tax Year
3810	SCH L 1(d)	12	N
			Cash End Of Tax Year
3820	SCH L2a(a)	12	N
			Trade Notes Beginning Of Tax Year
3830	SCH L2a(c)	12	N
			Trade Notes End Of Tax Year
3840	SCH L2b(a)	12	N
			Less Allowance For Bad Debts Beg. Of Tax Year
3850	SCH L2b(b)	12	N
			Less Allowance For Bad Debts Beg. Of Tax Year
3860	SCH L2b(c)	12	N
			Less Allowance For Bad Debts End Of Tax Year
3870	SCH L2b(d)	12	N
			Less Allowance For Bad Debts End Of Tax Year
3880	SCH L 3(b)	12	N
			Inventories Beginning Of Tax Year

Field Identification No.	Field Description	Form Ref.	Length	Field Description
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3890	Inventories End Of Tax Year	SCH L3 (d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4 (b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4 (d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5 (b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5 (d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6 (b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6 (d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" or blank
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L 7 (b)	12	N
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7 (d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8 (b)	12	N
3990	Other Investments End Of Tax Year	SCH L 8 (d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" or blank
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" or blank
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" or blank
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N
4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0517" for Fixed; "nnnn" for variable format
		4	Value "*****"
4410		6	"FRMbbb"
4411		6	"8865bb"
4412		5	"PG06b"
4413		9	N (Primary SSN)
			Taxpayer Identification Number
4414		1	Blank
4415		7	N 0000001 - 0000005
4420	SCH M 1(a)	12	N
			Total U.S. Assets Beginning Of Tax Year
4430	SCH M 1(b)	12	N
			Total U.S. Assets End Of Tax Year
4440	SCH M2a(a)	12	N
			Passive Category Beginning of Tax Year
4450	SCH M2a(b)	12	N
			Passive Category End of Tax Year
4460	SCH M2b(a)	12	N
			General Category Beginning of Tax Year
4470	SCH M2b(b)	12	N
			General Category End of Tax Year
4480	SCH M2c(a)	12	N
			Other Beginning of Tax Year
4490	SCH M2c(b)	12	N
			Other End of Tax Year
@4495	SCH M2c	6	"STMbnn" or blank Statement)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4500	Net Income (Loss) Per Books	SCH M-1	1 12	N
4510	Income Included On Schedule K	SCH M-1	2 12	N
@4515	Income Included On Schedule K (Itemize)	SCH M-1	2 6	"STMbnn" or blank
4520	Guaranteed Payments	SCH M-1	3 12	N
4530	Depreciation Expenses	SCH M-1	4a 12	N
4540	Travel & Entertainment	SCH M-1	4b 12	N
@4545	Attach Statement For Other Expenses	SCH M-1	4 6	"STMbnn" or blank
4550	Total For Other Expenses	SCH M-1	4b 12	N
4560	Total Expenses Line 4	SCH M-1	4b 12	N
4570	Add Lines 1-4	SCH M-1	5 12	N
4580	Tax Exempt Interest	SCH M-1	6a 12	N
@4585	Attach Statement For Other Income	SCH M-1	6a 6	"STMbnn" or blank
4590	Total For Other Income	SCH M-1	6a 12	N
4600	Total Income Line 6a	SCH M-1	6a 12	N
4610	Depreciation Deductions	SCH M-1	7a 12	N
@4615	Attach Statement For Other Deductions	SCH M-1	7a 6	"STMbnn" or blank
4620	Total For Other Deductions	SCH M-1	7a 12	N
4630	Total Deductions Line 7a	SCH M-1	7a 12	N
4640	Add Lines 6 And 7	SCH M-1	8 12	N

Field Identification No.	Form Ref.	Length	Field Description
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4650	SCH M-1	9 12	N
4660	SCH M-2	1 12	N
4670	SCH M-2	2a 12	N
4675	SCH M-2	2b 12	N
4680	SCH M-2	3 12	N
@4685	SCH M-2	4 6	"STMbnn" or blank
4690	SCH M-2	4 12	N
4700	SCH M-2	5 12	N
4710	SCH M-2	6a 12	N
4720	SCH M-2	6b 12	N
@4725	SCH M-2	7 6	"STMbnn" or blank
4730	SCH M-2	7 12	N
4740	SCH M-2	8 12	N
4750	SCH M-2	9 12	N
@4755	SCH M-2	6	"STMbnn" or blank
@4757		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1057" for Fixed; "nnnn" for variable format
		4	Value "*****"
4770		6	"FRMbbb"
4771		6	"8865bb"
4772		5	"PG07b"
4773		9	N (Primary SSN)
			Taxpayer Identification Number
4774		1	Blank
4775		7	N 0000001 - 0000005
4780	SCH N 1(a)	12	N
			Sales Of Inventory - U.S. Person Filing Return
4790	SCH N 1(b)	12	N
			Sales Of Inventory - Domestic Corporation
4800	SCH N 1(c)	12	N
			Sales Of Inventory - Foreign Corporation
4810	SCH N 1(d)	12	N
			Sales Of Inventory - Person With 10%
4820	SCH N 2(a)	12	N
			Sales Of Property Rights U.S. Person Filing Return
4830	SCH N 2(b)	12	N
			Sales Of Property Rights Domestic Corporation
4840	SCH N 2(c)	12	N
			Sales Of Property Rights Foreign Corporation
4850	SCH N 2(d)	12	N
			Sales Of Property Rights Person With 10%

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4860	Compensation Received U.S. Person Filing Return	SCH N 3(a)	12	N
4870	Compensation Received-Domestic Corporation	SCH N 3(b)	12	N
4880	Compensation Received-Foreign Corporation	SCH N 3(c)	12	N
4890	Compensation Received-Person With 10%	SCH N 3(d)	12	N
4900	Commissions Received-U.S. Person Filing Return	SCH N 4(a)	12	N
4910	Commissions Received-Domestic Corporation	SCH N 4(b)	12	N
4920	Commissions Received-Foreign Corporation	SCH N 4(c)	12	N
4930	Commissions Received Person With 10%	SCH N 4(d)	12	N
4940	Rents Received-U.S. Person	SCH N 5(a)	12	N
4950	Rents Received-Domestic Corporation	SCH N 5(b)	12	N
4960	Rents Received-Foreign Corporation	SCH N 5(c)	12	N
4970	Rents Received-Person With 10%	SCH N 5(d)	12	N
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N
4990	Distributions Received-Domestic Corporation	SCH N 6(b)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
5000	Distributions Received-Foreign Corporation	SCH N 6(c)	12	N
5010	Distributions Received-Person With 10%	SCH N 6(d)	12	N
5020	Interest Received- U.S. Person Filing Return	SCH N 7(a)	12	N
5030	Interest Received- Domestic Corporation	SCH N 7(b)	12	N
5040	Interest Received- Foreign Corporation	SCH N 7(c)	12	N
5050	Interest Received- Person With 10%	SCH N 7(d)	12	N
5060	Other U.S. Person	SCH N 8(a)	12	N
5070	Other Domestic Corporation	SCH N 8(b)	12	N
5080	Other Foreign Corporation	SCH N 8(c)	12	N
5090	Other Person With 10%	SCH N 8(d)	12	N
5100	Add Lines 1-8 - U.S. Person	SCH N 9(a)	12	N
5110	Add Lines 1-8 - Domestic Corporation	SCH N 9(b)	12	N
5120	Add Lines 1-8 - Foreign Corporation	SCH N 9(c)	12	N
5130	Add Lines 1-8 - Person With 10%	SCH N 9(d)	12	N
5140	Purchases Of Inventory - U.S. Person	SCH N10(a)	12	N
5150	Purchases Of Inventory - Domestic Corporation	SCH N10(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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5160	Purchases Of Inventory - Foreign Corporation	SCH N10(c)	12	N
5170	Purchases Of Inventory - Person With 10%	SCH N10(d)	12	N
5180	Purchases Of Tangible Property - U.S. Person	SCH N11(a)	12	N
5190	Purchases Of Tangible Property- Domestic Corp.	SCH N11(b)	12	N
5200	Purchases Of Tangible Property- Foreign Corporation	SCH N11(c)	12	N
5210	Purchases Of Tangible Property- Person With 10%	SCH N11(d)	12	N
5220	Purchases Of Property Rights- U.S. Person	SCH N12(a)	12	N
5230	Purchases Of Property Rights- Domestic Corporation	SCH N12(b)	12	N
5240	Purchases Of Property Rights- Foreign Corporation	SCH N12(c)	12	N
5250	Purchases Of Property Rights- Person With 10%	SCH N12(d)	12	N
5260	Compensation Paid- U.S. Person	SCH N13(a)	12	N
5270	Compensation Paid- Domestic Corporation	SCH N13(b)	12	N
5280	Compensation Paid- Foreign Corporation	SCH N13(c)	12	N
5290	Compensation Paid Person With 10%	SCH N13(d)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
5300	Commissions Paid- U.S. Person	SCH N14(a)	12	N
5310	Commissions Paid- Domestic Corporation	SCH N14(b)	12	N
5320	Commissions Paid- Foreign Corporation	SCH N14(c)	12	N
5330	Commissions Paid- Person With 10%	SCH N14(d)	12	N
5340	Rents Paid - U.S. Person	SCH N15(a)	12	N
5350	Rents Paid-Domestic Corporation	SCH N15(b)	12	N
5360	Rents Paid Foreign Corporation	SCH N15(c)	12	N
5370	Rents Paid Person With 10%	SCH N15(d)	12	N
5380	Distributions Paid- U.S. Person	SCH N16(a)	12	N
5390	Distributions Paid - Domestic Corporation	SCH N16(b)	12	N
5400	Distributions Paid- Foreign Corporation	SCH N16(c)	12	N
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N
5430	Interest Paid - Domestic Corporation	SCH N17(b)	12	N
5440	Interest Paid - Foreign Corporation	SCH N17(c)	12	N
5450	Interest Paid - Person With 10%	SCH N17(d)	12	N
5460	Other Paid - U.S. Person	SCH N18(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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5470	Other Paid - Domestic Corporation	SCH N18(b)	12	N
5480	Other Paid - Foreign Corporation	SCH N18(c)	12	N
5490	Other Paid - Person With 10%	SCH N18(d)	12	N
5500	Add Lines 10-18 - U.S. Person	SCH N19(a)	12	N
5510	Add Lines 10-18 - Domestic Corporation	SCH N19(b)	12	N
5520	Add Lines 10-18 - Foreign Corporation	SCH N19(c)	12	N
5530	Add Lines 10-18 - Person With 10%	SCH N19(d)	12	N
5540	Amounts Borrowed - U.S. Person	SCH N20(a)	12	N
5550	Amounts Borrowed- Domestic Corporation	SCH N20(b)	12	N
5560	Amounts Borrowed - Foreign Corporation	SCH N20(c)	12	N
5570	Amounts Borrowed - Person With 10%	SCH N20(d)	12	N
5580	Amounts Loaned - U.S Person	SCH N21(a)	12	N
5590	Amounts Loaned - Domestic Corporation	SCH N21(b)	12	N
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
@5615	Form 8865 Page 7 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbK1"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000010
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0030	Final K-1		1	"X" or blank
0040	Amended K-1		1	NO ENTRY
0100	Partnership's Identifying Number (EIN or SSN)	A	9	N or blank
0110	Partnership's Name 1	B	35	AN
0120	Partnership's Name 2	B	35	AN
0130	Partnership's Address 1	B	35	AN
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership's State	B	2	A or ".b"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
0360	Partner Foreign City, State or Province	D	35	AN
0370	Partner's State	D	2	A or ".b"
0380	Partner Foreign Country	D	22	AN
0390	Partner's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0500	Partner's % of Profit BOY	E	6	R or blank
0510	Partner's % of Profit EOY	E	6	R or blank
0520	Partner's % of Loss BOY	E	6	R or blank
0530	Partner's % of Loss EOY	E	6	R or blank
0540	Partner's % of Capital BOY	E	6	R or blank
0550	Partner's % of Capital EOY	E	6	R or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0685	Other Explanation	F	6	"STMbnn" or blank
0799	Asterisk Line 1	1	1	"*" or blank
0800	Ordinary Business Income (Loss)	1	12	N
@0805	Ordinary Business Income Attach.	1	6	"STMbnn" or blank
0809	Asterisk Line 2	2	1	"*" or blank
0810	Rental Real Estate Income (Loss)	2	12	N
@0815	Rental Real Estate Income Attach.	2	6	"STMbnn" or blank
0819	Asterisk Line 3	3	1	"*" or blank
0820	Other Rental Income (Loss)	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0825	Other Rental Income Attach.	3	6	"STMBnn" or blank
0829	Asterisk Line 4	4	1	"*" or blank
0830	Guaranteed Payments	4	12	N
@0835	Guaranteed Payments Attach.	4	6	"STMBnn" or blank
0839	Asterisk Line 5	5	1	"*" or blank
0840	Interest Income	5	12	N
@0845	Interest Income Attach.	5	6	"STMBnn" or blank
0849	Asterisk Line 6a	6a	1	"*" or blank
0850	Ordinary Dividends	6a	12	N
@0855	Ordinary Dividends Attach.	6a	6	"STMBnn" or blank
0859	Asterisk Line 6b	6b	1	"*" or blank
0860	Qualified Dividends	6b	12	N
@0865	Qualified Dividends Attach.	6b	6	"STMBnn" or blank
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMBnn" or blank
0879	Asterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N
@0885	S-T Capital Gain Attach.	8	6	"STMBnn" or blank
0889	Asterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMBnn" or blank

