

TY 2011 Publication 1346 Draft

The Error Reject Code changes are identified by a single vertical bar in the right margin (|).

Deletions are indicated by one hyphen followed by a single vertical bar (-|).

The following changes are DRAFT updates effective January 13, 2012. Please be advised that some of these changes may change again in future updates.

ERC Changes:

ERC 0013 o **RESERVED**

ERC 0026 o **RESERVED**

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

- o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
- o Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.
- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 5695, Form 8283, **Form 8820**, Form 8824, 8834 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Form 2441, Form 4562, Form 5329, **Form 5884-B**, Form 6251, Form 8082, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8697, Form 8801, Form 8835, Form 8862, and Form 8930.
 - Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1
 - Pages 2 and 3 are optional for Form 8582, **and Form 8621** but page 2 or 3 cannot be present without Page 1.
 - Form 3468 Page 1 can be present without Page 2 and Page 3. If Page 2 or Page 3 is present, then all pages must be submitted.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.

- Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
- For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
- For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2.
- For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ.
- Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.
- **For Form 5884B, this form can only be attached to form 1040.**
- ERC 0063** ○ Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2","3", **or** "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric.
- (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)
- ERC 0092** ○ **RESERVED**
- ERC 0098** ○ Schedule C - Gross Receipts Less Returns Allowances (SEQ 0220) must equal **Total** Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).
- ERC 0117** ○ Schedule C - At least one of the following fields must be significant: **Total** Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710).
- ERC 0131** ○ Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "DAUGHTER", "GRANDCHILD", or "SON".
- ERC 0203** ○ **Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER".**

- ERC 0206** ○ Schedule EIC - If Year of Birth (SEQ 0020, 0090, 0160) is less than "1993" (age 19 and older) and greater than "1987", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".
- ERC 0207** ○ **Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER" and Year of Birth (SEQ 0020, 0090, 0160) does not equal "2011", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07".**
- Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.
- ERC 0217** ○ Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) is less than "1988", the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".
- ERC 0218** ○ Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) equals "2011", the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12".
- Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.
- ERC 0222** ○ Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$3,094 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$36,052 if Single, Head of Household or Qualifying Widow(er) and less than \$41,132 if Married Filing Jointly.
- If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, and Qualifying SSN - 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$5,112 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$40,964 if Single, Head of Household or Qualifying Widow(er) and less than \$46,044 if Married Filing Jointly.
- If Qualifying SSN - 1 (SEQ 0015), Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$5,751 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$43,998 if Single, Head of Household or Qualifying Widow(er) and less than \$49,078 if Married Filing Jointly.
- ERC 0229** ○ Schedule H - When Page 2 is present, Total Taxes from Line 6 (SEQ 0520) must equal **Soc. Security, Medicare and Fed Income Tx Subtotal** (SEQ 0120) from Page 1.
- ERC 0236** ○ Form 1040 - **When Form 5405, page 2 is present, Form 5405, Line 18 Amount (SEQ 1107) must equal Repayment Amount (SEQ 0470) from Form 5405, page 2 and vice versa.**
- ERC 0241** ○ Schedule C-EZ - At least one of the following fields must be significant: **Total Gross Receipts** (SEQ 0200), Total Expenses (SEQ 0700), or Net Profit (SEQ 0710).

- ERC 0246** ○ Form 1040 - When Household Employment Taxes from Sch. H Amount (SEQ 1105) is significant, it must equal Soc. Security, Medicare and Fed Income Tx Subtotal (SEQ 0120) or Total Combined Taxes Plus Futa Taxes (SEQ 0530) from Schedule H and vice versa.
- ERC 0247** ○ **RESERVED**
- ERC 0294** ○ Form W-2G - If Withholding (SEQ 0050) is greater than zero, then Gross Winnings (SEQ 0040) must be greater than Withholding (SEQ 0050) and Gross Winnings (SEQ 0040) must be reported as **Total Gross Receipts** (SEQ 0200) of Schedule C/C-EZ or and Other Income Amount (SEQ 0570) of Form 1040. When Gross Winnings (SEQ 0040) is reported as Other Income Amount (SEQ 0570) of Form 1040, then Type of Other Income must equal GAMBLING WINNINGS.
- ERC 0295** ○ Form 1040 - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and **Total** Gross Receipts of Schedule C/C-EZ (SEQ 0200).
- Form 1040A - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).
 - Form 1040EZ - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380) and Unemployment Compensation (SEQ 0552).
 - Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/Part/Estates/Trust Inc (SEQ 0510) or Farm Income (SEQ 0520) is significant (not equal zeroes).
- ERC 0370** ○ Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "SON", "DAUGHTER", "GRANDCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW", or "FOSTER CHILD" and the Dependent's age must be under 17.
- ERC 0427** ○ **Form 8938 - Only one of the following can be equal to "X": Type of account - Deposit (SEQ 0210), Type of account - Custodial (SEQ 0220).**
- ERC 0431** ○ **Form 8938 - Only one of the following can be significant: Maximum Value - \$0 - \$50,000 (SEQ 0470), Maximum Value - \$50,001 - \$100,000 (SEQ 0480), Maximum Value - \$100,001- \$150,000 (SEQ 0490), Maximum Value - \$150,001 - \$200,000 (SEQ 0500) or More than \$200,000 List Value (SEQ 0510).**
- ERC 0432** ○ **Form 8938 - Only one of the following can be equal to "X" : Type of foreign entity - Partnership (SEQ 0630), Type of Foreign entity - Corporation (SEQ 0640), Type of foreign entity - Trust (SEQ 0650), and Type of foreign entity - Estate (SEQ 0660).**

- ERC 0433 ○ Form 8938 - Only one of the following can be equal to "X": Type of issuer or counterparty - Individual (SEQ 0760), Type of issuer or counterparty - Partnership (SEQ 0770), Type of issuer or counterparty - Corporation (SEQ 0780), Type of issuer or counterparty - Trust (SEQ 0790), and Type of issuer or counterparty - Estate (SEQ 0800).
- ERC 0442 ○ Form 8938 - When one Form 8938 is present Identifying Number of Taxpayer (SEQ 0020) of Form 8938 must be significant and must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 8938 are present, the Identifying Number (SEQ 0020) of the first form 8938 must equal Primary SSN (SEQ 0010) of the Form 1040 and Identifying Number (SEQ 0020) of the second Form 8938 must equal Secondary SSN (SEQ 0030) of the Form 1040. Identifying Number (SEQ 0020) of the second Form 8938 can not equal the Identifying Number of the Taxpayer (SEQ 0020) of the first Form 8938.
- ERC 0444 ○ The size of the fixed record is not correct. The byte count on any incoming Fixed Length record must match the fixed length byte count stated number in the form's corresponding Pub.1346 record layout.
- ERC 0447 ○ Form 1040 - Form 5405, Line 18 Amount (SEQ 1107) cannot exceed the amount of the First-Time Homebuyer Credit Received.
- ERC 0449 ○ Form 8606 - The Qualified First-Time Homebuyer **Expenses** (SEQ 0361) cannot be greater than \$10,000.
- ERC 0479 ○ Form 5695 - If maximum credit amount (SEQ 0127) equals **\$1,000** then more than one main home (SEQ 0129) must be significant.
- ERC 0519 ○ Form 8697 - **If significant**, Employer Identification Number of Entity (SEQ 0150) must match data from the IRS Master File.
- ERC 0521 ○ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; and Qualifying Child SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040-SS (PR).
- ERC 0608 ○ Form 5884-B - Add Col. (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260) of F5884-B page 1 must be significant.
- ERC 0609 ○ Form 5884-B - When Add col (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260) is significant, then it must equal the sum of Smaller of line 8-1 (SEQ 0090) and Smaller of line 7 and line 8-2 (SEQ 0170) and Smaller of line 7 or line 8-3 (SEQ 0250) and Smaller of line 7 or line 8-4 (SEQ 0390) and Smaller of 7 or line 8-5 (SEQ 0470) and Smaller of line 7 or line 8-6 (SEQ 0550) and Smaller of line 7 or line 8-7 (SEQ 0630) and Smaller of line 7 or line 8-8 (SEQ 0710) and Smaller of line 7 or line 8-9 (SEQ 0790) and Smaller of line 7 or line 8-10 (SEQ 0870) and Smaller of line 7 or line 8-11 (SEQ 0950) and Smaller of line 7 or line 8-12 (SEQ 1030).
- ERC 0611 ○ Tax Form - Foreign **Province/County** (SEQ 0063) and **Foreign City/State** (SEQ 0064) must be left justified and must contain a minimum of three alpha characters. The only special characters permitted are space, hyphen (-), and slash (/).
- ERC 0612 ○ Tax Form - **Foreign Street Address** (SEQ 0062) and **Foreign Postal Code** (SEQ 0067) are alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).

- ERC 0618 ○ Form 5884-B - If Retained Worker's SSN -1 (SEQ 0020) equals "STMbnn" then Form 5884-B Page 2 cannot be present.
- ERC 0622 ○ Form 8379 - When Total Other Income-Joint Return (SEQ 0210) is significant, then it must equal the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230).
- If Total Other Income - Injured Spouse (SEQ 0220) is significant, then Total Other Income - Joint return (SEQ 0210) and Total Other Income - Other Spouse (SEQ 0230) must also be significant.
 - If Total Other Income - Other Spouse (SEQ 0230) is significant, then Total Other Income - Joint Return (SEQ 0210) and Total Other Income - Injured Spouse (SEQ 0220) must also be significant.
- ERC 0623 ○ Form 8379 - When Wages - Joint Return (SEQ 0188) is significant, then it must equal the sum of Wages - Injured Spouse (SEQ 0190) and Wages - Other Spouse (SEQ 0200).
- If Wages - Injured Spouse (SEQ 0190) is significant, then Wages - Joint Return (SEQ 0188) and Wages - Other Spouse (SEQ 0200) must also be significant.
 - If Wages - Other Spouse (SEQ 0200) is significant, then Wages - Joint Return (SEQ 0188) and Wages - Injured Spouse (SEQ 0190) must also be significant.
- ERC 0624 ○ Form 8379 - When Standard or Itemized Deduction-Joint Return (SEQ 0540) is significant, then it must equal the sum of Standard or Itemized Deduction-Injured Spouse (SEQ 0550) and Standard or Itemized Deduction-Other Spouse (SEQ 0560).
- If Standard or Itemized Deduction - Injured Spouse (SEQ 0550) is significant, then Standard or Itemized Deduction - Joint Return (SEQ 0540) and Standard or Itemized deduction - Other Spouse (SEQ 0560) must also be significant.
 - If Standard or Itemized Deduction - Other Spouse (SEQ 0560) is significant, then Standard or Itemized Deduction - Joint Return (SEQ 0540) and Standard or Itemized Deduction - Injured Spouse (SEQ 0550) must also be significant.
- ERC 0625 ○ Form 8379 - When Exemptions - Joint Return (SEQ 0570) is significant, then it must equal the sum of Exemptions - Injured Spouse (SEQ 0580) and Exemptions - Other Spouse (SEQ 0590).
- If Exemptions - Injured Spouse (SEQ 0580) is significant, then Exemptions - Joint Return (SEQ 0570) and Exemptions - Other Spouse (SEQ 0590) must also be significant.
 - If Exemptions - Other Spouse (SEQ 0590) is significant, then Exemptions - Joint Return (SEQ 0570) and Exemptions - Injured Spouse (SEQ 0580) must also be significant.
- ERC 0626 ○ Form 8379 - When Credits-Joint Return (SEQ 0600) is significant, then it must equal the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620).
- If Credits-Injured Spouse (SEQ 0610) is significant, then Credits - Joint Return (SEQ 0600) and Credits - Other Spouse (SEQ 0620) must also be significant.
 - If Credits - Other Spouse (SEQ 0620) is significant, then Credits - Joint Return (SEQ 0600) and Credits - Injured Spouse (SEQ 0610) must also be significant.

- ERC 0627 ○ Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, then it must equal the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710).
- If Estimated Tax Payments - Injured Spouse (SEQ 0700) is significant, then Estimated Tax Payments - Joint Return (SEQ 0690) and Estimated Tax Payments - Other Spouse (SEQ 0710) must also be significant.
 - If Estimated Tax Payments - Other Spouse (SEQ 0710) is significant, then Estimated Tax Payments - Joint Return (SEQ 0690) and Estimated Tax Payments - Injured Spouse (SEQ 0700) must also be significant.
- ERC 0634 ○ Form 8379 - When Adjustments to Income - Joint Return (SEQ 0480) is significant, then it must equal the sum of Adjustments to Income - Injured Spouse (SEQ 0490) and Adjustments to Income - Other Spouse (SEQ 0500).
- If Adjustments to Income - Injured Spouse (SEQ 0490) is significant, then Adjustments to Income - Joint Return (SEQ 0480) and Adjustments to Income - Other Spouse (SEQ 0500) must also be significant.
 - If Adjustments to Income - Other Spouse (SEQ 0500) is significant, then Adjustments to Income - Joint Return (SEQ 0480) and Adjustments to Income - Injured Spouse (SEQ 0490) must also be significant.
- ERC 0635 ○ Form 8379 - When Other Taxes - Joint Return (SEQ 0630) is significant, then it must equal the sum of Other Taxes - Injured Spouse (SEQ 0640) and Other Taxes - Other Spouse (SEQ 0650).
- If Other Taxes - Injured Spouse (SEQ 0640) is significant, then Other Taxes - Joint Return (SEQ 0630) and Other Taxes - Other Spouse (SEQ 0650) must also be significant.
 - If Other Taxes - Other Spouse (SEQ 0650) is significant, then Other Taxes - Joint Return (SEQ 0630) and Other Taxes - Injured Spouse (SEQ 0640) must also be significant.
- ERC 0645 ○ Form 8379 - When Federal Income Tax Withheld - Joint Return (SEQ 0660) is significant, then it must equal the sum of Federal Income Tax Withheld - Injured Spouse (SEQ 0670) and Federal Income Tax Withheld - Other Spouse (SEQ 0680).
- If Federal Income Tax Withheld - Injured Spouse (SEQ 0670) is significant, then Federal Income Tax Withheld - Joint Return (SEQ 0660) and Federal Income Tax Withheld - Other Spouse (SEQ 0680) must also be significant.
 - If Federal Income Tax Withheld - Other Spouse (SEQ 0680) is significant, then Federal Income Tax Withheld - Joint Return (SEQ 0660) and Federal Income Tax Withheld - Injured Spouse (SEQ 0670) must also be significant.
- ERC 0649 ○ Form 5884-B - Identifying Number of taxpayer (SEQ 0010) on the Form 5884-B must be significant and equal To Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) from Form 1040.
- ERC 0650 ○ RESERVED

