

**TY 2011 Publication 1346 Draft**

The record layout changes are identified by a single vertical bar in the right margin (|). Deletions are indicated by two hyphens followed by a single vertical bar (--|).

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

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**ERC Changes:**

- ERC 0003 o Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "201112" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "201112".
  
- 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 8283, Form 8824, 8834 and Form 8853.
    - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O(5471), Form 2241, Form 4562, Form 5329, 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, Form 8801 **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 3800 page 1 cannot be present without page 2 and 3, page 2 cannot be present without page 3 and page 3 can be present without page 1 and 2.
    - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.

ERC 0030 (CONTINUED)

- 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.
- ERC 0038** ○ Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule B, Schedule EIC, Form W-2, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 2441, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8917, Form 8930, Form 9465, Schedule R, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- ERC 0039** ○ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, **1947**, taxpayer is considered to be age 65 at the end of **2011**. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, Form 1310, Form 8379, Form 8833, Form 8862, Form 8888, Form 9465, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- ERC 0064** ○ Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be **"2"**.
- ERC 0092** ○ Schedule C-EZ - When MISC Amt. Greater Than Gross Receipts/Sales Ind. (SEQ 0196) is significant, Form 1099-Misc. Explanation (SEQ 0197) must be significant and vice versa.

- ERC 0104** ○ Form 1040/1040A/1040EZ - Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than Tax Form Wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and **Statutory Employee Earnings Ind (SEQ 0198) of all Schedules C/C-EZ**).
- Exceptions:
- a. (Tax Form) Do not reject when Form W-2 wages exceed Tax Form Wages by less than \$5.00.
  - b. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) or statement equals "AB", "SNE" or "PYAB".
  - c. (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.
- ERC 0106** ○ Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: **Tot All Amounts Rental Rents Received (SEQ 1108); Tot All Amounts Royalty Rents Received (SEQ 1109); Tot All Amounts Total Payments Rental (SEQ 1111); Tot All Amounts Total Payments Royalty (SEQ 1112); Tot All Amounts Mortgage Interest (SEQ 1113); Tot All Amounts Deprec Expense (SEQ 1114); Tot All Amounts Total Expenses (SEQ 1115); Total Income (SEQ 1118); Total Losses (SEQ 1120); Total Income or Loss (SEQ 1150); Tot Part/S-Corp Income or Loss (SEQ 1765); Total Estate/Trust Net Income/Loss (SEQ 1945); Total Supplemental Income (Loss) (SEQ 2010); Farming/Fishing Share (SEQ 2020); or Net Rental Real Estate Income/Loss (SEQ 2030).**
- ERC 0130** ○ **RESERVED**
- ERC 0134** ○ **RESERVED**
- ERC 0159** ○ Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal **\$9,500** when Secondary SSN (SEQ 0030) is not significant, and must equal **\$19,000** when Secondary SSN (SEQ 0030) is significant.
- ERC 0160** ○ Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed **\$11,600** when Secondary SSN (SEQ 0030) is significant.
- When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed **\$5,800** when the Secondary SSN (SEQ 0030) is NOT significant.
- ERC 0162** ○ Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed **\$464** and Adjusted Gross Income (SEQ 0750) must be less than **\$13,660** if Single, and cannot exceed **\$18,740** if Married Filing Jointly.
- When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- ERC 0174** ○ **RESERVED**
- ERC 0177** ○ Form 1040/1040A- If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed **\$3,150** unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.

- ERC 0182 ○ Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.
  
- ERC 0195 ○ Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, **Deduct for Employer-equivalent portion of SE Tax** (SEQ 0165) must be significant, and vice versa.
  - If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal **Deduct for Employer-equivalent portion of SE Tax** (SEQ 0165) from Schedule(s) SE. If **Deduct for Employer-equivalent portion of SE Tax** (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.
  
- ERC 0198 ○ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), Credit for Federal Tax on Fuels (SEQ 1200), Other Payments (SEQ 1210), and Form 8689 Amount (SEQ 1246).
  - Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Additional Child Tax Credit (Form 8812) (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1231), and Excess SS Tax (SEQ 1241).
  
- ERC 0200 ○ Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than **\$464**, Schedule EIC must be present.
  
- ERC 0204 ○ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, **1987**, the taxpayer is considered to be age 25 at the end of **2011**.
  - Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, **1987**, the taxpayer is considered to be age 25 at the end of **2011**.
  
- ERC 0212 ○ Schedule H - Name of State Where Unemployment **Cntrbtns** Paid (SEQ 0200) must equal a standard state abbreviation for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands. Refer to Attachment 3 for Standard Postal Service State Abbreviations.
  
- ERC 0215 ○ Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X".
 

**Cash Wages Paid Qtrly - No** (SEQ 0060) and **Cash Wages Paid Qtrly - Yes** (SEQ 0065) cannot both equal "X".

**Cash Wages Paid Qtrly - No** (SEQ 0150) and **Cash Wages Paid Qtrly - Yes** (SEQ 0155) cannot both equal "X".
  
- ERC 0220 ○ Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wages Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wages Paid Qtrly - No (SEQ 0060).
  
- ERC 0221 ○ **RESERVED**

- ERC 0224 ○ Schedule H - If **Cash Wages Paid Yearly - No** (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wages Paid Qtrly - No (SEQ 0060) and Cash Wages Paid Qtrly - Yes (SEQ 0065) must be blank.
- ERC 0229 ○ Schedule H - When Page 2 is present, Total Taxes from Line 6 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1.
- ERC 0236 ○ Form 1040 - Sch H & Fm 5405 Total (SEQ 1109) must equal the total of FUTA Tax (SEQ 0240) from Schedule H plus Repayment Amount (SEQ 0470) from Form 5405, page 2.
- ERC 0244 ○ **Schedule A - If Income Taxes Box (SEQ 0093) or General Sales Taxes Box (SEQ 0095) equals "X", then State & Local Income Taxes (SEQ 0090) must be significant and vice versa.**
- ERC 0246 ○ Form 1040 - When **Household Employment Taxes from** Schedule H (SEQ 1106) equals "X", Total Taxes Less FUTA Tax (SEQ 0240) from Schedule H must be significant.
- ERC 0247 ○ Form 1040 - When Sch H & Fm 5405 Total (SEQ 1109) is significant, at least one of the following must equal "X": **Household Employment Taxes from** Schedule H Line 28 Block (SEQ 1106) or Form 5405, Line 16 Block (SEQ 1108).
- ERC 0254 ○ **Schedule C - If Merchant Card & Third Party Payments (SEQ 0193) and/or Gross Receipts/Sales Not Reported on 1a (SEQ 0194) are significant, then Statutory Employee Earnings (SEQ 0198) can not be significant on the same Schedule C and vice versa.**
- ERC 0259 ○ **RESERVED**
- ERC 0289 ○ **RESERVED**
- ERC 0296 ○ Form 2441 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, and 0221); Qualifying Person SSN (SEQ 0214, 0223) **and Qualified Expenses (SEQ 0215, 0225).**
- ERC 0361 ○ Form 1040 - If F8853 Literal (Archer MSA) (SEQ 1143) equals "MSA" and the corresponding F8853 Amount (Archer MSA) (SEQ 1144) is present, then Form 8853 must be present.
  - If Additional **20%** Tax (SEQ 0270) of Form 8853 is significant, then F8853 Literal (Archer MSA) (SEQ 1143) of Form 1040 must equal "MSA" and F8853 Amount (Archer MSA) (SEQ 1144) of Form 1040 must be present.
- ERC 0363 ○ Form 8853 - If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to **20%** Tax Box (SEQ 0260) and Additional **20%** Tax (SEQ 0270).

- ERC 0397** ○ Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 17 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 17.
- When the return is transmitted to IRS after April 17, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.
  - The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
  - The Requested Payment Date cannot be prior to the current processing date minus five days.
- ERC 0398** ○ Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: 20110418, 20110615, 20110915 or 20120117.
- If the process date is prior to January 16, 2012, the Requested Payment Date (SEQ 0080) must be 20120417, 20120615 or 20120917.
  - If the processing date is January 16, 2012 through April 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120417, 20120615, 20120917 or 20130115.
  - If the processing date is April 23, 2012 through June 20, 2012, the Requested Payment Date (SEQ 0080) must be 20120615, 20120917, or 20130115.
  - If the processing date is June 21, 2012 through September 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120917 or 20130115.
  - If the process date is September 23, 2012 through October 20, 2012, the Requested Payment Date (SEQ 0080) must be 20130115.
  - The process date cannot be greater than October 20, 2012.
- ERC 0425** ○ Form 8938 - Only one of the following can be equal to "X": Specified Individual - Married Filing Joint Return (SEQ 0140), Specified Individual - Other Individual (SEQ 0150), Specified Domestic Entity - Partnership (SEQ 0160), Specified Domestic Entity - Corporation (SEQ 0170), Specified Domestic Entity - Trust (SEQ 0180), and Specified Domestic Entity - Estate (SEQ 0190).
- 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), Type of Account - Other (SEQ 0230).
- ERC 0431** ○ Form 8938 - Either only one of the following can be equal to "X": Maximum Value of Account During Tax Year - \$0 - \$50,000 (SEQ 0480), Maximum Value of Account During Tax Year - \$50,001 - \$100,000 (SEQ 0490), Maximum Value of Account During Tax Year - \$100,001 - \$150,000 (SEQ 0500), and Maximum Value of Account During Tax Year - \$150,001 - \$200,000 (SEQ 0510). Or Maximum Value of Account List Value (SEQ 0520) is greater than \$200,000.
- ERC 0432** ○ Form 8938 - Only one of the following can be equal to "X": Type of Foreign Entity - Partnership (SEQ 0540), Type of Foreign Entity - Corporation (SEQ 0550), Type of Foreign Entity - Trust (SEQ 0560), and Type of Foreign Entity - Estate (SEQ 0570).

- ERC 0433** ○ Form 8938 - Only one of the following can be equal to "X": Type of Issuer or Counterparty - Individual (SEQ 0670), Type of Issuer or Counterparty - Partnership (SEQ 0680), Type of Issuer or Counterparty - Corporation (SEQ 0690), Type of Issuer or Counterparty - Trust (SEQ 0700), and Type of Issuer or Counterparty - Estate (SEQ 0710).
- ERC 0453** ○ Form 2555EZ - When Total Foreign Earned Income (SEQ 1210) exceeds **\$92,900**, Form 2555EZ cannot be filed.
- ERC 0455** ○ Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
- Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed **\$92,900** Total Foreign Earned Income (SEQ 1210).
- ERC 0460** ○ Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year  
or  
When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (e.g., **20111031**), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., **20100101**).
- Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year  
or  
When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (e.g., **20111031**), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., **20100101**).
- ERC 0479** ○ Form 5695 - If maximum credit amount (SEQ 0127) equals **\$13,000** then more than one main home (SEQ 0129) must be significant.
- ERC 0489** ○ Form 5695 - Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed **\$1,500** when More than One Main Home (SEQ 0129) is not significant and Filing Status (SEQ 0130) of Form 1040 equals "2".
- Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed **\$31,000** when More than One Main Home (SEQ 0129) equals "X" and Filing Status (SEQ 0130) of Form 1040 equals "2". Form 5695 must be present for both the primary and secondary taxpayer.
- Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed **\$1,500** when the Filing Status (SEQ 0130) of Form 1040 is other than "2".

- ERC 0498** ○ Form 5695 - When Filing Status (SEQ 0130) of the Form 1040 equals "2", and there are two occurrences of Form 5695 (One Primary/One Secondary) the Second occurrence can only contain entries in the following fields: Main Home Located in United States - Yes (SEQ 0020, **Street Address (SEQ 0032), City (SEQ 0034), State Abbreviation (SEQ 0036), Zip Code (SEQ 0038), New Main Home Construction - Yes (SEQ 0040) or New Main Home Construction - No (SEQ 0042), 2006 Credit (SEQ 0044), 2007 Credit (SEQ 0046), 2009 Credit (SEQ 0048), 2010 Credit (SEQ 0050), Add Lines 2a through 2d (SEQ 0052), Reduce Heat Loss/Gain in Your Home (SEQ 0054), Exterior Doors (SEQ 0060), Metal/Asphalt Roof (SEQ 0070), Exterior Windows/Skylights (SEQ 0072), Amount from Window Expense Worksheet (SEQ 0074), Subtract Line 3f from Line 3e (SEQ 0076), Smaller of Line 3d or Line 3g (SEQ 0078), Add Lines 3a, 3b, 3c and 3h (SEQ 0080), Multiply Line 4 by 10% (SEQ 0082), Energy-Efficient Building Property (SEQ 0084), Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090), Advanced Main Air Circulating Fan (SEQ 0100), **Add Lines 6a through 6c (SEQ 0110) and Add Lines 5 and 7 (SEQ 0125).****
- ERC 0610** ○ Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: **Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064), and Foreign Postal Code (SEQ 0067);** and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).
- If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: **Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064) and Foreign Postal Code (SEQ 0067).**
- ERC 0612** ○ Tax Form - Foreign **Postal Code (SEQ 0067)** is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
- ERC 0613** ○ Tax Form - Foreign **Country Name (SEQ 0061)** must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
- ERC 0629** ○ Form 8379 - When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign **Country Street Address (SEQ 00612), Foreign City, State or Province Street (SEQ 00624), or Foreign Province/County Country (SEQ 00636), Foreign City/State (SEQ 0064), and Foreign Postal Code (SEQ 0067).**
- ERC 0659** ○ **Form 5695 - If Nonbusiness Energy Property Credit (SEQ 0175) is significant, then Main Home Located in United States - Yes (SEQ 0020), Street Address (SEQ 0032), City (SEQ 0034), State Abbreviation (SEQ 0036), Zip Code (SEQ 0038), New Main Home Construction - Yes (SEQ 0040) or New Main Home Construction - No (SEQ 0042) must also be significant.**
- ERC 0660** ○ **Form 5695 - If Residential Energy Efficient Property Credit (SEQ 0335) is significant, then Main Home Located in United States - Yes (SEQ 0282), Street Address (SEQ 0285), City (SEQ 0287), State Abbreviations (SEQ 0289) and Zip Code (SEQ 0290) must also be significant.**

- ERC 0665 ○ Form 5695 - Energy-Efficient Building Property (SEQ 0084) cannot exceed \$300.
- Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090) cannot exceed \$150.
  - Advanced Main Air Circulating Fan (SEQ 0100) cannot exceed \$50.
  - Add Lines 6a through 6c (SEQ 0110) cannot exceed \$500.
- ERC 0711 ○ Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).
- ERC 0736 ○ Form 8941 - If Add Lines 12 and 15 (SEQ 0230) or 2011 Payroll Taxes (SEQ 0310) are significant, they must equal CY credit for Small Employer Health Premium (SEQ 1450 ) of Form 3800 and vice versa.
- ERC 0737 ○ Form 8941 - When one or two Form 8941 are present, Taxpayer Identification Number (SEQ 0003) 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.
- ERC 0744 ○ Form 6478 - If Tot Qual Cellu Biofuel that is Alcohol (SEQ 0078) or Total Biofuel sold or used not Alcohol (SEQ 0082) or Tot Qual Cellu Biofuel sold or used after 2010 (SEQ 0084) is significant, then IRS Registration Number (SEQ 0086) must be significant.
- ERC 0931 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$5,800.
- ERC 0932 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$7,250.
- ERC 0933 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,700.
- ERC 0934 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,600.
- ERC 0935 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$12,750.

- ERC 0936 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$13,900.
- ERC 0937 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$15,050.
- ERC 0938 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$16,200.
- ERC 0939 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$5,800.
- ERC 0940 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$6,950.
- ERC 0941 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,100.
- ERC 0942 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,500.
- ERC 0943 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$9,950.
- ERC 0944 ○ Form 1040/1040A - When Filing Status (SEQ 0130) equals "4" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,400.

- ERC 0945 ○ Form 1040 - When Other Tax (SEQ 0883) equals "X", then 962 Election Explanation (SEQ 0886) must equal "STMbnn".
  
- ERC 1033 ○ Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) and/or Secondary Date of Death (SEQ 0040) are significant, then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064), and Foreign Postal Code (SEQ 0067).
  - When Secondary Date of Death (SEQ 0040) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
  
- ERC 1049 ○ Form 1040/1040A/1040EZ - Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
  - Form W2 - Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
  
- ERC 1053 ○ RESERVED
  
- ERC 1054 ○ RESERVED
  
- ERC 1056 ○ RESERVED
  
- ERC 1057 ○ RESERVED
  
- ERC 1058 ○ RESERVED
  
- ERC 1059 ○ RESERVED
  
- 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 ST Property Desc 1 of Schedule D (SEQ 0020) equals "STCGL" then SEQ 0030 - 0290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) equals "LTCGL" then SEQ 0890 - 1155 must be blank.
  - 
  - 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 88658865 (SEQ 2760) equals "LTCGL" then SEQ 2770 - 3032 must be blank.
  
- ERC 1073 ○ Form 8885 - Amount Paid for Health Insurance (SEQ 0190) or (SEQ 0195) must contain a significant entry.
  
- ERC 1076 ○ Form 8885 - When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or Amount Paid for Health Insurance (SEQ 0190) or (SEQ 0195) is significant, then Paper Document Indicator 8 (SEQ 0171), Form 8885, Health Coverage Tax Credit must be present in the Summary Record.

- ERC 1120 ○ Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: Total Line 12 Amount (SEQ 0400), **Total Casualty or Theft Gain (SEQ 0410), Line 14 more than Line 13 (SEQ 0420), Line 13 more than Line 14 (SEQ 0430), 10% of Adjusted Gross Income (SEQ 0456), and Subtract Line 19 from Line 18 (SEQ 0458).**
- ERC 1125 ○ **RESERVED**
- ERC 1126 ○ **RESERVED**
- ERC 1127 ○ **RESERVED**
- ERC 1128 ○ **RESERVED**
- ERC 1130 ○ **RESERVED**
- ERC 1131 ○ **RESERVED**
- ERC 1132 ○ **RESERVED**
- ERC 1133 ○ **RESERVED**
- ERC 1136 ○ **RESERVED**
- ERC 1138 ○ **RESERVED**
- ERC 1139 ○ **RESERVED**
- ERC 1215 ○ **RESERVED**
- ERC 1270 ○ Form 8834 - When Add Column (a) through (c) 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) (SEQ +0105), (Vehicle 1) and Date Vehicle Placed in Service 1 (SEQ +0110) must also be significant.**
- ERC 1271 ○ Form 8910 - Subtract Line **20** from Line **19** (SEQ 0380) can not be less than zero.
- ERC 1272 ○ Form 8834 - Year of Vehicle 1 (SEQ \*0080), Year of Vehicle 2 (SEQ 0190) and Year of Vehicle 3 (SEQ 0300) must be 2010, 2011 **or 2012 if present.**
- ERC 1273 ○ Form 8834 - Date Vehicle Placed in Service (SEQ +0110, 0220 and 0330) 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, 0140 and 0230) 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) and Year of Vehicle 3 (SEQ 0190) must be **2010, or 2011 or 2012 if present.**
- ERC 1276 ○ Form 8936 - Date Vehicle was Placed in Service (SEQ 0040, 0130 and 0220) must be later than 12/31/**2010** and before 01/01/**2012 if present.**
- ERC 1277 ○ Form 8910 - Year of Vehicle 1 (SEQ \*0020), Year of Vehicle 2 (SEQ 0110) and Year of Vehicle 3 (SEQ 0200) can not be less than **2010.**

ERC 1278 ○ Form 8910 - When Add Column (a) through (c) 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.