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0899 Asterisk Line 9b	9b	1	"*" or blank
0900 Collectibles (28%) Gain (Loss)	9b	12	N
@0905 Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909 Asterisk Line 9c	9c	1	"*" or blank
0910 Unrecaptured Section 1250 Gain	9c	12	N
@0915 Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919 Asterisk Line 10	10	1	"*" or blank
0920 Section 1231 Gain (Loss)	10	12	N
@0925 Section 1231 Gain Attach.	10	6	"STMbnn" or blank
1100 Other Income Code 1	11	1	A or blank
1110 Other Income Amount 1	11	12	N
1120 Other Income Code 2	11	1	A or blank
1130 Other Income Amount 2	11	12	N
1140 Other Income Code 3	11	1	A or blank
1150 Other Income Amount 3	11	12	N
1160 Other Income Code 4	11	1	A or blank
1170 Other Income Amount 4	11	12	N
1180 Other Income Code 5	11	1	A or blank
1190 Other Income Amount 5	11	12	N
@1195 Other Income Attached Schedule(s)	11	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@1197	Additional Lines Statement	11	6	"STMBnn" or blank
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMBnn" or blank
1300	Other Deductions Code 1	13	1	A or blank
1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N
1380	Other Deductions Code 5	13	1	A or blank
1390	Other Deductions Amount 5	13	12	N
@1395	Other Deductions Attached Schedule(s)	13	6	"STMBnn" or blank
@1397	Additional Lines Statement	13	6	"STMBnn" or blank
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1450	Self-employment Code 2	14	1	A or blank
1460	Self-employment Amount 2	14	12	N
1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
@1485	Self-Employment Attach. Schedule	14	6	"STMbnn" or blank
1500	Credits Code 1	15	1	A or blank
1510	Credits Amount 1	15	12	N
1520	Credits Code 2	15	1	A or blank
1530	Credits Amount 2	15	12	N
1540	Credits Code 3	15	1	A or blank
1550	Credits Amount 3	15	12	N
1560	Credits Code 4	15	1	A or blank
1570	Credits Amount 4	15	12	N
@1575	Other Credits Attach Schedule(s)	15	6	"STMbnn" or blank
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
1690	Foreign Country Name	16	35	AN or blank
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N
1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank
1770	Foreign Transactions Amount 4	16	12	N
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Schedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank
1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1940	Alternative Minimum Tax Code 3	17	1	A or blank
1950	Alternative Minimum Tax Amount 3	17	12	N
1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
2100	Tax-exempt Income Code 1	18	1	A or blank
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
@2155	Tax-Exempt Attach. Schedule	18	6	"STMbnn" or blank
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
@2235	Distributions Attachment	19	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2300	Other Information Code 1	20	1	A or blank
2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@2415	Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417	Additional Lines Statement	20	6	"STMbnn" or blank
@2500	Schedule K-1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"2258" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbO"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
0030	Cash Date of Transfer	I(a)	8	YYYYMMDD
0040	Cash Fair Market Value	I(c)	12	N
0050	Cash % Interest In Partnership	I(g)	6	R
0055	"See Below" Indicator	I(g)	1	"X" or blank
*0060	Marketable Securities: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0070	Marketable Securities: Number Of Items Transferred	I(b)	12	N
+0080	Marketable Securities: FMV On Date Of Transfer	I(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+0090	Marketable Securities: Cost Or Other Basis	I(d)	12	N
+0100	Marketable Securities: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0110	Marketable Securities: Gain Recognized	I(f)	12	N
+0120	Marketable Securities: % Interest In Partnership	I(g)	6	R
+0125	"See Below" Indicator	I(g)	1	"X" or blank
0130	Marketable Securities: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0140	Marketable Securities: No. Items Transferred - 2	I(b)	12	N
0150	Marketable Securities: FMV On Date Of Transfer - 2	I(c)	12	N
0160	Marketable Securities: Cost Or Other Basis - 2	I(d)	12	N
0170	Marketable Securities: 704(c) Allocation Method-2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0180	Marketable Securities: Gain Recognized - 2	I(f)	12	N
0190	Marketable Securities: % Interest Partnership-2	I(g)	6	R

Field No.	Identification	Form Ref.	Length	Field Description
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0195	"See Below" Indicator	I(g)	1	"X" or blank
0200	Marketable Securities: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0210	Marketable Securities: No. Items Transferred - 3	I(b)	12	N
0220	Marketable Securities: FMV On Date Of Transfer - 3	I(c)	12	N
0230	Marketable Securities: Cost Or Other Basis - 3	I(d)	12	N
0240	Marketable Securities: 704(c) Allocation Method-3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0250	Marketable Securities: Gain Recognized - 3	I(f)	12	N
0260	Marketable Securities: % Interest Partnership-3	I(g)	6	R
0265	"See Below" Indicator	I(g)	1	"X" or blank
0270	Marketable Securities: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0280	Marketable Securities: No. Items Transferred - 4	I(b)	12	N
0290	Marketable Securities: FMV On Date Of Transfer - 4	I(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Marketable Securities: Cost Or Other Basis - 4	I(d)	12	N
0310	Marketable Securities: 704(c) Allocation Method-4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0320	Marketable Securities: Gain Recognized - 4	I(f)	12	N
0330	Marketable Securities: % Interest Partnership-4	I(g)	6	R
0335	"See Below" Indicator	I(g)	1	"X" or blank
0337	Statement Reference - BMF Use Only	I	6	Blank
*0340	Inventory: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0350	Inventory: Number Of Items Transferred	I(b)	12	N
+0360	Inventory: FMV On Transfer Date	I(c)	12	N
+0370	Inventory: Cost Or Other Basis	I(d)	12	N
+0380	Inventory: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R
+0405	"See Below" Indicator	I(g)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0410	Inventory: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0420	Inventory: Number Of Items Transferred - 2	I(b)	12	N
0430	Inventory: FMV On Transfer Date - 2	I(c)	12	N
0440	Inventory: Cost Or Other Basis - 2	I(d)	12	N
0450	Inventory: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0460	Inventory: Gain Recognized On Transfer - 2	I(f)	12	N
0470	Inventory: % Interest In Partnership - 2	I(g)	6	R
0475	"See Below" Indicator	I(g)	1	"X" or blank
0480	Inventory: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N
0510	Inventory: Cost Or Other Basis - 3	I(d)	12	N
0520	Inventory: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0530	Inventory: Gain Recognized On Transfer - 3	I(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0540	Inventory: % Interest In Partnership - 3	I(g)	6	R
0545	"See Below" Indicator	I(g)	1	"X" or blank
0550	Inventory: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0560	Inventory: Number Of Items Transferred - 4	I(b)	12	N
0570	Inventory: FMV On Transfer Date - 4	I(c)	12	N
0580	Inventory: Cost Or Other Basis - 4	I(d)	12	N
0590	Inventory: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0600	Inventory: Gain Recognized On Transfer - 4	I(f)	12	N
0610	Inventory: % Interest In Partnership - 4	I(g)	6	R
0615	"See Below" Indicator	I(g)	1	"X" or blank
0617	Statement Reference - BMF Use Only	I	6	Blank
*0620	Tangible Property: Date Of Transfer	I(a)	8	YYYYMMDD, "STMbnn" or blank
+0630	Tangible Property : Number Of Items Transferred	I(b)	12	N
+0640	Tangible Property : FMV On Date of Transfer	I(c)	12	N
+0650	Tangible Property : Cost Or Other Basis	I(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+0660	Tangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0670	Tangible Property : Gain Recognized	I(f)	12	N
+0680	Tangible Property : % Interest In Partnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0700	Tangible Property: Number Of Items Transferred-2	I(b)	12	N
0710	Tangible Property: FMV On Date of Transfer - 2	I(c)	12	N
0720	Tangible Property : Cost Or Other Basis - 2	I(d)	12	N
0730	Tangible Property : 704(c) Allocation Method - 2	I(e)	11	AN - VALUES: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0740	Tangible Property: Gain Recognized - 2	I(f)	12	N
0750	Tangible Property: % Interest In Partnership - 2	I(g)	6	R
0755	"See Below" Indicator	I(g)	1	"X" or blank
0760	Tangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0770	Tangible Property: Number Of Items Transferred-3	I(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0780	Tangible Property: FMV On Date of Transfer - 3	I(c)	12	N
0790	Tangible Property: Cost Or Other Basis - 3	I(d)	12	N
0800	Tangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0810	Tangible Property: Gain Recognized - 3	I(f)	12	N
0820	Tangible Property: % Interest In Partnership - 3	I(g)	6	R
0825	"See Below" Indicator	I(g)	1	"X" or blank
0830	Tangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0840	Tangible Property: Number Of Items Transferred-4	I(b)	12	N
0850	Tangible Property: FMV On Date of Transfer - 4	I(c)	12	N
0860	Tangible Property: Cost Or Other Basis - 4	I(d)	12	N
0870	Tangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0890	Tangible Property: Gain Recognized - 4	I(f)	12	N
0900	Tangible Property: % Interest In Partnership - 4	I(g)	6	R
0905	"See Below" Indicator	I(g)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0907	Statement Reference - BMF Use Only	I	6	Blank
*0910	Intangible Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0920	Intangible Property: Number Items Transferred	I(b)	12	N
+0930	Intangible Property: FMV On Date Of Transfer	I(c)	12	N
+0940	Intangible Property: Cost Or Other Basis	I(d)	12	N
+0950	Intangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0960	Intangible Property: Gain Recognized	I(f)	12	N
+0970	Intangible Property: % Interest In Partnership	I(g)	6	R
+0975	"See Below" Indicator	I(g)	1	"X" or blank
0980	Intangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0990	Intangible Property: Number Items Transferred - 2	I(b)	12	N
1000	Intangible Property: FMV On Date Of Transfer - 2	I(c)	12	N
1010	Intangible Property: Cost Or Other Basis - 2	I(d)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1020	Intangible Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1030	Intangible Property: Gain Recognized - 2	I(f)	12	N
1040	Intangible Property: % Interest Partnership - 2	I(g)	6	R
1045	"See Below" Indicator	I(g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
1060	Intangible Property: Number Items Transferred - 3	I(b)	12	N
1070	Intangible Property: FMV On Date Of Transfer - 3	I(c)	12	N
1080	Intangible Property: Cost Or Other Basis - 3	I(d)	12	N
1090	Intangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1100	Intangible Property: Gain Recognized - 3	I(f)	12	N
1110	Intangible Property: % Interest Partnership - 3	I(g)	6	R
1115	"See Below" Indicator	I(g)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1120	Intangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1130	Intangible Property: Number Items Transferred - 4	I(b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I(c)	12	N
1150	Intangible Property: Cost Or Other Basis - 4	I(d)	12	N
1160	Intangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1170	Intangible Property: Gain Recognized - 4	I(f)	12	N
1180	Intangible Property: % Interest Partnership - 4	I(g)	6	R
1185	"See Below" Indicator	I(g)	1	"X" or blank
1187	Statement Reference - BMF Use Only	I	6	Blank
*1190	Other Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+1200	Other Property: Number Of Items Transferred	I(b)	12	N
+1210	Other Property: FMV On Date Of Transfer	I(c)	12	N
+1220	Other Property: Cost Or Other Basis	I(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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+1230	Other Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+1240	Other Property: Gain Recognized	I(f)	12	N
+1250	Other Property: % Interest In Partnership	I(g)	6	N
+1255	"See Below" Indicator	I(g)	1	"X" or blank
1260	Other Property: Date Of Transfer - 2	I(a)	8	DT
1270	Other Property: Number Of Items Transferred - 2	I(b)	12	N
1280	Other Property: FMV On Date Of Transfer - 2	I(c)	12	N
1290	Other Property: Cost Or Other Basis - 2	I(d)	12	N
1300	Other Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", "REMEDIAL"
1310	Other Property: Gain Recognized - 2	I(f)	12	N
1320	Other Property: % Interest In Partnership - 2	I(g)	6	N
1325	"See Below" Indicator	I(g)	1	"X" or blank
1330	Other Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
1340	Other Property: Number Of Items Transferred - 3	I(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1350	Other Property: FMV On Date Of Transfer - 3	I(c)	12	N
1360	Other Property: Cost Or Other Basis - 3	I(d)	12	N
1370	Other Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1380	Other Property: Gain Recognized - 3	I(f)	12	N
1390	Other Property: % Interest In Partnership - 3	I(g)	6	N
1395	"See Below" Indicator	I(g)	1	"X" or blank
1400	Other Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1410	Other Property: Number Of Items Transferred - 4	I(b)	12	N
1420	Other Property: FMV On Date Of Transfer - 4	I(c)	12	N
1430	Other Property: Cost Or Other Basis - 4	I(d)	12	N
1440	Other Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1450	Other Property: Gain Recognized - 4	I(f)	12	N
1460	Other Property: % Interest In Partnership - 4	I(g)	6	N
1465	"See Below" Indicator	I(g)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1467	Statement Reference - BMF Use Only	I	6	Blank
@1470	Supplemental Information	I	6	"STMBnn" or blank
1480	Type Of Property	II(a)	35	AN
@1485	Attach Schedule of 704(c) Property	II(a)	6	"STMBnn" or blank
1490	Date Of Original Transfer	II(b)	8	YYYYMMDD
@1495	Attach Schedule of 704(c) Transfer	II(b)	6	"STMBnn" or blank
1500	Date Of Disposition	II(c)	8	YYYYMMDD
1510	Manner Of Disposition	II(d)	35	AN
1520	Gain Realized By Partnership	II(e)	12	N
1530	Depreciation Recapture Recognized	II(f)	12	N
1540	Gain Allocated To Partner	II(g)	12	N
1550	Depreciation Recapture Allocated	II(h)	12	N
@1555	Attach Schedule of Calculated Amount	II(h)	6	"STMBnn" or blank
1560	Type Of Property - 2	II(a)	35	AN
@1565	Attach Schedule of 704(c) Property - 2	II(a)	6	"STMBnn" or blank
1570	Date Of Original Transfer - 2	II(b)	8	YYYYMMDD
@1575	Attach Schedule of 704(c) Transfer - 2	II(b)	6	"STMBnn" or blank
1580	Date Of Disposition	II(c)	8	YYYYMMDD
1590	Manner Of Disposition - 2	II(d)	35	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1600	Gain Recognized By Partnership - 2	II(e)	12	N
1610	Depreciation Recapture Recognized - 2	II(f)	12	N
1620	Gain Allocated To Partner - 2	II(g)	12	N
1630	Depreciation Recapture Allocated - 2	II(h)	12	N
@1635	Attach Schedule of Calculated Amount - 2	II(h)	6	"STMbnn" or blank
1640	Type Of Property - 3	II(a)	35	AN
@1645	Attach Schedule of 704(c) Property - 3	II(a)	6	"STMbnn" or blank
1650	Date Of Original Transfer - 3	II(b)	8	YYYYMMDD
@1655	Attach Schedule of 704(c) Transfer-3	II(b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II(c)	8	YYYYMMDD
1670	Manner Of Disposition - 3	II(d)	35	AN
1680	Gain Recognized By Partnership - 3	II(e)	12	N
1690	Depreciation Recapture Recognized - 3	II(f)	12	N
1700	Gain Allocated To Partner - 3	II(g)	12	N
1710	Depreciation Recapture Allocated - 3	II(h)	12	N
@1715	Attach Schedule of Calculated Amount - 3	II(h)	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1720	Type Of Property - 4	II(a)	35	AN
@1725	Attach Schedule of 704(c) Property - 4	II(a)	6	"STMbnn" or blank
1730	Date Of Original Transfer - 4	II(b)	8	YYYYMMDD
@1735	Attach Schedule of 704(c) Transfer - 4	II(b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II(c)	8	YYYYMMDD
1750	Manner Of Disposition - 4	II(d)	35	AN
1760	Gain Recognized By Partnership - 4	II(e)	12	N
1770	Depreciation Recapture Recognized - 4	II(f)	12	N
1780	Gain Allocated To Partner - 4	II(g)	12	N
1790	Depreciation Recapture Allocated - 4	II(h)	12	N
@1795	Attach Schedule of Calculated Amount - 4	II(h)	6	"STMbnn" or blank
@1797	Part II additional Info	II	6	"STMbnn" or blank
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1365" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbP"
0001		6	Schedule Type "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001 - 0000005
0010		9	Identifying Number N or blank
0020		35	Name Of Foreign Partnership AN
*0030	I(a)	35	Acquisitions Name AN or "STMbnn" or blank
+0040	I(a)	35	Acquisitions Address AN
*+0050	I(a)	22	Acquisitions City AN or "STMbnn"
+0060	I(a)	2	Acquisitions State AN
+0070	I(a)	12	Acquisitions Zip Code N or nnnnnbbsbbbbb or nnnnnnnnnbbsb or blank
+0080	I(a)	9	Acquisitions ID Number N
+0090	I(b)	8	Date Of Acquisition YYYYMMDD
+0100	I(c)	12	FMV Of Interest Acquired N
+0110	I(d)	12	Basis In Interest Acquired N
*+0120	I(e)	6	% Of Interest Before Acquisition R or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank
0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0270 Acquisitions City - 3	I(a)	22	AN or blank
0280 Acquisitions State - 3	I(a)	2	AN or blank
0290 Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300 Acquisition ID Number - 3	I(a)	9	N or blank
0310 Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320 FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330 Basis In Interest Acquired - 3	I(d)	12	N or blank
0340 % Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345 "See Below" Ind.	I(e)	1	"X" or blank
0350 % Of Interest After Acquisition - 3	I(f)	6	R or blank
0355 "See Below" Ind.	I(f)	1	"X" or blank
0357 Statement Reference - BMF Use Only	I	6	Blank
*0360 Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370 Dispositions Address	II(a)	35	AN
*+0380 Dispositions City	II(a)	22	AN or "STMbnn"
+0390 Dispositions State	II(a)	2	AN
+0400 Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0410 Dispositions ID Number	II(a)	9	N
+0420 Date Of Disposition	II(b)	8	YYYYMMDD