- ERC 0651 ○ Form 5884-B - If any field of the following "retained worker group" significant, then all fields in that group must be significant: Multiply line 3 by 80%(SEQ 0050, 0130, 0210, 0350, 0430, 0510, 0590, 0670, 0750, 0830 and 0990), Retained Worker SSN(SEQ 0020, 0100, 0180, 0320, 0400, 0480, 0560, 0640, 0720, 0810, 0880, 0960), First date of employment for worker(SEQ 0030, 0110, 0190, 0330, 0410, 0490, 0570, 0650, 0730, 0890 and 0970), Retained Workers' Wages 1st 26 weeks of employment(SEQ 0040, 0120, 0200, 0340, 0420, 0500, 0580, 0740, 0820, 0900 and 0980), Retained Workers' Wages 2nd 26 weeks of employment(SEQ 0060, 0140, 0220, 0360, 0440, 0520, 0600, 0680, 0760, 0840, 0920 and 1000), Add lines 3 and 5(SEQ 0070, 0150, 0230, 0370, 0450, 0530, 0610, 0690, 0770, 0850, 0930 and 1010), Multiply line 6 by 6.2%(SEQ 0080, 0160, 0240, 0380, 0460 0540, 0620, 0700, 0780 and 0860), and Smaller of line 7 or line 8(SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0850 and 1030).
- ERC 0652 ○ Form 5884-B If any field Smaller of line 7 or line 8 (SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0950 and 1030) is significant then Add Col (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260 must be significant and equal the total of all line 9 columns (a) thru (c)).
- ERC 0714 ○ **RESERVED**
- ERC 0725 ○ Form 3800 - If Current Year Investment Credit (SEQs 0700 and / or 1310) is significant, then Form 3468, must be present.
- ERC 0729 ○ Form 3800 - If the Biodiesel and Renewable Diesel Fuels Credit (SEQ 0920) is significant, then Form 8864 must be present.
- ERC 0730 ○ Form 3800 - If multiple Form 3800 page 3s are present and Part III boxes A (SEQ 0610), B (SEQ 0620), E (SEQ 0650), or F (SEQ 0660) equals "X", and page 3 with check box I (SEQ 0685) equals "X", then the page 3 with check box I must be the first occurrence of all page 3s.
- ERC 0731 ○ If any lines 1a through 1bb (SEQs 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220, 1240) and lines 4a through 4h (SEQs 1330, 1350, 1370, 1390, 1410, 1430, 1450) have a significant value in column c and column b is blank on any Part III where box A (SEQ 0610), box B (SEQ 0620), box E (SEQ 0650), or box F (SEQ 0660) equals "X", then the required form for that line MUST be attached for that specific Part III line.
- ERC 0737 ○ Form 8941 - When one Form 8941 is present Identifying Number of Taxpayer (SEQ 0010) of Form 8941 must be Significant and must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 8941 are present, the Identifying Number of Taxpayer (SEQ 0010) of the first form 8941 must equal Primary SSN (SEQ 0010) of Form 1040 and Identifying Number of Taxpayer (SEQ 0010) of the second Form 8941 must equal Secondary SSN (SEQ 0030) of Form 1040. Identifying Number of Taxpayer (SEQ 0010) of the second Form 8941 can not equal Identifying Number of Taxpayer (SEQ 0010) of the first form 8941.
- ERC 0738 ○ Form 3800 - When the Agricultural Chemicals Security Credit (SEQ 1120) is significant, it cannot be greater than \$2,000,000 for all Part III boxes A (SEQ 0610), B (SEQ 0620), E (SEQ 0650), and F (SEQ 0660) checked.

- ERC 0739 ○ Form 3800 - If Passive Activity Credits (SEQ 0430) is significant, then Passive Activity Credits (SEQ 0430) must not be greater than Current Year General Business Credit (SEQ 0490).
- ERC 0740 ○ **RESERVED**
- ERC 0741 ○ **Form 3800 page 3 must be in the following sequence:**
- Part III with box I checked.
All Parts III with box A checked.
All Parts III with box B checked.
Part III with box C checked.
Part III with box D checked.
All Parts III with box E checked.
All Parts III with box F checked.
Part III with box G checked.
Part III with box H checked.
- ERC 0742 ○ Form 3800 - When Tentative General Business Credit (SEQ 1530) and Net Income Tax (SEQ 0130) are both positive, Form 6251 must be present.
- ERC 0743 ○ Form 3800 - The following fields must be positive:
- 0360, 0450, 0700, 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0920, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220, 1240, 1290, 1310, 1330, 1350, 1370, 1390, 1410, 1430, 1450.
- ERC 0745 ○ Form 6478 - **Qual Ethanol Fuel Production sold/used before 2011** (SEQ 0020) cannot be greater than 15000000 (fifteen million).
- ERC 0912 ○ Form 8283 - When the Vehicle Year (SEQ *+0033, 0087, 0143, 0225, 0335 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0406) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0412) must equal "STMbnn" and the Contemporaneous Ack Received Indicator (SEQ 0409) must equal "X".
- **Exception: Bypass this check if Fair Market Value A (SEQ +0055), Fair Market Value B (SEQ 0110), Fair Market Value C (SEQ 0165), Fair Market Value D, (SEQ 0270), or Fair Market Value E (SEQ 0380) is \$500 or less.**
- When the Vehicle Year (*+0651, 0721, 0791, 0865 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0620) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0630) must equal "STMbnn" and the Contemporaneous Ack Received Indicator (SEQ 0625) must equal "X".
- ERC 0946 ○ **Form 1040/A - When Filing Status (SEQ 0130) equals "3" and Spouse's Name (SEQ 0140) equals "NRA" then Secondary SSN (SEQ 0030), Exempt Spouse (SEQ 0163), Exempt Spouse Name (SEQ 0164) and Exempt Spouse Name Control (SEQ 0165) must be blank.**
- ERC 0947 ○ **Form 1040/A/EZ - You appear to be a bonafide resident of Puerto Rico with only Puerto Rico income. You do not have a U.S. tax filing obligation.**
- ERC 1052 ○ **RESERVED**
- ERC 1060 ○ **Form 8865** STCGL/LTCGL - Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
- The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (**Form 8865**) that immediately follows the Capital Gain Records.

- ERC 1062 ○ STCGL/LTCGL - Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.
- Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.
- If S-T Description of Property of Form 8865 (SEQ 2480) equals "STCGL" then SEQ 2490 - 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) equals "LTCGL" then SEQ 2770 - 3032 must be blank.
- ERC 1063 ○ Summary Record - Number of **Form 8865** STCGL Records (SEQ 0133) must equal the number of **Form 8865** STCGL Records computed by the IRS.
- ERC 1064 ○ Summary Record - Number of **Form 8865** LTCGL Records (SEQ 0135) must equal the number of **Form 8865** LTCGL Records computed by the IRS.
- ERC 1066 ○ **Form 8949 STCGL/Form 8949 LTCGL - Schedule D Page 1 must be the next record after the Capital Gain/Loss Records.**
- **The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D) that immediately follows the Capital Gain Records.**
- ERC 1067 ○ **Form 8949 STCGL/Form 8949 LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".**
- ERC 1077 ○ **Summary Record - Number of Form 8949 STCGL Records (SEQ 0137) must equal the number of Form 8949 STCGL Records computed by the IRS.**
- ERC 1078 ○ **Summary Record - Number of Form 8949 LTCGL Records (SEQ 0138) must equal the number of Form 8949 LTCGL Records computed by the IRS.**
- ERC 1170 ○ **RESERVED**
- ERC 1172 ○ **RESERVED**
- ERC 1173 ○ **RESERVED**
- ERC 1251 ○ Form 1040-SS (PR) - Relationship (SEQ +0177, 0187, 0197, 0207) of Qualifying Child for Additional Child Tax Credit must only equal "SON", DAUGHTER", "STEPCHILD", "**FOSTER CHILD**", "BROTHER", "SISTER", "**STEPBROTHER**", "**STEPSISTER**", "**HALF BROTHER**", "**HALF SISTER**", "GRANDCHILD", "NIECE", "NEPHEW", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", or "HIJA", and the Qualifying Child's age must be under 17.
- ERC 1270 ○ Form 8834 - When Add Column (a) **and (b)** on Line 11 (SEQ 0410) and/or Personal Use Part of Credit (SEQ 0620) are significant, then Year of Vehicle 1 (SEQ *0080), Make of Vehicle 1 (SEQ +0090), Model of Vehicle 1 (SEQ +0100), Vehicle Identification Number (VIN) (Vehicle 1) (**SEQ +0105**) And Date Vehicle Placed in Service 1 (SEQ +0110) must also be significant.

- ERC 1272** ○ Form 8834 - Year of Vehicle 1 (SEQ *0080), Year of Vehicle 2 (SEQ 0190) must be 2010, 2011 or **2012** if present.
- ERC 1273** ○ Form 8834 - Date Vehicle Placed in Service (SEQ +0110, 0220) must be later than **12/31/2010** and before **01/01/2012** - if present.
- ERC 1274** ○ Form 8910 - Date vehicle was Placed in Service (SEQ *+0050, **and** 0140) must be later than **12/31/2010** and before **01/01/2012**.
- ERC 1275** ○ Form 8936 - Year of Vehicle 1 (SEQ 0010), Year of Vehicle 2 (SEQ 0100) must be **2010, 2011 or 2012** if present.
- ERC 1276** ○ Form 8936 - Date Vehicle was Placed in Service (SEQ 0040, 0130) must be later than 12/31/2010 and before 01/01/2012 if present.
- ERC 1277** ○ Form 8910 - Year of Vehicle 1 (SEQ *0020), **and** Year of Vehicle 2 (SEQ 0110) can not be less than 2010.
- ERC 1278** ○ Form 8910 - When Add Column (a) **and (b)** on Line 13 (SEQ 0290) and/or Personal Use Part of Credit (SEQ 0390) are significant, then Year of Vehicle 1 (SEQ *0020), Make of Vehicle 1 (SEQ +0030), Model of Vehicle 1 (SEQ +0040), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0045) And Date Vehicle Placed in Service 1 (SEQ *+0050) must also be significant.
- ERC 1279** ○ **Form 8936 - When Add Cols (a) and (b) on Line 6 (SEQ 0280) and/or Personal Use Part of Credit (SEQ 0440) are significant, then Year of Vehicle 1 (SEQ *0010), Make of Vehicle 1 (SEQ +0020), Model of Vehicle 1 (SEQ +0030), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0035) And Date Vehicle Placed in Service 1 (SEQ +0040) must also be significant.**

Record Layout Changes:

Part 2 Section 2

Form 1040 Page 1

- New Byte Count: 1595
- Seq 0140 – Added “NRA” to the Field Description
- Seq +0177: Changed the Field Description to (Values: “STEPCHILD”, “HALF BROTHER”, “HALF SISTER”, “STEPBROTHER”, “STEPSISTER”, “FOSTER CHILD”, “GRANDCHILD”, “GRANDPARENT”, “PARENT”, “BROTHER”, “SISTER”, “AUNT”, “UNCLE”, “NEPHEW”, “NIECE”, “NONE”, “SON”, “DAUGHTER”, “OTHER”);
Changed the Length to 12

Form 1040 Page 2

- New Byte Count: 1486
- Deleted Seqs: 1106 and 1108

Form 1040A Page 1

- New Byte Count: 1135
- Added New Seq: 0063
- Seq 0064: Changed the Identification to “Foreign City/State”;
Changed the Field Description to “A, Allowable special characters are space, slash, and hyphen”
- Seq 0066: Re-Sequenced to 0061
- Added New Seq: 0067
- Seq 0140 – Added “NRA” to the Field Description
- Seq +0177: Changed the Field Description to (Values: “STEPCHILD”, “HALF BROTHER”, “HALF SISTER”, “STEPBROTHER”, “STEPSISTER”, “FOSTER CHILD”, “GRANDCHILD”, “GRANDPARENT”, “PARENT”, “BROTHER”, “SISTER”, “AUNT”, “UNCLE”, “NEPHEW”, “NIECE”, “NONE”, “SON”, “DAUGHTER”, “OTHER”);
Changed the Length to 12

Form 1040A Page 2

- New Byte Count: 0900
- Deleted Seqs: 1030 and 1105
- Seq 1150: Changed the Form Ref. to 35
- Seqs 1155, 1157, 1160: Changed the Form Ref. to 36
- Seq 1170: Changed the Form Ref. to 37
- Added New Seq: @1174
- Deleted Seq: 1175
- Seqs 1178, 1180, 1183: Changed the Form Ref. to 38a
- Seq 1185: Changed the Form Ref. to 38b
- Seq 1187: Changed the Form Ref. to 39
- Seq 1189: Changed the Form Ref. to 40
- Seqs 1230, 1231, 1240, 1241, 1250: Changed the Form Ref. to 41
- Seq 1260: Changed the Form Ref. to 42
- Seqs 1270, 1271: Changed the Form Ref. to 43a
- Seq 1272: Changed the Form Ref. to 43b
- Seqs 1274, 1276: Changed the Form Ref. to 43c
- Seq 1278: Changed the Form Ref. to 43d
- Seq 1280: Changed the Form Ref. to 44

Form 1040A Page 2 (continued)

- Seq 1290: Changed the Form Ref. to 45
- Seqs 1295, 1300: Changed the Form Ref. to 46