**Record Layout Changes:**

**Part 1 Attachment 1 - 11**

Attachment 9

- New ITIN ranges

The valid range for the ITIN "Group" is 70 through 88, **90 through 92, and 94 thru 99.**

**Part 2 Section 2**

Form 1040 Page 1

- New Byte Count: 1594
- Seq 0005: Updated the Value in the Field Description to "201112"
- 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 0560: Added "LOSSbONbEXCESSbDEFERbDIST" to the Field Description

Form 1040 Page 2

- New Byte Count: 1488
- Seq 0765: Updated the Value in the Field Description to "201112"
- Added New Seqs: 0883 and @0886
- Deleted Seq: 1104
- Added New Seq: 1105
- Seq 1106: Changed the Identification to "Household Employment Taxes from Schedule H Block";  
Changed the Form Ref. to 59a
- Added New Seq: 1107
- Seq 1108: Changed the Form Ref. to 59b
- Deleted Seq: 1109
- Seq \*1110: Added literal "457A" to the Field Description
- Seq 1150: Changed the Form Ref. to 61
- Seqs 1155, 1157, 1158, 1159, 1160: Changed the Form Ref. to 62
- Seqs 1161, 1162, 1170, @1173: Changed the Form Ref. to 63
- Added New Seq: @1174
- Deleted Seq: 1175

Form 1040A Page 1

- Seq 0005: Updated the Value in the Field Description to "201112"

Form 1040A Page 2

- Seq 0765: Updated the Value in the Field Description to "201112"

Form 1040EZ

- New Byte Count: 1164
- Seq 0005: Updated the Value in the Field Description to "201112"
- 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
- Deleted Seq: 1175
- Seqs 1178, 1180, 1183: Changed Form Ref. to 8a
- Seq 1185: Changed the Form Ref. to 8b

Form 1040EZ (continued)

- Seqs 1230, 1231, 1250: Changed the Form Ref. to 9
- Seq 1256: Changed the Form Ref. to 10
- Seqs 1270, 1271: Changed the Form Ref. to 11a
- Seq 1272: Changed the Form Ref. to 11b
- Seq 1274, 1276: Changed the Form Ref. to 11c
- Seq 1278: Changed the Form Ref. to 11d
- Seq 1290: Changed the Form Ref. to 12

Form 1040-SS (PR) Page 1

- Seq 0005: Updated the Value in the Field Description to "201112"

Form 1040-SS (PR) Page 2

- Seq 1605: Updated the Value in the Field Description to "201112"

## Part 2 Section 3

Schedule A Page 1

- Seq 0110: Changed the Identification to "Personal Property Taxes"

Schedule A Page 2 - **Disabled for TY2011**

Schedule C Page 1

- New Byte Count: 0728
- Seq 0195: Re-sequenced to 0185
- Added New Seqs: 0187, 0189, 0190, 0192, 0193, and 0194
- Deleted Seqs: 0196 and @0197
- Seq 0198: Changed the Identification to "Statutory Employee Earnings";  
Changed the Form Ref. to 1c;  
Changed the Length to 12;  
Changed the Field Description to N
- Seq 0200: Changed the Identification to "Total Gross Receipts";  
Changed the From Ref. to 1d

Schedule D Page 1

- New Byte Count: 0460
- Deleted Seqs: \*0020, +0030, +0040
- Seq +0050: Changed the Field No. to 0050;  
Changed the Identification to "ST Sales Price Box A";  
Changed the Form Ref. to 1(e)
- Seq +0060: Changed the Field No. to 0060;  
Changed the Identification to "ST Cost/Other Basis Box A";  
Changed the Form Ref. to 1(f)
- Added New Seq: 0070
- Seq +0075: Changed the Field No. to 0075;  
Changed the Identification to "ST Gain or Loss Box A";  
Changed the Form Ref. to 1(h)
- Deleted Seqs: 0090, 0100, 0110
- Seq 0120: Changed the Identification to "ST Sales Price Box B";  
Changed the Form Ref. to 2(e)
- Seq 0130: Changed the Identification to "ST Cost/Other Basis Box B";  
Changed the Form Ref. to 2(f)
- Added New Seq: 0140
- Seq 0145: Changed the Identification to "ST Gain or Loss Box B";  
Changed the Form Ref. to 2(h)
- Deleted Seqs: 0160, 0170, 0180
- Seq 0190: Changed the Identification to "ST Sales Price Box C";  
Changed the Form Ref. to 3(e)

Schedule D Page 1 (continued)

- Seq 0200: Changed the Identification to "ST Cost/Other Basis Box C";  
Changed the Form Ref. to 3(f)
- Added New Seq: 0210
- Seq 0215: Changed the Identification to "ST Gain or Loss Box C";  
Changed the Form Ref. to 3(h)
- Deleted Seqs: 0230, 0240, 0250, 0260, 0270, and 0285
- Deleted Seqs: 0300, 0310, 0320, 0330, 0340, and 0350
- Deleted Seqs: 0639, 0649, 0710
- Seq 0715: Changed the Form Ref. to 4(h)
- Seq 0725: Changed the Form Ref. to 5(h)
- Seq 0860: Changed the Form Ref. to 6(h)
- Seq 0877: Changed the Form Ref. to 7(h)
- Deleted Seqs: \*0880, +0890, +0900
- Seq +0910: Changed the Field No. to 0910;  
Changed the Identification to "LT Sales Price Box A";  
Changed the Form Ref. to 8(e)
- Seq +0920: Changed the Field No. to 0920;  
Changed the Identification to "LT Cost/Other Basis Box A";  
Changed the Form Ref. to 8(f)
- Added New Seq: 0930
- Seq +0935: Changed the Field No. to 0935;  
Changed the Identification to "LT Gain or Loss Box A";  
Changed the Form Ref. to 8(h)
- Deleted Seqs: 0950, 0960, 0970
- Seq 0980: Changed the Identification to "LT Sales Price Box B";  
Changed the Form Ref. to 9(e)
- Seq 0990: Changed the Identification to "LT Cost/Other Basis Box B";  
Changed the Form Ref. to 9(f)
- Added New Seq: 1000
- Seq 1005: Changed the Identification to "LT Gain or Loss Box B";  
Changed the Form Ref. to 9(h)
- Deleted Seqs: 1020, 1030, 1040
- Seq 1050: Changed the Identification to "LT Sales Price Box C";  
Changed the Form Ref. to 10(e)
- Seq 1060: Changed the Identification to "LT Cost/Other Basis Box C";  
Changed the Form Ref. to 10(f)
- Added New Seq: 1070
- Seq 1075: Changed the Identification to "LT Gain or Loss Box C";  
Changed the Form Ref. to 10(h)
- Deleted Seqs: 1090, 1100, 1110, 1120, 1130, and 1145
- Deleted Seqs: 1300, 1320, 1340, 1360, 1380, and 1400
- Deleted Seqs: 1701, 1703, and 1715
- Seq 1720: Changed the Form Ref. to 11(h)
- Seq 1731: Changed the Form Ref. to 12(h)
- Seq 1775: Changed the Form Ref. to 13(h)
- Seq 1820: Changed the Form Ref. to 14(h)
- Seq 1835: Changed the Form Ref. to 15(h)

Schedule E Page 1

- New Byte Count: 1170
- Added New Seqs: 0006 and 0007
- Deleted Seq: 0010
- Added New Seqs: 0015 and 0018
- Seq 0025: Changed Form Ref. to A-1
- Seq 0035: Changed Form Ref. to B-1
- Added New Seqs: 0041 and 0043

Schedule E Page 1 (continued)

- Seq 0045: Changed the Identification to "Personal Use Days";  
Changed the Length to 3;  
Changed the Field Description to "Value Range 000-999"
- Added New Seqs: 0047 and 0053
- Deleted Seq: 0050
- Seq 0055: Changed the Identification to "Personal Use Days";  
Changed the Length to 3;  
Changed the Field Description to "Value Range 000-999"
- Added New Seqs: 0057 and 0063
- Deleted Seq: 0060
- Seq 0065: Changed the Identification to "Personal Use Days";  
Changed the Length to 3;  
Changed the Field Description to "Value Range 000-999"
- Added New Seq: 0067
- Deleted Seq: 0070
- Seq 0100: Changed the Identification to "Merchant Card and Third-Party Payments A";  
Changed the Form Ref. to A-3a
- Seq 0110: Changed the Identification to "Merchant Card and Third-Party Payments B";  
Changed the Form Ref. to B-3a
- Seq 0120: Changed the Identification to "Merchant Card and Third-Party Payments C";  
Changed the Form Ref. to C-3a
- Added New Seqs: 0121, 0122, and 0123
- Seq 0125: Changed the Identification to "Total Payment A";  
Changed the Form Ref. to A-3c
- Added New Seqs: 0127 and 0128
- Seqs 0130, 0140, 0150: Changed the Length to 1;  
Changed the Field Description to ("X" or blank)
- Deleted Seq: 0155
- Seq 0342: Changed the Form Ref. to A-11
- Seq 0343: Changed the Form Ref. to B-11
- Seq 0344: Changed the Form Ref. to C-11
- Deleted Seq: 0380
- Seq \*0570: Changed the Identification to "Other Description";  
Changed the Form Ref. to A-19
- Seq +0580: Changed the Form Ref. to A-19
- Seq +0590: Changed the Form Ref. to B-19
- Seq +0600: Changed the Form Ref. to C-19
- Deleted Seqs: 0610, 0620, 0630, 0640, 0650, 0660, 0670, and 0680
- Deleted Seqs: 0690, 0700, 0710, 0720, 0730, 0740, 0750, and 0760
- Deleted Seqs: 0970, 0980, 0990, and 1000
- Seq 1010: Re-sequenced to 0540;  
Change the Form Ref. to A-18
- Seq 1020: Re-sequenced to 0550  
Change the Form Ref. to B-18
- Seq 1030: Re-sequenced to 0560  
Change the Form Ref. to C-18
- Deleted Seq: 1040
- Seq 1050: Changed the Form Ref. to A-20
- Seq 1060: Changed the Form Ref. to B-20
- Seq 1070: Changed the Form Ref. to C-20
- Seq 1080: Changed the Form Ref. to A-21
- Seq 1090: Changed the Form Ref. to B-21
- Seq 1100: Changed the Form Ref. to C-21

Schedule E Page 1 (continued)

- Seq 1103: Changed the Form Ref. to A-22
- Seq 1105: Changed the Form Ref. to B-22
- Seq 1107: Changed the Form Ref. to C-22
- Added New Seqs: 1108 and 1109
- Seq 1110: Re-sequenced to 1118
- Added New Seqs: 1111, 1112, 1113, 1114, and 1115

Schedule F Page 1

- New Byte Count: 0945
- Seq 0030: Changed the Identification to "Principal Corp or Activity"
- Seqs 0050, 0060: Changed the Form Ref. to C
- Added New Seqs: 0120, 0125, 0130, and 0135
- Seq 0140: Changed the Identification to "Sales Amount of Livestock and Resale Items";  
Changed the Form Ref. to 1a
- Added New Seqs: 0143 and 0146
- Seq 0150: Changed the Form Ref. to 1d
- Seq 0160: Changed the Form Ref. to 1e
- Seq 0170: Changed the Form Ref. to 2a
- Added New Seq: 0175
- Seq 0180: Changed the Form Ref. to 3a
- Seq 0195: Changed the Form Ref. to 3b
- Seq 0205: Changed the Form Ref. to 4a
- Seq 0210: Changed the Form Ref. to 4b
- Seq 0230: Changed the Form Ref. to 5a
- Seq 0235: Changed the Form Ref. to 5b
- Seq 0240: Changed the Form Ref. to 5c
- Seq 0245: Changed the Form Ref. to 6a
- Seq 0250: Changed the Form Ref. to 6b
- Seq 0252: Changed the Form Ref. to 6c
- Seq 0255: Changed the Form Ref. to 6d
- Seq 0260: Changed the Identification to "Custom Hire Income";  
Changed the Form Ref. to 7a
- Added New Seq: 0265
- Deleted Seq: 0270
- Added New Seqs: 0275 and 0277
- Seq 0280: Changed the Form Ref. to 9
- Seq 0295: Changed the Form Ref. to 10
- Seq 0300: Changed the Form Ref. to 11
- Seq 0310: Changed the Form Ref. to 12
- Seq 0315: Changed the Form Ref. to 13
- Seq 0320: Changed the Form Ref. to 14
- Seq 0330: Changed the Form Ref. to 15
- Seq 0340: Changed the Form Ref. to 16
- Seq 0350: Changed the Form Ref. to 17
- Seq 0360: Changed the Form Ref. to 18
- Seq 0370: Changed the Form Ref. to 19
- Seq 0380: Changed the Form Ref. to 20
- Seqs @0385, 0390: Changed the Form Ref. to 21a
- Seqs @0395, 0400: Changed the Form Ref. to 21b
- Seq 0410: Changed the Form Ref. to 22
- Seq 0450: Changed the Form Ref. to 23
- Seq 0460: Changed the Form Ref. to 24a
- Seq 0465: Changed the Form Ref. to 24b

Schedule F Page 1 (continued)

- Seq 0470: Changed the Form Ref. to 25
- Seq 0480: Changed the Form Ref. to 26
- Seq 0490: Changed the Form Ref. to 27
- Seq 0510: Changed the Form Ref. to 28
- Seq 0520: Changed the Form Ref. to 29
- Seq 0530: Changed the Form Ref. to 30
- Seq 0540: Changed the Form Ref. to 31
- Seqs \*0550, +0560: Changed the Form Ref. to 32a
- Seqs 0570, 0580: Changed the Form Ref. to 32b
- Seqs 0590, 0600: Changed the Form Ref. to 32c
- Seqs 0610, 0620: Changed the Form Ref. to 32d
- Seqs 0630, 0640: Changed the Form Ref. to 32e
- Seqs 0642, 0644: Changed the Form Ref. to 32f
- Seq 0650: Changed the Form Ref. to 33
- Seqs 0675, 0680: Changed the Form Ref. to 34
- Added New Seqs: 0683 and 0686
- Seq 0690: Changed the Form Ref. to 36a
- Seq 0700: Changed the Form Ref. to 36b

Schedule F Page 2

- New Byte Count: 0301
- Seq 0720: Changed the Form Ref. to 37a
- Added New Seq: 0725
- Seq 0730: Changed the Form Ref. to 38a
- Seq 0735: Changed the Form Ref. to 38b
- Seq 0760: Changed the Form Ref. to 39a
- Seq 0770: Changed the Form Ref. to 39b
- Seq 0780: Changed the Form Ref. to 40a
- Seq 0790: Changed the Form Ref. to 40b
- Seq 0800: Changed the Form Ref. to 40c
- Seq 0810: Changed the Form Ref. to 41
- Seq 0820: Changed the Form Ref. to 42a
- Added New Seq: 0825
- Seq 0830: Changed the Identification to "Specified Other Income";  
Changed the Form Ref. to 43a
- Seq 0840: Changed the Identification to "Other Income Amount not Reported on  
Line 43a";  
Changed the Form Ref. to 43b
- Added New Seq: 0845
- Seq 0850: Changed the Form Ref. to 45
- Seq 0860: Changed the Form Ref. to 46
- Seq 0870: Changed the Form Ref. to 47
- Seq 0880: Changed the Form Ref. to 48
- Seq 0890: Changed the Form Ref. to 49
- Seq 0900: Changed the Form Ref. to 50

Schedule H Page 1

- New Byte Count: 0204
- Deleted Seqs: 0130 and 0140
- Seqs 0150, 0155: Changed the Form Ref. to 7

Schedule H Page 2

- Seqs 0170, 0175: Changed the Form Ref. to 8
- Seqs 0180, 0185: Changed the Form Ref. to 9
- Seqs 0190, 0195: Changed the Form Ref. to 10

Schedule H Page 2 (continued)

- Seq 0200: Changed the Form Ref. to 11
- Seq 0220: Changed the Form Ref. to 12
- Seq 0230: Changed the Form Ref. to 13
- Seq 0240: Changed the Form Ref. to 14
- Seq 0250: Changed the Form Ref. to 15(a)
- Seq 0270: Changed the Form Ref. to 15(b)
- Seqs 0280, 0285: Changed the Form Ref. to 15(c)
- Seq 0290: Changed the Form Ref. to 15(d)
- Seq 0300: Changed the Form Ref. to 15(e)
- Seq 0310: Changed the Form Ref. to 15(f)
- Seq 0320: Changed the Form Ref. to 15(g)
- Seq 0330: Changed the Form Ref. to 15(h)
- Seq 0340: Changed the Form Ref. to 15(a)
- Seq 0360: Changed the Form Ref. to 15(b)
- Seqs 0370, 0375: Changed the Form Ref. to 15(c)
- Seq 0380: Changed the Form Ref. to 15(d)
- Seq 0390: Changed the Form Ref. to 15(e)
- Seq 0400: Changed the Form Ref. to 15(f)
- Seq 0410: Changed the Form Ref. to 15(g)
- Seq 0420: Changed the Form Ref. to 15(h)
- Seq 0440: Changed the Form Ref. to 16(g)
- Seq 0450: Changed the Form Ref. to 16(h)
- Seq 0460: Changed the Form Ref. to 17
- Seq 0470: Changed the Form Ref. to 18
- Seq 0480: Changed the Form Ref. to 19
- Seq 0490: Changed the Form Ref. to 20
- Seqs 0500, 0503: Changed the Form Ref. to 21
- Seq 0510: Changed the Identification to "FUTA Tax";  
Changed the Form Ref. to 22
- Seq 0520: Changed the Identification to "Total Tax from Line 6";  
Changed the Form Ref. to 23
- Seq 0530: Changed the Form Ref. to 24
- Seqs 0540, 0550: Changed the Form Ref. to 25

Schedule L - Disable

Schedule M - Disable

Schedule SE

- Seq 0025: Added the New Form Ref. "A"
- Seq 0165: Changed the Identification to "Deduct for Employer-equivalent portion of SE Tax"

Schedule SE (Short Form) - Conversion Guide

**Part 2 Section 4**

Form W-2

- New Byte Count: 0946
- Deleted Seq: 0200
- Seq \*0242: Changed the Field Description to (A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE, "STMbnn" or blank)
- Seqs 0252, 0257, 0260: Changed the Field Description to (A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, DD, EE or blank)

Form 1099-R

- New Byte Count: 0658
- Deleted Seq: 0098
- Added New Seqs: 0234 and 0237
- Seq 0240: Changed the Form Ref. to 12(1)
- Seqs 0246, 0250: Changed the Form Ref. to 13(1)
- Seq 0255: Changed the Form Ref. to 14(1)
- Seq 0260: Changed the Form Ref. to 15(1)
- Seq 0270: Changed the Form Ref. to 16(1)
- Seq 0275: Changed the Form Ref. to 17(1)
- Seq 0280: Changed the Form Ref. to 12(2)
- Seqs 0286, 0290: Changed the Form Ref. to 13(2)
- Seq 0300: Changed the Form Ref. to 14(2)
- Seq 0310: Changed the Form Ref. to 15(2)
- Seq 0320: Changed the Form Ref. to 16(2)
- Seq 0330: Changed the Form Ref. to 17(2)

Form 1116 Page 2

- Seq 0990: Changed the Form Ref. to 14
- Seq 1000: Changed the Form Ref. to 15
- Seqs @1010,1020: Changed the Form Ref. to 16
- Seq 1030: Changed the Form Ref. to 17
- Seq 1040: Changed the Form Ref. to 18
- Seq 1050: Changed the Form Ref. to 19
- Seq 1060: Changed the Form Ref. to 20
- Seq 1070: Changed the Form Ref. to 21
- Seqs 1080,1090: Changed the Form Ref. to 22
- Seq 1100: Changed the Form Ref. to 23
- Seq 1160: Changed the Form Ref. to 24
- Seq 1175: Changed the Form Ref. to 25
- Seq 1177: Changed the Form Ref. to 26
- Seq 1180: Changed the Form Ref. to 27
- Seq 1185: Changed the Form Ref. to 28
- Seq 1190: Changed the Form Ref. to 29
- Seq 1200: Changed the Form Ref. to 30

Form 2106 Page 2

- Seq 0315: Changed the Identification to "Multiply Line 13 by .51"

Form 2210F

- Delete Seq: 0045
- Seq 0050: Changed Form Ref. to 4a
- Seq 0055: Changed Form Ref. to 4b
- Seq 0057: Changed Form Ref. to 4c
- Seq 0059: Changed Form Ref. to 4d
- Seq 0060: Changed Form Ref. to 4e
- Seq 0065: Changed Form Ref. to 4f
- Seq 0067: Changed Form Ref. to 4g
- Seq 0070: Changed Form Ref. to 4h
- Added New Seq: 0073

Form 2555 Page 1

- Seq 0110: Changed the Field Description to (Values "1982" through "2010" or blank)

Form 2555 Page 3

- Seq 1100: Changed the Identification to "Number of Days X \$40.72 or Enter \$14,864"

Form 2555-EZ Page 1

- Seq 0200: Changed the Field Description to (Values "1982" through "2010" or blank)

Form 3800 Page 1 - Completely revised

Form 3800 Page 2 - Completely revised

Form 3800 Page 3 - Completely revised

Form 3468 Page 3

- New Byte Count: 0217
- Delete Seqs: 0530, 0535, 0540, 0543, 0545, and 0550

Form 4684 Page 1

- New Byte Count: 0759
- Deleted Seqs: 0439, 0441, 0443, 0446, and 0459
- Seq 0456: Changed the Form Ref. to 17
- Seq 0458: Changed the Identification to "Subtract Line 17 from Line 16";  
Changed the Form Ref. to 18

Form 4684 Page 2

- Seq \*0470: Changed the Form Ref. to 19A
- Seq +0480: Changed the Form Ref. to 20A
- Seq +0490: Changed the Form Ref. to 21A
- Seq \*+0500: Changed the Form Ref. to 22A
- Seq +0510: Changed the Form Ref. to 23A
- Seq +0520: Changed the Form Ref. to 24A
- Seq +0530: Changed the Form Ref. to 25A
- Seq +0540: Changed the Form Ref. to 26A
- Seqs +0545, +0550: Changed the Form Ref. to 27A
- Seq 0560: Changed the Form Ref. to 19B
- Seq 0570: Changed the Form Ref. to 20B
- Seq 0580: Changed the Form Ref. to 21B
- Seq 0590: Changed the Form Ref. to 22B
- Seq 0600: Changed the Form Ref. to 23B
- Seq 0610: Changed the Form Ref. to 24B
- Seq 0620: Changed the Form Ref. to 25B
- Seq 0630: Changed the Form Ref. to 26B
- Seqs 0635, 0640: Changed the Form Ref. to 27B
- Seq 0650: Changed the Form Ref. to 19C
- Seq 0660: Changed the Form Ref. to 20C
- Seq 0670: Changed the Form Ref. to 21C
- Seq 0680: Changed the Form Ref. to 22C
- Seq 0690: Changed the Form Ref. to 23C
- Seq 0700: Changed the Form Ref. to 24C
- Seq 0710: Changed the Form Ref. to 25C
- Seq 0720: Changed the Form Ref. to 26C
- Seqs 0725, 0730: Changed the Form Ref. to 27C
- Seq 0740: Changed the Form Ref. to 19D
- Seq 0750: Changed the Form Ref. to 20D
- Seq 0760: Changed the Form Ref. to 21D
- Seq 0770: Changed the Form Ref. to 22D

Form 4684 Page 2 (continued)

- Seq 0780: Changed the Form Ref. to 23D
- Seq 0790: Changed the Form Ref. to 24D
- Seq 0800: Changed the Form Ref. to 25D
- Seq 0810: Changed the Form Ref. to 26D
- Seqs 0815, 0820: Changed the Form Ref. to 27D
- Seq @0825: Changed the Form Ref. to 27
- Seq 0830: Changed the Form Ref. to 28
- Seq \*0840: Changed the Form Ref. to 29(a)
- Seq +0850: Changed the Form Ref. to 29(b) (i)
- Seq +0860: Changed the Form Ref. to 29(b) (ii)
- Seq +0870: Changed the Form Ref. to 29(c)
- Seq 0880: Changed the Form Ref. to 29(a)
- Seq 0890: Changed the Form Ref. to 29(b) (i)
- Seq 0900: Changed the Form Ref. to 29(b) (ii)
- Seq 0910: Changed the Form Ref. to 29(c)
- Seq 0920: Changed the Form Ref. to 30(b) (i)
- Seq 0930: Changed the Form Ref. to 30(b) (ii)
- Seq 0940: Changed the Form Ref. to 30(c)
- Seqs 0948, 0950: Changed the Form Ref. to 31(c)
- Seq 0958: Changed the Form Ref. to 32(c)
- Seq 0960: Changed the Identification to "Amount on Line 30(b) (ii)";  
Changed the Form Ref. to 32(c)
- Seq 0970: Changed the Form Ref. to 33(c)
- Seq \*0980: Changed the Form Ref. to 34(a)
- Seq +0990: Changed the Form Ref. to 34(b) (i)
- Seq +1000: Changed the Form Ref. to 34(b) (ii)
- Seq +1010: Changed the Form Ref. to 34(c)
- Seq 1020: Changed the Form Ref. to 34(a)
- Seq 1030: Changed the Form Ref. to 34(b) (i)
- Seq 1040: Changed the Form Ref. to 34(b) (ii)
- Seq 1050: Changed the Form Ref. to 34(c)
- Seq 1060: Changed the Form Ref. to 35(b) (i)
- Seq 1070: Changed the Form Ref. to 35(b) (ii)
- Seq 1080: Changed the Form Ref. to 36
- Seq 1090: Changed the Identification to "Add Line 35 Amounts Cols (b) (i) and  
(b) (ii);  
Changed the Form Ref. to 37
- Seqs 1098, 1100: Changed the Form Ref. to 38(a)
- Seq 1108: Changed the Form Ref. to 38(b)
- Seq 1110: Changed the Identification to "Line 35 Amount Col (b) (ii)";  
Changed the Form Ref. to 38(b)
- Seqs 1115, 1120: Changed the Form Ref. to 39