Field Identification No.	Field Description	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	II(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0575	"See Below" Ind.	II(f)	1	"X" or blank
0580	Dispositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0675	"See Below" Ind.	II(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD
+0710	FMV Of Interest Changed	III(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank

Field Identification No.		Form Ref.	Length	Field Description
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0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0549" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8866bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000005
0010		8	YYYYMMDD or blank
			Filing Year Beginning
0020		8	YYYYMMDD or blank
			Filing Year Ending
0080		9	NO ENTRY
0090	B	1	"X" or blank
			Type of Taxpayer: Corporation
0100	B	1	"X" or blank
			Type of Taxpayer: Individual
0110	B	1	"X" or blank
			Type of Taxpayer: Estate or Trust
0120	B	1	"X" or blank
			Type of Taxpayer: S Corporation
0130	B	1	"X" or blank
			Type of Taxpayer: Partnership
0140	C	35	AN or blank
			Name of Entity
@0145	C	6	"STMbnn" or blank
			Schedule of Additional Entity(s)
0150	C	9	N or blank
			Employer Identification Number of Entity

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Year Ended-1	(a)	6	YYYYMM
0170	Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180	Adjustment to Taxable Income-1	2(a)	12	N
@0185	Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	2(a)	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	3(a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230	Interest Due on Increase-1	7(a)	12	N or blank
@0235	Explain Interest Comp Line 7	7(a)	6	"STMbnn" or blank
0240	Interest to be Refunded on Decrease-1	8(a)	12	N or blank
@0245	Explain Interest Comp Line 8	8(a)	6	"STMbnn" or blank
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270	Adjustment to Taxable Income-2	2(b)	12	N or blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
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@0275	Schedule of each Separate Property-2	2 (b)	6	"STMBnn" or blank
0277	Statement Reference - BMF Use Only	2 (b)	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	3 (b)	12	N or blank
0290	Income Tax Liability on Line 3 (b) Amount-2	4 (b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5 (b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6 (b)	12	N or blank
0320	Interest Due on Increase-2	7 (b)	12	N or blank
@0325	Explain Interest Comp Line 7-2	7 (b)	6	"STMBnn" or blank
0330	Interest to be Refunded on Decrease-2	8 (b)	12	N or blank
@0335	Explain Interest Comp Line 8-2	8 (b)	6	"STMBnn" or blank
0340	Year Ended-3	(c)	6	YYYYMM or blank
0350	Taxable Income/Loss for Prior Year(s) -3	1 (c)	12	N or blank
0360	Adjustment To Taxable Income-3	2 (c)	12	N or blank
@0365	Schedule of each Separate Property-3	2 (c)	6	"STMBnn" or blank
0367	Statement Reference - BMF Use Only	2 (c)	6	Blank
0370	Adjusted Taxable Income For Look-Back Purposes-3	3 (c)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410	Interest Due on Increase-3	7(c)	12	N or blank
@0415	Explain Interest Comp Line 7-3	7(c)	6	"STMbnn" or blank
0420	Interest to be Refunded on Decrease-3	8(c)	12	N or blank
@0425	Explain Interest Comp Line 8-3	8(c)	6	"STMbnn" or blank
0430	Total Interest Due on Increase	7(d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10(d)	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0593" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8873bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000010
0010 Identifying Number		9	N
0020 Election Under Section 942(a)(3)	1	1	"X" or blank
@0025 Attachment Election Under Section 942(a)(3)	1	6	"STMbnn" or blank
0030 Election Extraterritorial Income Exclusion FSC	2	1	"X" or blank
@0035 Attachment Election Extraterritorial Exclusion FSC	2	6	"STMbnn" or blank
0040 Election Foreign Corp Treated as Domestic	3	1	"X" or blank
@0045 Attachment Exception Old Earnings and Profits	3	6	"STMbnn" or blank
0050 Excepted Foreign Economic Process Yes Box	4a	1	"X" or blank
0055 Excepted Foreign Economic Process No Box	4a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0060	50% Foreign Direct Cost Test	4b(1)	1	"X" or blank
0065	85% Foreign Direct Cost Test	4b(2)	1	"X" or blank
0070	Business Activity Code	5a	6	N
0075	Product or Product Line	5b	50	AN
0080	Aggregate on Form 8873	5c(1)(a)	1	"X" or blank
0085	Aggregate on Tabular Schedule	5c(1)(b)	1	"X" or blank
@0090	Attachment to Tabular Schedule	5c(1)(b)	6	"STMbnn" or blank
0095	Tabular Schedule of Transactions	5c(1)(c)	1	"X" or blank
@0100	Attachment to Schedule of Transactions	5c(1)(c)	6	"STMbnn" or blank
0110	Group of Transactions	5c(2)	1	"X" or blank
@0115	Attachment to Group of Transactions	5c(2)	6	"STMbnn" or blank
0120	Foreign Trade Income Sale Foreign Trade Property	6(a)	12	N
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N
0150	Foreign Sale and Leasing Income Lease Outside US	8(b)	12	N
0160	Foreign Trade Income Sale Services	9(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0170	Foreign Sale and Leasing Income Service Outside US	10(b)	12	N
0180	Foreign Trade Income Lease Services	11(a)	12	N
0190	Foreign Sales and Leasing Income Lease Services	11(b)	12	N
0200	Foreign Trade Income Construction Services	12(a)	12	N
0210	Foreign Trade Income Managerial Services	13(a)	12	N
0220	Amount from Column (a)	14b	12	N
0230	Foreign Trading gross Receipts	15a	12	N
0240	Total of Column (b)	16b	12	N
0250	Inventory Beginning of Year Trade	17a(a)	12	N
0260	Inventory Beginning of Year Sale and Lease	17a(b)	12	N
0270	Purchase Trade	17b(a)	12	N
0280	Purchase Sale and Lease	17b(b)	12	N
0290	Cost of Labor Trade	17c(a)	12	N
0300	Cost of Labor Sale and Lease	17c(b)	12	N
0310	Additional Section 263A Costs Trade	17d(a)	12	N
0320	Additional Section 263A Costs Sale and Lease	17d(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0325	Attachment to Section 263A Costs	17d	6	"STMBnn" or blank
0330	Other Costs Trade	17e(a)	12	N
0340	Other Costs Sale and Lease	17e(b)	12	N
@0345	Attachment Other Costs	17e	6	"STMBnn" or blank
0350	Total Trade	17f(a)	12	N
0360	Total Sale and Lease	17f(b)	12	N
0370	End of Year Inventory Trade	17g(a)	12	N
0380	End of Year Inventory Sale and Lease	17g(b)	12	N
0390	Subtract End of Year Inventory Trade	17h(a)	12	N
0400	Subtract End of Year Inventory Sale and Lease	17h(b)	12	N
0410	Subtract Line 17h from Line 15 Column (a)	18(a)	12	N
0420	Subtract Line 17h from Line 16 Column (b)	18(b)	12	N
0430	Other Expenses and Deductions Trade	19(a)	12	N
0440	other Expenses and Deductions Sale and Lease	19(b)	12	N
@0445	Attachment for Other Expenses and Deductions	19	6	"STMBnn" or blank
0450	Foreign Trade Income	20(a)	12	N
0460	Foreign Sale and Leasing Income	21(b)	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0451" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0470 Record ID		6	"FRMbbb"
0471 Form Number		6	"8873bb"
0472 Page Number		5	"PG02b"
0473 Taxpayer Identification Number		9	N (Primary SSN)
0474 Filler		1	blank
0475 Form Occurrence Number		7	N 0000001 - 0000010
0480 Foreign Trading Gross Receipts	22	12	N
0490 Cost of Direct Material	23a	12	N
0500 Cost of Direct Labor	23b	12	N
0510 Total Lines 23a and 23b	23c	12	N
0520 Subtract from Foreign Trading Gross Receipts	24	12	N
0530 Worldwide Gross Receipts	25	12	N
0540 Cost of Goods Sold	26a	12	N
0550 Expenses Attributable to Gross Income	26b	12	N
0560 Total Lines 26a and 26b	26c	12	N
0570 Subtract from Worldwide Gross Receipts	27	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Overall Profit Percentage	28	6	R
0590	overall Profit Percentage Limitation	29	12	N
0600	Foreign Trade Income Using Marginal Costing	30	12	N
0610	15% of Foreign Trade Income	31	12	N
0620	Foreign Trade Income Using Full Costing	32	12	N
0630	Foreign Trade Income	33	12	N
0640	1.2% Foreign Trading Gross Receipts	34	12	N
0650	30% Foreign Trading Income Using Marginal Costing	35	12	N
0660	Foreign Trading Gross Receipts Method	36	12	N
0670	Foreign Trade Income	37	12	N
0680	15% Foreign Trade Income	38	12	N
0690	Foreign Trading Gross Receipts	39	12	N
0700	1.2% Foreign Trading Gross	40	12	N
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N
0730	Foreign Sale and Leasing Income	43	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0740	30% of Foreign Sale and Leasing Income	44	12	N
0750	Greatest Amount from Line 33, 36, 38, 42 or 44	45	12	N
0760	Divide Line 45 by Line 43 or Line 37	46	6	R
0770	Enter Amount from Line 19	47	12	N
0780	Multiply Line 46 by 47	48	12	N
0790	Total Lines 45 and 48	49	12	N
0800	Reduction for Boycott Bribes Kickbacks	50	12	N
0810	Qualifying Foreign Trade Income	51	12	N
0820	Extraterritorial Income Exclusion Deduction	52	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0559" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8874bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
*0020	1(a)	35	AN or "STMbnn"
			CDE Name-1
+0030	1(a)	35	AN
			CDE Street Address-1
*+0040	1(a)	22	AN or "STMbnn"
			CDE City-1
+0050	1(a)	2	A
			CDE State-1
+0060	1(a)	12	N (left-justified)
			CDE Zip Code-1
+0070	1(b)	9	N
			CDE ID Number-1
+0080	1(c)	8	DT
			Date of Initial Investment-1
+0090	1(d)	12	N
			Equity Investment Amount-1
+0095	1(e)	6	R
			Credit Rate-1
*+0100	1(f)	12	N or "STMbnn" or Blank
			Credit-1
0110	1(a)	35	AN
			CDE Name-2
0120	1(a)	35	AN
			CDE Street Address-2
0130	1(a)	22	AN
			CDE City-2
0140	1(a)	2	A or blank
			CDE State-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0185	Credit Rate-2	1(e)	6	R
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0275	Credit Rate-3	1(e)	6	R
0280	Credit-3	1(f)	12	N
0305	Statement Reference - BMF Use Only	1	6	Blank
0320	Total Credit Amount More than 3 CDEs	1	12	N
0340	New Market Credits from Partnerships and S Corp	2	12	N
0345	Statement Reference - BMF Use Only	2	6	Blank
0360	Add Line 1 (column f) and Line 2	3	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0277" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8880bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1a	12	Primary T/P Roth IRA for 2009 N
0020	1b	12	Secondary T/P Roth IRA for 2009 N
0030	2a	12	Primary T/P Contributions N
0040	2b	12	Secondary T/P Contributions N
0050	3a	12	Add Lines 1 and 2 Column (a) N
0060	3b	12	Add Lines 1 and 2 Column (b) N
0070	4a	12	Primary T/P Taxable Distributions N
0080	4b	12	Secondary T/P Taxable Distributions N
0090	5a	12	Subtract Line 4 from 3 Column (a) N
0100	5b	12	Subtract Line 4 from 3 Column (b) N