Form 1040-SS (PR) Page 1

- Seq +0177: Changed the Field Description to (Values: “SON”, “DAUGHTER”, “STEPCHILD”, “FOSTER CHILD”, “BROTHER”, “SISTER”, “STEPBROTHER”, “STEPSISTER”, “HALF BROTHER”, “HALF SISTER”, “GRANDCHILD”, “NIECE”, “NEPHEW”, “NINO”, “NINA”, “HIJObDEbCRIANZA”, “HIJAbDEbCRIANZA”, “NIETO”, “NIETA”, “HERMANO”, “HERMANA”, “SOBRINO”, “SOBRINA”, “HIJO”, “HIJA”

Part 2 Section 3

Schedule C Page 1

- New Byte Count: 0740
- Seq 0210: Changed the Identification to “Returns/Allowances/Other Adjustments”
- Seq 0605: Changed the Form Ref. to 27a
- Added New Seq: 0650
- Seq 0650: Changed the Identification to “Reserved”;
Changed the Field Description to “NO ENTRY”

Schedule C-EZ

- New Byte Count: 0342
- Added New Seqs: 0070, 0080, 0090, 0100, 0110, 0120, and 0130
- Deleted Seqs: 0196, @0197, and 0198
- Seq 0200: Changed the Identification to “Total Gross Receipts”;
Changed the Form Ref. to 1d

Schedule D Page 1

- New Byte Count: 0460
- Removed Seqs: 0010, 0885
- Seqs 0050, 0120, 0190, 0910, 0980, 1050: Changed the Field Description to “N”
- Seqs 0060, 0130, 0200, 0920, 0990, 1060: Changed the Field Description to N

Schedule E Page 1

- New Byte Count: 1260
- Seq 0025: Changed the Identification to “Property Type”;
Changed the Length to 1;
Changed the Field Description to N
Values
1 = Single Family Residence
2 = Multi-Family Residence
3 = Vacation/Short-Term Rental
4 = Commercial
5 = Land
6 = Royalties
7 = Self-Rental
8 = Other (describe)
- Added New Seq: 0027
- Seqs 0035, 0041: Changed the Identification to “Property Type”;
Changed the Length to 1;
Changed the Field Description to N

Values

- 1 = Single Family Residence
- 2 = Multi-Family Residence
- 3 = Vacation/Short-Term Rental
- 4 = Commercial
- 5 = Land
- 6 = Royalties
- 7 = Self-Rental
- 8 = Other (describe)
- or blank

- Added New Seqs: 0037, 0042 and 0124
- Seq 0125: Changed the Form Ref. to A-4
- Added New Seqs: @0126 and 0135
- Seq 0127: Re-Sequenced to 0137;
Changed the Form Ref. to B-4
- Added New Seqs: @0138 and 0145
- Seq 0128: Re-Sequenced to 0147;
Changed the Form Ref. to C-4
- Added New Seqs: @0148
- Deleted Seqs: 0130, 0140 and 0150

Schedule EIC

- New Byte Count: 0229
- Seqs 0060, 0130, 0200: Changed the Field Description to (“SON”, “DAUGHTER”, “STEPCHILD”, “FOSTER CHILD”, “GRANDCHILD”, “NIECE”, “NEPHEW”, “BROTHER”, “SISTER”, “HALF BROTHER”, “HALF SISTER”, “STEPBROTHER”, or “STEPSISTER”);
Changed the Length to 12

Part 2 Section 4

Form 4562

- New Byte Count: 0853
- Seqs 0011, 0013: Changed the Field Description to N
- Seqs *0020, 0050: Changed the Length to 23

Form 5471 Page 1

- New Byte Count: 1625
- Seq 0470: Changed the Form Ref. to 1b(1)
Changed the Field Description to “N or blank”
- Added New Seq: 0475

Form 5884

- New Byte Count: 0190
- Seq 0110: Changed the identification to “Allocation to Patrons”;
Changed the Field Description to “NO ENTRY”
- Seq 0120: Changed the Field Description to “NO ENTRY”
- Deleted Seqs: 0130, 0135, 0140, 0150, 0160 and 0165

Form 5884-B Page 1

- Seq 0005: Changed the Field Description to “N
0000001”
- Seqs 0100, 0180: Changed the Field Description to “N or blank”
- Seqs +0030, 0110, 0190: Changed the Field Description to “DT (MMDD) or blank”

Form 5884-B Page 2

- Seq 0306: Changed the Field Description to “N
0000001”
- Seqs 0320, 0400, 0480, 0560, 0640: Changed the Field Description to “N or blank”
- Seqs 0330, 0410, 0490, 0570, 0650: Changed the Field Description to “DT (MMDD) or blank”
- Seqs 0720, 0800, 0880, 0960: Changed the Field Description to “N or blank”
- Seqs 0730, 0810, 0890, 0970: Changed the Field Description to “DT (MMDD) or blank”

Form 6478

- New Byte Count: 0274
- Seq 0020: Changed the Identification to “Qual Ethanol Fuel Production sold/used before 2011”
- Seq 0030: Changed the Identification to “Tot Qual Ethanol Fuel Produc sold/used before 2011”
- Seq 0036: Changed the Identification to “Alcohol 190 Proof/more Mix sold/used before 2012”
- Seq 0038: Changed the Identification to “Tot Alcohol 190/more in Mix sold/used before 2012”
- Seq 0046: Changed the Identification to “Alcohol 150 to 189 Proof and in Mix s/u before 2012”
- Seq 0048: Changed the Identification to “Tot 150 to 189 Proof and in Mix s/u before 2012”
- Seq 0076: Changed the Identification to “Qual Cellu Biofuel Alcohol sold/used before 2012”
- Seq 0078: Changed the Identification to “Tot Qual Cellu Bio Alcohol sold/used before 2012”
- Seq 0079: Changed the Identification to “Biofuel sold or used before 2012 is not Alcohol”
- Seq 0082: Changed the Identification to “Tot Biofuel sold or used before 2012 not Alcohol”
- Seq 0083: Changed the Identification to “Qual Cellu Biofuel sold/used after 2011”
- Seq 0084: Changed the Identification to “Tot Qual Cellu Biofuel sold/used after 2011”
- Deleted Seq: 0110
- Seq 0155: Re-Sequenced to 0112;
Changed the Form Ref. to 9
- Deleted Seqs: 0120, 0130, 0140, 0148, and 0150
- Seqs 0158, 0168: Changed the Form Ref. to 10
- Seq 0180: Changed the Form Ref. to 11

Form 8606 Page 1

- New Byte Count: 0297
- Added Seq: 0300 (adopted from Page 2)

Form 8606 Page 2

- New Byte Count: 0403
- Seq 0344: Re-Sequenced to 0300 (moved to Page 1)
- Deleted Seqs: 0350, 0360, 0365, 0375, 0380, 0390, 0400, 0410, 0420, 0430, and 0440
- Seq 0450: Re-Sequenced to 0355;
Changed the Form Ref. to 19
- Seq 0460: Re-Sequenced to 0361;
Changed the Identification to “Qualified First-Time Homebuyer Expenses”;
Changed the Form Ref. to 20
- Seq 0470: Re-Sequenced to 0370;
Changed the Identification to “Subtract Line 20 from Line 19”;
Changed the Form Ref. to 21
- Seq 0480: Re-Sequenced to 0376;
Changed the Form Ref. to 22

Form 8606 Page 2 (continued)

- Seq 0490: Re-Sequenced to 0381;
Changed the Identification to “Subtract Line 22 from Line 21”;
Changed the Form Ref. to 23
- Seq 0500: Re-Sequenced to 0385;
Changed the Form Ref. to 24
- Seq 0510: Changed the Identification to “Subtract Line 24 from Line 23”;
Changed the Form Ref. to 25
- Added New Seq: 0515
- Seq 0520: Changed the Identification to “Smaller of Line 23 or Line 24”;
Changed the Form Ref. to 27
- Added New Seq: 0525
- Seq 0530: Changed the Identification to “Subtract Line 28 from Line 27”;
Changed the Form Ref. to 29
- Added New Seq: 0535
- Seq 0540: Changed the Identification to “Subtract Line 30 from Line 26”;
Changed the Form Ref. to 31
- Added New Seqs: 0542, 0544, 0546, 0548, 0560, 0570, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0660, and 0670

Form 8697 Page 1

- New Byte Count: 0517
- Seq 0140: Changed the Field Description to (AN or blank)
- Seq 0160: Changed the Identification to “Filing Year Ended”;
Changed the Form Ref. to PART I
- Seq 0170: Changed the Identification to “Taxable Income/Loss for Prior Year(s)”;
Changed the Form Ref. to PART I 1
- Seq 0180: Changed the Identification to “Adjustment to Income”;
Changed the Form Ref. to PART I 2
- Seq @0185: Changed the Identification to “REG-Schedule of Separate Contracts”;
Changed the Form Ref. to PART I 2
- Seq 0187: Changed the Form Ref. to PART I 2
- Seq 0190: Changed the Identification to “Adjusted Taxable Income for Look-Back Purposes”;
Changed the Form Ref. to PART I 3
- Seq 0200: Changed the Identification to “Income Tax Liability on Line 3 Amount”;
Changed the Form Ref. to PART I 4
- Deleted Seqs: 0210, 0220, 0230, @0235, 0240, and 0245
- Seq 0250: Changed the Identification to “Redetermination - Year Ended - 1”;
Changed the Form Ref. to PART I a
- Seq 0260: Changed the Identification to “Taxable Income/Loss for Prior Year(s) - 1”;
Changed the Form Ref. to PART I 1a
- Seq 0270: Changed the Identification to “Adjustment to Income - 1”;
Changed the Form Ref. to PART I 2a
- Seq @0275: Changed the Identification to “REG-Schedule of Separate Contracts - 1”;
Changed the Form Ref. to PART I 2a
- Seq 0277: Changed the Form Ref. to PART I 2a
- Seq 0280: Changed the Identification to “Adjusted Taxable Income for Look-Back Purposes - 1”;
Changed the Form Ref. to PART I 3a
- Seq 0290: Changed the Identification to “Income Tax Liability on Line 3a Amount - 1”;
Changed the Form Ref. to PART I 4a
- Seq 0300: Changed the Identification to “Income Tax Liability on Prior Year(s) Return - 1”;
Changed the Form Ref. to PART I 5a
- Seq 0310: Changed the Identification to “REG - Increase/Decrease in Prior Year(s) Tax - 1”;
Changed the Form Ref. to PART I 6a

Form 8697 Page 1 (continued)

- Seq 0320: Changed the Identification to “REG - Interest Due on Increase - 1”;
Changed the Form Ref. to PART I 7a
- Seq @0325: Changed the Identification to “Explain Interest Comp Line 7 - 1”;
Changed the Form Ref. to PART I 7a
- Seq 0330: Changed the Identification to “REG-Interest to be Refunded on Decrease - 1”;
Changed the Form Ref. to PART I 8a
- Seq @0335: Changed the Identification to “Explain Interest Comp Line 8 - 1”;
Changed the Form Ref. to PART I 8a
- Seq 0340: Changed the Identification to “Redetermination - Year Ended - 2”;
Changed the Form Ref. to PART I b
- Seq 0350: Changed the Identification to “Taxable Income/Loss for Prior Year(s) - 2”;
Changed the Form Ref. to PART I 1b
- Seq 0360: Changed the Identification to “Adjustment to Income - 2”;
Changed the Form Ref. to PART I 2b
- Seq @0365: Changed the Identification to “REG-Schedule of Separate Contracts - 2”;
Changed the Form Ref. to PART I 2b
- Seq 0367: Changed the Form Ref. to PART I 2b
- Seq 0370: Changed the Identification to “Adjusted Taxable Income for Look-Back Purposes - 2”;
Changed the Form Ref. to PART I 3b
- Seq 0380: Changed the Identification to “Income Tax Liability on Line 3b Amount - 2”;
Changed the Form Ref. to PART I 4b
- Seq 0390: Changed the Identification to “Income Tax Liability on Prior Year(s) Return - 2”;
Changed the Form Ref. to PART I 5b
- Seq 0400: Changed the Identification to “REG - Increase/Decrease in Prior Year(s) Tax - 2”;
Changed the Form Ref. to PART I 6b
- Seq 0410: Changed the Identification to “REG - Interest Due on Increase - 2”;
Changed the Form Ref. to PART I 7b
- Seq @0415: Changed the Identification to “Explain Interest Comp Line 7 - 2”;
Changed the Form Ref. to PART I 7b
- Seq 0420: Changed the Identification to “REG-Interest to be Refunded on Decrease - 2”;
Changed the Form Ref. to PART I 8b
- Seq @0425: Changed the Identification to “Explain Interest Comp Line 8 - 2”;
Changed the Form Ref. to PART I 8b
- Added New Seqs: 0426, @0427 and @0428
- Seq 0430: Changed the Form Ref. to Part I 7c
- Seq 0440: Changed the Form Ref. to Part I 8c
- Seq 0450: Changed the Form Ref. to Part I 9c
- Seq 0460: Changed the Form Ref. to Part I 10c

Form 8820 Page 1

- Added “Page 1” to the Form Name
- New Byte Count: 0160
- Deleted Seq: *0025

Form 8820 Page 2 – New Page for TY2011

Form 8834 Page 1

- New Byte Count: 0550
- Seq 0410: Changed the Identification to “Add Columns (a) and (b) on Line 11”
- Seq 0570: Changed the Identification to “Add Columns (a) and (b) on Line 18”
- Deleted Seqs: 0300, 0310, 0320, 0325, 0330, 0340, 0350, 0360, 0370, 0380, 0390, 0400, 0530, 0540, 0550, and 0560

Form 8844

- New Byte Count: 0172
- Deleted Seqs: 0050, 0060, 0070, 0080, 0090, and 0100
- Seq 0110: Changed the Form Ref. to 4
- Seq 0120: Changed the Identification to “Add Lines 2 and 3”;
Changed the Form Ref. to 4
- Seq 0124: Changed the Form Ref. to 5
- Seq 0128: Changed the Identification to “Subtract Line 5 from Line 4”;
Changed the Form Ref. to 6

