

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION		Authentication Record		
Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
			Byte Count	4 "0305" for Fixed; "nnnn" for variable format
			Start of Record Sentinel	4 Value "*****"
0000	Record ID	6	"ATHbbb"	
0001	Reserved	6	Blank	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	Blank	
0005	Record Occurrence Number	7	N 0000001	
0008	PIN Type Code	1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line	
0010	Primary Date of Birth	8	YYYYMMDD	
0020	Primary Prior Year Adjusted Gross Income	12	N	
0025	Primary Prior Year PIN	5	N or blank	
0030	Primary Electronic Filing PIN	5	N or blank	
0035	Primary Taxpayer Signature	5	N (PIN)	
0040	Spouse Date of Birth	8	YYYYMMDD	
0050	Spouse Prior Year Adjusted Gross Income	12	N	
0055	Spouse Prior Year PIN	5	N or blank	

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0060		5	N or blank
0065		5	N (PIN)
0070		8	YYYYMMDD
0075		1	A = On-Line Self Select PIN Form 1040/A/EZ/PR/SS C = Self Select PIN by ERO Form 1040/A/EZ/PR/SS D = Practitioner PIN Program Form 1040/A/EZ/PR/SS
0080		1	1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINS
0090		11	N
0100		35	Blank
0110		80	Blank
0120		35	Blank
0130		20	Blank
		1	Value "#"
			Record Terminus Character

SECTION 6 STATEMENTS

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

STM		Statement Record		
Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNnnb" nn = 01-99
0006	Filler		2	Blank
0010	Statement Data		80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character		1	Value "#"

FORM 8865 LTCGL

Long-Term Capital Gains/Loss Transaction

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0182"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"LTCGLb"
0001 Subpart Type		6	"8865bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Subpart Occurrence Number		7	8865 "0000001-0000005"
0010 Transaction Occurrence Number		7	0000001-0005000
0020 L-T Description of Property	8(a)	80	AN
0040 L-T Date Acquired	8(b)	8	DT, or "INHERIT" or "VARIOUS"
0060 L-T Date Sold	8(c)	8	DT or "WORTHLESS"
0080 L-T Sales Price	8(d)	12	N, or "EXPIRED", or "WORTHLESS"
0100 L-T Cost or Other Basis	8(e)	12	N, or "EXPIRED"
0120 L-T Gain or (Loss)	8(f)	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0182"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"STCGLb"
0001 Subpart Type		6	"8865bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Subpart Occurrence Number		7	8865 "0000001-0000005"
0010 Transaction Occurrence Number		7	0000001-0005000
0020 S-T Description of Property	1(a)	80	AN
0040 S-T Date Acquired	1(b)	8	DT, or "VARIOUS"
0060 S-T Date Sold	1(c)	8	DT, or "BANKRUPT", or "WORTHLESS"
0080 S-T Sales Price	1(d)	12	N, or "EXPIRED", or "WORTHLESS"
0100 S-T Cost or Other Basis	1(e)	12	N, or "EXPIRED"
0120 S-T Gain or (Loss)	1(f)	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0191"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"LTCGLb"
0001 Subpart Type		6	"SCHbbD"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Subpart Occurrence Number		7	SCH D "0000001"
0010 Transaction Occurrence Number		7	0000001 - 0005000
0020 L-T Gains/Losses F1099-B Check Box Code		1	Values A, B, or C
0030 L-T Description of Property	3(a)	80	AN
0040 L-T Adjustment Code	3(b)	8	AN, Allowable characters are commas (,) and spaces
0050 L-T Date Acquired	3(c)	8	DT, or "INHRITED", or "VARIOUS"
0060 L-T Date Sold	3(d)	8	DT, or "BANKRUPT", or "WORTHLESS"
0070 L-T Sales Price	3(e)	12	N, or "EXPIRED", or "WORTHLESS"
0080 L-T Cost/Other Basis	3(f)	12	N, or "EXPIRED"
0090 L-T Adjustment to Gain or Loss	3(g)	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0191"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"STCGLb"
0001 Subpart Type		6	"SCHbbD"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Subpart Occurrence Number		7	SCH D "0000001"
0010 Transaction Occurrence Number		7	0000001 - 0005000
0020 S-T Gains/Losses F1099-B Check Box Code		1	Values A, B, or C
0030 S-T Description of Property	1(a)	80	AN
0040 S-T Adjustment Code	1(b)	8	AN, Allowable characters are commas (,) and spaces
0050 S-T Date Acquired	1(c)	8	DT, or "INHRITED", or "VARIOUS"
0060 S-T Date Sold	1(d)	8	DT, or "BANKRUPT", or "WORTHLESS"
0070 S-T Sales Price	1(e)	12	N, or "EXPIRED", or "WORTHLESS"
0080 S-T Cost/Other Basis	1(f)	12	N, or "EXPIRED"
0090 S-T Adjustment to Gain or Loss	1(g)	12	N
Record Terminus Character		1	Value "#"

SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, AND REGULATORY EXPLANATION

The Preparer Note record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

PREPARER NOTE		Preparer Note Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"NTEbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Preparer Note Data	1 - 4000		All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

The Election Explanation record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

ELECTION EXPLANATION		Election Explanation Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"ELCbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Elections Data	1 - 4000		All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

Regulatory Explanation record is a variable length, composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages are permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

REGULATORY EXPLANATION		Regulatory Explanation Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"REGbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Regulatory Data	1 - 4000		All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

SECTION 8 STATE RECORDS

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
Byte Count		4	"2754" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
*****			*****Header ends
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0015	Imperfect Return Indicator (IRS USE ONLY)	1	A Value "E" = Exception Processing or blank
0016	ITIN/SSN Mismatch Indicator (IRS USE ONLY)	1	A Value "M" = Mismatch ITIN/SSN or blank
0019	State-Only-Indicator	2	"S0"(State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "1"
*****			*****
0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