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

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0118" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8881bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Startup Costs Incurred	1	12	N
0030	Half of Startup Costs	2	12	N
@0035	Group Credit Division Schedule	2	6	"STMbnn" or blank
0040	Credit from Partnerships and S Corp	3	12	N
0050	Add Lines 2 and 3	4	12	N
0060	Smaller of Line 4 or \$500	5	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8882bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified Child care Facility Expenditures	1	12	N
0030 25% of Facility Expenditures	2	12	N
0040 Qualified Child Care Resource Expenditures	3	12	N
0050 10% of Resource Expenditures	4	12	N
0060 Credit from Partnerships and S Corp	5	12	N
0065 Statement Reference - BMF Use Only	1	6	Blank
0070 Add Lines 2, 4 and 5	6	12	N
0090 Smaller of Line 6 or \$150,000	7	12	N
@0100 How Group Credit Divided Statement	7	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Amount Allocated to Beneficiaries	8	12	NO ENTRY
0160	Subtract Line 8 from Line 7	9	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8885bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	0000001 - 0000002
0020 SSN of Recipient		9	N
0035 January Box	1	1	"X" or blank
0045 February Box	1	1	"X" or blank
0055 March Box	1	1	"X" or blank
0065 April Box	1	1	"X" or blank
0075 May Box	1	1	"X" or blank
0085 June Box	1	1	"X" or blank
0095 July Box	1	1	"X" or blank
0105 August Box	1	1	"X" or blank
0115 September Box	1	1	"X" or blank
0125 October Box	1	1	"X" or blank
0135 November Box	1	1	"X" or blank
0145 December Box	1	1	"X" or blank
0190 Amount Paid for Health Insurance	2a	12	N
0195 Amount Paid for Health Insurance	2(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0200	Total MSA & Health Savings Account Distributions	3a	12	N
0205	Total MSA & HSA Savings Account Dist.	3(b)	12	N
0210	Subtract Line 3 from Line 2	4a	12	N
0220	Subtract Line 3 from Line 2	4(b)	12	N
0230	Total's for Column A & B	6(a)	12	N
0240	Total's for Column A & B	6(b)	12	N
0250	Health Coverage Tax Credit	7	12	N
	Record Terminus Character		1	Value "#"

Reportable Transaction Disclosure
Statement

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0620" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8886bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000010
0010		9	Identifying Number NO ENTRY
0011	A	4	Statement Number N
0012	A	4	Total Statement Number N
0013	B	6	Tax Form Number AN, allowable special character is hyphen (-)
0015	B	6	Tax Year DT (YYYYMM)
0016	B	1	Amended Return Box - Yes "X" or blank
0017	B	1	Amended Return Box - No "X" or blank
0018	C	1	Initial Year Filer Indicator "X" or blank
0020	C	1	Protective Disclosure Indicator "X" or blank
*0030	1a	35	Transaction Name AN or "STMbnn"
+0038	1b	4	Initial Year participated DT (YYYY)
0039	1c	6	Reserved for BMF Use NO ENTRY

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0040	Registration Number 1	1c	11	AN, "STMbnn" or blank
+0042	Registration Number 2	1c	11	AN or blank
+0044	Registration Number 3	1c	11	AN or blank
+0046	Registration Number 4	1c	11	AN or blank
+0048	Registration Number 5	1c	11	AN or blank
0050	Reserved for BMF Use	1c	6	NO ENTRY
0100	Listed Transaction	2a	1	"X" or blank
0110	Confidential	2b	1	"X" or blank
0120	Contractual Protection	2c	1	"X" or blank
0130	Loss	2d	1	"X" or blank
0150	Brief Asset Holding Period	2e	1	"X" or blank
0160	Transaction of Interest	2f	1	"X" or blank
0200	Published Guidance Number	3	35	N or blank
0205	Reserved for BMF Use	3	6	NO ENTRY
0220	Number of Transactions on Form	4	3	N
*0230	Partnership Box 1	5a	6	"X" or "STMbnn" or blank
+0240	S Corp Box 1	5a	1	"X" or blank
+0250	Trust Box 1	5a	1	"X" or blank
+0260	Foreign Box 1	5a	1	"X" or blank
+0270	Name 1	5b	35	AN or blank
+0280	EIN 1	5c	9	N or blank

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0290	Date K-1 Received 1	5d	8	N or blank
0300	Partnership Box 2	5a	6	"X" or blank
0310	S Corp Box 2	5a	1	"X" or blank
0320	Trust Box 2	5a	1	"X" or blank
0330	Foreign Box 2	5a	1	"X" or blank
0340	Name 2	5b	35	AN or blank
0350	EIN 2	5c	9	N or blank
0360	Date K-1 Received 2	5d	8	N or blank
0365	Reserved for BMF Use	5	6	NO ENTRY
*0370	Fee Paid Name 1	6a	35	AN or "STMbnn" or blank
+0380	Fee Paid ID Number 1	6a	9	N or blank
+0390	Fee Paid Amount 1	6a	12	N or blank
*+0400	Fee Paid Street Address 1	6a	35	AN or "STMbnn" or blank
+0410	Fee Paid City 1	6a	22	A or blank
+0420	Fee Paid State 1	6a	2	A (Standard Postal State Abbreviation) or blank
+0430	Fee paid Zip Code 1	6a	12	N (Left Justified) or blank
0440	Fee Paid Name 2	6b	35	AN or blank
0450	Fee Paid ID Number 2	6b	9	N or blank
0460	Fee Paid Amount 2	6b	12	N or blank
0470	Fee Paid Street Address 2	6b	35	AN or blank
0480	Fee Paid City 2	6b	22	A or blank
0490	Fee Paid State 2	6b	2	A (Standard Postal State Abbreviation) or blank

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Fee Paid Zip Code 2	6b	12	N (Left Justified) or blank
0505	Reserved for BMF Use	6b	6	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"1530" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0600	Record ID		6	"FRMbbb"
0601	Form Number		6	"8886bb"
0602	Page Number		5	"PG02b"
0603	Taxpayer Identification Number		9	N (Primary SSN)
0604	Filler		1	blank
0605	Form Occurrence Number		7	N 0000010
0610	Deduction Box	7a	1	"X" or blank
0620	Capital Loss Box	7a	1	"X" or blank
0630	Ordinary Loss Box	7a	1	"X" or blank
0640	Exclusion from Gross Income Box	7a	1	"X" or blank
0650	Nonrecognition of Gain Box	7a	1	"X" or blank
0660	Adjustments to Basis Box	7a	1	"X" or blank
0670	Tax Credits Box	7a	1	"X" or blank
0680	Deferral Box	7a	1	"X" or blank
0690	Absence of Adjustments Box	7a	1	"X" or blank
0700	Other Box	7a	1	"X" or blank
0701	Description of Other	7a	35	AN or blank
*0710	Description of Facts 1	7b	70	AN or "STMbnn" or blank
0720	Description of Facts 1	7b	70	AN or blank