Form 8846

- New Byte Count: 0131
- Deleted Seqs: 0090, 0100, 0110, 0115, 0120, and 0130

Form 8867 (Page 1, Page 2 & Page 3) – **New Form for TY2011**

Form 8900

- New Byte Count: 230
- Deleted Seqs: 0120, 0130, 0140, 0150, and 0160

Form 8910

- New Byte Count: 0517
- Seq 0290: Changed the Identification to “Add Columns (a) and (b) on Line 13”
- Seq 0350: Changed the Identification to “Add Columns (a) and (b) on Line 17”
- Deleted Seqs: 0200, 0210, 0220, 0225, 0230, 0260, 0261, 0262, 0263, 0264, 0266, 0267, 0270, 0280, and 0340

Form 8911

- New Byte Count: 0316
- Deleted Seqs: 0020, 0030 and 0040
- Seq 0025: Changed the Identification to “Total Cost Placed in Service in TY”;
Changed the Form Ref. to 1
- Seq 0035: Changed the Identification to “Business / Invest Use Part”;
Changed the Form Ref. to 2
- Seq 0045: Changed the Identification to “Sect 179 Expense Deduction”;
Changed the Form Ref. to 3
- Deleted Seqs: 0050, 0060, 0065 and 0070
- Seq 0055: Changed the Identification to “Subtract Line 3 from Line 2”;
Changed the Form Ref. to 4
- Seq 0063: Changed the Identification to “Multiply Line 4 by 30% (.30)”;
Changed the Form Ref. to 5
- Seq 0067: Changed the Identification to “Maximum Business/Invest Use Credit”;
Changed the Form Ref. to 6
- Seq 0072: Changed the Identification to “Smaller of Line 5 or Line 6”;
Changed the Form Ref. to 7
- Deleted Seqs: 0075, 0100 and 0110
- Seq 0080: Changed the Form Ref. to 8
- Seq 0090: Changed the Form Ref. to 9
- Seq 0105: Changed the Identification to “Personal Use Part”;
Changed the Form Ref. to 10
- Seq 0112: Changed the Identification to “Multiply Line 10 by 30% (.30)”;
Changed the Form Ref. to 11
- Deleted Seqs: 0115, 0120 and 0127

Form 8911 (continued)

- Seq 0117: Changed the Identification to “Maximum Personal Use Credit”;
Changed the Form Ref. to 12
- Seq 0125: Changed the Identification to “Smaller of Line 11 or Line 12”;
Changed the Form Ref. to 13
- Seq 0130: Changed the Form Ref. to 14
- Seq 0140: Changed the Form Ref. to 15a
- Seq 0150: Changed the Form Ref. to 15b
- Seq 0160: Changed the Form Ref. to 15c
- Seq 0180: Changed the Form Ref. to 15d
- Seq 0190: Changed the Form Ref. to 16
- Seq 0200: Changed the Form Ref. to 17
- Seq 0210: Changed the Identification to “Subtract Line 17 from Line 16”;
Changed the Form Ref. to 18
- Seq 0220: Changed the Form Ref. to 19

Form 8936

- New Byte Count: 0373
- Seq 0280: Changed the Identification to “Add Columns (a) and (b) on Line 6”
- Seq 0400: Changed the Identification to “Add Columns (a) and (b) on Line 10”
- Deleted Seqs: 0190, 0200, 0210, 0215, 0220, 0230, 0240, 0250, and 0370

Form 8938 (Page 1 & Page 2) – **New Form for TY2011**

Form 8949 STCGL - **New Form for TY2011**

Form 8949 LTCGL - **New Form for TY2011**

Part 2 Section 6

LTCGL Record

- Changed the Record Name to “Form 8865 LTCGL”
- Seq 0001: Changed the Field Description to “8865bb”
- Seq 0005: Changed the Field Description to (8865 “0000001-0000005”)

STCGL Record

- Changed the Record Name to “Form 8865 STCGL”
- Seq 0001: Changed the Field Description to “8865bb”
- Seq 0005: Changed the Field Description to (8865 “0000001-0000005”)

Part 2 Section 9

Summary Record

- New Byte Count: 0336
- Seq 0133: Changed the Identification to “Number of Form 8865 STCGL Records”;
Changed the Length to 5;
Changed the Field Description to N (00000-25000)
- Seq 0135: Changed the Identification to “Number of Form 8865 LTCGL Records”;
Changed the Length to 5;
Changed the Field Description to N (00000-25000)
- Added New Seqs: 0137 and 0138

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1595" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"RETbbb"
0001 Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Tax Period		6	Value "201112", YYYYMM
0006 Filler		1	blank
0007 Return Sequence Number		16	N
0008 Declaration Control Number		14	N
0010 Primary SSN		9	N (Your Social Security Number)
0020 Primary Date of Death		8	YYYYMMDD or blank
0030 Secondary SSN		9	N or blank
0040 Secondary Date of Death		8	YYYYMMDD or blank
0050 Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instructions Part 1, Sec 7.)
0061 Foreign Country		22	A, Allowable special character is space
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063 Foreign Province/County		35	A, Allowable special characters are space, slash, and hyphen
0064 Foreign City/State		35	A, Allowable special characters are space, slash, and hyphen
0067 Foreign Postal Code		17	AN, Allowable special characters are space, slash, and hyphen
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0087 State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095 Zip Code		12	N (left-justified)
0097 Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100 Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110 PECF Primary		1	"X" or blank
0120 PECF Spouse		1	"X" or blank
0130 Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135 Overseas Extension Explanation		6	"STMbnn" or blank
0140 Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150 Qualifying Name for H of Household	4	25	A or blank
0153 SSN for Qual Name	4	9	N
0160 Exempt Self	6a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0163	Exempt Spouse	6b	1	"X" or blank
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)

Field Identification No.		Form Ref.	Length	Field Description
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0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0209	More than Four Dependents Box	6c	1	"X" or blank
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99

Field Identification No.		Form Ref.	Length	Field Description
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0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0358	Clergy Excess Rental Allowance Literal	7	16	"EXCESS ALLOWANCE" or blank
0359	Clergy Excess Rental Allowance Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0364	Form 8919 Literal	7	5	"F8919" or blank
0365	Form 8919 Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	6	NO ENTRY
0369	Adoption Amt	7	12	NO ENTRY
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N

Field Identification No.	Field Description	Form Ref.	Length	Field Description
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received Including Foreign	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	16b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	16b	12	N
0495	Taxable Pensions Amount Including Foreign	16b	12	N
0496	Distributions from Retirement Plans Literal	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "LOSSbONbEXCESSbDEFER bDIST", "STMbnn" or blank
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
@0580	NOL CF Statement	21	6	"STMbnn" or blank
0590	Total Other Income	21	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Self-Employed SEP/SIMPLE/Qualified Plans	28	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1486" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0760 Record ID		6	"RETbbb"
0761 Type		6	"1040bb"
0762 Page Number		5	"PG02b"
0763 Taxpayer Identification Number		9	N (Primary SSN)
0764 Filler		1	blank
0765 Tax Period		6	Value "201112", YYYYMM
0766 Filler		1	blank
0768 Excluded Sect 933 Puerto Rico Income Literal	38	4	"EPRI" or blank
0769 Excluded Sect 933 Puerto Rico Income Amount	38	12	N
0770 AGI Repeated	38	12	N
0772 Self 65 or Over Box	39a	1	"X" or blank
0774 Self Blind Box	39a	1	"X" or blank
0776 Spouse 65 or Over Box	39a	1	"X" or blank
0778 Spouse Blind Box	39a	1	"X" or blank
0783 Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786 Must Itemize Indicator	39b	1	"X" or blank
0788 Modified Standard Deduction Ind	40	8	"SECTb933", "X" or blank
0789 Total Itemized or Standard Deduction	40	12	N
0800 AGI Less Deduction	41	12	N

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description	
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1160	Total Federal Income Tax Withheld	62	12	N	
1161	Divorced Spouse SSN	63	9	N or blank	
1162	Divorced Literal	63	3	"DIV" or blank	
1170	ES Payments	63	12	N	
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank	
@1174	Paid Joint 2011 ES Tax Explanation	63	6	"STMbnn" or blank	
					--
1178	EIC Literal	64a	3	NO ENTRY	
1180	Earned Income Credit	64a	12	N	
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank	
1185	Nontaxable Combat Pay Election	64b	12	N	
1187	Additional Child Tax Credit	65	12	N	
1189	American Opportunity Credit	66	12	N	
1190	First-Time Homebuyer Credit	67	12	NO ENTRY	
1197	F4868 Amount	68	12	N	
1198	Excess SS & Tier 1 RRTA Tax	69	12	N	
1200	Credit for Federal Tax on Fuels	70	12	N	
1202	Form 2439 Block	71a	1	"X" or blank	
1204	Form 8839 Block	71b	1	NO ENTRY	
1206	Form 8801 Block	71c	1	"X" or blank	
1208	Form 8885 Block	71d	1	"X" or blank	
1210	Other Payments	71	12	N	

Field Identification No.	Form Ref.	Length	Field Description
1245 Form 8689 Literal	72	9	"FORMb8689" or blank
1246 Form 8689 Amount	72	12	N
1250 Total Payments	72	12	N
1260 Overpaid	73	12	N
1262 Direct Deposit-Yes		1	"X" or blank
1263 Direct Deposit-No		1	"X" or blank
1270 Refund	74a	12	N
1271 Form 8888 Block	74a	1	"X" or blank
1272 Routing Transit Number	74b	9	N or blank
1274 Checking Account Indicator	74c	1	"X" or blank
1276 Savings Account Indicator	74c	1	"X" or blank
1278 Depositor Account Number	74d	17	AN (includes hyphens or blank)
1280 Applied to ES Tax	75	12	N
1290 Amount Owed	76	12	N
1295 ES Penalty Indicator	77	1	NO ENTRY
1300 ES Penalty Amount	77	12	N
1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN or blank
1315 Remittance		12	NO ENTRY

Field Identification No.	Form Ref.	Length	Field Description
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1317 Filing A Community Property State Return		1	"X" or blank
1319 Signed by Power of Attorney		1	"X" or blank
1320 Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1322 Occupation		25	AN
@1323 Spouse Signature Statement		6	"STMbnn" or blank
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	"X" or blank
1326 Personal Representative		1	"X" or blank
1327 Spouse Occupation		25	AN
1328 Taxpayer Daytime Telephone Number		10	N
1329 Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330 OUO Code		6	N or blank
1338 Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks
1340 Name of Paid Preparer		35	AN
1350 Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360 PTIN		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6)
1370 Preparer Firm Name		35	AN

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

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1135" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"RETbbb"
0001 Type		6	"1040Ab"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Tax Period		6	Value "201112", YYYYMM
0006 Filler		1	blank
0007 Return Sequence Number		16	N
0008 Declaration Control Number		14	N
0010 Primary SSN		9	N (Your Social Security Number)
0020 Primary Date of Death		8	YYYYMMDD or blank
0030 Secondary SSN		9	N or blank
0040 Secondary Date of Death		8	YYYYMMDD or blank
0050 Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instructions Part 1, Sec 7.)
0061 Foreign Country		22	A, Allowable special character is space
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063 Foreign Province/County		35	A, Allowable special characters are space, slash, and hyphen
0064 Foreign City/State		35	A, Allowable special characters are space, slash, and hyphen
0067 Foreign Postal Code		17	AN, Allowable special characters are space, slash, and hyphen
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.

Field Identification No.		Form Ref.	Length	Field Description
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0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
0164 Exempt Spouse Name	6b	25	AN
0165 Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167 Total Box 6a and 6b		1	Values 0, 1 or 2
*0170 Dependent First Name 1	6c(1)	10	A (first name), Hyphen, space, "STMbnn" or blank
+0171 Dependent Last Name - 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172 Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175 Dependent's SSN - 1	6c(2)	9	N or blank
+0177 Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178 Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180 Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181 Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	12b	12	N
0495	Taxable Pensions Amount Including Foreign	12b	12	N
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0557	Taxable Amount of Social Security	14b	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0900" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0760 Record ID		6	"RETbbb"
0761 Type		6	"1040Ab"
0762 Page Number		5	"PG02b"
0763 Taxpayer Identification Number		9	N (Primary SSN)
0764 Filler		1	blank
0765 Tax Period		6	Value "201112", YYYYMM
0766 Filler		1	blank
0770 AGI Repeated	22	12	N
0772 Self 65 or Over Box	23a	1	"X" or blank
0774 Self Blind Box	23a	1	"X" or blank
0776 Spouse 65 or Over Box	23a	1	"X" or blank
0778 Spouse Blind Box	23a	1	"X" or blank
0783 Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786 Must Itemize Indicator	23b	1	"X" or blank
0788 Modified Standard Deduction Ind	24	8	"SECTb933", "X" or blank
0789 Total Itemized or Standard Deduction	24	12	N
0800 AGI Less Deduction	25	12	N
0810 Exemption Amount	26	12	N
0820 Taxable Income	27	12	N
0840 Education Credit Recapture Literal	28	3	"ECR" or blank

Field Identification No.		Form Ref.	Length	Field Description
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1150	Total Tax	35	12	N
1155	Forms 1099 and AK Dividend W/H Literal	36	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	36	12	N
1160	Total Federal Income Tax Withheld	36	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	37	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
@1174	Paid Joint 2011 ES Tax Explanation	37	6	"STMbnn" or blank
1178	EIC Literal	38a	3	NO ENTRY

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

Field Identification No.	Form Ref.	Length	Field Description
1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN or blank
1315 Remittance		12	NO ENTRY
1319 Signed by Power of Attorney		1	"X" or blank
1320 Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1322 Occupation		25	AN
@1323 Spouse Signature Statement		6	"STMbnn" or blank
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	"X" or blank
1326 Personal Representative		1	"X" or blank
1327 Spouse Occupation		25	AN
1328 Taxpayer Daytime Telephone Number		10	N
1329 Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1330 OUO Code		6	N or blank