Form 4835

- New Byte Count: 0755
- Added New Seqs: 0612 and 0614
- Seq 0615: Changed the Form Ref. to 34a
- Seq 0620: Changed the Form Ref. to 34b
- Seq 0630: Changed the Form Ref. to 34c

Form 5405 Page 2

- New Byte Count: 0248
- Seq 0360: Changed the Identification to "Sold Home to Related Person or Gifted  
the Home"
- Seq 0400: Changed the Identification to "Home was Destr, Condemn or Sold/Gain"

- Seq 0410: Changed the Identification to "Home was Destr, Condemn, or Sold/No Gain"
- Seq 0440: Changed the Identification to "Amount of Credit Repaid with 2010 Return"
- Seq 0450: Changed the Identification to "Subtract Line 15 from Line 14";  
Changed the Form Ref. to 16;  
Changed the Length to 12  
Changed the field Description to N
- Seq 0460: Changed the Identification to "Gain on Disposition of Your Main Home";  
Changed the Form Ref. to 17;  
Changed the Length to 12  
Changed the field Description to N
- Seq 0470: Changed the Form Ref. to 18
- Added New Seqs: 0480, 0490, 0500, 0510, 0520, 0530, and 0540

Schedule M (Form 5471)

- Seq 0043: Changed the Identification to "Platform Contrib. Trans. Pmts Rec'd U.S. Person"
- Seq 0047: Changed the Identification to "Cost Sharing Trans. Pmts Rec'd U.S. Person"
- Seq 0143: Changed the Identification to "Platform Contrib. Trans. Pmts Paid U.S. Person"
- Seq 0147: Changed the Identification to "Cost Sharing Trans. Pmts Paid U.S. Person"
- Seq 0243: Changed the Identification to "Platform Contrib. Trans. Pmts Rec'd Domestic Corp."
- Seq 0247: Changed the Identification to "Cost Sharing Trans. Pmts Rec'd Domestic Corp."
- Seq 0343: Changed the Identification to "Platform Contrib. Trans. Pmts Paid Domestic Corp."
- Seq 0347: Changed the Identification to "Cost Sharing Trans. Pmts Paid Domestic Corp."
- Seq 0443: Changed the Identification to "Platform Contrib. Trans. Pmts Rec'd Foreign Corp."
- Seq 0447: Changed the Identification to "Cost Sharing Trans. Pmts Rec'd Foreign Corp."
- Seq 0543: Changed the Identification to "Platform Contrib. Trans. Pmts Paid Foreign Corp."
- Seq 0547: Changed the Identification to "Cost Sharing Trans. Pmts Paid Foreign Corp."
- Seq 0643: Changed the Identification to "Platform Contrib Trans Pmts Rec'd 10% Foreign Corp"
- Seq 0647: Changed the Identification to "Cost Sharing Trans. Pmts Rec'd 10% Foreign Corp."
- Seq 0743: Changed the Identification to "Platform Contrib Trans Pmts Paid 10% Foreign Corp"
- Seq 0747: Changed the Identification to "Cost Sharing Trans. Pmts Paid 10% Foreign Corp."
- Seq 0843: Changed the Identification to "Platform Contrib. Trans. Pmts Rec'd 10% Any Corp."
- Seq 0847: Changed the Identification to "Cost Sharing Trans. Pmts Rec'd 10% Any Corp."
- Seq 0943: Changed the Identification to "Platform Contrib. Trans. Pmts Paid 10% Any Corp."
- Seq 0947: Changed the Identification to "Cost Sharing Trans. Pmts Paid 10% Any Corp."

Form 5695 Page 1

- New Byte Count: 0428
- Seqs 0020, 0030: Changed the form Ref. to 1a
- Added New Seqs: 0032, 0034, 0036, and 0038
- Seq 0040: Changed the Identification to "New Main Home Construction - Yes";  
Changed the Form Ref. to 1c;  
Changed the Length to 1;  
Changed the Field Description to ("X" or blank)
- Added New Seqs: 0042, 0044, 0046, and 0048
- Seq 0050: Changed the Identification to "2010 Credit";  
Changed the Form Ref. to 2d
- Added New Seqs: 0052 and 0054
- Seq 0060: Changed the Form Ref. to 3b
- Seq 0070: Changed the Form Ref. to 3c
- Added New Seqs: 0072, 0074, 0076, and 0078
- Seq 0080: Changed the Identification to "Add Lines 3a, 3b, 3c, and 3h";  
Changed the Form Ref. to 4
- Added new Seqs: 0082 and 0084
- Seq 0090: Changed the Form Ref. to 6b
- Seq 0100: Changed the Form Ref. to 6c
- Seq 0110: Changed the Identification to "Add Lines 6a through 6c";  
Changed the Form Ref. to 7
- Seq 0125: Changed the Identification to "Add Lines 5 and 7";  
Changed the Form Ref. to 8
- Seqs 0127, 0129: Changed the Form Ref. to 9
- Seq 0135: Changed the Identification to "Enter the Amount, if any, from Line  
2e";  
Changed the Form Ref. to 10
- Seq 0145: Changed the Identification to "Subtract Line 10 from Line 9";  
Changed the Form Ref. to 11
- Seq 0155: Changed the Identification to "Enter the Smaller of Line 8 or Line  
11";  
Changed the Form Ref. to 12
- Seq 0165: Changed the Form Ref. to 13
- Seq 0175: Changed the Form Ref. to 14

Form 5695 Page 2

- New Byte Count: 0332
- Seq 0255: Changed the Form Ref. to 15
- Seq 0260: Changed the Form Ref. to 16
- Seq 0265: Changed the Form Ref. to 17
- Seq 0270: Changed the Form Ref. to 18
- Seq 0275: Changed the Identification to "Add Lines 15 through 18";  
Changed the Form Ref. to 19
- Seq 0280: Changed the Identification to "Multiply Line 19 by 30%";  
Changed the Form Ref. to 20
- Added New Seqs: 0282 and 0284
- Seq 0285: Changed the Identification to "Street Address";  
Changed the Form Ref. to 21b;  
Changed the Length to 35;  
Changed the Field Description to "AN, Allowable Special Characters  
are space, slash & hyphen or blank"
- Added New Seqs: 0287 and 0289
- Seq 0290: Changed the Identification to "Zip Code";  
Changed the Form Ref. to 21b;  
Changed the Field Description to "N or blank (left Justified)"
- Added New Seqs: 0292 and 0294

Form 5695 Page 2 (continued)

- Seq 0295: Changed the Form Ref. to 24
- Seq 0300: Changed the Identification to "Kilowatt Capacity of Line 22";  
Changed the Form Ref. to 24
- Seq 0305: Changed the Identification to "Smaller of Line 23 or 24";  
Changed the Form Ref. to 25
- Seq 0310: Changed the Form Ref. to 26
- Seq 0315: Changed the Identification to "Add Lines 20, 25 and 26";  
Changed the Form Ref. to 27
- Seq 0320: Changed the Form Ref. to 28
- Seq 0325: Changed the Form Ref. to 29
- Seq 0330: Changed the Identification to "Subtract Line 29 from Line 28";  
Changed the Form Ref. to 30
- Seq 0335: Changed the Form Ref. to 31
- Seq 0340: Changed the Form Ref. to 32

Form 5884-B (Page 1 & Page 2) - **New Form for TY2011**

Form 6251 Page 1

- Seq 0080: Changed the Identification to "RESERVED";  
Changed the Field Description to "NO ENTRY"

Form 6478

- New Byte Count: 0346
- Added New Seqs: 0083, 0084 and 0086
- Seq 0085: Re-sequenced to 0090

Form 8082 Page 1

- New Byte Count: 1163
- Deleted Seqs: 0035 and 0040
- Seq 0050: Changed the Form Ref. to 2a
- Deleted Seq: 0055
- Seq 0060: Changed the Form Ref. to 2b
- Seq 0065: Changed the Form Ref. to 2c
- Seq 0070: Changed the Form Ref. to 2d
- Seq 0075: Changed the Form Ref. to 2e
- Seq 0080: Changed the Form Ref. to 3
- Seqs 0090, 0100, 0110, 0120, 0130: Changed the Form Ref. to 4
- Deleted Seq: 0140
- Seq 0150: Changed the Form Ref. to 5
- Seqs 0160, 0165: Changed the Form Ref. to 6
- Seqs 0170, 0175: Changed the Form Ref. to 7
- Seq 0180: Changed the Form Ref. to 8a
- Seqs 0190, 0200: Changed the Form Ref. to 8b
- Seq 0210: Changed the Form Ref. to 8c
- Seq 0220: Changed the Form Ref. to 8d
- Seq 0230: Changed the Form Ref. to 8e
- Seq 0240: Changed the Form Ref. to 9a
- Seqs 0250, 0260: Changed the Form Ref. to 9b
- Seq 0270: Changed the Form Ref. to 9c
- Seq 0280: Changed the Form Ref. to 9d
- Seq 0290: Changed the Form Ref. to 9e
- Seq 0300: Changed the Form Ref. to 10a
- Seqs 0310, 0320: Changed the Form Ref. to 10b
- Seq 0330: Changed the Form Ref. to 10c
- Seq 0340: Changed the Form Ref. to 10d

Form 8082 Page 1 (continued)

- Seq 0350: Changed the Form Ref. to 10e
- Seq 0360: Changed the Form Ref. to 11a
- Seqs 0370, 0380: Changed the Form Ref. to 11b
- Seq 0390: Changed the Form Ref. to 11c
- Seq 0400: Changed the Form Ref. to 11d
- Seq 0410: Changed the Form Ref. to 11e

Form 8586

- New Byte Count: 0278
- Delete Seqs: 0290, 0300, 0310, 0320, 0340, and 0350
- Seq 0360: Changed Form Ref. to 13
- Seq 0370: Changed Form Ref. to 14

Form 8621 Page 1

- New Byte Count: 0569
- Added New Seqs: 0283 and 0286

Form 8621 Page 2

- New Byte Count: 0313
- Seq 0450: Changed Form Ref. to III5a
- Seq 0460: Changed Form Ref. to III5b
- Seq 0470: Changed the Identification to "Excess-Subtract Line 5b from Line 5a";  
Changed the Form Ref. to III5c;  
Changed the Field Description to N
- Seq 0480: Changed Form Ref. to III6  
Changed the Field Description to N
- Seq 0490: Changed the Identification to "Enter Loss from Line 5c to extent of  
Line 6";  
Changed the Form Ref. to III7;  
Changed the Field Description to N
- Added New Seqs: 0491, 0492, 0493, 0494, 0495, and 0496
- Seq 0620: Changed the Form Ref. to V2(i)  
**\*\*\*\*\*Seq 0610 thru @1210: Moved to new Page 3\*\*\*\*\***

Form 8621 Page 3 - **New Page for TY2011**

- Added New Seqs: 0602, 0603, 0604, 0605, 0606, and 0607
- Seqs 0610 thru @1210: Adopted from Page 2

Form 8801 Page 4

- Seq 0720: Changed the Field Identification to "Amount from 2009 Form 8801,  
Lines 18 and 20"
- Seq 0730: Changed the Field Identification to "Amount from 2010 Form 8801,  
Lines 18 and 20"
- Seq 0740: Changed the Field Identification to "Amount from 2011 Form 8801,  
Lines 18 and 20"
- Seq 0773: Changed the Field Identification to "Amounts from Prior Year Form  
8801, Line 57"

Form 8820

- New Byte Count: 0185
- Added New Seq: \*0025

Form 8834 Page 1

- New Byte Count: 0751
- Added New Seq: +0105
- Seq +0110: Changed the Form Ref. to 3a

- Seq +0120: Changed the Field No. to \*+0120;  
Changed the Form Ref. to 4a;  
Changed the Field Description to (N or "STMbnn")
- Seq \*0130: Changed the Field No. to +0130;  
Changed the Form Ref. to 5a;  
Changed the Field Description to R
- Seq +0140: Changed the Identification to "Multiply Line 4 by Line 5 1";  
Changed the Form Ref. to 6a
- Seq +0150: Changed the Form Ref. to 7a
- Seq +0160: Changed the Identification to "Subtract Line 7 from Line 6 1";  
Changed the Form Ref. to 8a
- Seq +0170: Changed the Identification to "Multiply Line 8 by Appropriate  
Percentage 1";  
Changed the Form Ref. to 9a
- Seq +0180: Changed the Form Ref. to 11a
- Added New Seq: 0215
- Seq 0220: Changed the Form Ref. to 3b
- Seq 0230: Changed the Form Ref. to 4b
- Seq 0240: Changed the Form Ref. to 5b
- Seq 0250: Changed the Identification to "Multiply Line 4 by Line 5 2";  
Changed the Form Ref. to 6b
- Seq 0260: Changed the Form Ref. to 7b
- Seq 0270: Changed the Identification to "Subtract Line 7 from Line 6 2";  
Changed the Form Ref. to 8b
- Seq 0280: Changed the Identification to "Multiply Line 8 by Appropriate  
Percentage 2";  
Changed the Form Ref. to 9b
- Seq 0290: Changed the Form Ref. to 11b
- Added New Seq: 0325
- Seq 0330: Changed the Form Ref. to 3c
- Seq 0340: Changed the Form Ref. to 4c
- Seq 0350: Changed the Form Ref. to 5c
- Seq 0360: Changed the Identification to "Multiply Line 4 by Line 5 3";  
Changed the Form Ref. to 6c
- Seq 0370: Changed the Form Ref. to 7c
- Seq 0380: Changed the Identification to "Subtract Line 7 from Line 6 3";  
Changed the Form Ref. to 8c
- Seq 0390: Changed the Identification to "Multiply Line 8 by Appropriate  
Percentage 3";  
Changed the Form Ref. to 9c
- Seq 0400: Changed the Form Ref. to 11c
- Seq 0410: Changed the Identification to "Add Columns (a) through (c) on Line  
11";  
Changed the Form Ref. to 12
- Seq 0420: Changed the Form Ref. to 13
- Seq 0430: Changed the Form Ref. to 14
- Seq \*0440: Changed the Identification to "Amt From 4 or Subtract Line 6 from  
Line 4 V1";  
Changed the Form Ref. to 15a
- Seq +0450: Changed the Identification to "Multiply Line 15 by Appropriate  
Percentage V1";  
Changed the Form Ref. to 16a
- Seq +0460: Changed the Form Ref. to 17a
- Seq +0470: Changed the Form Ref. to 18a
- Seq 0480: Changed the Identification to "Amt From 4 or Subtract Line 6 from  
Line 4 V2";  
Changed the Form Ref. to 15b

Form 8834 Page 1 (continued)

- Seq 0500: Changed the Identification to "Multiply Line 15 by Appropriate Percentage V2";  
Changed the Form Ref. to 16b
- Seq 0510: Changed the Form Ref. to 17b
- Seq 0520: Changed the Form Ref. to 18b
- Seq 0530: Changed the Identification to "Amt From 4 or Subtract Line 5 from Line 4 V3";  
Changed the Form Ref. to 15c
- Seq 0540: Changed the Identification to "Multiply Line 15 by Appropriate Percentage V3";  
Changed the Form Ref. to 16c
- Seq 0550: Changed the Form Ref. to 17c
- Seq 0560: Changed the Form Ref. to 18c
- Seq 0570: Changed the Identification to "Add Columns (a) through (c) on Line 18";  
Changed the Form Ref. to 19
- Seq 0580: Changed the Form Ref. to 20
- Seq 0600: Changed the Form Ref. to 21
  
- Seq 0610: Changed the Identification to "Subtract Line 21 from Line 20";  
Changed the Form Ref. to 22
- Seq 0620: Changed the Form Ref. to 23

Form 8834 Page 2

- Seq 0740: Changed the Form Ref. to 24
- Seq 0750: Changed the Form Ref. to 25
- Seq 0760: Changed the Form Ref. to 26a
- Seq 0770: Changed the Form Ref. to 26b
- Seq 0780: Changed the Form Ref. to 26c
- Seq 0800: Changed the Form Ref. to 26d
- Seq 0810: Changed the Form Ref. to 27
- Seq 0820: Changed the Form Ref. to 28
- Seq 0830: Changed the Form Ref. to 29
- Seq 0840: Changed the Form Ref. to 30

Form 8835 Page 2

- New Byte Count: 0145
- Delete Seqs: 1220, 1225, 1230, 1240, 1245, and 1250
- Seq 1260: Changed Form Ref. to 30
- Seq 1270: Changed Form Ref. to 31
- Seq 1280: Changed Form Ref. to 32

Form 8853 Page 1

- Seq 0260: Changed the Identification to "Exceptions to 20% Tax Box"
- Seq 0270: Changed the Identification to "Additional 20% Tax"

Form 8853 Page 2

- Seq 0400: Changed the Identification to "Multiply \$300 by Number of Days of LTC Period"

Form 8859

- New Byte Count: 0259
- Added New Seqs: 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0120, 0130, 0140, and 0150
- Seq 0170: Changed the Form Ref. to 7
- Seq @0180: Changed the Identification to "Line 7 Supporting statement";  
Changed the form Ref. to 7

Form 8859 (continued)

- Seq 0200: Changed the Form Ref. to 8
- Seq 0230: Changed the Form Ref. to 9
- Seq 0240: Changed the Form Ref. to 10

Form 8862 Page 1

- Seq 0010: Updated the Value in the Field Description to "2011"

Form 8865 Page 1

- New Byte Count: 1705
- Seq 0650: Changed the Form Ref. to F2(a)
- Added New Seq: 0655

Form 8865 Page 5

- New Byte Count: 0829
- Added New Seqs: 3957 and 3958
- Seq 3960: Changed the Form Ref. to SCH L 7b(b)
- Seq 3970: Changed the Form Ref. to SCH L 7b(d)

Form 8885

- New Byte Count: 0172
- Added New Seq: 0190
- Seq 0195: Changed the Form Ref. to 2b
- Added New Seq: 0200
- Seq 0205: Changed the Form Ref. to 3b
- Added New Seq: 0210
- Seq 0220: Changed the Form Ref. to 4b
- Added New Seqs: 0230 and 0240
- Seq 0250: Changed the Form Ref. to 7

Form 8889 Page 1

- Seq 0185: Changed the Identification to "Exceptions to Additional 20% Tax"
- Seq 0195: Changed the Identification to "Additional 20% Tax"

Form 8909

- New Byte Count: 0544
- Seq 0020: Changed the Identification to "Number of Type A Dishwashers Produced";  
Changed the Form Ref. to 1a
- Added New Seqs: 0025 and 0030
- Seq 0040: Changed the Identification to "Number of Type A Dishwashers Produced 2 Yrs Prior";  
Changed the Form Ref. to 2a
- Added New Seqs: 0045 and 0050
- Seq 0060: Changed the Identification to "Subtract Line 2a from Line 1a";  
Changed the Form Ref. to 3a
- Added New Seqs : 0065 and 0070
- Seq 0080: Changed the Identification to "Multiply Line 3a by Line 4a";  
Changed the Form Ref. to 5a
- Added New Seqs: 0085, 0090 and 0095
- Seq 0105: Changed Form Ref. to 7a
- Seq 0115: Changed Form Ref. to 7b
- Seq 0145: Changed Form Ref. to 8a
- Seq 0155: Changed Form Ref. to 8b
- Seq 0185: Changed the Identification to "Subtract Line 8a from Line 7a";  
Changed the Form Ref. to 9a

Form 8909 (continued)

- Seq 0195: Changed the Identification to "Subtract Line 8b from Line 7b";  
Changed the Form Ref. to 9b
- Seq 0218: Changed the Identification to "Multiply Line 9a by Line 10a";  
Changed the Form Ref. to 11a
- Seq 0220: Changed the Identification to "Multiply Line 9b by Line 10b";  
Changed the Form Ref. to 11b
- Seq 0240: Changed the Identification to "Add Amts on Line 11 Columns a and b";  
Changed the Form Ref. to 12
- Seq 0245: Changed Form Ref. to 13a
- Seq 0255: Changed Form Ref. to 13b
- Seq 0285: Changed Form Ref. to 14a
- Seq 0295: Changed Form Ref. to 14b
- Seq 0318: Changed the Identification to "Subtract Line 14a from Line 13a";  
Changed the Form Ref. to 15a
- Seq 0320: Changed the Identification to "Subtract Line 14b from Line 13b";  
Changed the Form Ref. to 15b
- Seq 0325: Changed the Identification to "Multiply Line 15a by Line 16a";  
Changed the Form Ref. to 17a
- Seq 0335: Changed the Identification to "Multiply Line 15b by Line 16b";  
Changed the Form Ref. to 17b
- Seq 0365: Changed the Identification to "Add Amts on Line 17 Columns a and b";  
Changed the Form Ref. to 18
- Seq 0375: Changed the Identification to "Add Lines 6, 12 and 18";  
Changed the Form Ref. to 19
- Seq 0385: Changed the Identification to "4% of Average Annual Gross Receipts";  
Changed the Form Ref. to 20
- Deleted Seqs: 0395, 0405, 0410, 0420, 0430, 0440, 0450, 0453, 0457, 0460, and  
0490
- Seq 0470: Changed the Identification to "Enter Amount from Line 11, Column (b)";  
Changed the Form Ref. to 21b
- Seq 0480: Changed the Identification to "Enter Amount from Line 17, Column (b)";  
Changed the Form Ref. to 21c
- Seq 0510: Changed the Identification to "Smallest of Line 19, 20, or 22"