Field Identification No.	Description	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0730	Description of Facts 1	7b	70	AN or blank
0740	Description of Facts 1	7b	70	AN or blank
0750	Description of Facts 1	7b	70	AN or blank
0760	Description of Facts 1	7b	70	AN or blank
0770	Description of Facts 1	7b	70	AN or blank
0775	Reserved for BMF Use	7b	6	NO ENTRY
*0780	Tax-exempt Box 1	8a	6	"X" or "STMbnn" or blank
+0790	Foreign Box 1	8a	1	"X" or blank
+0800	Related Box 1	8a	1	"X" or blank
+0810	Transaction Name 1	8a	35	AN or blank
+0820	Transaction ID Number 1	8a	9	N or blank
*+0830	Transaction Street Address 1	8a	35	AN or "STMbnn" or blank
+0840	Transaction City 1	8a	22	A or blank
+0850	Transaction State 1	8a	2	A (Standard Postal State Abbreviation) or blank
+0860	Transaction Zip Code 1	8a	12	N (Left Justified) or blank
*+0870	Transaction Description 1	8a	70	AN or "STMbnn" or blank
0880	Transaction Description 1	8a	70	AN or blank
0890	Transaction Description 1	8a	70	AN or blank
0900	Transaction Description 1	8a	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0910	Transaction Description 1	8a	70	AN or blank
0920	Tax-exempt Box 2	8b	6	"X" or blank
0930	Foreign Box 2	8b	1	"X" or blank
0940	Related Box 2	8b	1	"X" or blank
0950	Transaction Name 2	8b	35	AN or blank
0960	Transaction ID Number 2	8b	9	N or blank
0970	Transaction Street Address 2	8b	35	AN or blank
0980	Transaction City 2	8b	22	A or blank
0990	Transaction State 2	8b	2	A (Standard Postal State Abbreviation) or blank
1000	Transaction Zip Code 2	8b	12	N (Left Justified) or blank
1010	Transaction Description 2	8b	70	AN or blank
1020	Transaction Description 2	8b	70	AN or blank
1030	Transaction Description 2	8b	70	AN or blank
1040	Transaction Description 2	8b	70	AN or blank
1045	Transaction Description 2	8b	70	AN or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0177" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8888bb"
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 Amount to be Deposited in First Account	1a	12	N
0020 Routing Transit Number	1b	9	N
0030 Checking Account Indicator	1c	1	"X" or blank
0040 Savings Account Indicator	1c	1	"X" or blank
0060 Depositor Account Number	1d	17	AN (includes hyphens or blank)
0070 Amount to be Deposited in Second Account	2a	12	N or blank
0080 Routing Transit Number	2b	9	N or blank
0090 Checking Account Indicator	2c	1	"X" or blank
0100 Savings Account Indicator	2c	1	"X" or blank
0120 Depositor Account Number	2d	17	AN (includes hyphens or blank)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0130	Amount to be Deposited in Third Account	3a	12	N or blank
0140	Routing Transit Number	3b	9	N or blank
0150	Checking Account Indicator	3c	1	"X" or blank
0160	Savings Account Indicator	3c	1	"X" or blank
0180	Depositor Account Number	3d	17	AN (includes hyphens or blank)
0190	Total Amount to be Directly Deposited	4	12	N
0200	Two Account Indicator Box		1	"X" or blank
0300	Three Account Indicator Box		1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8889bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		9	N
			SSN of HSA Account Beneficiary
0015	1	1	"X" or blank
			Self-only Coverage under a High Deductible
0025	1	1	"X" or blank
			Family Coverage under a High Deductible
0035	2	12	N
			HSA Contributions
0045	3	12	N
			Family Coverage
0055	4	12	N
			Amount Contributed to Archer MSAs
0065	5	12	N
			Subtract Line 4 from Line 3
0075	6	12	N
			HSAs Family Coverage
0085	7	12	N
			Additional Contributions
0095	8	12	N
			Add Lines 6 and 7
0105	9	12	N
			Employer Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0115	Qualified HSA Funding	10	12	N
0125	Add Lines 9 and 10	11	12	N
0130	Subtract Line 11 from Line 8	12	12	N
0135	HSA Deductions	13	12	N
0145	Total HSA Distributions	14a	12	N
0155	Rollover Contributions	14b	12	N
0165	Subtract Line 14b from Line 14a	14c	12	N
0170	Unreimbursed Qualified Medical Expenses	15	12	N
0175	Taxable HSA Distributions	16	12	N
0185	Exceptions to Additional 10% Tax	17a	1	"X" or blank
0195	Additional 10% Tax	17b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0103" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0205 Record ID		6	"FRMbbb"
0206 Form Number		6	"8889bb"
0207 Page Number		5	"PG02b"
0208 Taxpayer Identification Number		9	N (Primary SSN)
0209 Filler		1	blank
0210 Form Occurrence Number		7	N 0000001 - 0000002
0220 Qualified HSA Distribution	18	12	N
0230 Last Month Rule	19	12	N
0240 Qualified HSA Funding Distribution	20	12	N
0250 Total Income	21	12	N
0260 Additional Tax	22	12	N
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8891bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	Plan Custodian Name	1	70	AN
0030	Plan Account Number	2	30	AN
0035	Plan Custodian Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0040	Plan Custodian Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0050	Plan Custodian City	3	22	AN, Allowable special characters are: space, slash, and hyphen
0060	Plan Custodian State Abbreviation	3	2	A (Standard Postal State Abbreviations)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Plan Custodian Zip Code	3	12	N (left-justified)
0080	Plan Custodian Foreign State or Province	3	35	A, Allowable special character is space
0090	Plan Custodian Foreign Postal Code	3	20	AN, Allowable special character is space
0100	Plan Custodian Foreign Country	3	35	A, Allowable special character is space
0110	Registered Retirement Savings Plan Box	4	1	"X" or blank
0120	Registered Retirement Income Fund Box	4	1	"X" or blank
0130	Beneficiary Plan Status Box	5	1	"X" or blank
0140	Annuitant Plan Status Box	5	1	"X" or blank
0150	Previous U.S. Tax Deferral Elect "Yes" Box	6a	1	"X" or blank
0160	Previous U.S. Tax Deferral Elect "No" Box	6a	1	"X" or blank
0170	First Year U.S. Tax Deferral Elect	6b	4	"nnnn" or blank
0180	U.S. Tax Deferral New Elect Box	6c	1	"X" or blank
0190	Current Year Plan Distributions	7a	12	N
0200	Current Year Plan Taxable Distributions	7b	12	N
0210	Year End Plan Balance	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Current Year Plan Contributions	9	12	N
0230	Current Year Undistributed Interest	10a	12	N
0240	Current Year Undistributed Ordinary Dividends	10b	12	N
0250	Current Year Undistributed Qualified Dividends	10c	12	N
0260	Current Year Undistributed Capital Gains	10d	12	N
*0270	Current Year Undistrib Other Income List Statement	10e	20	AN, "STMbnn" or blank
+0280	Current Year Undistrib Other Income Total Amount	10e	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0166" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8896bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	6	N
			Low Sulfur Diesel Fuel Gallons
0030	2	12	N
			Fuel times Rate
0040	3	12	N
			Qualified Costs Limitation
0050	4	12	N
			Prior Years Allowable Credit
0060	5	12	N
			Qualified Capital Costs minus Pr Yr Credit
0070	6	12	N
			Tentative Credit
0080	7	12	N
			Credit from Pass- Through Entities
0090	8	12	N
			Current Year Credit
0200	9	12	NO ENTRY
			Allocated to Patrons
0210	10	12	NO ENTRY
			Cooperative Current Year Credit

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count
		4	"0290" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel
0000		6	Value "*****"
0000		6	Record ID
0001		6	Form Number
0001		6	"FRMbbb"
0002		5	Page Number
0002		5	"PG01b"
0003		9	Taxpayer Identification Number
0003		9	N (Primary SSN)
0004		1	Filler
0004		1	blank
0005		7	Form Occurrence Number
0005		7	N 0000001
0010		9	Identifying Number
0010		9	NO ENTRY
0020	1	12	Qualified RR Track Expenditures
0020	1	12	N
0030	2	12	50% of Above
0030	2	12	N
0040	3a	6	Miles RR Track Owned or Leased by You
0040	3a	6	N or blank
0050	3b	6	Total Miles RR Track Assigned to Other Taxpayers
0050	3b	6	N or blank
*0055	3b	35	Assignee Name
*0055	3b	35	AN, "STMbnn", or blank
+0057	3b	6	Assignee Miles
+0057	3b	6	N or blank
0060	3c	6	Total Miles RR Track Assigned to You
0060	3c	6	N or blank
*0065	3c	35	Assignor Name
*0065	3c	35	AN, "STMbnn", or blank
+0067	3c	6	Assignor Miles
+0067	3c	6	N or blank
0070	3d	6	Total Miles RR Track
0070	3d	6	N
0080	4	12	Multiply Total Miles by \$3500
0080	4	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Credit from Qualified Track Maintained	5	12	N
0100	Credit from Pass- Through Entities	6	12	N
0110	Add Lines 5 and 6	7	12	N
0120	QLFY Credit included on Line 7	8	12	N
0130	Subtract Line 8 from Line 7	9	12	N
0140	QLFY Credit from Passive Activities	10	12	N
0150	Carryforward of QLFY Credit	11	12	N
0160	Add Lines 9 through 11	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0319" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8903bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1	12	N
			Domestic Production Gross Receipts
0020	2	12	N
			Allocable Cost of Goods Sold
0030	3	12	N
			Directly Allocable Deductions etc
0040	4	12	N
			Deductions or Losses from Sm Bus Simplified Method
0050	5	12	N
			Total Allocable Deductions etc
0060	6	12	N
			QPA Net Income from Receipts
0070	7	12	N
			QPA Income from Pass-Through
0080	8	12	N
			Add Lines 6 and 7
0090	9	12	N
			Amt Allocated to Beneficiaries
0100	10	12	N
			QPA Income
0110	11	12	N
			Income Limitation

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Enter the Smaller of Line 10 or Line 11	12	12	N
0130	Enter 6% of Line 12	13	12	N
0140	Form W-2 Wages	14	12	N
0150	Form W-2 Wages from S-Corp, Este and Trst	15	12	N
0160	Add Lines 14 and 15	16	12	N
0170	Amt Allocated to Beneficiaries	17	12	N
0180	Enter Amount from Line 16	18	12	N
0190	Form W-2 Wage Limitation	19	12	N
0200	Enter the Smaller of Line 13 or Line 19	20	12	N
0210	DPA Deduction from Cooperatives	21	12	N
0220	Expanded Affiliated Group Allocation	22	12	N
0230	Domestic Production Activities Deduction	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0100" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8906bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	3	12	N
0040	4	12	N
0050	5	12	N
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0326" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8907bb"
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
*0030 Date Facility Placed in Service	1	8	YYYYMMDD or "STMbnn"
0110 BOEs - Coke	2 (a)	10	N or blank
0125 BOEs - Coke After 12/31	2 (b)	10	NO ENTRY
0140 Infl Adj Factor Product - Coke	3 (a)	6	R or blank
0155 Infl Adj Factor Product - Coke After 12/31	3 (b)	6	R or blank
0170 Inflation Adjusted Credit - Coke	4 (a)	12	N
0185 Inflation Adjusted Credit - Coke After 12/31	4 (b)	12	N
0250 Credit Net of Phaseout - Total	5	12	N
0300 Govt Monies and Subs Financing Reduction	6a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0310	Total Additions to Capital Account	6b	12	N
0320	Ratio of Subsidies to Cap Acct Additions	6c	6	R or blank
0330	Subsidies Reduction to Credit	6d	12	N
0340	Credit Net of Subsidies Reduction	7	12	N
0400	Reduction Due to Energy Credit	8a	12	N
0410	Recaptured Portion	8b	12	N
0420	Unrecaptured Portion	8c	12	N
0430	Credit Net of Energy Credit Reduction	9	12	N
0500	Reduction Due to Form 8830 Credit	10a	12	N
0510	Recaptured Portion	10b	12	N
0520	Unrecaptured Portion	10c	12	N
0530	Credit Net of Form 8830 Credit	11	12	N
0600	Credit from Pass-Through Entities	12	12	N
0620	Current Year Credit	13	12	N
0630	Allocated to Beneficiaries	14	12	NO ENTRY
0640	Estate and Trust Current Year Credit	15	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0112" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8908bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified 50% Standard Homes	1a	6	N or blank
0030 Credit for 50% Standard Homes	1b	12	N
0040 Qualified 30% Standard Homes	2a	6	N or blank
0050 Credit for 30% standard Homes	2b	12	N
0060 Credit from Pass- Through Entities	3	12	N
0070 Current Year Credit	4	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0700" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8909bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0020	1a	12	Number of Dishwashers Produced N
0030	1b	12	Number of Dishwashers Produced N
0040	2a	12	Number of Dishwashers Produced 2 Years Prior N
0050	2b	12	Number of Dishwashers Produced 2 Years Prior N
0060	3a	12	Subtract Line 2a from Line 1a N
0070	3b	12	Subtract Line 2b from Line 1b N
0080	5a	12	Multiply Line 3a by Line 4a N
0090	5b	12	Multiply Line 3b by Line 4b N
0100	6	12	Add Amts on Line 5 Columns a and b N