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

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1171" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"RETbbb"
0001 Type		6	"1040SS"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Tax Period		6	Value "201112", YYYYMM
0006 Filler		1	Blank
0007 Return Sequence Number		16	N
0008 Declaration Control Number		14	N
0009 Form 1040-SS (PR) Literal		2	Values "PR" for 1040-PR "SS" for 1040-SS
0010 Primary SSN		9	N (Your Social Security Number)
0020 Primary Date of Death		8	NO ENTRY
0030 Secondary SSN		9	N or blank
0040 Secondary Date of Death		8	NO ENTRY
0050 Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN, Taxpayer's name; allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instructions Part 1, Sec 7.)
0062 Foreign Street Address		35	NO ENTRY
0064 Foreign City, State or Province, Postal Code		35	NO ENTRY
0066 Foreign Country		22	NO ENTRY
0070 Name Line 2		35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space
0087 State Abbreviation		2	A, Value "PR"
0095 Zip Code		12	N, Values "006nnnnnnnnnn", "007nnnnnnnnnn" or "009nnnnnnnnnn"
0097 Address Ind		1	NO ENTRY

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

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

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

Field Identification No.	Form Ref.	Length	Field Description
1278 Depositor Account Number	12d	17	AN (includes hyphens or blank)
1280 Applied to ES Tax	13	12	N
1290 Amount Owed	14	12	NO ENTRY
1295 ES Penalty Indicator		1	NO ENTRY
1300 ES Penalty Amount		12	NO ENTRY
1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN or blank
1315 Remittance		12	NO ENTRY
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	NO ENTRY
1326 Personal Representative		1	NO ENTRY
1328 Taxpayer Daytime Telephone Number		10	N
1329 Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330 OUO Code		6	N or blank
1338 Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

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

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0740" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbc"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000008
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description	
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0185	First Schedule C Filed for this Business	H	1	"X" or blank	
0187	Payments Requiring Form(s) 1099 Yes	I	1	"X" or blank	
0189	Payments Requiring Form(s) 1099 No	I	1	"X" or blank	
0190	Did or Will File all Required Forms 1099 Yes	J	1	"X" or blank	
0192	Did or Will File all Required Forms 1099 No	J	1	"X" or blank	
0193	Merchant Card & Third Party Payments	1a	12	N	
0194	Gross Receipts/ Sales Not Reported on 1a	1b	12	N	
					--
					--
					--
0198	Statutory Employee Earnings	1c	12	N	
0200	Total Gross Receipts	1d	12	N	
0210	Returns/Allowances/ Other Adjustments	2	12	N	
0220	Gross Receipts Less Returns Allowances	3	12	N	
0230	Cost of Goods Sold	4	12	N	
0240	Gross Profit	5	12	N	
0260	Other Income	6	12	N	
0270	Gross Income	7	12	N	
0280	Advertising Expense	8	12	N	
0293	Car/Truck Expenses	9	12	N	
0297	Commissions and Fees	10	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0300	Contract Labor	11	12	N	
0303	Depletion	12	12	N	
0307	Depreciation/Sec 179 Deduction	13	12	N	
0317	Employee Benefit Prog	14	12	N	
0327	Insurance	15	12	N	
@0333	Form 1098 Explanation	16a	6	"STMBnn" or blank	
0337	Mortgage Interest	16a	12	N	
@0340	Form 1098 Name/ Address	16b	6	"STMBnn" or blank	
0343	Other Interest	16b	12	N	
0353	Legal/Prof Services	17	12	N	
0357	Office Expense	18	12	N	
0363	Pension/Profit Sharing	19	12	N	
0365	Rent on Machinery and Equipment	20a	12	N	
0367	Rent on Property	20b	12	N	
0373	Repairs and Maintenance	21	12	N	
0377	Supplies	22	12	N	
0383	Taxes and Licenses	23	12	N	
0387	Travel	24a	12	N	
0393	Meals/Entertainment	24b	12	N	
0407	Utilities	25	12	N	
0450	Wages less Employment Credits	26	12	N	
0605	Total Other Expenses	27a	12	N	
0650	Reserved	27b	12	NO ENTRY	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0342" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbCZ"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0070	Payments Requiring Form(s) 1099 Yes	F	1	"X" or blank
0080	Payments Requiring Form(s) 1099 No	F	1	"X" or blank
0090	Did or Will File all Required Forms 1099 Yes	G	1	"X" or blank
0100	Did or Will File all Required Forms 1099 No	G	1	"X" or blank

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.		Form Ref.	Length	Field Description	
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0110	Merchant Card & Third Party Payments	1a	12	N	
0120	Gross Receipts/ Sales Not Reported on 1a	1b	12	N	
0130	Statutory Employee Earnings	1c	12	N	
					--
					--
					--
0200	Total Gross Receipts	1d	12	N	
0700	Total Expenses	2	12	N	
0710	Net profit	3	12	N	
*0820	Vehicle Service Date	4	8	YYYYMMDD or "STMbnn", or blank	
+0830	Business Miles	5a	6	N	
+0840	Commuting Miles	5b	6	N	
+0850	Other Miles	5c	6	N	
+0852	Vehicle Available - Yes	6	1	"X" or blank	
+0857	Vehicle Available - No	6	1	"X" or blank	
+0860	Another Vehicle - Yes	7	1	"X" or blank	
+0870	Another Vehicle - No	7	1	"X" or blank	
+0900	Evidence Yes	8a	1	"X" or blank	
+0910	Evidence No	8a	1	"X" or blank	
+0920	Written Yes	8b	1	"X" or blank	
+0930	Written No	8b	1	"X" or blank	
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0460" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
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0050	ST Sales Price Box A	1(e)	12	N
0060	ST Cost/Other Basis Box A	1(f)	12	N
0070	ST Adjustments to Gain or Loss Box A	1(g)	12	N
0075	ST Gain or Loss Box A	1(h)	12	N
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				--
0120	ST Sales Price Box B	2(e)	12	N
0130	ST Cost/Other Basis Box B	2(f)	12	N
0140	ST Adjustments to Gain or Loss Box B	2(g)	12	N
0145	ST Gain or Loss Box B	2(h)	12	N
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0190	ST Sales Price Box C	3(e)	12	N

Field Identification No.		Form Ref.	Length	Field Description	
0200	ST Cost/Other Basis Box C	3(f)	12	N	
0210	ST Adjustments to Gain or Loss Box C	3(g)	12	N	
0215	ST Gain or Loss Box C	3(h)	12	N	
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0715	ST Gain or Loss from F6252/4684/ 8824/6781	4(h)	12	N	
0725	Net ST Gain/Loss (Part/S-Corp)	5(h)	12	N	
0860	Short Loss Carryover	6(h)	12	N	
0877	Net ST Gain/Loss	7(h)	12	N	
					--
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					--
0910	LT Sales Price Box A	8(e)	12	N	
0920	LT Cost/Other Basis Box A	8(f)	12	N	
0930	LT Adjustments to Gain or Loss Box A	8(g)	12	N	
0935	LT Gain or Loss Box A	8(h)	12	N	
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					--
0980	LT Sales Price Box B	9(e)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
0990	LT Cost/Other Basis Box B	9(f)	12	N	
1000	LT Adjustments to Gain or Loss Box B	9(g)	12	N	
1005	LT Gain or Loss Box B	9(h)	12	N	
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1050	LT Sales Price Box C	10(e)	12	N	
1060	LT Cost/Other Basis Box C	10(f)	12	N	
1070	LT Adjustments to Gain or Loss Box C	10(g)	12	N	
1075	LT Gain or Loss Box C	10(h)	12	N	
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1720	LT Gain or Loss from Other Forms	11(h)	12	N	
1731	Net LT Gain or Loss (Part/S-Corp)	12(h)	12	N	
1760	F8814 Literal	13	9	"FORMb8814" or blank	
1770	F8814 Amount	13	12	N	
1775	Capital Gain Distribution	13(h)	12	N	
1820	Long Term Loss Carryover	14(h)	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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1835	Combined Net LT Gain/Loss	15(h)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"1260" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbE"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000015
0006 Payments Requiring Form(s) 1099 Yes	A	1	"X" or blank
0007 Payments Requiring Form(s) 1099 No	A	1	"X" or blank
0015 Did or will file Form(s) 1099 Yes	B	1	"X" or blank
0018 Did or will file Form(s) 1099 No	B	1	"X" or blank
0020 Property Address	A-1	37	AN
0025 Property Type	A-1	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe)
0027 Property Type Other Describe	A-1	35	AN
0030 Property Address	B-1	37	AN

Field Identification No.		Form Ref.	Length	Field Description
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0035	Property Type	B-1	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0037	Property Type Other Describe	B-1	35	AN or blank
0040	Property Address	C-1	37	AN
0041	Property Type	C-1	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0042	Property Type Other Describe	C-1	35	AN or blank
0043	Fair Rental Days	A-2	3	Value Range 000-999
0045	Personal Use Days	A-2	3	Value Range 000-999
0047	QJV	A-2	1	"X" or blank
0053	Fair Rental Days	B-2	3	-- Value Range 000-999
0055	Personal Use Days	B-2	3	Value Range 000-999
0057	QJV	B-2	1	"X" or blank
0063	Fair Rental Days	C-2	3	-- Value Range 000-999
0065	Personal Use Days	C-2	3	Value Range 000-999
0067	QJV	C-2	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0100	Merchant Card and Third-Party Payments A	A-3a	12	N
0110	Merchant Card and Third-Party Payments B	B-3a	12	N
0120	Merchant Card and Third-Party Payments C	C-3a	12	N
0121	Payments Not Reported A	A-3b	12	N
0122	Payments Not Reported B	B-3b	12	N
0123	Payments Not Reported C	C-3b	12	N
0124	Merchant Card/Third-Party/Cash-back Literal-A	A-4	9	"CASH-BACK" or blank
0125	Total Payments A	A-4	12	N
@0126	Cash-back Explanatory Statement	A-4	6	"STMbnn" or blank
0135	Merchant Card/Third-Party/Cash-back Literal-B	B-4	9	"CASH-BACK" or blank
0137	Total Payments B	B-4	12	N
@0138	Cash-back Explanatory Statement	B-4	6	"STMbnn" or blank
0145	Merchant Card/Third-Party/Cash-back Literal-C	C-4	9	"CASH-BACK" or blank
0147	Total Payments C	C-4	12	N

Field Identification No.		Form Ref.	Length	Field Description
@0148	Cash-back Explanatory Statement	C-4	6	"STMbnn" or blank
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				--
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	A-11	12	N
0343	Management Fees	B-11	12	N
0344	Management Fees	C-11	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N

Field Identification No.	Form Ref.	Length	Field Description
0360	Mortgage Interest B	B-12	12 N
0370	Mortgage Interest C	C-12	12 N
@0385	Form 1098 Name/ Address	13	6 "STMbnn" or blank
0390	Other Interest A	A-13	12 N
0400	Other Interest B	B-13	12 N
0410	Other Interest C	C-13	12 N
0420	Repairs A	A-14	12 N
0430	Repairs B	B-14	12 N
0440	Repairs C	C-14	12 N
0450	Supplies A	A-15	12 N
0460	Supplies B	B-15	12 N
0470	Supplies C	C-15	12 N
0480	Taxes A	A-16	12 N
0490	Taxes B	B-16	12 N
0500	Taxes C	C-16	12 N
0510	Utilities A	A-17	12 N
0520	Utilities B	B-17	12 N
0530	Utilities C	C-17	12 N
0540	Deprec Expense A	A-18	12 N
0550	Deprec Expense B	B-18	12 N
0560	Deprec Expense C	C-18	12 N
*0570	Other Description	A-19	25 AN or "STMbnn"
+0580	Other Amount A	A-19	12 N
+0590	Other Amount B	B-19	12 N
+0600	Other Amount C	C-19	12 N

Field Identification No.		Form Ref.	Length	Field Description	
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1109	Tot All Amounts Royalty Rents Received	23b	12	N	
1111	Tot All Amounts Total Payments Rental	23c	12	N	--
1112	Tot All Amounts Total Payments Royalty	23d	12	N	
1113	Tot All Amounts Mortgage Interest	23e	12	N	
1114	Tot All Amounts Deprec Expense	23f	12	N	
1115	Tot All Amounts Total Expenses	23g	12	N	
1118	Total Income	24	12	N	
1120	Total Losses	25	12	N	
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank	
1140	Non Passive Activity Amount	26	12	N	
1150	Total Income or Loss	26	12	N	
Record Terminus Character			1	Value "#"	

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0229" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0060	Relationship - 1	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0070	Number of Months - 1	6	2	N, Range 00-12 or blank
0072	Kidnapped Child Literal - 1	6	2	"KC" or blank
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0130	Relationship - 2	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0140	Number of Months - 2	6	2	N, Range 00-12 or blank
0142	Kidnapped Child Literal - 2	6	2	"KC" or blank
0147	Qualifying Child Name Control - 3		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)
0150	Qualifying Child First Name - 3	1	10	AN (first name) or blank
0151	Qualifying Child Last Name - 3	1	15	AN (last name) or blank
0155	Qualifying SSN - 3	2	9	N
0160	Year of Birth - 3	3	4	N
0170	Student "Yes" Box - 3	4(a)	1	"X" or blank
0175	Student "No" Box - 3	4(a)	1	"X" or blank
0180	Disabled "Yes" Box - 3	4(b)	1	"X" or blank
0185	Disabled "No" Box - 3	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0200	Relationship - 3	5	12	"SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0210	Number of Months - 3	6	2	N, Range 00-12 or blank
0212	Kidnapped Child Literal - 3	6	2	"KC" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description	
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	Byte Count		4	"0853" 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	
0012	Section 179 Property Cost for Current Year	2	12	N	
0013	Threshold Cost	3	12	N	
0014	Section 179 Property Adjusted	4	12	N	
0018	Overall Dollar Limitation Adjusted	5	12	N	
*0020	Class of Property 1	6(a)1	23	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	23	AN	
0060	Cost 2	6(b)2	12	N	
0070	Elected Cost 2	6(c)2	12	N	
0080	Listed Property	7(c)	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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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
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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+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
+0305	20-Year Deduction	19f(g)	12	N