Form 8910

- New Byte Count: 0706
- Added New Seq: +0045
- Seq +0050: Changed the Field No. to +0050;  
Changed the Form Ref. to 3a;  
Changed the Field Description to (DT or "STMbnn" or blank)
- Seq +0080: Changed the Form Ref. to 4a
- Seq +0081: Changed the Field No. to +0081;  
Changed the Form Ref. to 5a;  
Changed the Field Description to N
- Seq +0082: Changed the Form Ref. to 6a
- Seq +0083: Changed the Identification to "Subtract Line 6a 1";  
Changed the Form Ref. to 7a
- Seq +0084: Changed the Identification to "Multiply Line 7a 1";  
Changed the Form Ref. to 8a
- Seq +0086: Changed the Field No. to +0086;  
Changed the Form Ref. to 10a;  
Changed the Field Description to (N or "STMbnn")
- Seq +0087: Changed the Form Ref. to 11a
- Seq +0090: Changed the Form Ref. to 12a
- Seq +0100: Changed the Identification to "Multiply Line 11 by Line 12 1";  
Changed the Form Ref. to 13a
- Added New Seq: 0135

Form 8910 (continued)

- Seq 0140: Changed the Form Ref. to 3b
- Seq 0170: Changed the Form Ref. to 4b
- Seq 0171: Changed the Form Ref. to 5b
- Seq 0172: Changed the Form Ref. to 6b
- Seq 0173: Changed the Identification to "Subtract Line 6b 2";  
Changed the Form Ref. to 7b
- Seq 0174: Changed the Identification to "Multiply Line 7b 2";  
Changed the Form Ref. to 8b
- Seq 0176: Changed the Form Ref. to 10b
- Seq 0177: Changed the Form Ref. to 11b
- Seq 0180: Changed the Form Ref. to 12b
- Seq 0190: Changed the Identification to "Multiply Line 11 by Line 12 2";  
Changed the Form Ref. to 13b
- Added New Seq: 0225
- Seq 0230: Changed the Form Ref. to 3c
- Seq 0260: Changed the Form Ref. to 4c
- Seq 0261: Changed the Form Ref. to 5c
- Seq 0262: Changed the Form Ref. to 6c
- Seq 0263: Changed the Identification to "Subtract Line 6c 3";  
Changed the Form Ref. to 7c
- Seq 0264: Changed the Identification to "Multiply Line 7c 3";  
Changed the Form Ref. to 8c
- Seq 0266: Changed the Form Ref. to 10c
- Seq 0267: Changed the Form Ref. to 11c
- Seq 0270: Changed the Form Ref. to 12c
- Seq 0280: Changed the Identification to "Multiply Line 11 by Line 12 3";  
Changed the Form Ref. to 13c
- Seq 0290: Changed the Identification to "Add Columns (a) through (c) on Line  
13";  
Changed the Form Ref. to 14
- Seq 0300: Changed the Form Ref. to 15
- Seq 0310: Changed the Form Ref. to 16
- Seq \*0320: Changed the Identification to "Amt on Line 11 or Subtract Line 13  
from Line 11 1";  
Changed the Form Ref. to 17a
- Seq 0330: Changed the Identification to "Amt on Line 11 or Subtract Line 13  
from Line 11 2";  
Changed the Form Ref. to 17b
- Seq 0340: Changed the Identification to "Amt on Line 11 or Subtract Line 13  
from Line 11 3";  
Changed the Form Ref. to 17c
- Seq 0350: Changed the Identification to "Add Columns (a) through (c) on Line  
17";  
Changed the Form Ref. to 18
- Seq 0360: Changed the Form Ref. to 19
- Seq 0370: Changed the Form Ref. to 20
- Seq 0380: Changed the Identification to "Subtract Line 20 from Line 19";  
Changed the Form Ref. to 21
- Seq 0390: Changed the Form Ref. to 22

Form 8912 Page 1 - Completely revised

Form 8912 Page 2 - Completely revised

Form 8914 - Deleted for TY2011

Form 8915 - Deleted for TY2011

Form 8919 (continued)

- New Byte Count: 0576
- Added New Seq: +0035
- Seq +0050: Added "H" to the Field Description;  
Changed the Length to 8
- Seq +0080: Changed the Field No. to \*+0080;  
Changed the Field Description to (N or "STMbnn")
- Added New Seq: 0095
- Seq 0110: Added "H" to the Field Description;  
Changed the Length to 8
- Added New Seq: 0155
- Seq 0170: Added "H" to the Field Description;  
Changed the Length to 8
- Added New Seq: 0215
- Seq 0230: Added "H" to the Field Description;  
Changed the Length to 8
- Added New Seq: 0275
- Seq 0290: Added "H" to the Field Description;  
Changed the Length to 8

Form 8930

- New Byte Count: 0220
- Deleted Seqs: 0176, 0178, 0306, and 0308
- Seq 0177: Changed the Form Ref. to 1
- Seq 0182: Changed the Identification to "Prior Year Form 8930 Line 8";  
Changed the Form Ref. to 2
- Seq 0184: Changed the Identification to "Prior Year Form 8930 Line 3";  
Changed the Form Ref. to 3
- Seq 0186: Changed the Identification to "Subtract Line 3 from Line 2";  
Changed the Form Ref. to 4
- Seq 0190: Changed the Form Ref. to 5
- Seq 0194: Changed the Identification to "Add Lines 4 and 5";  
Changed the Form Ref. to 6
- Seq 0200: Changed the Form Ref. to 7
- Seq 0307: Changed the Form Ref. to 8
- Seq 0312: Changed the Identification to "Prior Year Form 8930 Line 17";  
Changed the Form Ref. to 9
- Seq 0314: Changed the Identification to "Prior Year Form 8930 Line 12";  
Changed the Form Ref. to 10
- Seq 0316: Changed the Identification to "Subtract Line 10 from Line 9";  
Changed the Form Ref. to 11
- Seq 0320: Changed the Form Ref. to 12
- Seq 0324: Changed the Identification to "Add Lines 11 and 12";  
Changed the Form Ref. to 13
- Seq 0330: Changed the Form Ref. to 14

Form 8936

- New Byte Count: 0490
- Added New Seq: +0035
- Seq +0040: Changed the Form Ref. to 3a
- Seq \*+0050: Changed the Form Ref. to 4a;  
Changed the Field Description to (N or "STMbnn")
- Seq +0060: Changed the Form Ref. to 5a
- Seq +0070: Changed the Identification to "Multiply Line 4 by Line 5 Vehicle 1";  
Changed the Form Ref. to 6a

Form 8936 (continued)

- Added New Seq: 0125
- Seq 0130: Changed the Form Ref. to 3b
- Seq 0140: Changed the Form Ref. to 4b
- Seq 0150: Changed the Form Ref. to 5b
- Seq 0160: Changed the Identification to "Multiply Line 4 by Line 5 Vehicle 2";  
Changed the Form Ref. to 6b
- Added New Seq: 0215
- Seq 0220: Changed the Form Ref. to 3c
- Seq 0230: Changed the Form Ref. to 4c
- Seq 0240: Changed the Form Ref. to 5c
- Seq 0250: Changed the Identification to "Multiply Line 4 by Line 5 Vehicle 3";  
Changed the Form Ref. to 6c
- Seq 0280: Changed the Identification to "Add Cols (a) through (c) on Line 6";  
Changed the Form Ref. to 7
- Seq 0290: Changed the Form Ref. to 8
- Seq 0300: Changed the Form Ref. to 9
- Seq \*0310: Changed the Identification to "Amount from Line 4 or Subtract Line  
6 from 4 (V1)";  
Changed the Form Ref. to 10(a)
- Seq 0340: Changed the Identification to "Amount from Line 4 or Subtract Line 6  
from 4 (V2)";  
Changed the Form Ref. to 10(b)
- Seq 0370: Changed the Identification to "Amount from Line 4 or Subtract Line 6  
from 4 (V3)";  
Changed the Form Ref. to 10(c)
- Seq 0400: Changed the Identification to "Add Cols (a) through (c) on Line 10";  
Changed the Form Ref. to 11
- Seq 0410: Changed the Form Ref. to 12
- Seq 0420: Changed the Form Ref. to 13
- Seq 0430: Changed the Identification to "Subtract Line 13 from Line 12";  
Changed the Form Ref. to 14
- Seq 0440: Changed the Form Ref. to 15

Form 8941

- New Byte Count: 0260
- Seq 0005: Changed the Field Description to "N  
0000001 - 0000002"
- Deleted Seqs: 0240, 0250, 0260, 0270, and 0280
- Seq 0290: Changed the Form Ref. to 17
- Seq 0300: Changed the Form Ref. to 18
- Seq 0310: Changed the Identification to "2011 Payroll Taxes";  
Changed the Form Ref. to 19;  
Changed the Field Description to N
- Seq 0320: Changed the Identification to "Smaller of Line 16 or Line 19";  
Changed the Form Ref. to 20

Form Payment

- Seq 0080: Updated the values in the Field Description to  
("20120417", "20120615", "20120917" or "20130115")

**Part 2 Section 8**

State Record (**Generic Record / Unformatted Record - Pub 1346**)

- Seq 0020e: Updated the Value in the Field Description to "2"

**Part 2 Section 9**

Sum Record

- Seq 0178: Changed the Field description to ("1" = Form 8949, Sales and Other Dispositions of Capital Assets or Statement, else "0")

Sum Record

- Seq 0285: Added new value ("K" - Free File VITA) to the Field Description

ATTACHMENT 9

**SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS**

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3 - 4 5 - 6 7 8 9  
Area - Group - Serial

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 699-99-9999,  
700-01-0001 through 733-99-9999,  
750-01-0001 through 763-99-9999,  
764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-88-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 88, **90 through 92,** |  
**and 94 thru 99.** |

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1594" for Fixed; "nnnn" for variable format
		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 instruction 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)
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 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)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
0475	IRA Distributions Received	15a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0670	Self-Employed Health Insurance Ded	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	"1488" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0760		6	Record ID "RETbbb"
0761		6	Type "1040bb"
0762		5	Page Number "PG02b"
0763		9	Taxpayer Identification Number N (Primary SSN)
0764		1	Filler blank
0765		6	Tax Period Value "201112", YYYYMM
0766		1	Filler blank
0768	38	4	Excluded Sect 933 Puerto Rico Income Literal "EPRI" or blank
0769	38	12	Excluded Sect 933 Puerto Rico Income Amount N
0770	38	12	AGI Repeated N
0772	39a	1	Self 65 or Over Box "X" or blank
0774	39a	1	Self Blind Box "X" or blank
0776	39a	1	Spouse 65 or Over Box "X" or blank
0778	39a	1	Spouse Blind Box "X" or blank
0783	39a	1	Total Boxes Checked 1, 2, 3, 4 or blank
0786	39b	1	Must Itemize Indicator "X" or blank
0788	40	8	Modified Standard Deduction Ind "SECTb933", "X" or blank
0789	40	12	Total Itemized or Standard Deduction N
0800	41	12	AGI Less Deduction 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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1106	Household Employment Taxes from Schedule H Block	59a	1	"X" or blank
1107	Form 5405, Line 18 Amount	59b	12	N
1108	Form 5405, Line 16 Block	59b	1	"X" or blank
*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

Field Identification No.		Form Ref.	Length	Field Description
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1129	F8845 Literal	60	4	"IECR" or blank
1130	F8845 Amount	60	12	N
1131	F8882 Literal	60	5	"ECCFR" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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1206	Form 8801 Block	71c	1	"X" or blank
1208	Form 8885 Block	71d	1	"X" or blank
1210	Other Payments	71	12	N
1245	Form 8689 Literal	72	9	"FORMb8689" or blank
1246	Form 8689 Amount	72	12	N
1250	Total Payments	72	12	N
1260	Overpaid	73	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	74a	12	N
1271	Form 8888 Block	74a	1	"X" or blank
1272	Routing Transit Number	74b	9	N or blank
1274	Checking Account Indicator	74c	1	"X" or blank
1276	Savings Account Indicator	74c	1	"X" or blank
1278	Depositor Account Number	74d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	75	12	N
1290	Amount Owed	76	12	N
1295	ES Penalty Indicator	77	1	NO ENTRY
1300	ES Penalty Amount	77	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN

Field Identification No.	Form Ref.	Length	Field Description
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1309		10	N Third Party Designee Telephone Number
1313		5	AN or blank Third Party Designee PIN
1315		12	NO ENTRY Remittance
1317		1	"X" or blank Filing A Community Property State Return
1319		1	"X" or blank Signed by Power of Attorney
1320		35	AN, Allowable special characters are space, slash, and hyphen Name of Power of Attorney
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1322		25	AN Occupation
@1323		6	"STMBnn" or blank Spouse Signature Statement
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1330		6	N or blank OUO Code
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer

Field Identification No.	Form Ref.	Length	Field Description
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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
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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		4	"1082" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"RETbbb"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		6	Value "201112", YYYYMM
0006		1	blank
0007		16	N
			Return Sequence Number
0008		14	N
			Declaration Control Number
0010		9	N (Your Social Security Number)
0020		8	YYYYMMDD or blank
			Primary Date of Death
0030		9	N or blank
			Secondary SSN
0040		8	YYYYMMDD or blank
			Secondary Date of Death
0050		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)
			Primary Name Control

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 characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)
0097 Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

Field Identification No.		Form Ref.	Length	Field Description
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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)
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
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

Field Identification No.		Form Ref.	Length	Field Description
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*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)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
		4	"0930" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040Ab"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "201112", YYYYMM
0766		1	blank
0770	22	12	N
0772	23a	1	"X" or blank
0774	23a	1	"X" or blank
0776	23a	1	"X" or blank
0778	23a	1	"X" or blank
0783	23a	1	1, 2, 3, 4 or blank
0786	23b	1	"X" or blank
0788	24	8	"SECTb933", "X" or blank
0789	24	12	N
0800	25	12	N
0810	26	12	N
0820	27	12	N
0840	28	3	"ECR" or blank

Field Identification No.		Form Ref.	Length	Field Description
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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
1030	Tax Less Credits	35	12	N
1105	Advanced EIC Payments	36	12	N
1150	Total Tax	37	12	N
1155	Forms 1099 and AK Dividend W/H Literal	38	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	38	12	N
1160	Total Federal Income Tax Withheld	38	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	39	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1175	Making Work Pay Credit	40	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1178	EIC Literal	41a	3	NO ENTRY
1180	Earned Income Credit	41a	12	N
1183	EIC Eligibility	41a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	41b	12	N
1187	Additional Child Tax Credit	42	12	N
1189	American Opportunity Credit	43	12	N
1230	F4868 Literal	44	9	"FORMb4868" or blank
1231	F4868 Amount	44	12	N
1240	Excess SST Literal	44	10	"EXCESSbSST" or blank
1241	Excess SS Tax	44	12	N
1250	Total Payments	44	12	N
1260	Overpaid	45	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	46a	12	N
1271	Form 8888 Block	46a	1	"X" or blank
1272	Routing Transit Number	46b	9	N or blank
1274	Checking Account Indicator	46c	1	"X" or blank
1276	Savings Account Indicator	46c	1	"X" or blank
1278	Depositor Account Number	46d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	47	12	N
1290	Amount Owed	48	12	N
1295	ES Penalty Indicator	49	1	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1300	ES Penalty Amount	49	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
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	OOU Code		6	N or blank

Field Identification No.	Form Ref.	Length	Field Description
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340		35	AN
1350		1	"X" or blank
1360		9	N, PNNNNNNNNN or SNNNNNNNNN (See Attachment 6)
1370		35	AN
1380		9	N
1385		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
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
1470		1	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1164" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "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
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruction 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", "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0356	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0363	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Forms 1099 and AK Dividend W/H Literal	7	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N
1230	F4868 Literal	9	9	"FORMb4868" or blank
1231	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1271	Form 8888 Block	11a	1	"X" or blank
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN
1309	Third Party Designee Telephone Number		10	N

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

Field Identification No.	Form Ref.	Length	Field Description
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1370		35	AN
1380		9	N
1385		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
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
1470		1	NO ENTRY
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1171" for Fixed; "nnnn" for variable format
		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
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 instruction Part 1, Sec 7.)
0062	Foreign Street Address	35	NO ENTRY
0064	Foreign City, State or Province, Postal Code	35	NO ENTRY
0066	Foreign Country	22	NO ENTRY
0070	Name Line 2	35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space
0087	State Abbreviation	2	A, Value "PR"
0095	Zip Code	12	N, Values "006nnnnnnnnn", "007nnnnnnnnnn" or "009nnnnnnnnn"
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: "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER", "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
0181 Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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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
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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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
1278	Depositor Account Number	12d	17	AN (includes hyphens or blank)

Field Identification No.		Form Ref.	Length	Field Description
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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	OOU 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

Field Identification No.	Form Ref.	Length	Field Description
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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
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
		4	"0739" for Fixed; "nnnn" for variable format
		4	Value "*****"
1600		6	"RETbbb"
1601		6	"1040SS"
1602		5	"PG02b"
1603		9	N (Primary SSN)
1604		1	Blank
1605		6	Value "201112", YYYYMM
1606		1	Blank
1610	1	12	N
1620	2	12	N
1630	3	12	N
1700		35	NO ENTRY
1710		9	NO ENTRY
1720	A-1	12	NO ENTRY
1730	A-2	12	NO ENTRY
1740	A-3	12	NO ENTRY
1750	A-4	12	NO ENTRY
1760	A-5a	12	NO ENTRY
1770	A-5b	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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1780	Agricultural Program Payments	A-6	12	NO ENTRY
1790	Commodity Credit Loans Amount	A-7	12	NO ENTRY
1800	Crop Insurance Proceeds Amount	A-8	12	NO ENTRY
1810	Custom Hire	A-9	12	NO ENTRY
1820	Other Farm Income	A-10	12	NO ENTRY
1830	Gross Farm Income	A-11	12	NO ENTRY
1900	Car and Truck Expenses	B-12	12	NO ENTRY
1910	Chemicals Expense	B-13	12	NO ENTRY
1920	Conservation Expense	B-14	12	NO ENTRY
1930	Custom Hire Expense	B-15	12	NO ENTRY
1940	Depreciation/Sect 179 Expense	B-16	12	NO ENTRY
1950	Employee Benefit Programs Expense	B-17	12	NO ENTRY
1960	Feed Purchase Expense	B-18	12	NO ENTRY
1970	Fertilizer & Lime Expense	B-19	12	NO ENTRY
1980	Freight & Trucking Expense	B-20	12	NO ENTRY
1990	Gas, Fuel, Oil Expense	B-21	12	NO ENTRY
2000	Insurance Expense	B-22	12	NO ENTRY
2010	Mortgage Int Expense	B-23a	12	NO ENTRY
2020	Other Interest Expense	B-23b	12	NO ENTRY
2030	Labor Hired Expense	B-24	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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2040	Pension/Profit-Sharing Expense	B-25	12	NO ENTRY
2050	Machinery/Equipment Rent or Lease	B-26a	12	NO ENTRY
2060	Other/Land/Animals Rent or Lease	B-26b	12	NO ENTRY
2070	Repairs/Maintenance Expense	B-27	12	NO ENTRY
2080	Seeds/Plants Purchased Expense	B-28	12	NO ENTRY
2090	Storage Warehousing Expense	B-29	12	NO ENTRY
2100	Supplies Purchased Expense	B-30	12	NO ENTRY
2110	Taxes Expense	B-31	12	NO ENTRY
2120	Utilities Expense	B-32	12	NO ENTRY
2130	Veterinary Fees/Medicine Expense	B-33	12	NO ENTRY
2140	Other Expenses Explanation 1	B-34a	20	NO ENTRY
2150	Other Expenses Amount 1	B-34a	12	NO ENTRY
2160	Other Expenses Explanation 2	B-34b	20	NO ENTRY
2170	Other Expenses Amount 2	B-34b	12	NO ENTRY
2180	Other Expenses Explanation 3	B-34c	20	NO ENTRY
2190	Other Expenses Amount 3	B-34c	12	NO ENTRY
2200	Other Expenses Explanation 4	B-34d	20	NO ENTRY
2210	Other Expenses Amount 4	B-34d	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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2220	Other Expenses Explanation 5	B-34e	20	NO ENTRY
2230	Other Expenses Amount 5	B-34e	12	NO ENTRY
2240	Total Farm Expenses	B-35	12	NO ENTRY
2250	Net Farm Profit or Loss	B-36	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0679" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbA"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0015	1	12	N
0065	2	12	N
0070	3	12	N
0080	4	12	N
0090	5	12	N
0093	5a	1	"X" or blank
0095	5b	1	"X" or blank
0100	6	12	N
0110	7	12	N
*0130	8	28	AN or "STMbnn"
+0135	8	12	N
0140	8	12	N
0150	9	12	N

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0205	Mortgage Insurance Premiums	13	12	N
0207	Investment Interest	14	12	N
0290	Total Interest	15	12	N
0350	Gifts Cash/Check	16	12	N
0360	Non-Cash/Check Contribution	17	12	N
0370	Carryover Prior Yr	18	12	N
0380	Total Contributions	19	12	N
0390	Casualty/Theft Loss	20	12	N
*0400	Unreimbursed Emp Bus Expn Desc	21	25	AN or "STMbnn"
+0405	Unreimbursed Employee Business Expense Amount	21	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	21	12	N
0415	Tax Preparation Fees	22	12	N