Field No.	Identification	Form Ref.	Length	Field Description
0105	Number of Type A Clothes Washers Produced	7a	12	N
0115	Number of Type B Clothes Washers Produced	7b	12	N
0125	Number of Type C Clothes Washers Produced	7c	12	N
0145	Num of Type A Clothes Washers Produced 2 Yrs Prior	8a	12	N
0155	Num of Type B Clothes Washers Produced 2 Yrs Prior	8b	12	N
0165	Num of Type C Clothes Washers Produced 2 Yrs Prior	8c	12	N
0185	Subtract Line 8a from Line 7a	9a	12	N
0195	Subtract Line 8b from Line 7b	9b	12	N
0205	Subtract Line 8c from Line 7c	9c	12	N
0218	Multiply Line 9a by Line 10a	11a	12	N
0220	Multiply Line 9b by Line 10b	11b	12	N
0230	Multiply Line 9c by Line 10c	11c	12	N
0240	Add Amts on Line 11 Columns a thru c	12	12	N
0245	Number of Type A Refrigerators Produced	13a	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0255	Number of Type B Refrigerators Produced	13b	12	N	
0265	Number of Type C Refrigerators Produced	13c	12	N	
0285	Num of Type A Refrigerators Produced 2 Yrs Prior	14a	12	N	--
0295	Num of Type B Refrigerators Produced 2 Yrs Prior	14b	12	N	
0305	Num of Type C Refrigerators Produced 2 Yrs Prior	14c	12	N	
0318	Subtract Line 14a from Line 13a	15a	12	N	--
0320	Subtract Line 14b from Line 13b	15b	12	N	
0322	Subtract Line 14c from Line 13c	15c	12	N	
0325	Multiply Line 15a by Line 16a	17a	12	N	--
0335	Multiply Line 15b by Line 16b	17b	12	N	
0345	Multiply Line 15c by Line 16c	17c	12	N	
0365	Add Amts on Line 17 Columns a thru c	18	12	N	--
0375	Add Lines 6, 12 and 18	19	12	N	
0385	2% of Average Annual Gross Receipts	20	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0395	Enter Amount from Line 19 of 2008 Form 8909	21b	12	N	
0405	Enter Amount from Line 21b of 2008 Form 8909	21c	12	N	
0410	Enter Amount from Line 21c of 2008 Form 8909	21d	12	N	
0420	Add Lines 21c and 21d	21e	12	N	--
0430	Subtract Line 21e from Line 21b	21f	12	N	--
0440	Enter Amount from Line 20 of 2008 Form 8909	21g	12	N	--
0450	Enter the Smallest of Line 21a, 21f or 21g	21h	12	N	--
0460	Subtract Line 21h from Line 21a	21i	12	N	--
0470	Enter Amount from Line 11, Column (c)	22a	12	N	--
0480	Enter Amount from Line 17, Column (c)	22b	12	N	
0490	Add Lines 22a and 22b	22c	12	N	
0500	Maximum Credit Amount	23	12	N	
0510	Smallest of Line 19, 20 or 23	24	12	N	
0520	Credit from Partnerships Estates, etc	25	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0530	Add Lines 24 and 25	26	12	N
0540	Amount Allocated to Beneficiaries	27	12	NO ENTRY
0550	Subtract Line 27 from Line 26	28	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0655" 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 Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0020	Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0030	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0040	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0050	Date Vehicle was Placed in Service 1	2a	8	DT
+0080	Credit Allowable 1	3a	12	N
*+0081	Qualified Plug-In Electric Vehicle 1	4a	12	N or "STMbnn"
+0082	Section 179 Expense 1	5a	12	N
+0083	Subtract Line 5a 1	6a	12	N
+0084	Multiply Line 6a 1	7a	12	N
+0086	Enter the Smaller 1	9a	12	N
+0087	Tentative Credit 1	10a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
*+0090	Business/Investment Use Percentage 1	11a	6	R or "STMbnn"
+0100	Multiply Line 10 by Line 11 1	12a	12	N
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
0140	Date Vehicle was placed in Service 2	2b	8	DT or blank
0170	Credit Allowable 2	3b	12	N or blank --
0171	Qualified Plug-In Electric Vehicle 2	4b	12	N
0172	Section 179 Expense 2	5b	12	N
0173	Subtract Line 5a 2	6b	12	N
0174	Multiply Line 6a 2	7b	12	N
0176	Enter the Smaller 2	9b	12	N
0177	Tentative Credit 2	10b	12	N
0180	Business/Investment Use Percentage 2	11b	6	R or blank
0190	Multiply Line 10 by Line 11 2	12b	12	N or blank
0200	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank --
0210	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0220	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank	
0230	Date Vehicle was Placed in Service 3	2c	8	DT or blank	
					--
					--
0260	Credit Allowable 3	3c	12	N or blank	
0261	Qualified Plug-In Electric Vehicle 3	4c	12	N	
0262	Section 179 Expense 3	5c	12	N	
0263	Subtract Line 5a 3	6c	12	N	
0264	Multiply Line 6a 3	7c	12	N	
0266	Enter the Smaller 3	9c	12	N	
0267	Tentative Credit 3	10c	12	N	
0270	Business/Investment Use Percentage 3	11c	6	R or blank	
0280	Multiply Line 10 by Line 11 3	12c	12	N or blank	
0290	Add Columns (a) through (c) on Line 12	13	12	N	
0300	AMV Credit from Partnerships and S Corps	14	12	N	
0310	Business/Investment Use Part of Credit	15	12	N	
*0320	Subtract Line 12 from Line 10 1	16a	12	N or "STMbnn"	
0330	Subtract Line 12 from Line 10 2	16b	12	N	
0340	Subtract Line 12 from Line 10 3	16c	12	N	

Field Identification No.		Form Ref.	Length	Field Description
0350	Add Columns (a) through (c) on Line 16	17	12	N
0360	Enter the Amt from Form 1040	18	12	N
0370	Enter the Total	19	12	N
0380	Subtract Line 19 from Line 18	20	12	N
0390	Personal Use Part of Credit	21	12	N
				--
				--
				--
				--
				--
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0472" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8911bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Total Cost Placed in Service in TY	1a	12	N
0025 Total Cost Placed in Service in TY - Col. b	1b	12	N
0030 Business/Invest Use Part	2a	12	N
0035 Business/Invest Use Part - Col. b	2b	12	N
0040 Sect 179 Expense Deduction	3a	12	N
0045 Sect 179 Expense Deduction - Col. b	3b	12	N
0050 Business/Invest Part Net of Sect 179	4a	12	N
0055 Business/Invest Part Net of Sect 179 - Col. b	4b	12	N
0060 Tentative Business/ Invest Use Credit	6a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0063	Tentative Business/ Invest Use Credit - Col. b	6b	12	N
0065	Maximum Business/ Invest Use Credit	7a	12	N
0067	Maximum Business/ Invest Use Credit - Col. b	7b	12	N
0070	Business/Invest Use Credit	8a	12	N
0072	Business/Invest Use Credit - Col. b	8b	12	N
0075	Add Columns (a) and (b) on Line 8	9	12	N
0080	Credit from Pass- Through Entities	10	12	N
0090	Current year Business/Invest Credit	11	12	N
0100	Personal Use Part	12a	12	N
0105	Personal Use Part - Col. b	12b	12	N
0110	Tentative Personal Use Credit	14a	12	N
0112	Tentative Personal Use Credit - Col. b	14b	12	N
0115	Maximum Personal Use Credit	15a	12	N
0117	Maximum Personal Use Credit - Col. b	15b	12	N
0120	Current Year Personal Use Credit	16a	12	N
0125	Current Year Personal Use Credit - Col. b	16b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0127	Add Columns (a) and (b) on Line 16	17	12	N
0130	Regular Tax Before Credits	18	12	N
0140	Foreign Tax Credit	19a	12	N
0150	Personal Credits from Form 1040	19b	12	N
0160	Non-business Qualified Electric Vehicle Credit	19c	12	N
0180	Total Credits	19d	12	N
0190	Net Regular Tax	20	12	N
0200	Tentative Minimum Tax	21	12	N
0210	Net Regular minus Previous Line Amount	22	12	N
0220	Personal Credit Allowed for Current Year	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1054" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8912bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0003			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
0010	1	35	AN, Allowable special characters are space, slash, hyphen
0020	1	22	A, Allowable special character is space
0030	1	2	A (Standard Postal State Abbreviations)
0040	2	8	DT
0050	3	8	DT
0050			Date Bond Disposed of
*0055	4a	8	DT or "STMbnn"
*0055			Principal Payment Dates
+0060	4b	12	N
+0060			Outstanding Bond Principal
+0070	4c	6	R
+0070			Credit Rate
+0080	4d	12	N
+0080			Credit
+0090	4e	6	R
+0090			Percentage of Annual Credit
+0100	4f	12	N
+0100			Income Tax Credit
0115	4a	8	DT
0115			Principal Payment Dates

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0125	Outstanding Bond Principal	4b	12	N
0135	Credit Rate	4c	6	R
0145	Credit	4d	12	N
0155	Percentage of Annual Credit	4e	6	R
0165	Income Tax Credit	4f	12	N
0175	Principal Payment Dates	4a	8	DT
0185	Outstanding Bond Principal	4b	12	N
0195	Credit Rate	4c	6	R
0205	Credit	4d	12	N
0215	Percentage of Annual Credit	4e	6	R
0225	Income Tax Credit	4f	12	N
0235	Principal Payment Dates	4a	8	DT
0245	Outstanding Bond Principal	4b	12	N
0255	Credit Rate	4c	6	R
0265	Credit	4d	12	N
0275	Percentage of Annual Credit	4e	6	R
0285	Income Tax Credit	4f	12	N
0295	Principal Payment Dates	4a	8	DT
0305	Outstanding Bond Principal	4b	12	N
0315	Credit Rate	4c	6	R
0325	Credit	4d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0335	Percentage of Annual Credit	4e	6	R
0345	Income Tax Credit	4f	12	N
0355	Principal Payment Dates	4a	8	DT
0365	Outstanding Bond Principal	4b	12	N
0375	Credit Rate	4c	6	R
0385	Credit	4d	12	N
0395	Percentage of Annual Credit	4e	6	R
0405	Income Tax Credit	4f	12	N
0415	Principal Payment Dates	4a	8	DT
0425	Outstanding Bond Principal	4b	12	N
0435	Credit Rate	4c	6	R
0445	Credit	4d	12	N
0455	Percentage of Annual Credit	4e	6	R
0465	Income Tax Credit	4f	12	N
0475	Principal Payment Dates	4a	8	DT
0485	Outstanding Bond Principal	4b	12	N
0495	Credit Rate	4c	6	R
0505	Credit	4d	12	N
0515	Percentage of Annual Credit	4e	6	R
0525	Income Tax Credit	4f	12	N
0535	Principal Payment Dates	4a	8	DT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0545	Outstanding Bond Principal	4b	12	N
0555	Credit Rate	4c	6	R
0565	Credit	4d	12	N
0575	Percentage of Annual Credit	4e	6	R
0585	Income Tax Credit	4f	12	N
0595	Principal Payment Dates	4a	8	DT
0605	Outstanding Bond Principal	4b	12	N
0615	Credit Rate	4c	6	R
0625	Credit	4d	12	N
0635	Percentage of Annual Credit	4e	6	R
0645	Income Tax Credit	4f	12	N
0655	Principal Payment Dates	4a	8	DT
0665	Outstanding Bond Principal	4b	12	N
0675	Credit Rate	4c	6	R
0685	Credit	4d	12	N
0695	Percentage of Annual Credit	4e	6	R
0705	Income Tax Credit	4f	12	N
0715	Principal Payment Dates	4a	8	DT
0725	Outstanding Bond Principal	4b	12	N
0735	Credit Rate	4c	6	R
0745	Credit	4d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0755	Percentage of Annual Credit	4e	6	R
0765	Income Tax Credit	4f	12	N
0775	Principal Payment Dates	4a	8	DT
0785	Outstanding Bond Principal	4b	12	N
0795	Credit Rate	4c	6	R
0805	Credit	4d	12	N
0815	Percentage of Annual Credit	4e	6	R
0825	Income Tax Credit	4f	12	N
0845	Principal Payment Dates	4a	8	DT
0865	Outstanding Bond Principal	4b	12	N
0885	Credit Rate	4c	6	R
0905	Credit	4d	12	N
0925	Percentage of Annual Credit	4e	6	R
0945	Income Tax Credit	4f	12	N
0965	Principal Payment Dates	4a	8	DT
0990	Outstanding Bond Principal	4b	12	N
1000	Credit Rate	4c	6	R
1010	Credit	4d	12	N
1020	Percentage of Annual Credit	4e	6	R
1030	Income Tax Credit	4f	12	N
1040	Total Credit	5	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1041	Clean Renewal Energy Bond	6	12	N
1043	Enter the Line 6 Amount from Page 1	7	12	N
1045	Bond Credits from Ptnrshps, S-Corps, Estates	8	12	N
1047	Carryforward of Credits	9	12	N
1050	Add Lines 6 through 9	10	12	N
1055	Amount Allocated to the Beneficiaries	11	12	NO ENTRY
1060	Estates & Trusts	12	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0163" for Fixed; "nnnn" for variable format
		4	Value "*****"
1100		6	"FRMbbb"
1101		6	"8912bb"
1102		5	"PG02b"
1103		9	N (Primary SSN)
1103			Taxpayer Identification Number
1104		1	blank
1105		7	N 0000001 - 0000010
1105			Form Occurrence Number
1110	13	12	N
1110			Regular Tax before Credits
1120	14	12	N
1120			Alternative Minimum Tax
1130	15	12	N
1130			Add Lines 13 and 14
1140	16a	12	N
1140			Foreign Tax Credits
1150	16b	12	N
1150			Credits from Form 1040 and other Forms
1190	16c	12	N
1190			General Business Credit
1200	16d	12	N
1200			Credit for Prior Year Minimum Tax
1220	16e	12	N
1220			Add Lines 16a through 16d
1230	17	12	N
1230			Net Income Tax
1240	18	12	N
1240			Credit to Holders of Tax Credit Bonds Allowed