Field Identification No.	Form Ref.	Length	Field Description
*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
0415 Class-Life Recovery	20a(d)	3	N

Field Identification No.		Form Ref.	Length	Field Description
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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
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		4	"1625" 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)	"X" or Blank
0135	Category of Filer-3	B(3)	"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 nnnnnbbsbbbbb or nnnnnnnnnbbsb 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 nnnnnbbsbbbbb or nnnnnnnnnbbsb 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 nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0310 Identifying Number-3	D(3)	9	N or Blank
0320 Shareholder-3	D(4)	1	"X" or Blank
0330 Officer-3	D(4)	1	"X" or Blank
0340 Director-3	D(4)	1	"X" or Blank
@0345 Third Person's Statement	D	6	"STMbnn" or Blank
0350 Person This Information Return is Filed For-4	D(1)	40	AN or Blank
0360 Address of Person-4	D(2)	35	AN or Blank
0362 City of Person-4	D(2)	22	AN or Blank
0364 State of Person-4	D(2)	2	AN or Blank
0366 Zip Code of Person-4	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0370 Identifying Number-4	D(3)	9	N or Blank
0380 Shareholder-4	D(4)	1	"X" or Blank
0390 Officer-4	D(4)	1	"X" or Blank
0400 Director-4	D(4)	1	"X" or Blank

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 nnnnnbnnnnnnnn or nnnnnnnnnnnnnnn or blank
0465	Country of Foreign Corp.	1a	35	AN or blank
0470	Employer Identification Number	1b(1)	9	N or blank
0475	Reference ID Number	1b(2)	9	N or blank
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

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0523 Foreign Corporation Functional Currency	1h	20	AN
0525 Dormant Indicator		1	"X" or Blank
0530 Name of Branch Office in U.S	2a	35	AN
0540 Address of Branch	2a	35	AN
0550 City of Branch	2a	22	AN
0560 State of Branch	2a	2	AN
0570 Zip Code of Branch	2a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb 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

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0680 City of Person with Custody	2d	22	AN
0690 State of Person with Custody	2d	2	AN
0700 Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb 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

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0810 Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0820 Number of Shares Beginning-4	PT I(b)(i)	10	N
0830 Number of Shares End-4	PTI(b)(ii)	10	N
0835 Statement Reference - BMF Use Only	PT I	6	Blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0190" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5884bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0040 Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050 Total Wages Worked 120-400 Hours	1a	12	N
0060 Wages Paid Worked At Least 400 Hours	1b	12	N
0070 Total Wages Worked 400 Hours or More	1b	12	N
0072 Second Year Wages	1c	12	N
0074 Total Second Year Wages	1c	12	N
0080 Sum of Lines 1a, 1b and 1c	2	12	N
@0085 Attach Exception Statement	2	6	"STMbnn" or blank
0090 Work Oppt. Credits from Flow-Through Entities	3	12	N
0100 Add Lines 2 and 3	4	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0110	Allocation to Patrons	5	12	NO ENTRY
0120	Subtract Line 5 from Line 4	6	12	NO ENTRY
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0343" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5884Bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number of taxpayer		9	N
*0020 Retained Worker's SSN-1	1(a)	9	N or "STMbnn"
+0030 First DT of Emplmnt for Worker- 1	2(a)	4	DT (MMDD) or blank
*+0040 Retained Worker's Wages 1st 26 Wks of Emplmnt-1	3(a)	12	N or "STMbnn"
+0050 Multiply Line 3 by 80%-1	4(a)	12	N
+0060 Retained Worker's Wages 2nd 26 Wks Emplmnt-1	5(a)	12	N
+0070 Add Lines 3 and 5-1	6(a)	12	N
+0080 Multiply Line 6 by 6.2%-1	7(a)	12	N
+0090 Smaller of Line 7 or Line 8-1	9(a)	12	N
0100 Retained Worker's SSN-2	1(b)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
0110	First DT of Emplmmt for Worker-2	2(b)	4	DT (MMDD) or blank
0120	Retained Worker's Wages 1st 26 WKs of Emplmmt-2	3(b)	12	N
0130	Multiply Line 3 by 80%-2	4(b)	12	N
0140	Retained Worker's Wages 2nd 26 WKs Emplmmt-2	5(b)	12	N
0150	Add Lines 3 and 5-2	6(b)	12	N
0160	Multiply Line 6 by 6.2%-2	7(b)	12	N
0170	Smaller of Line 7 or Line 8-2	9(b)	12	N
0180	Retained Worker's SSN-3	1(c)	9	N or blank
0190	First DT of Emplmmt for Worker-3	2(c)	4	DT (MMDD) or blank
0200	Retained Worker's Wages 1st 26 WKs of Emplmmt-3	3(c)	12	N
0210	Multiply Line 3 by 80%-3	4(c)	12	N
0220	Retained Worker's Wages 2nd 26 WKs Emplmmt-3	5(c)	12	N
0230	Add Lines 3 and 5-3	6(c)	12	N
0240	Multiply Line 6 by 6.2%-3	7(c)	12	N
0250	Smaller of Line 7 or Line 8-3	9(c)	12	N
0260	Add Col (a) thru (c) on Line 9 (Part I & Part II)	10	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0270 Total Number of Retained Workers	11	6	N
0280 Reserved for BMF- Use only	12	6	NO ENTRY
0290 Current Year Credit	13	12	N
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0817" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0301	Record ID		6	"FRMbbb"
0302	Form Number		6	"5884Bb"
0303	Page Number		5	"PG02b"
0304	Taxpayer Identification Number		9	N (Primary SSN)
0305	Filler		1	blank
0306	Form Occurrence Number		7	N 0000001
0310	Identifying Number of Taxpayer		9	N
0320	Retained Worker's SSN-4	1(a)	9	N or blank
0330	First DT of Emplmnt for Worker- 4	2(a)	4	DT (MMDD) or blank
0340	Retained Worker's Wages 1st 26 Wks of Emplmnt-4	3(a)	12	N
0350	Multiply Line 3 by 80%-4	4(a)	12	N
0360	Retained Worker's Wages 2nd 26 Wks of Emplmnt-4	5(a)	12	N
0370	Add Lines 3 and 5-4	6(a)	12	N
0380	Multiply Line 6 by 6.2%-4	7(a)	12	N
0390	Smaller of Line 7 or Line 8-4	9(a)	12	N
0400	Retained Worker's SSN-5	1(b)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0410	First DT of Emplmmt for Worker- 5	2(b)	4	DT (MMDD) or blank
0420	Retained Worker's Wages 1st 26 Wks of Emplmmt-5	3(b)	12	N
0430	Multiply Line 3 by 80%-5	4(b)	12	N
0440	Retained Worker's Wages 2nd 26 Wks of Emplmmt-5	5(b)	12	N
0450	Add Line 3 and 5-5	6(b)	12	N
0460	Multiply Line 6 by 6.2%-5	7(b)	12	N
0470	Smaller of Line 7 or Line 8-5	9(b)	12	N
0480	Retained Worker's SSN-6	1(c)	9	N or blank
0490	First DT of Emplmmt for Worker- 6	2(c)	4	DT (MMDD) or blank
0500	Retained Worker's Wages 1st 26 Wks of Emplmmt-6	3(c)	12	N
0510	Multiply Line 3 by 80%-6	4(c)	12	N
0520	Retained Worker's Wages 2nd 26 Wks of Emplmmt-6	5(c)	12	N
0530	Add Line 3 and 5-6	6(c)	12	N
0540	Multiply Line 6 by 6.2%-6	7(c)	12	N
0550	Smaller of Line 7 or Line 8-6	9(c)	12	N
0560	Retained Worker's SSN-7	1(a)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0570	First DT of Emplmmt for Worker- 7	2(a)	4	DT (MMDD) or blank
0580	Retained Worker's Wages 1st 26 Wks of Emplmmt-7	3(a)	12	N
0590	Multiply Line 3 by 80%-7	4(a)	12	N
0600	Retained Worker's Wages 2nd 26 Wks of Emplmmt-7	5(a)	12	N
0610	Add Line 3 and 5-7	6(a)	12	N
0620	Multiply Line 6 by 6.2%-7	7(a)	12	N
0630	Smaller of Line 7 or Line 8-7	9(a)	12	N
0640	Retained Worker's SSN-8	1(b)	9	N or blank
0650	First DT of Emplmmt for Worker- 8	2(b)	4	DT (MMDD) or blank
0660	Retained Worker's Wages 1st 26 Wks of Emplmmt-8	3(b)	12	N
0670	Multiply Line 3 by 80%-8	4(b)	12	N
0680	Retained Worker's Wages 2nd 26 Wks of Emplmmt-8	5(b)	12	N
0690	Add Line 3 and 5-8	6(b)	12	N
0700	Multiply Line 6 by 6.2%-8	7(b)	12	N
0710	Smaller of Line 7 or Line 8-8	9(b)	12	N
0720	Retained Worker's SSN-9	1(c)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0730	First DT of Emplmmt for Worker- 9	2(c)	4	DT (MMDD) or blank
0740	Retained Worker's Wages 1st 26 Wks of Emplmmt-9	3(c)	12	N
0750	Multiply Line 3 by 80%-9	4(c)	12	N
0760	Retained Worker's Wages 2nd 26 Wks of Emplmmt-9	5(c)	12	N
0770	Add Line 3 and 5-9	6(c)	12	N
0780	Multiply Line 6 by 6.2%-9	7(c)	12	N
0790	Smaller of Line 7 or Line 8-9	9(c)	12	N
0800	Retained Worker's SSN-10	1(a)	9	N or blank
0810	First DT of Emplmmt for Worker- 10	2(a)	4	DT (MMDD) or blank
0820	Retained Worker's Wages 1st 26 Wks of Emplmmt-10	3(a)	12	N
0830	Multiply Line 3 by 80%-10	4(a)	12	N
0840	Retained Worker's Wages 2nd 26 Wks of Emplmmt-10	5(a)	12	N
0850	Add Line 3 and 5-10	6(a)	12	N
0860	Multiply Line 6 by 6.2%-10	7(a)	12	N
0870	Smaller of Line 7 or Line 8-10	9(a)	12	N
0880	Retained Worker's SSN-11	1(b)	9	N or blank

Field Identification No.	Form Ref.	Length	Field Description
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0890 First DT of Emplmnt for Worker- 11	2(b)	4	DT (MMDD) or blank
0900 Retained Worker's Wages 1st 26 Wks of Emplmnt-11	3(b)	12	N
0910 Multiply Line 3 by 80%-11	4(b)	12	N
0920 Retained Worker's Wages 2nd 26 Wks of Emplmnt-11	5(b)	12	N
0930 Add Line 3 and 5-11	6(b)	12	N
0940 Multiply Line 6 by 6.2%-11	7(b)	12	N
0950 Smaller of Line 7 or Line 8-11	9(b)	12	N
0960 Retained Worker's SSN-12	1(c)	9	N or blank
0970 First DT of Emplmnt for Worker- 12	2(c)	4	DT (MMDD) or blank
0980 Retained Worker's Wages 1st 26 Wks of Emplmnt-12	3(c)	12	N
0990 Multiply Line 3 by 80%-12	4(c)	12	N
1000 Retained Worker's Wages 2nd 26 Wks of Emplmnt-12	5(c)	12	N
1010 Add Line 3 and 5-12	6(c)	12	N
1020 Multiply 6 by 6.2%- 12	7(c)	12	N
1030 Smaller of Line 7 or Line 8-12	9(c)	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description	
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Byte Count		4	"0274" 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 Qual Ethanol Fuel Production sold/ used before 2011	1(a)	12	N	
0030 Tot Qual Ethanol Fuel Produc sold/ used before 2011	1(c)	12	N	
0036 Alcohol 190 Proof/ more Mix sold/used before 2012	2(a)	12	N	
0038 Tot Alcohol 190/ more in Mix sold/ used before 2012	2(c)	12	N	
0046 Alcohol 150 to 189 Proof and in Mix s/ u before 2012	3(a)	12	N	
0048 Tot 150 to 189 Proof and in Mix s/ u before 2012	3(c)	12	N	
0076 Qual Cellu Biofuel Alcohol sold/used before 2012	4(a)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0078	Tot Qual Cellu Bio Alcohol sold/used before 2012	4(c)	12	N	
0079	Biofuel sold or used before 2012 is not Alcohol	5(a)	12	N	
0082	Tot Biofuel sold or used before 2012 not Alcohol	5(c)	12	N	
0083	Qual Cellu Biofuel sold/used after 2011	6(a)	12	N	
0084	Tot Qual Cellu Biofuel sold/used after 2011	6(c)	12	N	
0086	IRS Registration Number	7	12	AN or blank	--
0090	Amount to Include in Income	7	12	N	
0100	Partnerships, etc. Fuel Credits	8	12	N	
0112	Current Year Credit for Alcohol Used as Fuel	9	12	N	--
					--
					--
					--
					--
					--
0158	Allocated to Beneficiaries	10	12	NO ENTRY	
0168	Attach 1041 Statement	10	6	NO ENTRY	
0180	Estate and Trust Current Year Credit	11	12	NO ENTRY	

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0297" 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 Distributions	7	12	N
0185 Net Amount Converted	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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
0275	Taxable Amount	15	12	N
0280	Total IRA Conversion Amount	16	12	N
0290	IRA Basis	17	12	N
0300	Taxable IRA Conversion Amount	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0403" 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
			--
0355 TY Roth IRA Withdrawals Not including Rollovers	19	12	N --
			--
0361 Qualified First- Time Homebuyer Expenses	20	12	N --
			--
0370 Subtract Line 20 from Line 19	21	12	N --
			--
0376 Roth IRA Contributions Basis	22	12	N --
			--
0381 Subtract Line 22 from Line 21	23	12	N --
			--
0385 Basis in Conversions from QRP to a Roth IRA	24	12	N --
			--
			--
			--
			--