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0420	Other Expenses Type (1)	23	30	AN or "STMbnn"
+0430	Other Expenses Amount (1)	23	12	N
0432	Other Expenses Type (2)	23	30	AN
0434	Other Expenses Amount (2)	23	12	N
0435	Total Other Expenses	23	12	N
0445	Gross Miscellaneous Deductions	24	12	N
0450	Form 1040 AGI Repeated	25	12	N
0455	Miscellaneous Allowance	26	12	N
0465	Net Miscellaneous Deductions	27	12	N
*0475	Other Expense Type	28	31	AN or "STMbnn"
+0485	Other Expense Amount	28	12	N
0495	Total Other Expenses	28	12	N
0520	Total Deductions	29	12	N
0530	Itemize Deductions Less Than Standard Ded	30	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0728" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbC"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000008
0010		35	AN
0015		9	N
0020	A	20	AN
0030	B	6	N
0040	C	45	AN
0060	D	9	N
0061	E	35	AN
0062	E	30	AN
0063	F(1)	1	"X" or blank
0064	F(2)	1	"X" or blank
0066	F(3)	1	"X" or blank
*0068	F(3)	25	AN or "STMbnn"
0177	G	1	"X" or blank
			Participate in Current Tax Year - Y
0183	G	1	"X" or blank
			Participate in Current Tax Year - N

Field Identification No.		Form Ref.	Length	Field Description
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	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
0300	Contract Labor	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	27	12	N
0700	Total Expenses	28	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0460" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbD"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
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0050	1(e)	12	N, or "EXPIRED", or "WORTHLESS"
0060	1(f)	12	N, or "EXPIRED"
0070	1(g)	12	N
0075	1(h)	12	N
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0120	2(e)	12	N, or "EXPIRED", or "WORTHLESS"
0130	2(f)	12	N, or "EXPIRED"
0140	2(g)	12	N
0145	2(h)	12	N
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Field Identification No.		Form Ref.	Length	Field Description
0190	ST Sales Price Box C	3(e)	12	N, or "EXPIRED", or "WORTHLESS"
0200	ST Cost/Other Basis Box C	3(f)	12	N, or "EXPIRED"
0210	ST Adjustments to Gain or Loss Box C	3(g)	12	N
0215	ST Gain or Loss Box C	3(h)	12	N
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
0910	LT Sales Price Box A	8(e)	12	N, or "EXPIRED", or "WORTHLESS"
0920	LT Cost/Other Basis Box A	8(f)	12	N, or "EXPIRED"
0930	LT Adjustments to Gain or Loss Box A	8(g)	12	N



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

Field Identification No.	Form Ref.	Length	Field Description
		4	Byte Count "1170" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbe"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000015
0006	A	1	Payments Requiring Form(s) 1099 Yes "X" or blank
0007	A	1	Payments Requiring Form(s) 1099 No "X" or blank
0015	B	1	Did or will file Form(s) 1099 Yes "X" or blank
0018	B	1	Did or will file Form(s) 1099 No "X" or blank
0020	A-1	37	Property Address AN
0025	A-1	20	Property Kind AN
0030	B-1	37	Property Address AN
0035	B-1	20	Property Kind AN
0040	C-1	37	Property Address AN
0041	C-1	20	Property Kind AN
0043	A-2	3	Fair Rental Days Value Range 000-999
0045	A-2	3	Personal Use Days Value Range 000-999
0047	A-2	1	QJV "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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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
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
0125	Total Payments A	A-3c	12	N
0127	Total Payments B	B-3c	12	N
0128	Total Payments C	C-3c	12	N
0130	Royalties Received A	A-4	1	"X" or blank
0140	Royalties Received B	B-4	1	"X" or blank
0150	Royalties Received C	C-4	1	"X" or blank
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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Field Identification No.		Form Ref.	Length	Field Description
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1050	Total Expenses A	A-20	12	N
1060	Total Expenses B	B-20	12	N
1070	Total Expenses C	C-20	12	N
1080	Net Rental Income (Loss) A	A-21	12	N
1090	Net Rental Income (Loss) B	B-21	12	N
1100	Net Rental Income (Loss) C	C-21	12	N
1103	Deductible Rental Loss A	A-22	12	N
1105	Deductible Rental Loss B	B-22	12	N
1107	Deductible Rental Loss C	C-22	12	N
1108	Tot All Amounts Rental Rents Received	23a	12	N
1109	Tot All Amounts Royalty Rents Received	23b	12	N
1111	Tot All Amounts Total Payments Rental	23c	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0945" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbF"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000005
0010		35	Name of Proprietor AN
0020		9	SSN of Proprietor N
0030	A	35	Principal Crop or Activity AN
0040	B	6	Agricultural Activity Code N or blank
0050	C	1	Accounting Method Cash Indicator "X" or blank
0060	C	1	Accounting Method Accrual Indicator "X" or blank
0070	D	9	Employer ID. Number N or blank
0100	E	1	Materially Participate Yes Indicator "X" or blank
0110	E	1	Materially Participate No Indicator "X" or blank
0120	F	1	Payments Requiring Form(s) 1099 Yes "X" or blank
0125	F	1	Payments Requiring Form(s) 1099 No "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0130	Did or will file required Form(s) 1099 Yes	G	1	"X" or blank
0135	Did or will file required Form(s) 1099 No	G	1	"X" or blank
0140	Sales Amount of Livestock and Resale Items	1a	12	N
0143	Sales Amt of Livestock & Resale Items not on Ln 1a	1b	12	N
0146	Total Sales	1c	12	N
0150	Cost or Other Basis	1d	12	N
0160	Purchased Profit	1e	12	N
0170	Sales Amount for Products Raised	2a	12	N
0175	Sales Amount of Products Raised not on Line 2a	2b	12	N
0180	Total Cooperative Distributions	3a	12	N
0195	Taxable Amount	3b	12	N
0205	Agricultural Program Payments	4a	12	N
0210	Taxable Amount	4b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	5a	12	N
0235	Commodity Credit Loans Forfeited	5b	12	N
0240	Taxable Amount	5c	12	N
0245	Crop Insurance Proceeds Amount	6a	12	N

Field Identification No.		Form Ref.	Length	Field Description
0250	Taxable Amount	6b	12	N
@0251	Election to Defer Expln		6	"STMbnn" or blank
0252	Election to Defer Indicator	6c	1	"X" or blank
0255	Deferred Amount	6d	12	N
0260	Custom Hire Income	7a	12	N
0265	Custom Hire Income not on Line 7a	7b	12	N
0275	Specified Other Income	8a	12	N
0277	Other Income not on Line 8a	8b	12	N
0280	Gross Income Amount	9	12	N
0295	Car and Truck Expense	10	12	N
0300	Chemicals Expense	11	12	N
0310	Conservation Expense	12	12	N
0315	Custom Hire Expense	13	12	N
0320	Sect 179 Expense	14	12	N
0330	Employee Benefit Programs Expense	15	12	N
0340	Feed Purchased Expense	16	12	N
0350	Fertilizer & Lime Expense	17	12	N
0360	Freight & Trucking Expense	18	12	N
0370	Gas, Fuel, Oil Expense	19	12	N
0380	Insurance Expense	20	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0385	Form 1098 Explanation	21a	6	"STMbnn" or blank
0390	Mortgage Int Expense	21a	12	N
@0395	Form 1098 Name/ Address	21b	6	"STMbnn" or blank
0400	Other Interest Expense	21b	12	N
0410	Labor Hired Expense	22	12	N
0450	Pension/Profit Sharing Expense	23	12	N
0460	Machinery/Equipment Rent or Lease	24a	12	N
0465	Other/Land/Animals Rent or Lease	24b	12	N
0470	Repairs/Maintenance Expense	25	12	N
0480	Seeds/Plants Purchased Expense	26	12	N
0490	Storage Warehousing Expense	27	12	N
0510	Supplies Purchased Expense	28	12	N
0520	Taxes Expense	29	12	N
0530	Utilities	30	12	N
0540	Veterinary Fees/ Medicine Expense	31	12	N
*0550	Other Expenses Explanation 1	32a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	32a	12	N
0570	Other Expenses Explanation 2	32b	20	AN
0580	Other Expenses Amount 2	32b	12	N

Field Identification No.		Form Ref.	Length	Field Description
0590	Other Expenses Explanation 3	32c	20	AN
0600	Other Expenses Amount 3	32c	12	N
0610	Other Expenses Explanation 4	32d	20	AN
0620	Other Expenses Amount 4	32d	12	N
0630	Other Expenses Explanation 5	32e	20	AN
0640	Other Expenses Amount 5	32e	12	N
0642	Other Expenses Explanation 6	32f	20	AN
0644	Other Expenses Amount 6	32f	12	N
0650	Total Expenses	33	12	N
0675	PAL Indicator	34	3	"PAL" or blank
0680	Net Farm Profit or Loss	34	12	N
0683	Subsidy Received for Current Year Yes	35	1	"X" or blank
0686	Subsidy Received for Current Year No	35	1	"X" or blank
0690	All is At Risk Indicator	36a	1	"X" or blank
0700	Some is Not At Risk Indicator	36b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0301" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0710		6	Record ID "SCHbbF"
0711		6	Schedule Type "1040bb"
0712		5	Page Number "PG02b"
0713		9	Taxpayer Identification Number N (Primary SSN)
0714		1	Filler blank
0715		7	Schedule Occurrence Number N 0000001 - 0000005
0720	37a	12	Sales Amount of Livestock N
0725	37b	12	Sales Amount of Livestock not on Line 37a N
0730	38a	12	Cooperative Distributions N
0735	38b	12	Taxable Amount N
0760	39a	12	Agricultural Program Payments N
0770	39b	12	Taxable Amount N
@0775		6	Commodity Credit Loans Explain "STMbnn" or blank
0780	40a	12	Commodity Credit Loans Amount N
0790	40b	12	Commodity Credit Loans Forfeited N
0800	40c	12	Taxable Amount N
0810	41	12	Crop Insurance Proceeds N
0820	42a	12	Custom Hire Income N

Field Identification No.		Form Ref.	Length	Field Description
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0825	Custom Hire Income not on Line 42a	42b	12	N
0830	Specified Other Income	43a	12	N
0840	Other Income Amount not Reported on Line 43a	43b	12	N
0845	Add Amounts in the Right Column	44	12	N
0850	Inventory At Beginning Year	45	12	N
0860	Cost of Products Purchased	46	12	N
0870	Beginning Inventory Plus Products	47	12	N
0880	Purchased Inventory At End of Year	48	12	N
0890	Cost of Farm Products Sold	49	12	N
0900	Gross Farm Income	50	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0204" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbH"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000002
0010		35	Employer Name AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015		4	Employer Name Control First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020		9	Employer SSN N
0030		9	Employer Identification Number N
0040	A	1	Cash Wages Paid Yearly - Yes "X" or blank
0045	A	1	Cash Wages Paid Yearly - No "X" or blank
0050	B	1	Federal Income Tax Withheld - Yes "X" or blank
0055	B	1	Federal Income Tax Withheld - No "X" or blank
0060	C	1	Cash Wages Paid Qtrly - No "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
0065	Cash Wages Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0127	Disability Literal	6	12	"DISABILITY" or blank
0150	Cash Wages Paid Qtrly - No	7	1	"X" or blank
0155	Cash Wages Paid Qtrly - Yes	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0378" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0160		6	Record ID "SCHbbH"
0161		6	Schedule Type "1040bb"
0162		5	Page Number "PG02b"
0163		9	Taxpayer Identification Number N (Primary SSN)
0164		1	Filler blank
0165		7	Schedule Occurrence Number N 0000001 - 0000002
0170	8	1	Unemplymnt Cntrbtns to Only One State Yes "X" or blank
0175	8	1	Unemplymnt Cntrbtns to Only One State No NO ENTRY
0180	9	1	Total Unemplymnt Cntrbtns Pd By April Deadline Yes "X" or blank
0185	9	1	Total Unemplymnt Cntrbtns Pd By April Deadline No NO ENTRY
0190	10	1	Taxable Wages for FUTA Also Taxable for State Yes "X" or blank
0195	10	1	Taxable Wages for FUTA Also Taxable for State No NO ENTRY
0200	11	2	Name of State Where Unemplymnt Cntrbtns Paid Standard Postal State Abbreviations
0220	12	12	Cntrbtns Paid to State Unemplymnt Fund N or "0%bRATE"

Field Identification No.		Form Ref.	Length	Field Description
0230	Total Taxable Wages for FUTA (Section A)	13	12	N
0240	FUTA Tax	14	12	N
0250	State Name 1	15(a)	2	NO ENTRY
0270	Taxable Payroll for Unemploymnt Cntrbtns 1	15(b)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	15(c)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	15(c)	8	NO ENTRY
0290	State Experience Rate 1	15(d)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	15(e)	12	NO ENTRY
0310	Unemploymnt Tax Credit at Maximum Pct - 1	15(f)	12	NO ENTRY
0320	Additional Tax Credit 1	15(g)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	15(h)	12	NO ENTRY
0340	State Name 2	15(a)	2	NO ENTRY
0360	Taxable Payroll For Unemploymnt Cntrbtns 2	15(b)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	15(c)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	15(c)	8	NO ENTRY
0380	State Experience Rate 2	15(d)	6	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
0390	Unemployment Tax Credit at .054 - 2	15(e)	12	NO ENTRY
0400	Unemplymnt Tax Credit at Maximum Pct - 2	15(f)	12	NO ENTRY
0410	Additional Tax Credit 2	15(g)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	15(h)	12	NO ENTRY
0440	Total Additional Tax Credit	16(g)	12	NO ENTRY
0450	Total Contributions to State Unemployment Funds	16(h)	12	NO ENTRY
0460	Tentative Total Tax Credit	17	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	18	12	NO ENTRY
0480	Gross FUTA Tax Amount	19	12	NO ENTRY
0490	Maximum Tax Credit Amount	20	12	NO ENTRY
0500	Total Tax Credit Allowed	21	12	NO ENTRY
0503	NY Worksheet Indicator	21	1	NO ENTRY
0510	FUTA Tax	22	12	NO ENTRY
0520	Total Taxes from Line 6	23	12	N
0530	Total Combined Taxes Plus Futa Taxes	24	12	N
0540	Required to File Form 1040 - Yes	25	1	"X" or blank
0550	Required to File Form 1040 - No	25	1	NO ENTRY

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

Self-Employment Tax

Field Identification No.	Form Ref.	Length	Field Description
		4	"0492" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbSE"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	A
0020		9	N
0025	A	1	"X" or blank
0030	1a	12	N
0035	1b	12	N
0040	2	12	N
0042	2	1	"X" or blank
@0044	2	6	"STMbnn" or blank
0050	3	13	Value "EXEMPT-NOTARY" or blank
0055	3	12	N
0057	3	23	"CHAP.11BANKRUPTCYINCOME" or blank

SCHEDULE SE		Self-Employment Tax		
Field No.	Identification	Form Ref.	Length	Field Description
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0059	Chapter 11 Bankruptcy Income Amount	3	12	N
0061	Community Income Taxed to Spouse Literal	3	28	"COMMUNITYINCOMETAXEDTO SPOUSE" or blank
0063	Community Income Taxed to Spouse Amount	3	12	N
0065	Exempt Community Income Literal	3	21	"EXEMPTCOMMUNITYINCOME" or blank
0067	Exempt Community Income Amount	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0095	Wages Subject to Social Security Tax	8c	12	N
0100	Total Wages/ Unreported Tips	8d	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N

SCHEDULE SE		Self-Employment Tax		
Field Identification No.		Form Ref.	Length	Field Description
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0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduct for Employer-equivalent Portion of SE Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Nonfarm Opt Base Amount	16	12	N
0190	Nonfarm Opt Meth Amount	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0946" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000050
0010		1	"X" or blank
0035	a	9	N
0040	b	9	N
0045	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

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

Field Identification No.		Form Ref.	Length	Field Description
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0120	Wages	1	12	N
0130	Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, Q, R-T, V,   W, Y, Z, AA, BB, DD, EE, "STMbnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, Q, R-T, V,   W, Y, Z, AA, BB, DD, EE, or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, Q, R-T, V,   W, Y, Z, AA, BB, DD, EE, or blank

Field Identification No.		Form Ref.	Length	Field Description
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0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, Q, R-T, V,   W, Y, Z, AA, BB, DD, EE, or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0292	Other Deducts/ Benefits Amt 3	14	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0300	Other Deducts/ Benefits Type 4	14	8	AN or blank (Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), plus (+))
0302	Other Deducts/ Benefits Amt 4	14	12	N
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	16	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	16	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	16	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'
0550	Employer's State ID Number 4	15	16	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	9	AN
0590	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0658" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1099Rb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000020
0010	Corrected Box	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

Field Identification No.	Form Ref.	Length	Field Description
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0030 Payer Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0040 Payer City		22	AN Allowable special character is space
0042 Payer State		2	A (Standard Postal State Abbreviations) or period (.)
0044 Payer Zip Code		12	N (left-justified)
0050 Payer Identification Number		9	N
0060 SSN		9	N
0070 Recipient's Name		35	AN Allowable special character is: hyphen (-)
0080 Recipient's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0085 Recipient's Address Continuation		35	AN
0090 Recipient's City		22	AN Allowable special character is space
0092 Recipient's State		2	A (Standard Postal State Abbreviations) or period (.)
0094 Recipient's Zip Code		12	N (left-justified)
0100 Account Number		30	AN or blank
0110 Gross Distribution	1	12	N
0120 Taxable Amount	2a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R
0231	Recipient's Total Contributions	9b	12	N
0234	Amt. Alloc. to IRR within 5 years	10	12	N or blank
0237	1st Year of Desig. Roth Contrib.	11	4	N (YYYY) or blank
0240	State Income Tax W/ Held - 1	12(1)	12	N
0246	State Name - 1	13(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	13(1)	16	AN
0255	State Distribution - 1	14(1)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0260	Local Income Tax W/ Held - 1	15(1)	12	N
0270	Name of Locality - 1	16(1)	9	AN
0275	Local Distribution - 1	17(1)	12	N
0280	State Income Tax W/ Held - 2	12(2)	12	N
0286	State Name - 2	13(2)	2	A (Standard Postal State   Abbreviations)
0290	Payer State I.D. No. - 2	13(2)	16	AN
0300	State Distribution - 2	14(2)	12	N
0310	Local Income Tax W/ Held - 2	15(2)	12	N
0320	Name of Locality - 2	16(2)	9	AN
0330	Local Distribution - 2	17(2)	12	N
0340	1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0326" for Fixed; "nnnn" for variable format
		4	Value "*****"
0920		6	"FRMbbb"
0921		6	"1116bb"
0922		5	"PG02b"
0923		9	N (Primary SSN)
0924		1	blank
0925		7	N 0000001 - 0000020
0930	9	12	N
@0940	10	6	"STMbnn" or blank
0950	10	12	N
0960	11	12	N
@0970	12	6	"STMbnn" or blank
0980	12	12	N
0984	13	4	"HTKO" or blank
0986	13	12	N
0990	14	12	N
1000	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@1010	Adjustments Explanation	16	6	"STMbnn" or blank
1020	Adjustments to Taxable Income	16	12	N
1030	Net Taxable Income From Foreign Source	17	12	N
1040	Taxable Income Before Exemptions	18	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	19	6	R
1060	Amt from Form 1040, Line 44	20	12	N
1070	Max Allowable Credit	21	12	N
1080	Lump Sum Dist. Literal	22	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	22	12	N
1100	Passive Category Income Credit	23	12	N
1160	Credit for Taxes on General Category Income	24	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	25	12	N
1177	Lump Sum Dist. Credit	26	12	N
1180	Tentative Foreign Tax Credit	27	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	28	12	N
1190	International Boycott Credit Reduction	29	12	N
1200	Foreign Tax Credit	30	12	N

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
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		4	"0594" for Fixed; "nnnn" for variable format
		4	Value "*****"
0127		6	"FRMbbb"
0128		6	"2106bb"
0129		5	"PG02b"
0130		9	N (Primary SSN)
0131		1	blank
0132		7	N 0000001 - 0000004
0133		9	N
0134	11(a)	8	DT
0135	12(a)	6	N
0145	13(a)	6	N
0155	14(a)	6	R
0165	15(a)	6	N
0175	16(a)	6	N
0185	17(a)	6	N
0195	11(b)	8	DT
0205	12(b)	6	N
0215	13(b)	6	N
0225	14(b)	6	R
0235	15(b)	6	N
0245	16(b)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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0256	Other Personal Miles(2)	17(b)	6	N
0260	Personal Use Yes	18	1	"X" or blank
0265	Personal Use No	18	1	"X" or blank
0271	Another Vehicle Yes	19	1	"X" or blank
0276	Another Vehicle No	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Multiply Line 13 by .51	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0445	Value (2)	25 (b)	12	N
0447	Motor Vehicle Expense (2)	26 (b)	12	N
0449	Percent Business Expense (2)	27 (b)	12	N
0451	Depreciation/Ln 38 (2)	28 (b)	12	N
0453	Total Actual Expense (2)	29 (b)	12	N
0490	Vehicle 1 Basis	30 (a)	12	N
0495	Vehicle 1 Sect 179 Deduction and Special Allowance	31 (a)	12	N
0505	Vehicle 1 Depreciation Recovery	32 (a)	12	N
0515	Vehicle 1 Depreciation Method	33 (a)	13	Value = (Literal in Depreciation Method Chart)
0530	Line 32 (a) multiplied by Line 33 (a) percentage	34 (a)	12	N
0540	Depreciation Subtotal (1)	35 (a)	12	N
0544	Limitation Amount (1)	36 (a)	12	N
0546	Line 36 (a) multiplied by Line 14 (a)	37 (a)	12	N
0550	Depreciation/Ln 28 (a)	38 (a)	12	N
0560	Vehicle 2 Basis	30 (b)	12	N
0600	Vehicle 2 Sect 179 Deduction and Special Allowance	31 (b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (Literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0347" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2210Fb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0013	A	1	"X" or blank Box
0016	B	1	"X" or blank Changed Box
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4a	12	N
0055	4b	12	N
0057	4c	12	N
0059	4d	12	N
0060	4e	12	N
0065	4f	12	N