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0695" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8914bb"
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 Individual First Name 1	1a(1)	10	AN (first name) or blank
0020 Individual Last Name 1	1a(1)	15	AN (last name) or blank
0030 Individual Name Control 1		4	First 4 significant characters of last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040 Individual SSN 1	1b(1)	9	N or blank
0050 Former Street Address 1	1c(1)	35	AN, Allowable special characters are spaces, slash, hyphen and literal "NONE"
0060 Former City 1	1c(1)	22	A, Allowable special character is space
0070 Former State 1	1c(1)	2	A (Standard Postal State Abbreviations)
0080 Former Zip Code 1	1c(1)	12	N (left-justified)
0090 Days Lived with You 1	1d(1)	3	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Individual First Name 2	1a(2)	10	'See 1st Occ.'
0120	Individual Last Name 2	1a(2)	15	'See 1st Occ.'
0130	Individual Name Control 2		4	'See 1st Occ.'
0140	Individual SSN 2	1b(2)	9	'See 1st Occ.'
0150	Former Street Address 2	1c(2)	35	'See 1st Occ.'
0160	Former City 2	1c(2)	22	'See 1st Occ.'
0170	Former State 2	1c(2)	2	'See 1st Occ.'
0180	Former Zip Code 2	1c(2)	12	'See 1st Occ.'
0190	Days Lived with You 2	1d(2)	3	'See 1st Occ.'
0210	Individual First Name 3	1a(3)	10	'See 1st Occ.'
0220	Individual Last Name 3	1a(3)	15	'See 1st Occ.'
0230	Individual Name Control 3		4	'See 1st Occ.'
0240	Individual SSN 3	1b(3)	9	'See 1st Occ.'
0250	Former Street Address 3	1c(3)	35	'See 1st Occ.'
0260	Former City 3	1c(3)	22	'See 1st Occ.'
0270	Former State 3	1c(3)	2	'See 1st Occ.'
0280	Former Zip Code 3	1c(3)	12	'See 1st Occ.'
0290	Days Lived with You 3	1d(3)	3	'See 1st Occ.'
0310	Individual First Name 4	1a(4)	10	'See 1st Occ.'
0320	Individual Last Name 4	1a(4)	15	'See 1st Occ.'

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Individual Name Control 4		4	'See 1st Occ.'
0340	Individual SSN 4	1b(4)	9	'See 1st Occ.'
0350	Former Street Address 4	1c(4)	35	'See 1st Occ.'
0360	Former City 4	1c(4)	22	'See 1st Occ.'
0370	Former State 4	1c(4)	2	'See 1st Occ.'
0380	Former Zip Code 4	1c(4)	12	'See 1st Occ.'
0390	Days Lived with You 4	1d(4)	3	'See 1st Occ.'
0392	Maximum Exemption Amount	2	12	N
0394	Form 8914 for 2008 - Yes	3	1	"X" or blank
0395	Form 8914 for 2008 - No	3	1	"X" or blank
0396	Prior Year Exemption Amount	3	12	N
0398	Subtract Line 3 from Line 2	4	12	N
0400	Total Displaced Individual Exemption Amount	5	12	N
0405	Smaller of Line 4 or Line 5	6	12	N
0410	Total Regular Exemption Amount	7	12	N
0420	Add Lines 6 and 7	8	12	N
0430	AGI Greater Than Filing Status Amount - No	9	1	"X" or blank
0440	AGI Greater Than Filing Status Amount - Yes	9	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0450	AGI or Blank	9	12	N
0460	Filing Status Amount	10	12	N
0470	Subtract Line 10 from Line 9	11	12	N
0480	Excess of AGI Over Filing Status Amount - No	12	1	"X" or blank
0490	Excess of AGI Over Filing Status Amount - Yes	12	1	"X" or blank
0500	Excess of AGI Over Filing Status Amount	12	12	N
0510	Add Lines 6 and 12	13	12	N
0520	Multiple of \$2500 or \$1250	14	12	N
0530	2% of Multiple	15	6	R
0540	Regular Exemption Phaseout Amount	16	12	N
0550	Divide Line 16 by 3.0	17	12	N
0560	Exemption Amount	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "0172" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8915bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0020		9	SSN of Qualified Taxpayer N
			--
			--
			--
			--
			--
0080	1	12	Prior Year F8915, Line 6 N or blank
0090	2	12	Prior Year F8915, Line 1 N or blank
0100	3	12	Subtract Line 2 from Line 1 N
0110	4	12	Total Amount of Repayments N
0120	5	12	Add Lines 3 and 4 N
			--
			--
0230	6	12	Prior Year F8915, Line 13 N or blank
0240	7	12	Prior Year F8915, Line 8 N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0250	Subtract Line 7 from Line 6	8	12	N
0260	Total Amount of Repayments	9	12	N
0270	Add Lines 8 and 9	10	12	N
				--
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0255" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8917bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Student's First Name 1	1a	10	AN (first name) or "STMbnn"
+0020 Student's Last Name 1	1a	15	AN (last name)
+0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0040 Student's SSN - 1	1b	9	N
+0050 Qualified Expenses	1c	12	N
0060 Student's First Name 2	1a	10	AN (first name)
0070 Student's Last Name 2	1a	15	AN (last name)

Field Identification No.		Form Ref.	Length	Field Description
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0080	Student's Name Control - 2	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0090	Student's SSN - 2	1b	9	N
0100	Qualified Expenses	1c	12	N
0110	Student's First Name 3	1a	10	AN (first name)
0120	Student's Last Name 3	1a	15	AN (last name)
0130	Student's Name Control - 3	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0140	Student's SSN - 3	1b	9	N
0150	Qualified Expenses	1c	12	N
0160	Total Qualified Expenses	2	12	N
0170	Total Inc on Tax Form	3	12	N
0180	Adjust to Inc on Tax Form	4	12	N
0190	Subtract Line 4 from Line 3	5	12	N
0200	Tuition and Fees Deduction - Yes Box	6	1	"X" or blank
0210	Tuition and Fees Deduction - No Box	6	1	"X" or blank
0220	Tuition and Fees Deduction Amt	6	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0570" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8919bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000002
0010		35	Wage Recipient Name AN
0020		9	Wage Recipient SSN N
*0030	1a	42	Employer's Name 1 AN or "STMbnn"
+0040	1b	9	Employer's EIN 1 N
+0050	1c	7	Reason Code(s) 1 "A", "B", "C", "D", "E", "F", or "G" (multiple codes allowed)
+0060	1d	8	IRS Determination or Corresp Date Rcvd 1 YYYYMMDD or blank
+0070	1e	1	Form 1099-MISC Was Received 1 "X" or blank
+0080	1f	12	Total Wages With No SSA or Med Withheld 1 N
0090	2a	42	Employer's Name 2 AN or blank
0100	2b	9	Employer's EIN 2 N or blank
0110	2c	7	Reason Code(s) 2 "A", "B", "C", "D", "E", "F", "G" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0120	IRS Determination or Corresp Date Rcvd 2	2d	8	'See 1st Occ.'
0130	Form 1099-MISC Was Received 2	2e	1	'See 1st Occ.'
0140	Total Wages With No SSA or Med Withheld 2	2f	12	'See 1st Occ.'
0150	Employer's Name 3	3a	42	'See 2nd Occ.'
0160	Employer's EIN 3	3b	9	N or blank
0170	Reason Code(s) 3	3c	7	"A", "B", "C", "D", "E", "F", "G" or blank
0180	IRS Determination or Corresp Date Rcvd 3	3d	8	'See 1st Occ.'
0190	Form 1099-MISC Was Received 3	3e	1	'See 1st Occ.'
0200	Total Wages With No SSA or Med Withheld 3	3f	12	'See 1st Occ.'
0210	Employer's Name 4	4a	42	'See 2nd Occ.'
0220	Employer's EIN 4	4b	9	N or blank
0230	Reason Code(s) 4	4c	7	"A", "B", "C", "D", "E", "F", "G" or blank
0240	IRS Determination or Corresp Date Rcvd 4	4d	8	'See 1st Occ.'
0250	Form 1099-MISC Was Received 4	4e	1	'See 1st Occ.'
0260	Total Wages With No SSA or Med Withheld 4	4f	12	'See 1st Occ.'
0270	Employer's Name 5	5a	42	'See 2nd Occ.'
0280	Employer's EIN 5	5b	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0290	Reason Code(s) 5	5c	7	"A", "B", "C", "D", "E", "F", "G" or blank
0300	IRS Determination or Corresp Date Rcvd 5	5d	8	'See 1st Occ.'
0310	Form 1099-MISC Was Received 5	5e	1	'See 1st Occ.'
0320	Total Wages With No SSA or Med Withheld 5	5f	12	'See 1st Occ.'
0330	Total Wages	6	12	N
0340	Total Social Security Wages and Tips	8	12	N
0350	Line 7 minus Line 8	9	12	N
0360	Wages Subject to Social Security Tax	10	12	N
0370	Social Security Tax on Wages	11	12	N
0380	Medicare Tax on Wages	12	12	N
0390	F1040 Social Security and Med Tax on Wages	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0172" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8925bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000008
0010		35	Policyholder Name AN, Allowable special characters are space, less-than(<), hyphen(-), and ampersand(&)
0020		9	Identifying Number (EIN or SSN) N or blank
0025		35	Type of Business AN, Allowable special characters are space, less-than (<), hyphen (-) and ampersand (&)
0030	1	12	Number of Employees N
0040	2	12	Number of Employees Insured at End of Year N
0050	3	12	Total Amount of Life Ins In Force at End of Year N
0060	4a	1	Employee Valid Consent "YES" Box "X" or blank
0070	4a	1	Employee Valid Consent "NO" Box "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0080	Employee Insured with "NO" Valid Consent	4b	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"0391" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8930bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		9	N
			SSN of Qualified Taxpayer
0014	1b	12	N or blank
			Prior Year F8930 Qualified Dist
0018	1c	12	N or blank
			Prior Year F8930 Allocation of Qualified Dist
0020	2a	12	N
			Total Current Year Retirement Plan Dist
0030	2b	12	N
			Qualified Distributions from Retirement Plan
0040	2c	12	N
			Allocation of Qualified Dist from Retirement Plan
0050	3a	12	N
			Total Current Yr Dist from Trad, SEP, SIMPLE IRAs
0060	3b	12	N
			Qualified Dist from Traditional, SEP, SIMPLE IRAs

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Field No.	Identification	Form Ref.	Length	Field Description
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0070	Allocation of Traditional, SEP, SIMPLE IRAs	3c	12	N
0080	Total Current Year Dist of Roth IRAs	4a	12	N
0090	Qualified Distribution of Roth IRAs	4b	12	N
0100	Allocation of Roth IRAs Distribution	4c	12	N
0110	Total Current Year Distribution	5a	12	N
0120	Total Qualified Distributions	5b	12	N
0124	Subtract Line 1b from Distribution Limit	6b	12	N
0128	Subtract Line 1c from Distribution Limit	6c	12	N
0130	Excess Amount	7c	12	N
0134	Qualified Distribution - No	8	1	"X" or blank
0138	Qualified Distribution - Yes	8	1	"X" or blank
0140	Enter the Appropriate Amt from 2(c) or 2(b)	8	12	N
0150	Cost of Distribution	9	12	N
0160	Subtract Line 9 from Line 8	10	12	N
0170	Fully Taxable Dist from Retirement Plan Check Box	11	1	"X" or blank
0174	Taxable Amt of Dist from Retirement Plan	11	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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0176	Prior Year Form 8930 Line 9	12	12	N
0178	Add Lines 11 and 12	13	12	N
0182	Prior Year Form 8930 Line 10	14	12	N or blank --
0184	Prior Year Form 8930 Line 9	15	12	N or blank
0186	Subtract Line 15 from Line 14	16	12	N
0190	Total Repayments from Retirement Plan	17	12	N
0194	Add Lines 16 and 17	18	12	N
0200	Amount Retirement Plan Subject to Tax	19	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0204" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0224 Record ID		6	"FRMbbb"
0225 Form Number		6	"8930bb"
0226 Page Number		5	"PG02b"
0227 Taxpayer Identification Number		9	N (Primary SSN)
0228 Filler		1	blank
0229 Form Occurrence Number		7	N 0000001 - 0000002
0234 Qualified Distribution - Yes	20	1	"X" or blank
0238 Qualified Distribution - No	20	1	"X" or blank
0240 Qualified Distribution from Trad, SEP, Etc - Yes	21	1	"X" or blank
0250 Qualified Distribution from Trad, SEP, Etc - No	21	1	"X" or blank
0260 Amount from Form 8606, Line 15b	22	12	N
0270 Amount from Form 8606, Line 25b	23	12	N
0280 Enter the Appropriate Amt from 3(c) or 3(b)	24	12	N
0290 Add Lines 22, 23, and 24	25	12	N
0300 Fully Taxable Dist from Trad, SEP, Etc Check Box	26	1	"X" or blank