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***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****
0024 Direct Deposit/Debit Indicator      1      1 = Direct Deposit
                                           2 = If Direct Debit
0025 Reserved-RTN-Flag                  1      N For State Use Only
0027 Direct Debit Date                   8      N
0028 Direct Debit Amount                 12     N
0030 State-Routing Transit               9      N blank if no State DD
0032 State-RTN-Indicator (IRS Use Only)  1      N 0 = No state RTN Present
                                           1 = State RTN found on FOMF
                                           2 = State RTN not found on FOMF

0035 State-Deposit Acct No              17     AN blank if no State DD
0040 State-Checking-Acct                1      "X" or blank
0048 State-Savings-Acct                 1      "X" or blank

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Field #	Identification	Length	Description
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***** INDICATORS *****

0049	On-Line-State-Return	1	A Value "0" = On-Line
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***** PARTICIPANT SECTION *****

0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350

***** ENTITY SECTION *****

0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0062	Date of Death Primary	8	N
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. IAT indicator	1	"x" or blank
0074	In C/O Address	35	AN
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only
0125	Spouse Signature	5	N PIN Use Only
0126	ERO EFIN/PIN	11	N

NOTE: If the return has a domestic address, the following must be present:
 (Seq 075), (Seq 095), (Seq 0100)
 If the return has a foreign address, the following must be present
 (Seq 077), (Seq 087), and (Seq 098)

Field #	Identification	Length	Description
***** CONSISTENCY SECTION *****			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
***** ALPHANUMERIC SECTION *****			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN
0330	Alphanumeric Field 7	80	AN
***** SIGNED NUMERIC SECTION *****			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N

Record Terminus	1	Value #
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Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
Byte Count		4	"4861" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000025"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "1"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
(Up to 60 lines of data per page may be entered in increments of 5)			
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9 SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, else enter "0". The format is as follows:

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0336" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	EFIN of Electronic Return Originator	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0035	Imperfect Return Election Indicator	1	"X" or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	1	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W- 2GU Records	2	N (00-10)
0070	Number of Form 1099- R Records	2	N (00-10)
0075	Number of FEC/ Pension Records	2	N (00-10)
0079	Number of 499R-2/W- 2PR Records	1	N (0-6) (Occurrences of "W-2PRb")

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080	Number of Schedule Records	3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records	4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines	5	N (00000-00999) (Occurrences of "LN")
0105	Number of Allocation Record	1	N (0-1) (Occurrence of "Alloc")
0110	Number of Preparer Note Records	2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records	2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records	2	N (00-20) (Occurrences of "REG")
0133	Number of Form 8865 STCGL Records	5	N (00000-25000)
0135	Number of Form 8865 LTCGL Records	5	N (00000-25000)
0137	Number of Form 8949 STCGL Records	4	N (0000-5000)
0138	Number of Form 8949 LTCGL Records	4	N (0000-5000)
0140	Presence of Authentication Record	1	N (1) (Occurrence of "ATH")
0145	Number of Worksheet Records	1	N (0-8)
0150	Paper Document Indicator 1	1	"1" = Form 8283, Section A or Section B and any related attachments, else "0"
0153	Paper Document Indicator 2	1	"1" = Form 8858, Foreign Disregarded Entities, else "0"

SUM RECORD

Field Identification No.		Form Ref.	Length	Field Description
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0156	Paper Document Indicator 3		1	"1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or similar statement, else "0"
0159	Paper Document Indicator 4		1	"1" = Form 3468, NPS Form 10-168a and Historic Structure Certificate, else "0"
0162	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0165	Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Report, else "0"
0168	Paper Document Indicator 7		1	"1" = Form 1098C, Required Donor Documentation, else "0"
0171	Paper Document Indicator 8		1	"1" = Form 8885, Health Coverage Tax Credit and attachments, else "0"
0174	Paper Document Indicator 9		1	"1" = Form 8864, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0177	Paper Document Indicator 10		1	"1" = Form 4136, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0178	Paper Document Indicator 11		1	"1" = Form 8949, Sales and Other Dispositions of Capital Assets or Statement, else "0"
0179	Paper Document Indicator 12		1	"1" = Appendix A, Theft Loss Deduction Related to Fraudulent Investment Statement, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
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0183 Paper Document Indicator 13		1	"1" = Form 2848 or other POA granting authority to sign, else "0"
0184 Filler		1	Blank
0186 Filler		1	Blank
0188 Filler		1	Blank
0190 IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195 IP E-Mail Address		50	AN, special characters or blank (For On-Line Filer)
0200 IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210 IP Time		6	HHMMSS or blank (For On-Line Filer)
0215 IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)
0217 IP Routing Transit Number		9	N, "Check" or blank (For On-Line Filer)
0219 IP Depositor Account Number		17	AN (includes hyphens or blank) (For On-Line Filer)
0220 E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230 Software I.D. Number		8	N

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
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0240 Software Version Identifier		15	AN
0250 State Abbreviation		2	NO ENTRY
0260 Electronic Postmark Date		8	YYYYMMDD or blanks
0270 Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280 Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285 Consortium Return/ Spanish Free File Code		1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File "F" - Free Fillable Forms "K" - Free File VITA or blank
0300 Partners Page Filing Code		1	Values "A", "S" or blank
Record Terminus Character		1	Value "#"

SECTION 10 RECAP

RECAP		Recap Record		
Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	IRS Computed Return Count		6	IRS Use
0130	Total State Only Return Count		6	N (000001-999999)
0135	Total Accepted State Only Returns		6	IRS Use

RECAP

Recap Record

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