Field Identification No.		Form Ref.	Length	Field Description
0067	Refundable Credit for Prior Year Minimum Tax	4g	12	N
0070	Health Coverage Tax Credit	4h	12	N
0073	Section 1341(a)(5)(B) Credit Amount	4i	12	N
0075	Credit Subtotal	5	12	N
0080	Current Year Tax	6	12	N
0090	Two Thirds Credit	7	12	N
0100	Withholding Taxes	8	12	N
0110	Current Taxes Owed	9	12	N
0120	Prior Year's Tax	10	12	N
0130	Required Annual Payment	11	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	12	12	N
0150	Underpayment	13	12	N
0160	Earlier of Payment or Tax Due Date	14	8	DT
0170	Penalty Days	15	3	N
0176	Waived Amount	16	12	N
@0177	Waiver Explanation	16	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1325" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"2555bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0007		9	N (Social Security Number)
0008		6	"WAIVER" or blank
@0009		6	"STMbnn" or blank
0010	1	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0011	1	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0012	1	22	A, Allowable special character is space
0013	1	35	A, Allowable special character is space
0014	1	20	AN, Allowable special character is space

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

Field Identification No.		Form Ref.	Length	Field Description
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0053	Employer's Foreign State or Province	4b	35	A, Allowable special character is space
0054	Employer's Foreign Postal Code	4b	20	AN, Allowable special character is space
0055	Employer's Foreign Country	4b	35	A, Allowable special character is space
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "2010" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank
0180	Separate Foreign Residence - No	8a	1	"X" or blank

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

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

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

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

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0331" for Fixed; "nnnn" for variable format
		4	Value "*****"
1060		6	"FRMbbb"
1061		6	"2555bb"
1062		5	"PG03b"
1063		9	N (Primary SSN)
1064		1	blank
1065		7	N 0000001 - 0000002
1070	27	12	N
1075		1	"Y" or "N"
1080	28	12	N
*1081	29a	35	A, "STMbnn" or blank
1082	29b	12	N
1084	30	12	N
1090	31	3	Value Range 000-365
1100	32	12	N
1110	33	12	N
1120	34	12	N

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
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0143	Employer's US State Abbreviation	7	2	A (Standard Postal State Abbreviation)
0144	Employer's US Zip Code	7	12	N (left-justified)
0150	Employer's Foreign Street Name Line 2	8	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0151	Employer' Foreign Street Address	8	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0152	Employer's Foreign City	8	22	A, Allowable special character is space
0153	Employer's Foreign State or Province	8	35	A, Allowable special character is space
0154	Employer's Foreign Postal Code	8	20	AN, Allowable special character is space
0155	Employer's Foreign Country	8	35	A, Allowable special character is space
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through   "2010" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0325" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"3800bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 Form Occurrence Number
0010	1	12	N General Business Credit
0020	2	12	N Passive Activity Credits
0030	3	12	N Passive Activities Credits Allowed
0040	4	12	N Carryforward of GBC
@0045		6	"STMbnn" or blank Carryforward GBC Schedule
0050	5	12	NO ENTRY Carryback of GBC
0060	6	12	N Add Lines 1, 3, 4, & 5
0070	7	12	N Regular Tax before Credits
0080	8	12	N Alt Min Tax
0090	9	12	N Add Line 7 and 8
0100	10a	12	N Foreign Tax Credit
0110	10b	12	N Personal Credits from 1040
0120	10c	12	N Add Line 10a and 10b

Field Identification No.		Form Ref.	Length	Field Description
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0130	Net Income Tax	11	12	N
0140	Net Regular Tax	12	12	N
0150	25%of Excess	13	12	N
0160	Tentative Min Tax	14	12	N
0170	Greater of Line 13 or Line 14	15	12	N
0180	Subtract Line 15 from Line 11	16a	12	N
0190	Corp Election of Bonus Deprec	16b	12	NO ENTRY
0200	Add Lines 16a and 16b	16c	12	N
0210	SMALLER OF Line 6 or Line 16c	17a	12	N
0220	Smaller of Line 6 or Line 16a	17b	12	N
0230	Subtract Line 17b from Line 17a	17c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0301" for Fixed; "nnnn" for variable format
		4	Value "*****"
0300		6	"FRMbbb"
0301		6	"3800bb"
0302		5	"PG02b"
0303		9	N (Primary SSN)
			Taxpayer Identification Number
0304		1	blank
0305		7	N 0000001
			Form Occurrence Number
0310	18	12	N
			Multiply Line 14 x (.75)
0320	19	12	N
			Greater of Line 13 or Line 18
0330	20	12	N
			Subtract Line 19 from Line 11
0340	21	12	N
			Subtract Line 17b from Line 20
0350	22	12	N
			Combine Amts from Line 3 of All Parts III
0355	23	12	N
			Passive Activity Crdt from Line 3 of All Parts III
0360	24	12	N
			Passive Activity Credits Allowed
0365	25	12	N
			Add Lines 22 and 24
0370	26	12	N
			Empowerment Zone and Renewal Community Empl Crdts
0380	27	12	N
			Subtract Line 13 from Line 11

Field Identification No.		Form Ref.	Length	Field Description
0390	Add Lines 17b and 26	28	12	N
0400	Subtract Line 28 from Line 27	29	12	N
0410	Carryback GBC from Line 5, PT III	30	12	N
0420	Total Eligible SBC	31	12	N
0430	Passive Activity Credits	32	12	N
0440	Passive Activities Allowed	33	12	N
0450	Carryforward of Business Credits	34	12	N
0460	Carryback of Business Credits	35	12	N
0470	Add Lines 30, 31, 33, 34, and 35	36	12	N
0480	Smaller of Line 29 or Line 36	37	12	N
0490	Credit Allowed for Current Yr	38	12	N
0500	GBC Computation	38	6	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0949" for Fixed; "nnnn" for variable format
		4	Value "*****"
0600		6	"FRMbbb"
0601		6	"3800bb"
0602		5	"PG03b"
0603		9	N (Primary SSN)
0603			Taxpayer Identification Number
0604		1	blank
0605		7	N 0000001 - 0000050
0610	A	1	"X" or blank
0610			GBC from Nonpassive Activity
0620	B	1	"X" or blank
0620			GBC from Passive Activity
0630	C	1	"X" or blank
0630			GBC Carryforwards
0640	D	1	"X" or blank
0640			GBC Carrybacks
0650	E	1	"X" or blank
0650			Eligible SBC - Non Passive Act
0660	F	1	"X" or blank
0660			Eligible SBC - Passive Act
0670	G	1	"X" or blank
0670			Eligible SBC Carryforwards
0680	H	1	"X" or blank
0680			Eligible SBC Carrybacks
0685	I	1	"X" or blank
0685			Consolidated Part III Indicator
0690	1A(B)	9	N or blank
0690			Pass-Through Entity EIN
0700	1A(C)	12	N
0700			Investment Credit Amt
0710	1B(B)	9	NO ENTRY
0710			Reserved

Field Identification No.		Form Ref.	Length	Field Description
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0720	Reserved	1B(C)	12	NO ENTRY
0730	Pass-Through Entity EIN	1C(B)	9	N or blank
0740	Increasing Research Activities Crdt	1C(C)	12	N
0750	Pass-Through Entity EIN	1D(B)	9	N or blank
0760	Low-Income Housing Credit Amt	1D(C)	12	N
0770	Pass-Through Entity EIN	1E(B)	9	N or blank
0780	Disabled Access Credit Amt	1E(C)	12	N
0790	Pass-Through Entity EIN	1F(B)	9	N or blank
0800	Renewable Elec Product Credit Amt	1F(C)	12	N
0810	Pass-Through Entity EIN	1G(B)	9	N or blank
0820	Indian Employment Credit Amt	1G(C)	12	N
0830	Pass-Through Entity EIN	1H(B)	9	N or blank
0840	Orphan Drug Credit Amt	1H(C)	12	N
0850	Pass-Through Entity EIN	1I(B)	9	N or blank
0860	New Markets Credit Amt	1I(C)	12	N
0870	Pass-Through Entity EIN	1J(B)	9	N or blank
0880	Small Employer Pension Plan Credit Amt	1J(C)	12	N
0890	Pass-Through Entity EIN	1K(B)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0900	Employer-Provided Child Care Facilities Crdt	1K(C)	12	N
0910	Pass-Through Entity EIN	1L(B)	9	N or blank
0920	Biodiesel and Renewable Fuels Credit Amt	1L(C)	12	N
0930	Pass-Through Entity EIN	1M(B)	9	N or blank
0940	Low Sulfur Diesel Fuel Production Credit Amt	1M(C)	12	N
0950	Pass-Through Entity EIN	1N(B)	9	N or blank
0960	Distilled Spirits Credit Amt	1N(C)	12	N
0970	Pass-Through Entity EIN	1O(B)	9	N or blank
0980	Nonconventional Source Fuel Credit Amt	1O(C)	12	N
0990	Pass-Through Entity EIN	1P(B)	9	N or blank
1000	Energy Efficient Home Credit Amt	1P(C)	12	N
1010	Pass-Through Entity EIN	1Q(B)	9	N or blank
1020	Energy Efficient Appliance	1Q(C)	12	N
1030	Pass-Through Entity EIN	1R(B)	9	N or blank
1040	Alternative Motor Vehicle Credit Amt	1R(C)	12	N
1050	Pass-Through Entity EIN	1S(B)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1060	Alternative Fuel Vehicle Refueling Prop Credit Amt	1S(C)	12	N
1070	Reserved	1T(B)	9	NO ENTRY
1080	Reserved	1T(C)	12	NO ENTRY
1090	Pass-Through Entity EIN	1U(B)	9	NO ENTRY
1100	Mine Rescue Team Training Credit Amt	1U(C)	12	NO ENTRY
1110	Pass-Through Entity EIN	1V(B)	9	N or blank
1120	Agricultural Chemicals Security Credit Amt	1V(C)	12	N
1130	Pass-Through Entity EIN	1W(B)	9	N or blank
1140	Employer Differential Wage Pymts Credit Amt	1W(C)	12	N
1150	Pass-Through Entity EIN	1X(B)	9	N or blank
1160	Carbon Dioxide Sequestration Credit Amt	1X(C)	12	N
1170	Pass-Through Entity EIN	1Y(B)	9	N or blank
1180	QLFD Plug-In Elec Drive Motor Vehicle Credit Amt	1Y(C)	12	N
1190	Pass-Through Entity EIN	1Z(B)	9	N or blank
1200	QLFD Plug-in Elec Vehicle Credit Amt	1Z(C)	12	N
1210	Pass-Through Entity EIN	1AA(B)	9	N or blank
1220	New Hire Retention Credit Amt	1AA(C)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1230	Pass-Through Entity EIN	1BB(B)	9	N or blank
1240	General Credits from Electing Lrg Partnership Amt	1BB(C)	12	N
1250	Pass-Through Entity EIN	1ZZ(B)	9	N or blank
1260	Other Credit Amt	1ZZ(C)	12	N
1270	Add Lines 1A thru 1ZZ	2(C)	12	N
1280	Pass-Through Entity EIN	3(B)	9	N or blank
1290	Credit Amt from Form 8844	3(C)	12	N
1300	Pass-Through Entity EIN	4A(B)	9	N or blank
1310	Investment Credit Amt	4A(C)	12	N
1320	Pass-Through Entity EIN	4B(B)	9	N or blank
1330	Work Opportunity Credit Amt	4B(C)	12	N
1340	Pass-Through Entity EIN	4C(B)	9	N or blank
1350	Alcohol and Cellulosic Biofuel Fuels Credit Amt	4C(C)	12	N
1360	Pass-Through Entity EIN	4D(B)	9	N or blank
1370	Low Income Housing Credit Amt	4D(C)	12	N
1380	Pass-Through Entity EIN	4E(B)	9	N or blank
1390	Renewable Electricity, etc Credit Amt	4E(C)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1400	Pass-Through Entity EIN	4F(B)	9	N or blank
1410	Employer SS and Med Tx PD Cert Employees Crdt Amt	4F(C)	12	N
1420	Pass-Through Entity EIN	4G(B)	9	N or blank
1430	QLFD RR Track Maintenance Credit Amt	4G(C)	12	N
1440	Pass-Through Entity EIN	4H(B)	9	N or blank
1450	Small Employer Health Ins Premiums Credit Amt	4H(C)	12	N
1460	Reserved	4I(B)	9	NO ENTRY
1470	Reserved	4I(C)	12	NO ENTRY
1480	Reserved	4J(B)	9	NO ENTRY
1490	Reserved	4J(C)	12	NO ENTRY
1500	Pass-Through Entity EIN	4Z(B)	9	N or blank
1510	Other Credit Amt	4Z(C)	12	N
1520	Add Lines 4A thru 4Z	5(C)	12	N
1530	Add Lines 2, 3, and 5	6(C)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0217" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0467 Record ID		6	"FRMbbb"
0468 Form Number		6	"3468bb"
0469 Page Number		5	"PG03b"
0470 Taxpayer Identification Number		9	N (Primary SSN)
0471 Filler		1	blank
0472 Form Occurrence Number		7	N 0000001
0474 Basis of Combined Heat and Power Property	12l	12	N
0475 Credit for Combined Heat and Power Property Amt	12l	12	N
0480 Megawatt or Horsepower Divider	12m	6	R
0485 Multiply Line 12l by 12m	12n	12	N
0486 Basis of Property after 10-3-2008	12o	12	N
0487 Basis of Property after 10-3-2008 Amt	12o	12	N
0488 Enter the Smaller of 12o or \$4,000	12p	12	N
0490 Basis of Small Wind Energy Property	12q	12	N
0495 Credit for Small Wind Energy Property	12q	12	N
0505 Basis of Geothermal Heat Pump Property	12r	12	N



Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0759" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4684bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
*0015 Property Desc A (1)	1A	56	AN or "STMbnn"
+0020 Cost or Other Basis (1)	2A	12	N
+0030 Insurance (1)	3A	12	N
*+0040 Gain from Casualty or Theft (1)	4A	12	N, "STMbnn" or "RP 2010-36"
+0050 Fair Market Value Before Theft (1)	5A	12	N
+0060 Fair Market Value After Theft (1)	6A	12	N
+0070 Line 5 minus Line 6 (1)	7A	12	N
+0080 Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090 Line 8 minus line 3 (1)	9A	12	N
0100 Property Desc B (2)	1B	56	AN
0110 Cost or Other Basis (2)	2B	12	N
0120 Insurance (2)	3B	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N

Field Identification No.		Form Ref.	Length	Field Description
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10	12	N
0380	Applicable Amount	11	12	N
0390	Net Casualty or Theft Loss	12	12	N
0400	Total Line 12 Amount	13	12	N
0410	Total Casualty or Theft Gain	14	12	N
0420	Line 14 more than Line 13	15	12	N
0430	Line 13 more than Line 14	16	12	N
0456	10% of Adjusted Gross Income	17	12	N
0458	Subtract Line 17 from Line 16	18	12	N
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	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1105" for Fixed; "nnnn" for variable format
		4	Value "*****"
0460		6	"FRMbbb"
0461		6	"4684bb"
0462		5	"PG02b"
0463		9	N (Primary SSN)
0464		1	blank
0465		7	N 0000001 - 0000005
0467		1	"X" or blank
*0470	19A	56	AN or "STMbnn"
+0480	20A	12	N
+0490	21A	12	N
*+0500	22A	12	N or "STMbnn"
+0510	23A	12	N
+0520	24A	12	N
+0530	25A	12	N
+0540	26A	12	N
+0545	27A	5	"F8829" or blank
+0550	27A	12	N
0560	19B	56	AN

Field Identification No.		Form Ref.	Length	Field Description
0570	Cost or Adj Basis (2)	20B	12	N
0580	Insurance (2)	21B	12	N
0590	Gain from Casualty or Theft (2)	22B	12	N
0600	Fair Market Value Before Theft (2)	23B	12	N
0610	Fair Market Value After Theft (2)	24B	12	N
0620	Net Fair Market (2)	25B	12	N
0630	Property Basis or Net Fair Market (2)	26B	12	N
0635	Form 8829 Indicator	27B	5	"F8829" or blank
0640	Net Property Loss (2)	27B	12	N
0650	Property Desc C (3)	19C	56	AN
0660	Cost or Adj Basis (3)	20C	12	N
0670	Insurance (3)	21C	12	N
0680	Gain from Casualty or Theft (3)	22C	12	N
0690	Fair Market Value Before Theft (3)	23C	12	N
0700	Fair Market Value After Theft (3)	24C	12	N
0710	Net Fair Market (3)	25C	12	N
0720	Property Basis or Net Fair Market (3)	26C	12	N
0725	Form 8829 Indicator	27C	5	"F8829" or blank
0730	Net Property Loss (3)	27C	12	N
0740	Property Desc D (4)	19D	56	AN

Field Identification No.		Form Ref.	Length	Field Description
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N
0770	Gain from Casualty or Theft (4)	22D	12	N
0780	Fair Market Value Before Theft (4)	23D	12	N
0790	Fair Market Value After Theft (4)	24D	12	N
0800	Net Fair Market (4)	25D	12	N
0810	Property Basis or Net Fair Market (4)	26D	12	N
0815	Form 8829 Indicator	27D	5	"F8829" or blank
0820	Net Property Loss (4)	27D	12	N
@0825	Casualties Computation	27	6	"STMbnn" or blank
0830	Total Casualty or Theft Loss	28	12	N
*0840	Short - Casualty or Theft Desc (1)	29(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	29(b) (i)	12	N
+0860	Short - Income Producing Property (1)	29(b) (ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	29(c)	12	N
0880	Short - Casualty or Theft Desc (2)	29(a)	25	AN
0890	Short - Trade or Rental Property (2)	29(b) (i)	12	N
0900	Short - Income Producing Property (2)	29(b) (ii)	12	N

Field Identification No.		Form Ref.	Length	Field Description
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b)(i)	12	N
0930	Short - Totals Income Producing Property	30(b)(ii)	12	N
0940	Short - Totals Gains from Casualties or Thefts	30(c)	12	N
0948	PAL Indicator	31(c)	3	"PAL" or blank
0950	Net Gain or (Loss)	31(c)	12	N
0958	PAL Indicator	32(c)	3	"PAL" or blank
0960	Amount on Line 30(b)(ii)	32(c)	12	N
0970	Casualty or Theft Gains from F4797	33(c)	12	N
*0980	Long - Casualty or Theft Desc (1)	34(a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	34(b)(i)	12	N
+1000	Long - Income Producing Property (1)	34(b)(ii)	12	N
+1010	Long - Gains from Casualties or Thefts(1)	34(c)	12	N
1020	Long - Casualty or Theft Desc (2)	34(a)	25	AN
1030	Long - Trade Rental Property (2)	34(b)(i)	12	N
1040	Long - Income Producing Property (2)	34(b)(ii)	12	N

Field Identification No.		Form Ref.	Length	Field Description
1050	Long - Gains from Casualties or Thefts (2)	34(c)	12	N
1060	Long - Total Losses Trade, Business	35(b)(i)	12	N
1070	Long - Total Losses Income Producing Property	35(b)(ii)	12	N
1080	Long - Total Gains	36	12	N
1090	Add Line 35 Amounts Cols (b)(i) and (b)(ii)	37	12	N
1098	PAL Indicator	38(a)	3	"PAL" or blank
1100	Net Gain or (Loss)	38(a)	12	N
1108	PAL Indicator	38(b)	3	"PAL" or blank
1110	Line 35 Amount Col (b)(ii)	38(b)	12	N
1115	PAL Indicator	39	3	"PAL" or blank
1120	Loss Equal to or Smaller than Gain	39	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0755" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004 Form Occurrence Number
0010		9	N or blank EIN
0030	A	1	"X" or blank Farm Participation- Yes
0035	A	1	"X" or blank Farm Participation- No
0050	1	12	N Income Production of Livestock
0060	2a	12	N Total Coop Distribution
0075	2b	12	N Taxable Amount
0090	3a	12	N Agricultural Program Payments
0095	3b	12	N Taxable Amount
@0100	4a	6	"STMbnn" or blank Commodity Credit Loans Explan
0110	4a	12	N Commodity Credit Loans Amt
0112	4b	12	N Commodity Credit Loans Forfeited
0115	4c	12	N Taxable Amount

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

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

Field Identification No.		Form Ref.	Length	Field Description
0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0612	Subsidy Received Yes	33	1	"X" or blank
0614	Subsidy Received No	33	1	"X" or blank
0615	All is At Risk Ind	34a	1	"X" or blank
0620	Some is Not at Risk	34b	1	"X" or blank
0630	Net Farm Rent (Loss)	34c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0248" for Fixed; "nnnn" for variable format
		4	Value "*****"
0300		6	"FRMbbb"
0301		6	"5405bb"
0302		5	"PG02b"
0303		9	N (Primary SSN)
			Taxpayer Identification Number
0304		1	blank
0305		7	N 0000001 - 0000002
			Form Occurrence Number
0310		9	N
			SSN
0320	11	8	DT or blank
			Date of Main Home Change
0330	12	1	"X" or blank
			Member of Uniformed Service or Sold Home/Gov Order
0340	13a	1	"X" or blank
			Sold Home to Unrelated Person with Gain
0350	13b	1	"X" or blank
			Sold Home to Unrelated Person without Gain
0360	13c	1	"X" or blank
			Sold Home to Related Person or Gifted the Home
0370	13d	1	"X" or blank
			Converted Home to Rental or Business Use
0380	13e	1	"X" or blank
			Transferred Home to Spouse or Ex-Spouse
0390	13e	35	AN
			Ex-Spouse Name