Field Identification No.		Form Ref.	Length	Field Description	
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0510	Subtract Line 24 from Line 23	25	12	N	
0515	Total of Lines Specified from PY Form 8606	26	12	N	
0520	Smaller of Line 23 or Line 24	27	12	N	
0525	Portion of Line 24 Converted before Prior TY	28	12	N or blank	
0530	Subtract Line 28 from Line 27	29	12	N	
0535	Amount from PY Form 8606 Line 33	30	12	N or blank	
0540	Subtract Line 30 from Line 26	31	12	N	
0542	Smaller of Line 29 or Line 31	32	12	N	
0544	Total of Specified Lines from PY Form 8606	33	12	N	
0546	Add Lines 32 and 33	34	12	N	
0548	Smaller of Line 31 or Line 34	35	12	N	
0550	Taxable Amount	36	12	N	
0560	Add Lines 30 and 35	37	12	N	
0570	Amount Subject to Tax Next TY	38	12	N	
0580	Amount from TY Box 10 Form 1099-R	39	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0590	Total of Lines Specified from PY Form 8606	40	12	N	
0600	Amount from PY Line 3 DRAIA Roth Worksheet F8606	41	12	N or blank	
0610	Subtract Line 41 from Line 40	42	12	N	
0620	Smaller of Line 39 or Line 42	43	12	N	
0630	Amount from Line 25a of PY Form 8606	44	12	N	
0640	Add Lines 43 and 44	45	12	N	
0650	Taxable Amount Certain Distributions	46	12	N	
0660	Add Lines 41 and 45	47	12	N	
0670	Amount Subject to Tax Next TY	48	12	N	
Record Terminus Character			1	Value "#"	

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0517" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8697bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Filing Year Beginning		8	DT or blank
0020	Filing Year Ending		8	DT or blank
0080	Identifying Number	A	9	N
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer: S Corporation	B	1	"X" OR BLANK
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN or blank
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N

Field Identification No.		Form Ref.	Length	Field Description	
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0155	Employer Name Control	C	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions	
0160	Filing Year Ended	Part I	6	DT	
0170	Taxable Income/Loss for Prior Year(s)	Part I 1	12	N	
0180	Adjustment to Income	Part I 2	12	N	
@0185	REG-Schedule of Separate Contracts	Part I 2	6	"STMbnn" or blank	
0187	Statement Reference - BMF Use Only	Part I 2	6	NO ENTRY	
0190	Adjusted Taxable Income for Look- Back Purposes	Part I 3	12	N	
0200	Income Tax Liability on Line 3 Amount	Part I 4	12	N	
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0250	Redetermination- Year Ended - 1	Part I 1a	6	DT or blank	
0260	Taxable Income/Loss for Prior Year(s) - 1	Part I 1a	12	N or blank	
0270	Adjustment to Income - 1	Part I 2a	12	N or blank	
@0275	REG-Schedule of Separate Contracts - 1	Part I 2a	6	"STMbnn" or blank	

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

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

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
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0547" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0080 Record ID		6	"FRMbbb"
0081 Form Number		6	"8820bb"
0082 Page Number		5	"PG02b"
0083 Taxpayer Identification Number		9	N (Primary SSN)
0084 Filler		1	blank
0085 Form Occurrence Number		7	N 0000001 - 0000002
*+0088 Name of Orphan Drug	A(b)	22	AN, Allowable special character is space, or "STMbnn"
+0090 Designation Number	A(c)	12	N
+0100 Date Drug Designated	A(d)	8	DT
0110 Name of Orphan Drug	B(b)	22	AN, Allowable special character is space, or blank
0120 Designation Number	B(c)	12	N or blank
0130 Date Drug Designated	B(d)	8	DT or blank
0140 Name of Orphan Drug	C(b)	22	AN, Allowable special character is space, or blank
0150 Designation Number	C(c)	12	N or blank
0160 Date Drug Designatd	C(d)	8	DT or blank
0170 Name of Orphan Drug	D(b)	22	AN, Allowable special character is space, or blank
0180 Designation Number	D(c)	12	N or blank
0190 Date Drug Designated	D(d)	8	DT or blank

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

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

Field Identification No.		Form Ref.	Length	Field Description	
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	Byte Count		4	"0550" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8834bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Identifying Number		9	NO ENTRY	
*0080	Year of Vehicle 1	1a	6	YYYYbb or "STMbnn" or blank	
+0090	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank	
+0100	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank	
+0105	Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN	
+0110	Date Vehicle Placed in Service 1	3a	8	DT or blank	
*+0120	Cost of the Vehicle 1	4a	12	N or "STMbnn"	
+0130	Business/Investment Use Percentage 1	5a	6	R	
+0140	Multiply Line 4 by Line 5 1	6a	12	N	

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

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

Field Identification No.		Form Ref.	Length	Field Description
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0570	Add Columns (a) and (b) on Line 18	19	12	N
0580	Regular Tax before Credits	20	12	N
0600	Personal Credits from Form 1040	21	12	N
0610	Subtract Line 21 from Line 20	22	12	N
0620	Personal Use Part of Credit	23	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.		Form Ref.	Length	Field Description
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	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	"8844bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Qualified Empowerment Zone Wages	1a	12	N
0020	Total Qualified Empowerment Zone Wages	1a	12	N
0025	Qualified Renewal Community Wages	1b	12	NO ENTRY
0027	Total Qualified Renewal Community Wages	1b	12	NO ENTRY
0030	Amount from Line 1a	2	12	N
0040	Credit from Partnerships, Estates, etc.	3	12	N
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0110	1041 Portion Amount	4	12	NO ENTRY

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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0120 Add Lines 2 and 3	4	12	N
0124 Amount Allocated Patrons and Beneficiaries	5	12	NO ENTRY
0128 Subtract Line 5 from Line 4	6	12	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0131" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8846bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Tips Received by Employees for Services	1	12	N
0030	Tips Not Subject to the Credit Provisions	2	12	N
0040	Creditable Tips (Subtract Line 2 from Line 1)	3	12	N
0050	Tipped Employee(s) Wages Exceeded Maximum Amt	4	1	"X" or blank
0060	Multiply Line 3 by 7.65%	4	12	N
@0065	Computation Showing Amount of Tips	4	6	"STMbnn" or blank
0070	Credit from Partnerships, Estates, etc.	5	12	N
0080	Add Lines 4 and 5	6	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Paid Preparer's Earned Income Credit
Checklist

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0066" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8867bb"
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 Enter PTIN as Shown on Return	1	9	N, PNNNNNNNN
0020 Txpyr Filing Status MFS Yes Box	2	1	"X" or blank
0030 Txpyr Filing Status MFS No Box	2	1	"X" or blank
0040 Txpyr (and Spouse) Have Work SSN(s) Yes Box	3	1	"X" or blank
0050 Txpyr (and Spouse) Have Work SSN(s) No Box	3	1	"X" or blank
0060 Txpyr Filing F2555 or F2555-EZ Yes Box	4	1	"X" or blank
0070 Txpyr Filing F2555 or F2555-EZ No Box	4	1	"X" or blank
0080 Txpyr Non-resident Alien Part of year Yes Box	5a	1	"X" or blank
0090 Txpyr Non-resident Alien Part of year No Box	5a	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
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0100	Txpyr Filing Status MFJ Yes Box	5b	1	"X" or blank
0110	Txpyr Filing Status MFJ No Box	5b	1	"X" or blank
0120	Investment Income More Than Limit Yes Box	6	1	"X" or blank
0130	Investment Income More Than Limit No Box	6	1	"X" or blank
0140	Txpyr (or Spouse) a Qualifying Child Yes Box	7	1	"X" or blank
0150	Txpyr (or Spouse) a Qualifying Child No Box	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Paid Preparer's Earned Income Credit
Checklist

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

Paid Preparer's Earned Income Credit
Checklist

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

Paid Preparer's Earned Income Credit
Checklist

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

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

Paid Preparer's Earned Income Credit
Checklist

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

Paid Preparer's Earned Income Credit
Checklist

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0059" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0701	Record ID		6	"FRMbbb"
0702	Form Number		6	"8867bb"
0703	Page Number		5	"PG03b"
0704	Taxpayer Identification Number		9	N (Primary SSN)
0705	Filler		1	blank
0706	Form Occurrence Number		7	N 0000001
0710	Main Home in US for More Than 6 mos. Yes Box	16	1	"X" or blank
0720	Main Home in US for More Than 6 mos. No Box	16	1	"X" or blank
0730	TP or Spouse Age 25 But Under 65 Yes Box	17	1	"X" or blank
0740	TP or Spouse Age 25 But Under 65 No Box	17	1	"X" or blank
0750	TP (or Spouse) Eligible Dependent(s) Yes Box	18	1	"X" or blank
0760	TP (or Spouse) Eligible Dependent(s) No Box	18	1	"X" or blank
0770	Earned Income and AGI Below Limit Yes Box	19	1	"X" or blank
0780	Earned Income and AGI Below Limit No Box	19	1	"X" or blank

Paid Preparer's Earned Income Credit
Checklist

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0790	TP Provided Info or Obtained Yes Box	20	1	"X" or blank
0800	TP Provided Info or Obtained No Box	20	1	"X" or blank
0810	Completed EIC or Own Worksheet Yes Box	21	1	"X" or blank
0820	Completed EIC or Own Worksheet No Box	21	1	"X" or blank
0830	Complied with Knowledge Requirement Yes Box	22	1	"X" or blank
0840	Complied with Knowledge Requirement No Box	22	1	"X" or blank
0850	Did You Keep Records Yes Box	23	1	"X" or blank
0860	Did You Keep Records No Box	23	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0230" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8900bb"
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 RR Track Expenditures	1	12	N
0030	50% of Above	2	12	N
0040	Miles RR Track Owned or Leased by You	3a	6	N or blank
0050	Total Miles RR Track Assigned to Other Taxpayers	3b	6	N or blank
*0055	Assignee Name	3b	35	AN, "STMbnn", or blank
+0057	Assignee Miles	3b	6	N or blank
0060	Total Miles RR Track Assigned to You	3c	6	N or blank
*0065	Assignor Name	3c	35	AN, "STMbnn", or blank
+0067	Assignor Miles	3c	6	N or blank
0070	Total Miles RR Track	3d	6	N
0080	Multiply Total Miles by \$3500	4	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0090	Credit from Qualified Track Maintained	5	12	N
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0100	Credit from Pass- Through Entities	6	12	N
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0110	Add Lines 5 and 6	7	12	N
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0517" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8910bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer 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), "STMbnn" or blank
+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 (-)
+0045 Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN
*+0050 Date Vehicle was Placed in Service 1	3a	8	DT, "STMbnn" or blank
+0080 Credit Allowable 1	4a	12	N
+0081 Qualified Plug-In Electric Vehicle 1	5a	12	N
+0082 Section 179 Expense 1	6a	12	N
+0083 Subtract Line 6a 1	7a	12	N
+0084 Multiply Line 7a 1	8a	12	N
*+0086 Enter the Smaller 1	10a	12	N or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description	
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+0087	Tentative Credit 1	11a	12	N	
*+0090	Business/Investment Use Percentage 1	12a	6	R or "STMbnn"	
+0100	Multiply Line 11 by Line 12 1	13a	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	
0135	Vehicle Identification Number (VIN) (Vehicle 2)	2b	17	AN or blank	
0140	Date Vehicle was placed in Service 2	3b	8	DT or blank	
0170	Credit Allowable 2	4b	12	N or blank	
0171	Qualified Plug-In Electric Vehicle 2	5b	12	N	
0172	Section 179 Expense 2	6b	12	N	
0173	Subtract Line 6b 2	7b	12	N	
0174	Multiply Line 7b 2	8b	12	N	
0176	Enter the Smaller 2	10b	12	N	
0177	Tentative Credit 2	11b	12	N	
0180	Business/Investment Use Percentage 2	12b	6	R or blank	
0190	Multiply Line 11 by Line 12 2	13b	12	N or blank	
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Field Identification No.		Form Ref.	Length	Field Description	
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0290	Add Columns (a) and (b) on Line 13	14	12	N	
0300	AMV Credit from Partnerships and S Corps	15	12	N	
0310	Business/Investment Use Part of Credit	16	12	N	
*0320	Amt on Line 11 or Subtract Line 13 from Line 11 1	17a	12	N or "STMbnn"	
0330	Amt on Line 11 or Subtract Line 13 from Line 11 2	17b	12	N	
					--
0350	Add Columns (a) and (b) on Line 17	18	12	N	
0360	Enter the Amt from Form 1040	19	12	N	
0370	Personal Credits from Form 1040	20	12	N	
0380	Subtract Line 20 from Line 19	21	12	N	
0390	Personal Use Part of Credit	22	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.		Form Ref.	Length	Field Description	
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	Byte Count		4	"0316" 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	
0025	Total Cost Placed in Service in TY	1	12	N	--
0035	Business/Invest Use Part	2	12	N	--
0045	Sect 179 Expense Deduction	3	12	N	--
0055	Subtract Line 3 from Line 2	4	12	N	--
0063	Multiply Line 4 by 30% (.30)	5	12	N	--
0067	Maximum Business/ Invest Use Credit	6	12	N	--
0072	Smaller of Line 5 or Line 6	7	12	N	--

Field Identification No.		Form Ref.	Length	Field Description	
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0080	Credit from Pass-Through Entities	8	12	N	--
0090	Current year Business/Invest Credit	9	12	N	
0105	Personal Use Part	10	12	N	--
0112	Multiply Line 10 by 30% (.30)	11	12	N	--
0117	Maximum Personal Use Credit	12	12	N	--
0125	Smaller of Line 11 or Line 12	13	12	N	--
0130	Regular Tax Before Credits	14	12	N	--
0140	Foreign Tax Credit	15a	12	N	
0150	Personal Credits from Form 1040	15b	12	N	
0160	Non-business Qualified Electric Vehicle Credit	15c	12	N	
0180	Total Credits	15d	12	N	
0190	Net Regular Tax	16	12	N	
0200	Tentative Minimum Tax	17	12	N	
0210	Subtract Line 17 from Line 16	18	12	N	
0220	Personal Credit Allowed for Current Year	19	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
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	Byte Count		4	"0373" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8936bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0020	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0030	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0035	Vehicle Identification Number (VIN) (Vehicle 1)	2a	17	AN
+0040	Date Vehicle was Placed in Service 1	3a	8	DT or blank
*+0050	Tentative Credit Vehicle 1	4a	12	N or "STMbnn"
+0060	Business/Investment Percentage Vehicle 1	5a	6	R
+0070	Multiply Line 4 by Line 5 Vehicle 1	6a	12	N
0100	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank