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Field Identification No.		Form Ref.	Length	Field Description
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0304	Taxable Amt of Distribution from Trad, SEP, Etc	26	12	N
0306	Prior Year Form 8930 Line 17	27	12	N
0308	Add Lines 26 and 27	28	12	N
0312	Prior Year Form 8930 Line 18	29	12	N or blank
0314	Prior Year Form 8930 Line 17	30	12	N or blank
0316	Subtract Line 30 from Line 29	31	12	N
0320	Total Repayments of Dist from Trad, SEP, Etc	32	12	N
0324	Add Lines 31 and 32	33	12	N
0330	Amount of Trad, SEP, Etc Subject to Tax	34	12	N
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Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0535" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8931bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1a(a)	12	N
			Employee Security Expenses
0020	1b(a)	12	N
			Chemical Security Expenses
0030	1c(a)	12	N
			Theft Prevention Expenses
0040	1d(a)	12	N
			Perimeter Protection Expenses
0050	1e(a)	12	N
			Security Equipment Expenses
0060	1f(a)	12	N
			Computer Security Expenses
0070	1g(a)	12	N
			Security Vulnerability Assessment Expenses
0080	1h(a)	12	N
			Site Security Plan Expenses
0090	2(a)	12	N
			Total Qualified Expenses Column (a)
0100	3(a)	12	N
			Multiply Line 2(a) by 30%

Field Identification No.		Form Ref.	Length	Field Description
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0110	Maximum Credit Per Facility	4 (a)	12	N
0120	Agricultural Chemical Security Credit Column (a)	5 (a)	12	N
0130	Employee Security Expenses	1a (b)	12	N
0140	Chemical Security Expenses	1b (b)	12	N
0150	Theft Prevention Expenses	1c (b)	12	N
0160	Perimeter Protection Expenses	1d (b)	12	N
0170	Security Equipment Expenses	1e (b)	12	N
0180	Computer Security Expenses	1f (b)	12	N
0190	Security Vulnerability Assessment Expenses	1g (b)	12	N
0200	Site Security Plan Expenses	1h (b)	12	N
0210	Total Qualified Expenses Column (b)	2 (b)	12	N
0220	Multiply Line 2 (b) by 30%	3 (b)	12	N
0230	Maximum Credit Per Facility	4 (b)	12	N
0240	Agricultural Chemical Security Credit Column (b)	5 (b)	12	N
0250	Employee Security Expenses	1a (c)	12	N
0260	Chemical Security Expenses	1b (c)	12	N
0270	Theft Prevention Expenses	1c (c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0280	Perimeter Protection Expenses	1d(c)	12	N
0290	Security Equipment Expenses	1e(c)	12	N
0300	Computer Security Expenses	1f(c)	12	N
0310	Security Vulnerability Assessment Expenses	1g(c)	12	N
0320	Site Security Plan Expenses	1h(c)	12	N
0330	Total Qualified Expenses Column (c)	2(c)	12	N
0340	Multiply Line 2(c) by 30%	3(c)	12	N
0350	Maximum Credit Per Facility	4(c)	12	N
0360	Agricultural Chemical Security Credit Column (c)	5(c)	12	N
0370	Add the Amounts for All Facilities on Line 5	6	12	N
0380	Credit from PRTSHP, S Corps, Estates and Trusts	7	12	N
0390	Add Lines 6 and 7	8	12	N
0400	Amt Allocated to Beneficiaries of Estates & Trusts	9	12	N
0410	Estate and Trust Subtract Line 9 from Line 8	10	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0124" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8932bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Eligible Differential Wage Payments	1	12	N
0030	Multiply Line 1 by 20%	2	12	N
0040	Credit for Employer Diff. Wage Payment	3	12	N
0050	Add Lines 2 and 3	4	12	N
0060	Amount Allocated to Patrons	5	12	N
0070	Cooperative, Estates and Trust	6	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0115" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8933bb"
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 Number of Metric Tons	1	12	N
0020 Metric Tons Captured and Disposed of	1	12	N
0030 Number of Metric Tons	2	12	N
0040 Metric Tons Captured and Used	2	12	N
0050 CDSC from Partnership and S Corps	3	12	N
0060 Carbon Dioxide Sequestration Credit Amount	4	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0439" 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 (-)
+0030 Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0040 Date Vehicle was Placed in Service 1	2a	8	DT
+0050 Tentative Credit Vehicle 1	3a	12	N
+0060 Business/Investment Percentage Vehicle 1	4a	6	R
*+0070 Multiply Line 3 by Line 4 Vehicle 1	5(a)	12	N or "STMbnn"
			--
			--
0100 Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0110 Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank

Field Identification No.		Form Ref.	Length	Field Description
0120	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0130	Date Vehicle was Placed in Service 2	2b	8	DT or blank
0140	Tentative Credit Vehicle 2	3b	12	N or blank
0150	Business/Investment Percentage Vehicle 2	4b	6	R or blank
0160	Multiply Line 3 by Line 4 Vehicle 2	5(b)	12	N or blank
				--
				--
0190	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0200	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0210	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0220	Date Vehicle was Placed in Service 3	2c	8	DT or blank
0230	Tentative Credit Vehicle 3	3c	12	N or blank
0240	Business/Investment Percentage Vehicle 3	4c	6	R or blank
0250	Multiply Line 3 by Line 4 Vehicle 3	5(c)	12	N or blank
				--
				--
0280	Add Cols (a) through (c) on Line 5	6	12	N
0290	Qualified Plug-in EDMVC from Partsh/S-Corp	7	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0300	Business/Investment Part of Credit	8	12	N	
*0310	Amt from Line 3 or Subtract Line 5 from 3 (V1)	9(a)	12	N or "STMbnn"	
					--
0340	Amt from Line 3 or Subtract Line 5 from 3 (V2)	9(b)	12	N	--
					--
0370	Amt from Line 3 or Subtract Line 5 from 3 (V3)	9(c)	12	N	--
					--
0400	Add Cols (a) through (c) on Line 9	10	12	N	--
					--
0410	Total Tax from F1040	11	12	N	
0420	Other Specific Credits	12	12	N or blank	
0430	Subtract Line 12 from Line 11	13	12	N or blank	
0440	Personal Use Part of Credit	14	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "0720" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "9465bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0007		16	Reserved Blank
0008		14	Reserved Blank
0011		11	Tax Return for Form AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0012		4	Tax year for This Request N
0014	1	35	Taxpayer's Name AN. Allowable special characters are: hyphen (-), slash(/), comma(,), and space
0015		4	Taxpayer's Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	1	9	Taxpayer's SSN N
0030	1	35	Spouse Name AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space

Field Identification No.		Form Ref.	Length	Field Description
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0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are: space, slash, and hyphen
0084	Foreign City, State		35	AN. Allowable special characters are: space, slash, and hyphen
0086	Foreign Country		22	AN. Allowable special character is space
0090	Zip Code	1	12	N (Left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address Blank = Regular Address (Non-Military)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN

Field Identification No.		Form Ref.	Length	Field Description
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0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), plus (+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justified)
0280	Amount Owed on Tax Return	7	12	N
0290	Payment with Tax Return	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Monthly Payment	9	12	N. Not less than 25.00
0310	Monthly Payment Date	10	2	N. 01-28
0330	Routing Transit Number	11a	9	N
0340	Bank Account Number	11b	17	AN (including hyphens or blank)
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000005
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment (may include PNLTY and INT)	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080		8	Requested Payment Date YYYYMMDD for Balance Due (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20100415", "20100615", "20100915" or "20110118"
0090		10	Taxpayer's Day Time Phone Number N
		1	Record Terminus Character Value "#"

ALLOC RECORD

Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0403" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"ALLOCR"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurrence Number		7	N (0000001)
0010	Total Wages		12	N
0020	Husband Wages	F1040 7	12	N
0030	Wife Wages	F1040 7	12	N
0040	Total Interest Income		12	N
0050	Husband Interest Income	F1040 8a	12	N
0060	Wife Interest Income	F1040 8a	12	N
0070	Total Dividends		12	N
0080	Husband Dividends	F1040 9a	12	N
0090	Wife Dividends	F1040 9a	12	N
0100	Total State Income Tax Refund		12	N
0110	Husband State Income Tax Refund	F1040 10	12	N
0120	Wife State Income Tax Refund	F1040 10	12	N
0130	Total Capital Gains		12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0370" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"WSbbbb"
0001		6	"TFIbWS"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Number
0010		9	N
0020	1(a)	12	N
			Minister's Taxable W-2 Salary
0030	1(c)	12	N
			Minister's Total W- 2 Salary
0040	2(a)	12	N
			Taxable Gross Income
0050	2(c)	12	N
			Total Gross Income
0060	3a(b)	12	N
			Tax-Free FRV Provided by Church
0070	3a(c)	12	N
			Total FRV Provided by Church
0080	3b	12	N
			Utility Allowance
0090	3c	12	N
			Actual Utility Expense
0100	3d(b)	12	N
			Smaller of 3b or 3c Tax-Free Amount
0110	3d(c)	12	N
			Amaller of 3b or 3c Total Amount

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Excess Utility Allowance Taxable Amount	3e(a)	12	N
0130	Excess Utility Allowance Total Amount	3e(c)	12	N
0140	Parsonage/Rental Allowance	4a	12	N
0150	Utility Allowance	4b	12	N
0160	Total Allowance	4c	12	N
0170	Actual Parsonage Expenses	4d	12	N
0180	Actual Utility Expenses	4e	12	N
0190	Total Actual Expenses (Parsonage and Utilities)	4f	12	N
0200	FRV of Home Plus Utilities	4g	12	N
0210	Smaller of 4c, 4f, or 4g Tax-Free Amount	4h(b)	12	N
0220	Smaller of 4c, 4f, or 4g Total Amount	4h(c)	12	N
0230	Excess Allowance Taxable Amount	4i(a)	12	N
0240	Excess Allowance Total Amount	4i(c)	12	N
0250	Ministerial Income Taxable Amount	5(a)	12	N
0260	Ministerial Income Tax-Free Amount	5(b)	12	N
0270	Ministerial Income Total Amount	5(c)	12	N
0300	Percentage of Tax- Free Income	6	6	R

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0333" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"WSbbbb"
0001		6	"CEZbWS"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0020	1	6	R
0030	2	6	N
0040	2	12	N
0050	3	12	N
0060	3	12	N
*0070	4a	25	AN or "STMbnn"
+0080	4a	12	N
0090	4b	25	AN
0100	4b	12	N
0110	4c	25	AN
0120	4c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Other Expense Item 4	4d	25	AN
0140	Other Expense Amount 4	4d	12	N
0150	Other Expense Item 5	4e	25	AN
0160	Other Expense Amount 5	4e	12	N
0170	Total Other Expenses	4f	12	N
0180	Total Schedule C/C- EZ Expenses	5	12	N
0190	Nondeductible Schedule C/C-EZ Expenses	6	12	N
0200	Allowed Deduction	7	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0405" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"WSbbbb"
0001		6	"2106WS"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0020	1	6	R
0030	2	6	N
0040	2A	12	N
0050	3B	12	N
*0070	4a	25	AN or "STMbnn"
+0080	4Aa	12	N
0090	4b	25	AN
0100	4Ab	12	N
0110	4c	25	AN
0120	4Ac	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0130	Other Expenses Item 4	4d	25	AN	
0140	Other Expenses Amount 4	4Ad	12	N	
0150	Other Expenses Item 5	4e	25	AN	
0160	Other Expenses Amount 5	4Ae	12	N	
0170	Total Other Expenses	5A	12	N	
0175	Amount from Line 3	5B	12	N	
0190	Reimbursement for Oth Exp not in Box 1 of Form W-2	6A	12	N	--
0195	Reimbursement for M&E not in Box 1 of Form W-2	6B	12	N	
0200	Total Unreimbursed Expenses	7A	12	N	
0205	Total Unreimbursed Expenses	7B	12	N	
0206	Enter the Amount from Line 7	8A	12	N	
0207	Multiply Line 7 by 50%	8B	12	N	
0208	Add Line 8A and Line 8B	9A	12	N	
0210	Nondeductible Form 2106/2106EZ Expenses	10A	12	N	
0220	Allowed Deduction	11B	12	N	
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0172" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"SEIbWS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	W-2 Salary as a Minister	1	12	N
0030	Net Profit from Schedule C	2	12	N
0040	Parsonage Allowance	3(a)	12	N
0050	Utility Allowance	3(b)	12	N
0060	Total Allowance	3(c)	12	N
0070	Add Lines 1, 2 and 3c	4	12	N
0080	Schedule C or C-EZ Expenses	5	12	N
0090	Unreimbursed Ministerial Employee Business Exp.	6	12	N
0100	Total Business Expenses	7	12	N
0110	Net Self-Employment Income	8	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"