Field Identification No.		Form Ref.	Length	Field Description
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0400	Home was Destr, Condemn, or Sold/ Gain	13f	1	"X" or blank
0410	Home was Destr, Condemn, or Sold/No Gain	13g	1	"X" or blank
0420	Taxpayer Deceased	13h	1	"X" or blank
0430	Credit Amount Claimed	14	12	N
0440	Amount of Credit Repaid with 2010 Return	15	12	N
0450	Subtract Line 15 from Line 14	16	12	N
0460	Gain on Disposition of Your Main Home	17	12	N
0470	Repayment Amount	18	12	N
0480	Selling Price of Home/Ins Proceeds	19	12	N
0490	Selling Expenses	20	12	N
0500	Subtract Line 20 from Line 19	21	12	N
0510	Adjusted Basis of Home Sold	22	12	N
0520	Homebuyer Credit Claimed Minus Amount Repaid	23	12	N
0530	Subtract Line 23 from Line 22	24	12	N
0540	Subtract Line 24 from Line 21	25	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0050	Compensation Received - U.S. Person	6(b)	12	N
0060	Commissions Received - U.S. Person	7(b)	12	N
0070	Rents, Royalties Received - U.S. Person	8(b)	12	N
0080	Dividends Received - U.S. Person	9(b)	12	N
0090	Interest Received - U.S. Person	10(b)	12	N
0100	Premiums Received - U.S. Person	11(b)	12	N
0110	Add Lines 1 - 11 for U.S. Person	12(b)	12	N
0120	Purchase of Stock In Trade - U.S. Person	13(b)	12	N
0130	Purchase of Tangible Property - U.S. Person	14(b)	12	N
0140	Purchase of Property Rights - U.S. Person	15(b)	12	N
0143	Platform Contrib. Trans. Pmts Paid U.S. Person	16(b)	12	N
0147	Cost Sharing Trans. Pmts Paid U.S. Person	17(b)	12	N
0150	Compensation Paid - U.S. Person	18(b)	12	N
0160	Commissions Paid - U.S. Person	19(b)	12	N
0170	Rents, Royalties Paid - U.S. Person	20(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0180	Dividends Paid - U.S. Person	21(b)	12	N
0190	Interest Paid - U.S. Person	22(b)	12	N
0195	Premiums Paid for Insurance US Person	23(b)	12	N
0200	Add Lines 13 - 23 for U.S. Person	24(b)	12	N
0210	Amounts Borrowed - U.S. Person	25(b)	12	N
0220	Amounts Loaned - U.S. Person	26(b)	12	N
0230	Sales of Stock in Trade - Domestic Corp.	1(c)	12	N
0235	Sales of Tangible Property Domestic Corp.	2(c)	12	N
0240	Sales of Property Rights - Domestic Corp.	3(c)	12	N
0243	Platform Contrib.Trans. Pmts Rec'd Domestic Corp.	4(c)	12	N
0247	Cost Sharing Trans. Pmts Rec'd Domestic Corp.	5(c)	12	N
0250	Compensation Received - Domestic Corp.	6(c)	12	N
0260	Commissions Received - Domestic Corp.	7(c)	12	N
0270	Rents, Royalties Received - Domestic Corp.	8(c)	12	N
0280	Dividends Received - Domestic Corp.	9(c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0290	Interest Received - Domestic Corp.	10(c)	12	N
0300	Premiums Received - Domestic Corp.	11(c)	12	N
0310	Add Lines 1 - 11 for Domestic Corp.	12(c)	12	N
0320	Purchase of Stock in Trade - Domestic Corp.	13(c)	12	N
0330	Purchase of Tangible Property - Domestic Corp.	14(c)	12	N
0340	Purchase of Property Rights - Domestic Corp.	15(c)	12	N
0343	Platform Contrib. Trans. Pmts Paid Domestic Corp.	16(c)	12	N
0347	Cost Sharing Trans. Pmts Paid Domestic Corp.	17(c)	12	N
0350	Compensation Paid - Domestic Corp.	18(c)	12	N
0360	Commissions Paid - Domestic Corp.	19(c)	12	N
0370	Rents, Royalties Paid - Domestic Corp.	20(c)	12	N
0380	Dividends Paid - Domestic Corp.	21(c)	12	N
0390	Interest Paid - Domestic Corp.	22(c)	12	N
0395	Premiums Paid for Insurance Domestic Corp.	23(c)	12	N
0400	Add Lines 13 - 23 for Domestic Corp.	24(c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0410	Amounts Borrowed - Domestic Corp.	25(c)	12	N
0420	Amounts Loaned - Domestic Corp.	26(c)	12	N
0430	Sales of Stock in Trade - Foreign Corp.	1(d)	12	N
0435	Sales of Tangible Property Foreign Corp.	2(d)	12	N
0440	Sales of Property Rights - Foreign Corp.	3(d)	12	N
0443	Platform Contrib. Trans. Pmts Rec'd Foreign Corp.	4(d)	12	N
0447	Cost Sharing Trans. Pmts Rec'd Foreign Corp.	5(d)	12	N
0450	Compensation Received - Foreign Corp.	6(d)	12	N
0460	Commissions Received - Foreign Corp.	7(d)	12	N
0470	Rents, Royalties Received - Foreign Corp.	8(d)	12	N
0480	Dividends Received - Foreign Corp.	9(d)	12	N
0490	Interest Received - Foreign Corp.	10(d)	12	N
0500	Premiums Received - Foreign Corp.	11(d)	12	N
0510	Add Lines 1 - 11 for Foreign Corp.	12(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0520	Purchase of Stock in Trade - Foreign Corp.	13(d)	12	N
0530	Purchase of Tangible Property - Foreign Corp.	14(d)	12	N
0540	Purchase of Property Rights - Foreign Corp.	15(d)	12	N
0543	Platform Contrib. Trans. Pmts Paid Foreign Corp.	16(d)	12	N
0547	Cost Sharing Trans. Pmts Paid Foreign Corp.	17(d)	12	N
0550	Compensation Paid - Foreign Corp.	18(d)	12	N
0560	Commissions Paid - Foreign Corp.	19(d)	12	N
0570	Rents, Royalties Paid - Foreign Corp.	20(d)	12	N
0580	Dividends Paid - Foreign Corp.	21(d)	12	N
0590	Interest Paid - Foreign Corp.	22(d)	12	N
0595	Premiums Paid for Insurance Foreign Corp.	23(d)	12	N
0600	Add Lines 13 - 23 for Foreign Corp.	24(d)	12	N
0610	Amounts Borrowed - Foreign Corp.	25(d)	12	N
0620	Amounts Loaned - Foreign Corp.	26(d)	12	N
0630	Sales of Stock in Trade - 10% Foreign Corp.	1(e)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0635	Sales of Tangible Property 10% Foreign Corp.	2(e)	12	N
0640	Sales of Property Rights - 10% Foreign Corp.	3(e)	12	N
0643	Platform Contrib Trans Pmts Rec'd 10% Foreign Corp	4(e)	12	N
0647	Cost Sharing Trans. Pmts Rec'd 10% Foreign Corp.	5(e)	12	N
0650	Compensation Received - 10% Foreign Corp.	6(e)	12	N
0660	Commissions Received - 10% Foreign Corp.	7(e)	12	N
0670	Rents, Royalties Received - 10% Foreign Corp.	8(e)	12	N
0680	Dividends Received - 10% Foreign Corp.	9(e)	12	N
0690	Interest Received - 10% Foreign Corp.	10(e)	12	N
0700	Premiums Received - 10% Foreign Corp.	11(e)	12	N
0710	Add Lines 1 - 11 for 10% Foreign Corp.	12(e)	12	N
0720	Purchase of Stock in Trade - 10% Foreign Corp.	13(e)	12	N
0730	Purchase of Tangible Property - 10% Foreign Corp.	14(e)	12	N
0740	Purchase of Property Rights - 10% Foreign Corp.	15(e)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0743	Platform Contrib Trans Pmts Paid 10% Foreign Corp	16(e)	12	N
0747	Cost Sharing Trans. Pmts Paid 10% Foreign Corp.	17(e)	12	N
0750	Compensation Paid - 10% Foreign Corp.	18(e)	12	N
0760	Commissions Paid - 10% Foreign Corp.	19(e)	12	N
0770	Rents, Royalties Paid - 10% Foreign Corp.	20(e)	12	N
0780	Dividends Paid - 10% Foreign Corp.	21(e)	12	N
0790	Interest Paid - 10% Foreign Corp.	22(e)	12	N
0795	Premiums Paid for Insurance 10% Foreign Corp.	23(e)	12	N
0800	Add Lines 13 - 23 for 10% Foreign Corp.	24(e)	12	N
0810	Amounts Borrowed - 10% Foreign Corp.	25(e)	12	N
0820	Amounts Loaned - 10% Foreign Corp.	26(e)	12	N
0830	Sales of Stock in Trade - 10% Any Corp.	1(f)	12	N
0835	Sales of Tangible Property 10% Any Corp.	2(f)	12	N
0840	Sales of Property Rights - 10% Any Corp.	3(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0843	Platform Contrib. Trans. Pmts Rec'd 10% Any Corp.	4(f)	12	N
0847	Cost Sharing Trans. Pmts Rec'd 10% Any Corp.	5(f)	12	N
0850	Compensation Received - 10% Any Corp.	6(f)	12	N
0860	Commissions Received - 10% Any Corp.	7(f)	12	N
0870	Rents, Royalties Received - 10% Any Corp.	8(f)	12	N
0880	Dividends Received - 10% Any Corp.	9(f)	12	N
0890	Interest Received - 10% Any Corp.	10(f)	12	N
0900	Premiums Received - 10% Any Corp.	11(f)	12	N
0910	Add Lines 1 - 11 for 10% Any Corp.	12(f)	12	N
0920	Purchase of Stock in Trade - 10% Any Corp.	13(f)	12	N
0930	Purchase of Tangible Property - 10% Any Corp.	14(f)	12	N
0940	Purchase of Property Rights - 10% Any Corp.	15(f)	12	N
0943	Platform Contrib. Trans. Pmts Paid 10% Any Corp.	16(f)	12	N
0947	Cost Sharing Trans. Pmts Paid 10% Any Corp.	17(f)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0950	Compensation Paid - 10% Any Corp.	18(f)	12	N
0960	Commissions Paid - 10% Any Corp.	19(f)	12	N
0970	Rents, Royalties Paid - 10% Any Corp.	20(f)	12	N
0980	Dividends Paid - 10% Any Corp.	21(f)	12	N
0990	Interest Paid - 10% Any Corp.	22(f)	12	N
0995	Premiums Paid for Insurance 10% Any Corp.	23(f)	12	N
1000	Add Lines 13 - 23 for 10% Any Corp.	24(f)	12	N
1010	Amounts Borrowed - 10% Any Corp.	25(f)	12	N
1020	Amounts Loaned - 10% Any Corp.	26(f)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0428" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5695bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0020	1a	1	"X" or blank
0030	1a	1	"X" or blank
0032	1b	35	AN, Allowable Special   Characters are Space, Slash and Hyphen or blank
0034	1b	22	A, Allowable Special   Characters is Space or blank
0036	1b	2	A, (Standard Postal State   Abbreviations) or blank
0038	1b	12	N or Blank   (left justified)
0040	1c	1	"X" or blank
0042	1c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
0044	2006 Credit	2a	12	N
0046	2007 Credit	2b	12	N
0048	2009 Credit	2c	12	N
0050	2010 Credit	2d	12	N
0052	Add Lines 2a through 2d	2e	12	N
0054	Reduce Heat Loss/ Gain in Your Home	3a	12	N
0060	Exterior Doors	3b	12	N
0070	Metal/Asphalt Roof	3c	12	N
0072	Exterior Windows/ Skylights	3d	12	N
0074	Amount from Window Expense Worksheet	3f	12	N
0076	Subtract Line 3f from Line 3e	3g	12	N
0078	Smaller of Line 3d or Line 3g	3h	12	N
0080	Add Lines 3a, 3b, 3c and 3h	4	12	N
0082	Multiply Line 4 by 10%	5	12	N
0084	Energy-Efficient Building Property	6a	12	N
0090	Qualified Natural Gas, Propane, Oil Furnace, etc.	6b	12	N
0100	Advanced Main Air Circulating Fan	6c	12	N
0110	Add Lines 6a through 6c	7	12	N
0125	Add Lines 5 and 7	8	12	N
0127	Maximum Credit Amount	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0129	More than One Main Home	9	1	"X" or blank
0135	Enter the Amount, if any, from Line 2e	10	12	N
0145	Subtract Line 10 from Line 9	11	12	N
0155	Enter Smaller of Line 8 or Line 11	12	12	N
0165	Enter Amount from Credit Limit Worksheet	13	12	N
0175	Nonbusiness Energy Property Credit	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0332" for Fixed; "nnnn" for variable format
		4	Value "*****"
0185		6	"FRMbbb"
0186		6	"5695bb"
0187		5	"PG02b"
0188		9	N (Primary SSN)
0189		1	blank
0190		7	N 0000001 - 0000002
0255	15	12	N
0260	16	12	N
0265	17	12	N
0270	18	12	N
0275	19	12	N
0280	20	12	N
0282	21a	1	"X" or blank
0284	21a	1	"X" or blank
0285	21b	35	AN, Allowable Special Characters are Space, Slash & Hyphen or blank

Field Identification No.		Form Ref.	Length	Field Description
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0287	City	21b	22	A, Allowable Special Characters is Space or blank
0289	State Abbreviation	21b	2	A (Standard Postal State Abbreviations) or blank
0290	Zip Code	21b	12	N or Blank (left justified)
0292	Qualified Fuel Cell Property	22	12	N
0294	Multiply Line 22 by 30%	23	12	N
0295	Number of Kilowatts	24	12	AN, allowable characters are 0 - 9, blank and period
0300	Kilowatt Capacity of Line 22	24	12	N
0305	Smaller of Line 23 or 24	25	12	N
0310	Credit Carryforward from Prior Tax year	26	12	N
0315	Add Lines 20, 25 and 26	27	12	N
0320	Tax from Form 1040	28	12	N
0325	Form 1040 Credit & Other Credits	29	12	N
0330	Subtract Line 29 from Line 28	30	12	N
0335	Residential Energy Efficient Property Credit	31	12	N
0340	Credit Carryforward to Next Tax Year	32	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0343" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5884Bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
*0020	1(a)	9	N or "STMbnn"
+0030	2(a)	4	DT (MMDD)
*+0040	3(a)	12	N or "STMbnn"
+0050	4(a)	12	N
+0060	5(a)	12	N
+0070	6(a)	12	N
+0080	7(a)	12	N
+0090	9(a)	12	N
0100	1(b)	9	N

Field Identification No.		Form Ref.	Length	Field Description
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0110	First DT of Emplmnt for Worker-2	2(b)	4	DT (MMDD)
0120	Retained Worker's Wages 1st 26 Wks of Emplmnt-2	3(b)	12	N
0130	Multiply Line 3 by 80%-2	4(b)	12	N
0140	Retained Worker's Wages 2nd 26 Wks Emplmnt-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
0190	First DT of Emplmnt for Worker-3	2(c)	4	DT (MMDD)
0200	Retained Worker's Wages 1st 26 Wks of Emplmnt-3	3(c)	12	N
0210	Multiply Line 3 by 80%-3	4(c)	12	N
0220	Retained Worker's Wages 2nd 26 Wks Emplmnt-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
-----	-----	-----	-----
		4	"0817" for Fixed; "nnnn" for variable format
		4	Value "*****"
0301		6	"FRMbbb"
0302		6	"5884Bb"
0303		5	"PG02b"
0304		9	N (Primary SSN)
			Taxpayer Identification Number
0305		1	blank
0306		7	N 0000001 - 0000002
			Form Occurrence Number
0310		9	N
			Identifying Number of Taxpayer
0320	1(a)	9	N
			Retained Worker's SSN-4
0330	2(a)	4	DT (MMDD)
			First DT of Emplymnt for Worker- 4
0340	3(a)	12	N
			Retained Worker's Wages 1st 26 Wks of Emplymnt-4
0350	4(a)	12	N
			Multiply Line 3 by 80%-4
0360	5(a)	12	N
			Retained Worker's Wages 2nd 26 Wks of Emplymnt-4
0370	6(a)	12	N
			Add Lines 3 and 5-4
0380	7(a)	12	N
			Multiply Line 6 by 6.2%-4
0390	9(a)	12	N
			Smaller of Line 7 or Line 8-4
0400	1(b)	9	N
			Retained Worker's SSN-5

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0410	First DT of Emplmnt for Worker-5	2(b)	4	DT (MMDD)
0420	Retained Worker's Wages 1st 26 Wks of Emplmnt-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 Emplmnt-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
0490	First DT of Emplmnt for Worker-6	2(c)	4	DT (MMDD)
0500	Retained Worker's Wages 1st 26 Wks of Emplmnt-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 Emplmnt-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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0570	First DT of Emplmnt for Worker-7	2(a)	4	DT (MMDD)
0580	Retained Worker's Wages 1st 26 Wks of Emplmnt-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 Emplmnt-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
0650	First DT of Emplmnt for Worker-8	2(b)	4	DT (MMDD)
0660	Retained Worker's Wages 1st 26 Wks of Emplmnt-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 Emplmnt-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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0730	First DT of Emplmnt for Worker-9	2(c)	4	DT (MMDD)
0740	Retained Worker's Wages 1st 26 Wks of Emplmnt-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 Emplmnt-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
0810	First DT of Emplmnt for Worker-10	2(a)	4	DT (MMDD)
0820	Retained Worker's Wages 1st 26 Wks of Emplmnt-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 Emplmnt-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

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)
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
0970	First DT of Emplmnt for Worker-12	2(c)	4	DT (MMDD)
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
		4	"0506" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6251bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0080	6	12	NO ENTRY
*0090	7	25	AN or "STMbnn"
+0100	7	12	N
0110	7	12	N
0120	8	12	N
0130	9	12	N
0140	10	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0150	Alternative Tax Net Operating Loss	11	12	N
0160	Tax Exempt Interest From Private Activity Bonds	12	12	N
0170	Section 1202 Exclusion	13	12	N
0180	Incentive Stock Options	14	12	N
0190	Beneficiaries of Estates and Trusts	15	12	N
0200	Large Partnerships	16	12	N
0210	Adjusted Gain or Loss	17	12	N
0220	Depreciation	18	12	N
0230	Passive Activity Loss	19	12	N
0240	Certain Loss Limitations	20	12	N
0250	Circulation Expense	21	12	N
0260	Long-term Contracts	22	12	N
0270	Mining Exploration and Development Costs	23	12	N
0280	Research Experimental Expense	24	12	N
0290	Certain Installment Sales	25	12	N
0300	Intangible Drilling	26	12	N
0310	Other Adjustments	27	12	N
0320	Alternative Minimum Taxable Income	28	12	N
0325	Schedule Q Literal	28	5	"SCHbQ" or blank
0330	Exemption Amount	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0340	Child Exemption Worksheet Literal	29	1	"C" or blank
0350	Adjusted AMT Income	30	12	N
0360	Initial Minimum Tax	31	12	N
0370	Foreign Tax Credit	32	12	N
0380	Tentative Minimum Tax	33	12	N
0390	Applicable Return Tax	34	12	N
0400	Alternative Minimum Tax	35	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0346" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6478bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1(a)	12	N
			Qual Ethanol Fuel Production
0030	1(c)	12	N
			Total Qualified Ethanol Fuel Production
0036	2(a)	12	N
			Alcohol 190 Proof or more and in Mix
0038	2(c)	12	N
			Total Alcohol 190 or more and in Mix
0046	3(a)	12	N
			Alcohol 150 to 189 Proof and in Mix
0048	3(c)	12	N
			Total 150 to 189 Proof and in Fuel Mix
0076	4(a)	12	N
			Qual Cellu Biofuel that is Alcohol
0078	4(c)	12	N
			Tot Qual Cellu Biofuel that is Alcohol
0079	5(a)	12	N
			Biofuel sold or used is not Alcohol

Field Identification No.		Form Ref.	Length	Field Description	
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0082	Total Biofuel sold or used not Alcohol	5(c)	12	N	
0083	Qual Cellu Biofuel sold or used after 2010	6(a)	12	N	
0084	Tot Qual Cellu Biofuel sold or used after 2010	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	
0110	Add Lines 7 and 8	9	12	N	
0120	Credit from Passive Activities	10	12	N	
0130	Previous Total minus Passive Activities Credit	11	12	N	
0140	Passive Activity Credit Allowed	12	12	N	
0148	Carry-forward of Credit	13	12	N	
0150	Carry-back of Credit	14	12	N	
0155	Current Year Credit for Alcohol Used as Fuel	15	12	N	
0158	Allocated to Beneficiaries	16	12	NO ENTRY	
0168	Attach 1041 Statement	16	6	NO ENTRY	
0180	Estate and Trust Current Year Credit	17	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	"1163" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8082bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000004
0010 Identifying Number		9	N
0020 Notice of Inconsistent Treatment	1a	1	"X" or blank
0030 Administrative Adjustment Request (AAR)	1b	1	NO ENTRY
0050 Pass-Through Entity (Partnership)	2a	1	"X" or blank
0060 Pass-Through Entity (S Corporation)	2b	1	"X" or blank
0065 Pass-Through Entity (Estate)	2c	1	"X" or blank
0070 Pass-Through Entity (Trust)	2d	1	"X" or blank
0075 Pass-Through Entity (REMIC)	2e	1	"X" or blank
0080 Identifying Number of Pass-Through Entity	3	9	N