Field Identification No.		Form Ref.	Length	Field Description	
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0110	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank	
0120	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank	
0125	Vehicle Identification Number (VIN) (Vehicle 2)	2b	17	AN or blank	
0130	Date Vehicle was Placed in Service 2	3b	8	DT or blank	
0140	Tentative Credit Vehicle 2	4b	12	N or blank	
0150	Business/Investment Percentage Vehicle 2	5b	6	R or blank	
0160	Multiply Line 4 by Line 5 Vehicle 2	6b	12	N or blank	
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0280	Add Cols (a) and (b) on Line 6	7	12	N	
0290	Qualified Plug-in EDMVC from Partsh/S- Corp	8	12	N	
0300	Business/Investment Part of Credit	9	12	N	
*0310	Amt from Line 4 or Subtract Line 6 from 4 (V1)	10(a)	12	N or "STMbnn"	
0340	Amt from Line 4 or Subtract Line 6 from 4 (V2)	10(b)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0400	Add Cols (a) and (b) on Line 10	11	12	N	--
0410	Total Tax from F1040	12	12	N	
0420	Personal Credits from Form 1040	13	12	N or blank	
0430	Subtract Line 13 from Line 12	14	12	N or blank	
0440	Personal Use Part of Credit	15	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0715" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8938bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0006 Attach Additional Sheets Box		1	NO ENTRY
0010 Name(s) Shown on Return		35	AN, Allowable special characters are: space, less than (<), hyphen (-), slash (/), comma (,), percent (%), ampersand(&) or blank
0020 Identifying Number		9	N
0040 Number, Street, and Room or Suite No.		35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%) or blank
0050 Taxpayer Foreign City		22	A, Allowable special character is space, or blank
0060 Taxpayer Foreign State or Province		35	A, Allowable special character is space, or blank
0070 Taxpayer Foreign Postal Code		20	AN, Allowable special character is space, or blank

Field Identification No.		Form Ref.	Length	Field Description
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0080	Taxpayer Foreign Country		35	A, Allowable special character is space, or blank
0090	Taxpayer Domestic City		22	A, Allowable special character is space, or blank
0100	Taxpayer Domestic State		35	A, Allowable special character is space, or blank
0110	Taxpayer Domestic Postal Code		12	N or blank
0120	Tax Year Beginning		8	DT or blank
0130	Tax Year Ending		8	DT or blank
0140	Specified Individual - Married Filing Joint Return	a(1)	1	"X" or blank
0150	Specified Individual - Other Individual	a(2)	1	"X" or blank
0160	Specified Domestic Entity - Partnership	b(1)	1	"X" or blank
0170	Specified Domestic Entity - Corporation	b(2)	1	"X" or blank
0180	Specified Domestic Entity - Trust	b(3)	1	"X" or blank
0190	Specified Domestic Entity - Estate	b(4)	1	"X" or blank
0200	Original, Amended or Supplemental Form		1	NO ENTRY
*0210	Type of Account - Deposit	1	6	"X", "STMbnn" or blank
+0220	Type of Account - Custodial	1	1	"X" or blank
+0240	Account Number or Other Designation	2	22	N or blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
+0250	Acct. Opened during Tax Year	3(a)	1	"X" or blank
+0260	Acct. Closed during Tax Year	3(b)	1	"X" or blank
+0270	Acct. Jointly Owned with Spouse	3(c)	1	"X" or blank
+0280	No Tax Item Reported in Part III	3(d)	1	"X" or blank
+0290	Maximum Value of Account during Tax Year	4	12	N
+0300	If Foreign Currency Exchange Rate Used - Yes	5	1	"X" or blank
+0310	If Foreign Currency Exchange Rate Used - No	5	1	"X" or blank
*+0320	Foreign Currency in which Account is Maintained	6(1)	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), "STMbnn" or blank
+0330	Foreign Currency Exchange Rate	6(2)	6	R or blank
+0340	Source of Exchange Rate Used if not U.S. Treasury	6(3)	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%), or blank
*+0350	Name of Foreign financial Institution	7	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%), "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+0360	FFI Number, Street and Room or Suite No.	8	35	AN, Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), comma (,), percent (%), or blank
*+0370	FFI Foreign City or Town	9	22	A, Allowable special character is space, "STMbnn" or blank
+0380	FFI Foreign State or Province	9	35	A, Allowable special character is space
+0390	FFI Foreign Postal Code	9	20	AN, Allowable special character is space, or blank
*+0400	FFI Foreign Country	9	35	A, Allowable special character is space, "STMbnn" or blank
*0410	Description of Asset	1	25	AN, "STMbnn" or blank
+0420	Identifying Number or Other Designation	2	22	AN, Allowable special characters are: space, less than (<), hyphen (-), slash (/), comma (,), Percent (%), ampersand(&) or blank
+0430	Date Asset Acquired	3(a)	8	DT
+0440	Date Asset Disposed	3(b)	8	DT
+0450	Asset Jointly Owned with Spouse	3(c)	1	"X" or blank
+0460	No Tax Item Reported in Part III	3(d)	1	"X" or blank
+0470	Maximum Value \$0 - \$50,000	4(a)	1	"X" or blank
+0480	Maximum Value \$50,001 - \$100,000	4(b)	1	"X" or blank
+0490	Maximum Value \$100,001 - \$150,000	4(c)	1	"X" or blank
+0500	Maximum Value \$150,001 - \$200,000	4(d)	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
*+0510 More than \$200,000 List Value	4(e)	12	N, "STMbnn" or blank
+0520 If Foreign Currency Exchange Rate Used - Yes	5	1	"X" or blank
+0530 If Foreign Currency Exchange Rate Used - No	5	1	"X" or blank
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1380" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0560	Record ID		6	"FRMbbb"
0561	Form Number		6	"8938bb"
0562	Page Number		5	"PG02b"
0563	Taxpayer Identification Number		9	N (Primary SSN)
0564	Filler		1	blank
0565	Form Occurrence Number		7	N 0000001 - 0000002
*0590	Foreign Currency in which Asset is Denominated	6(1)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), "STMbnn" or blank
+0600	Foreign Currency Exchange Rate	6(2)	6	R or blank
+0610	Source of Exchange Rate Used if not U.S. Treasury	6(3)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), or blank
*+0620	Name of Foreign Entity	7(a)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), "STMbnn" or blank
+0630	Type of Foreign Entity - Partnership	7(b)(1)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+0640	Type of Foreign Entity - Corporation	7(b)(2)	1	"X" or blank
+0650	Type of Foreign Entity - Trust	7(b)(3)	1	"X" or blank
+0660	Type of Foreign Entity - Estate	7(b)(4)	1	"X" or blank
+0670	Foreign Entity is a PFIC	7(c)	1	"X" or blank
+0680	Mailing Address of Foreign Entity	7(d)	35	AN, Allowable special characters are: space (), ampersand (&), hyphen (-), slash (/), comma (,), Percent (%), or blank
*+0690	Foreign Entity - City	7(e)	22	A, Allowable special character is space, "STMbnn" or blank
+0700	Foreign Entity - State or Province	7(e)	35	A, Allowable special character is space, or blank
+0710	Foreign Entity - Postal Code	7(e)	20	AN, Allowable special character is space or blank
*+0720	Foreign Entity - Country	7(e)	35	A, Allowable special character is space, "STMbnn" or blank
*+0730	Name of Issuer or Counterparty	8(a)	35	AN, "STMbnn" or blank
+0740	Information for Issuer	8(a)	1	"X" or blank
+0750	Information for Counterparty	8(a)	1	"X" or blank
+0760	Type of Issuer or Counterparty - Individual	8(b)(1)	1	"X" or blank
+0770	Type of Issuer or Counterparty - Partnership	8(b)(2)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+0780	Type of Issuer or Counterparty - Corporation	8(b)(3)	1	"X" or blank
+0790	Type of Issuer or Counterparty - Trust	8(b)(4)	1	"X" or blank
+0800	Type of Issuer or Counterparty - Estate	8(b)(5)	1	"X" or blank
+0810	Issuer or Counterparty is a U.S. Person	8(c)	1	"X" or blank
+0820	Issuer or Counterparty is a Foreign Person	8(c)	1	"X" or blank
+0830	Mailing Address of Issuer or Counterparty	8(d)	35	AN, Allowable special characters are: space (), ampersand(&), hyphen (-), slash (/), comma (,), Percent (%), or literal "NONE" or blank
*+0840	Issuer or Counterparty - City	8(e)	22	A, Allowable special character is space, "STMbnn" or blank
+0850	Issuer or Counterparty - State or Province	8(e)	35	A, Allowable special character is space or blank
+0860	Issuer or Counterparty - Postal Code	8(e)	20	AN or blank
*+0870	Issuer or Counterparty - Country	8(e)	35	A, Allowable special character is space, "STMbnn" or blank
0880	FDC Interest Amount Reported on Form or Schedule	PT III Ia	12	N
0890	FDC Interest Reported on Form and Line	PT III Ia	25	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0900	FDC Interest Reported Schedule and Line	PT III Ia	25	AN or blank
0910	FDC Dividends Amount Reported on Form or Schedule	PT III Ib	12	N
0920	FDC Dividends Reported Form and Line	PT III Ib	25	AN or blank
0930	FDC Dividends Reported Schedule and Line	PT III Ib	25	AN or blank
0940	FDC Royalties Amount Reported on Form or Schedule	PT III Ic	12	N
0950	FDC Royalties Reported Form and Line	PT III Ic	25	AN or blank
0960	FDC Royalties Reported Schedule and Line	PT III Ic	25	AN or blank
0970	FDC Other Income Amt Reported on Form or Schedule	PT III Id	12	N
0980	FDC Other Income Reported Form and Line	PT III Id	25	AN or blank
0990	FDC Other Income Reported Schedule and Line	PT III Id	25	AN or blank
1000	FDC Gains(Losses) Amt Reported on Form or Schedule	PT III Ie	12	N
1010	FDC Gains (Losses) Reported Form and Line	PT III Ie	25	AN or blank
1020	FDC Gains (Losses) Reported Schedule and Line	PT III Ie	25	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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1030	FDC Deductions Amount Reported on Form or Schedule	PT III If	12	N
1040	FDC Deductions Reported Form and Line	PT III If	25	AN or blank
1050	FDC Deductions Reported Schedule and Line	PT III If	25	AN or blank
1060	FDC Credits Amount Reported on Form or Schedule	PT III Ig	12	N
1070	FDC Credits Reported Form and Line	PT III Ig	25	AN or blank
1080	FDC Credits Reported Schedule and Line	PT III Ig	25	AN or blank
1090	OFA Interest Amount Reported on Form or Schedule	PT III IIa	12	N
1100	OFA Interest Reported Form and Line	PT III IIa	25	AN or blank
1110	OFA Interest Reported Schedule and Line	PT III IIa	25	AN or blank
1120	OFA Dividends Amount Reported on Form or Schedule	PT III IIb	12	N
1130	OFA Dividends Reported Form and Line	PT III IIb	25	AN or blank
1140	OFA Dividends Reported Schedule and Line	PT III IIb	25	AN or blank
1150	OFA Royalties Amount Reported on Form or Schedule	PT III IIc	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1160	OFA Royalties Reported Form and Line	PT III IIc	25	AN or blank
1170	OFA Royalties Reported Schedule and Line	PT III IIc	25	AN or blank
1180	OFA Other Income Amt Reported on Form or Schedule	PT III IIId	12	N
1190	OFA Other Income Reported Form and Line	PT III IIId	25	AN or blank
1200	OFA Other Income Reported Schedule and Line	PT III IIId	25	AN or blank
1210	OFA Gains(Losses) Amt Reported on Form or Schedule	PT III IIe	12	N
1220	OFA Gains (Losses) Reported Form and Line	PT III IIe	25	AN or blank
1230	OFA Gains (Losses) Reported Schedule and Line	PT III IIe	25	AN or blank
1240	OFA Deductions Amount Reported on Form or Schedule	PT III IIIf	12	N
1250	OFA Deductions Reported Form and Line	PT III IIIf	25	AN or blank
1260	OFA Deductions Reported Schedule and Line	PT III IIIf	25	AN or blank
1270	OFA Credits Amount Reported on Form or Schedule	PT III IIg	12	N
1280	OFA Credits Reported Form and Line	PT III IIg	25	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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1290	OFA Credits Reported Schedule and Line	PT III IIg	25	AN or blank
1300	Specified Foreign Financial Assets Form 3520	Part IV	1	"X" or blank
1310	Number of Forms 3520	Part IV	2	N or blank
1320	Specified Foreign Financial Assets Form 3520-A	Part IV	1	"X" or blank
1330	Number of Form 3520-A	Part IV	2	N or blank
1340	Specified Foreign Financial Assets Form 5471	Part IV	1	"X" or blank
1350	Number of forms 5471	Part IV	2	N or blank
1360	Specified Foreign Financial Assets Form 8621	Part IV	1	"X" or blank
1370	Number of Forms 8621	Part IV	2	N or blank
1380	Specified Foreign Financial Assets Form 8865	Part IV	1	"X" or blank
1390	Number of Forms 8865	Part IV	2	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	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
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	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
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Byte Count		4	"0191" for Fixed; "nnnn" for variable format
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
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Byte Count		4	"0191" for Fixed; "nnnn" for variable format
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 "#"

SUM RECORD

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