Field Identification No.		Form Ref.	Length	Field Description
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0090	Name of Pass-Through Entity	4	35	AN Allowable special   characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	4	35	AN, Allowable special   characters are space, slash, hyphen and literal "NONE"
0110	City of Pass-Through Entity	4	22	A, Allowable special   character is space
0120	State of Pass-Through Entity	4	2	A (Standard Postal State   Abbreviations)
0130	Zip Code of Pass-Through Entity	4	12	N (left-justified)
0150	IRS Center Where Return is Filed	5	5	AN --
0160	Tax Year of Pass-Through Entity (from)	6	8	DT
0165	Tax Year of Pass-Through Entity (to)	6	8	DT
0170	Your Tax Year (from)	7	8	DT
0175	Your Tax Year (to)	7	8	DT
0180	Description of Inconsistent or AAR Items-1	8a	60	AN
0190	Amount of Item Box-1	8b	1	"X" or blank
0200	Treatment of Item Box-1	8b	1	"X" or blank
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	8c	12	N
0220	Amount you are Reporting-1	8d	12	N
0230	Difference between C & D-1	8e	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0240	Description of Inconsistent or AAR Items-2	9a	60	AN or blank	
0250	Amount of Item Box-2	9b	1	"X" or blank	
0260	Treatment of Item Box-2	9b	1	"X" or blank	
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	9c	12	N or blank	
0280	Amount you are Reporting-2	9d	12	N or blank	
0290	Difference between C & D-2	9e	12	N or blank	
0300	Description of Inconsistent or AAR Items-3	10a	60	AN or blank	
0310	Amount of Item Box-3	10b	1	"X" or blank	
0320	Treatment of Item Box-3	10b	1	"X" or blank	
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	10c	12	N or blank	
0340	Amount you are Reporting-3	10d	12	N or blank	
0350	Difference between C & D-3	10e	12	N or blank	
0360	Description of Inconsistent or AAR Items-4	11a	60	AN or blank	
0370	Amount of Item Box-4	11b	1	"X" or blank	
0380	Treatment of Item Box-4	11b	1	"X" or blank	
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	11c	12	N or blank	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Amount you are Reporting-4	11d	12	N or blank
0410	Difference between C & D-4	11e	12	N or blank
*0420	Explanations-1	Part III	70	AN or "STMbnn"
0430	Explanations-2	Part III	70	AN
0440	Explanations-3	Part III	70	AN
0450	Explanations-4	Part III	70	AN
0460	Explanations-5	Part III	70	AN
0470	Explanations-6	Part III	70	AN
0480	Explanations-7	Part III	70	AN
0490	Explanations-8	Part III	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0278" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8586bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	3	N Number of Forms 8609-A Attached before 2008
@0025	1	6	"STMbnn" or blank Multiple BLDG Project Schedule before 2008
0050	2	1	"X" or blank Decrease in the QLFY Basis - Yes Box
0060	2	1	"X" or blank Decrease in the QLFY Basis - No Box
*0070	2(i)	9	AN or "STMbnn" BLDG ID Number - BIN1
+0080	2(ii)	9	AN BLDG ID Number - BIN2
+0090	2(iii)	9	AN BLDG ID Number - BIN3
+0100	2(iv)	9	AN BLDG ID Number - BIN4
@0105	3	6	"STMbnn" or blank CR ATTR to more than one BLDG Sch

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

Field Identification No.		Form Ref.	Length	Field Description
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				--
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				--
0360	Allocated to Beneficiaries of Estate or Trust	13	12	NO ENTRY
0370	Estate and Trust	14	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0569" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8621bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	N 0000001 - 0000005
0010	Name of Shareholder	35	AN
0020	Identifying Number	9	N
0030	Address	35	AN
0040	City	22	AN
0050	State	2	AN
0060	Zip Code	12	N (Left-Justified)
0065	Country	35	AN
0070	Shareholder's Tax Year Beginning	8	N (YYYYMMDD)
0080	Shareholder's Tax Year Ending	8	N (YYYYMMDD)
0090	Type Of Shareholder (Individual)	1	"X" or blank
0100	Type Of Shareholder (Corporation)	1	"X" or blank
0110	Type Of Shareholder (Partnership)	1	"X" or blank
0120	Type Of Shareholder (S Corporation)	1	"X" or blank

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

Field Identification No.		Form Ref.	Length	Field Description
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0280	Election To Mark-to-market PFIC Stock	I F	1	"X" or blank
0283	Deemed Dividend Election Section 1297(e) PFIC	1G	1	"X" or blank
0286	Deemed Dividend Election Former PFIC	1H	1	"X" or blank
0290	Pro Rata Share Of The Ordinary Earnings Of The QEF	II1a	12	N
0300	Portion Of Line 1a	II1b	12	N
0310	Subtract Line 1b From Line 1a	II 1c	12	N
0320	Pro Rata Share Of Total Net Capital Gain Of QEF	II2a	12	N
0330	Portion Of Line 2a	II 2b	12	N
0340	Subtract Line 2b From Line 2a	II2c	12	N
0350	Add Lines 1c And 2c	II3a	12	N
0360	Tot Amt Of Cash & FMV Of Other Property Distrib.	II3b	12	N
@0365	Attach Attachment	II	6	"STMbnn" or blank
0370	Enter Portion Of Line 3a	II3c	12	N
0380	Add Lines 3b And 3c	II3d	12	N
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N
0410	Tot Tax Without Regard To Amount On Line 3e	II4b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0420	Subtract Line 4b From Line 4a	II4c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0313" for Fixed; "nnnn" for variable format
		4	Value "*****"
0440		6	"FRMbbb"
0441		6	"8621bb"
0442		5	"PG02b"
0443		9	N (Primary SSN)
0444		1	Blank
0445		7	N 0000001 - 0000005
0450	III5a	12	N
0460	III5b	12	N
0470	III5c	12	N
0480	III6	12	N
0490	III7	12	N
0491	III8a	12	N
0492	III8b	12	N
0493	III8c	12	N
0494	III9a	12	N

Field Identification No.		Form Ref.	Length	Field Description
0495	Enter Loss from Line 8c to Extent of Line 9a	III9b	12	N
0496	Amount of Loss from Line 8c that Exceeds Line 9a	III9c	12	N
0500	Tot Distributions From PFIC During Current TY	IV10a	12	N
0510	Total Distributions, Reduced	IV10b	12	N
0520	Divide Line 10b By 3	IV10c	12	N
0530	Multiply Line 10c By 125%	IV10d	12	N
0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/Disposition	IV11a	6	"STMbnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N

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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
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		4	"0883" for Fixed; "nnnn" for variable format
		4	Value "*****"
0602		6	"FRMbbb"
0603		6	"8621bb"
0604		5	"PG03b"
0605		9	N (Primary SSN)
			Number
0606		1	blank
0607		7	N 0000001 - 0000005
0610	V1(i)	8	YYYYMMDD
			Tax Year Of Outstanding Election
0620	V2(i)	12	N
			Undistributed Earnings
0630	V3(i)	12	N
			Deferred Tax
0640	V4(i)	12	N
			Interest Accrued On Deferred Tax
0650	V5(i)	35	AN
			Event Terminating Election
0660	V6(i)	12	N
			Earnings Distributed
0670	V7(i)	12	N
			Deferred Tax Due
0680	V8(i)	12	N
			Accrued Interest Due
0690	V9(i)	12	N or blank
			Portion Of Deferred Tax Outstanding
0700	V10(i)	12	N or blank
			Interest Accrued After Partial Termination
0710	V1(ii)	8	YYYYMMDD or blank
			Tax Year Of Outstanding Election

Field Identification No.		Form Ref.	Length	Field Description
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0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank
0980	Accrued Interest Due	V8(iv)	12	N or blank
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank
1050	Event Terminating Election	V5(v)	35	AN or blank
1060	Earnings Distributed	V6(v)	12	N or blank
1070	Deferred Tax Due	V7(v)	12	N or blank
1080	Accrued Interest Due	V8(v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9(v)	12	N or blank

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0163" for Fixed; "nnnn" for variable format
		4	Value "*****"
0700		6	"FRMbbb"
0701		6	"8801bb"
0702		5	"PG04b"
0703		9	N (Primary SSN)
0704		1	blank
0705		7	N 0000001
0710	48	12	N
0720	49	12	N
0730	50	12	N
0740	51	12	N
0750	52	12	N
0760	53	12	N
0770	54	12	N
0773	55	12	N
0774	56	12	N
0775	57	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
		4	"0185" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8820bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
*0025	1	25	AN, "STMbnn" or blank
0030	2a	12	N
0032	2b	12	N
0034	2c	12	N
0040	3	12	N
0045	4	12	NO ENTRY
0050	4	12	N
0060	5	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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0070	Estates & Trusts - Subtract Line 5 from Line 4	6	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0751" 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 Identification No.		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 Identification No.		Form Ref.	Length	Field Description
0300	Year of Vehicle 3	1c	6	YYYYbb or blank
0310	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0320	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0325	Vehicle Identification Number (VIN) (Vehicle 3)	3c	17	AN or blank
0330	Date Vehicle Placed in Service 3	3c	8	DT or blank
0340	Cost of the Vehicle 3	4c	12	N
0350	Business/Investment Use Percentage 3	5c	6	R
0360	Multiply Line 4 by Line 5 3	6c	12	N
0370	Section 179 Expenses Deduction 3	7c	12	N
0380	Subtract Line 7 from Line 6 3	8c	12	N
0390	Multiply Line 8 by Appropriate Percentage 3	9c	12	N
0400	Vehicle 3 Credit	11c	12	N
0410	Add Columns (a) through (c) 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

Field Identification No.		Form Ref.	Length	Field Description
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*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
0530	Amt from Line 4 or Subtract Line 5 from Line 4 V3	15c	12	N
0540	Multiply Line 15 by Appropriate Percentage V3	16c	12	N
0550	Maximum credit per Vehicle 3	17c	12	N
0560	Vehicle 3 Credit	18c	12	N
0570	Add Columns (a) through (c) 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

Field Identification No.		Form Ref.	Length	Field Description
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0620	Personal Use Part of Credit	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0172" for Fixed; "nnnn" for variable format
		4	Value "*****"
0700		6	"FRMbbb"
0701		6	"8834bb"
0702		5	"PG02b"
0703		9	N (Primary SSN)
			Taxpayer Identification Number
0704		1	blank
0705		7	N 0000001
			Form Occurrence Number
0710		9	NO ENTRY
0740	24	12	N
			Passive Activity Credits Allowed
0750	25	12	N
			Regular Tax before Credits
0760	26a	12	N
			Foreign Tax Credit
0770	26b	12	N
			Personal Credits from Form 1040
0780	26c	12	N
			American Samoa Economic Credit (Form 5735)
0800	26d	12	N
			Total Credits
0810	27	12	N
			Net Regular Tax
0820	28	12	N
			Tentative Minimum Tax
0830	29	12	N
			Excess of Net Tax over Tentative Minimum Tax
0840	30	12	N
			Qualified Electric Vehicle Credit

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
		4	"0145" for Fixed; "nnnn" for variable format
		4	Value "*****"
1181		6	"FRMbbb"
1182		6	"8835bb"
1183		5	"PG02b"
1184		9	N (Primary SSN)
1185		1	blank
1186		7	N 0000001
1190	24	12	N
1195	25	12	N
1200	26	6	R
1205	27	12	N
1210	28	12	N
1215	29	12	N
1260	30	12	N
1270	31	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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1280	Estate, Trust, Coop Current Year Credit	32	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0241" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8853bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0009		9	N
			MSA Acct Holder SSN
0015		1	"X" or blank
			Death of MSA Acct Holder
@0017		6	"STMbnn" or blank
			Section A, B, or C "Statement" Calcs
0160	1	12	N
			Total Employer Contributions for Current Tax Year
0170	2	12	N
			Taxpayer MSA Contributions for Current Tax Year
0180	3	12	N
			Limitation Amount
0190	4	12	N
			Compensation Amount
0200	5	12	N
			Archer MSA Deduction
0210	6a	12	N
			Total MSA Distributions Received
0220	6b	12	N
			Distributions Rolled Over & Excess Contributions

Field Identification No.		Form Ref.	Length	Field Description
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0230	Net MSA Distributions	6c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	7	12	N
0250	Taxable Archer MSA Distributions	8	12	N
0260	Exceptions to 20% Tax Box	9a	1	"X" or blank
0270	Additional 20% Tax	9b	12	N
0272	Total Medicare Advantage MSA Distr Received	10	12	N
0274	Total Medicare Advantage Unreimbursed Med Expenses	11	12	N
0276	Taxable Medicare Advantage MSA Distributions	12	12	N
0278	Exceptions to 50% Tax Box	13a	1	"X" or blank
0279	Additional 50% Tax	13b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0260" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"8853bb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001
0288	Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289	Policyholder SSN		9	N
0290	More Than One Section C Box	Section C	1	No Entry
0295	Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions )
0300	Name of Insured	14a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310	Insured SSN	14b	9	N
0320	Payments or Death Benefits - Yes	15	1	"X" or blank
0330	Payments or Death Benefits - No	15	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0340	Insured Terminally Ill - Yes	16	1	"X" or blank
0350	Insured Terminally Ill - No	16	1	"X" or blank
0360	Gross LTC Payment Amounts	17	12	N
0370	Qualified LTC Insurance Contract Amount	18	12	N
0380	Accelerated Death Benefits Received	19	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	20	12	N
0400	Multiply \$300 By Number of Days of LTC Period	21	12	N
0410	Qualified LTC Service Incurred Costs	22	12	N
0420	Larger of Line 21 or Line 22	23	12	N
0430	Total Reimbursements Received	24	12	N
0440	Per Diem Limitation	25	12	N
0450	Taxable Payments	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0259" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8859bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0020	A	35	AN
0030	A	22	A
0040	A	2	A
0050	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	B	4	N
0070	C	4	AN
0080	D	8	DT
0090	1	12	N
0100	2	12	N
0120	3	12	N
0130	4	6	R

Field Identification No.		Form Ref.	Length	Field Description
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0140	Multiply Line 1 by Line 4	5	12	N
0150	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
@0180	Line 7 Supporting Statement	7	6	"STMbnn" or blank
0200	Credit Limit Worksheet Amount	8	12	N
0230	Credit Allowed for Current Year	9	12	N
0240	Credit Carryforward to Next Year	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1046" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8862bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	4	Value "2011"
0012	2	1	"X" or blank
0014	2	1	"X" or blank
0020	3	1	"X" or blank
0030	3	1	"X" or blank
0062	4A	3	N
0072	4B	3	N
0076	4C	3	N
0082	5A(1)	4	N (MMDD)

Field Identification No.		Form Ref.	Length	Field Description
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0084	Child 1 Month and Day of Death	5A(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	5B(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	5B(2)	4	N (MMDD)
0102	Child 3 Month and Day of Birth	5C(1)	4	N (MMDD)
0104	Child 3 Month and Day of Death	5C(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	6A Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	6A Child 1	25	AN
0145	Street Address During the Filing Tax Year - 3	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	6A Child 1	25	AN
0150	Address Same as Child 1	6B	1	"X" or blank
0246	Street Address During The Filing Tax Year - 1	6B Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	6B Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	6B Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	6B Child 2	25	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0265	Street Address During the Filing Tax Year - 3	6B Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	6B Child 2	25	'See 1st Occ.'
0272	Address Same as Child 1	6C	1	"X" or blank
0274	Address Same as Child 2	6C	1	"X" or blank
0276	Street Address during the Filing Tax Year-1	6C Child 3	35	'See 1st Occ.'
0278	City, State and Zip Code-1	6C Child 3	25	'See 1st Occ.'
0280	Street Address during the Filing Tax Year-2	6C Child 3	35	'See 1st Occ.'
0282	City, State and Zip Code-2	6C Child 3	25	'See 1st Occ.'
0284	Street Address during the Filing Tax Year-3	6C Child 3	35	'See 1st Occ.'
0286	City, State and Zip Code-3	6C Child 3	25	'See 1st Occ.'
0290	Other Person Lived w/Child - Yes	7	1	"X" or blank
0300	Other Person Lived w/Child - No	7	1	"X" or blank
0310	Other Person Name-1 Child 1	7A	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320	Other Person Relationship-1 Child 1	7A	11	AN or blank
0330	Other Person Name-2 Child 1	7A	35	'See 1st Occ.'

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

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"1705" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	N 0000001 - 0000005
0006		6	YYYYMM
@0007		6	"STMbnn" or blank
0010		8	YYYYMMDD
0020		8	YYYYMMDD
0080	A	1	NO ENTRY
0090	A	1	"X" or blank
0100	A	1	"X" or blank
0110	A	1	"X" or blank
0120	B	8	YYYYMMDD
0130	B	8	YYYYMMDD
0140	C	12	N

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

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

Field Identification No.		Form Ref.	Length	Field Description
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0600	Name Line 2 Foreign Partnership	F1	35	AN
0605	In Care of Name Line	F1	35	AN or blank
0610	Address Foreign Partnership	F1	35	AN
0615	Reserved	F1	35	NO ENTRY
0620	City Foreign Partnership	F1	22	AN
0625	Foreign City, State or Province	F1	35	AN
0630	State Foreign Partnership	F1	2	AN
0635	Country Foreign Partnership	F1	35	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0650	EIN Foreign Partnership	F2(a)	9	N or blank
0655	Foreign Reference ID Number	F2(b)	50	AN
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN
0712	Exchange Rate	F8b	11	R (nnnnnnn.nnnn) (decimal is implied)

Field Identification No.		Form Ref.	Length	Field Description
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@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0865	Country Foreign Agent	G3	35	AN or blank
0870	Name Line 1 Person With Books/Records	G4	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN or blank
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
@1029	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0829" for Fixed; "nnnn" for variable format
		4	Value "*****"
3790		6	"FRMbbb"
3791		6	"8865bb"
3792		5	"PG05b"
3793		9	N (Primary SSN)
3794		1	Blank
3795		7	N 0000001 - 0000005
3800	SCH L 1(b)	12	N
3810	SCH L 1(d)	12	N
3820	SCH L2a(a)	12	N
3830	SCH L2a(c)	12	N
3840	SCH L2b(a)	12	N
3850	SCH L2b(b)	12	N
3860	SCH L2b(c)	12	N
3870	SCH L2b(d)	12	N
3880	SCH L 3(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3890	Inventories End Of Tax Year	SCH L3(d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6(b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" or blank
3957	Loans to Partners Beginning of Tax Year	SCH L7a(b)	12	N
3958	Loans to Partners End of Tax Year	Sch L7a(d)	12	N
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L7b(b)	12	N
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L7b(d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3990	Other Investments End Of Tax Year	SCH L 8(d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" or blank
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N
4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" or blank
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" or blank
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" or blank
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8889bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0010		9	N
0015	1	1	"X" or blank
0025	1	1	"X" or blank
0035	2	12	N
0045	3	12	N
0055	4	12	N
0065	5	12	N
0075	6	12	N
0085	7	12	N
0095	8	12	N
0105	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0115	Qualified HSA Funding	10	12	N
0125	Add Lines 9 and 10	11	12	N
0130	Subtract Line 11 from Line 8	12	12	N
0135	HSA Deductions	13	12	N
0145	Total HSA Distributions	14a	12	N
0155	Rollover Contributions	14b	12	N
0165	Subtract Line 14b from Line 14a	14c	12	N
0170	Unreimbursed Qualified Medical Expenses	15	12	N
0175	Taxable HSA Distributions	16	12	N
0185	Exceptions to Additional 20% Tax	17a	1	"X" or blank
0195	Additional 20% Tax	17b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0544" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8909bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1a	12	N
			Number of Type A Dishwashers Produced
0025	1b	12	N
			Number of Type B Dishwashers Produced
0030	1c	12	N
			Number of Type C Dishwashers Produced
0040	2a	12	N
			Number of Type A Dishwashers Produced 2 Yrs Prior
0045	2b	12	N
			Number of Type B Dishwashers Produced 2 Yrs Prior
0050	2c	12	N
			Number of Type C Dishwashers Produced 2 Yrs Prior
0060	3a	12	N
			Subtract Line 2a from Line 1a
0065	3b	12	N
			Subtract Line 2b from Line 1b
0070	3c	12	N
			Subtract Line 2c from Line 1c

Field Identification No.		Form Ref.	Length	Field Description
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0080	Multiply Line 3a by Line 4a	5a	12	N
0085	Multiply Line 3b by Line 4b	5b	12	N
0090	Multiply Line 3c by Line 4c	5c	12	N
0095	Add Amts on Line 5 Columns a, b, and c	6	12	N
0105	Number of Type A Clothes Washers Produced	7a	12	N
0115	Number of Type B Clothes Washers Produced	7b	12	N
0145	Num of Type A Clothes Washers Produced 2 Yrs Prior	8a	12	N
0155	Num of Type B Clothes Washers Produced 2 Yrs Prior	8b	12	N
0185	Subtract Line 8a from Line 7a	9a	12	N
0195	Subtract Line 8b from Line 7b	9b	12	N
0218	Multiply Line 9a by Line 10a	11a	12	N
0220	Multiply Line 9b by Line 10b	11b	12	N
0240	Add Amts on Line 11 Columns a and b	12	12	N
0245	Number of Type A Refrigerators Produced	13a	12	N
0255	Number of Type B Refrigerators Produced	13b	12	N

Field Identification No.		Form Ref.	Length	Field Description
0285	Num of Type A Refrigerators Produced 2 Yrs Prior	14a	12	N
0295	Num of Type B Refrigerators Produced 2 Yrs Prior	14b	12	N
0318	Subtract Line 14a from Line 13a	15a	12	N
0320	Subtract Line 14b from Line 13b	15b	12	N
0325	Multiply Line 15a by Line 16a	17a	12	N
0335	Multiply Line 15b by Line 16b	17b	12	N
0365	Add Amts on Line 17 Columns a and b	18	12	N
0375	Add Lines 6, 12 and 18	19	12	N
0385	4% of Average Annual Gross Receipts	20	12	N
				--
				--
				--
				--
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				--
				--
0470	Enter Amount from Line 11, Column (b)	21b	12	N
0480	Enter Amount from Line 17, Column (b)	21c	12	N
				--
0500	Maximum Credit Amount	22	12	N
0510	Smallest of Line 19, 20 or 22	23	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0520	Credit from Partnerships Estates, etc	24	12	N
0530	Add Lines 23 and 24	25	12	N
0540	Amount Allocated to Beneficiaries	26	12	NO ENTRY
0550	Subtract Line 26 from Line 25	27	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0706" 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
0200	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank

Field Identification No.		Form Ref.	Length	Field Description
0210	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0220	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0225	Vehicle Identification Number (VIN) (Vehicle 3)	2c	17	AN or blank
0230	Date Vehicle was Placed in Service 3	3c	8	DT or blank
0260	Credit Allowable 3	4c	12	N or blank
0261	Qualified Plug-In Electric Vehicle 3	5c	12	N
0262	Section 179 Expense 3	6c	12	N
0263	Subtract Line 6c 3	7c	12	N
0264	Multiply Line 7c 3	8c	12	N
0266	Enter the Smaller 3	10c	12	N
0267	Tentative Credit 3	11c	12	N
0270	Business/Investment Use Percentage 3	12c	6	R or blank
0280	Multiply Line 11 by Line 12 3	13c	12	N or blank
0290	Add Columns (a) through (c) 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*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
0340	Amt on Line 11 or Subtract Line 13 from Line 11 3	17c	12	N
0350	Add Columns (a) through (c) 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
		4	"0235" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8912bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010 Form Occurrence Number
0010	1	12	N
0020	2	12	N
			Bond Credit(s) from Ptnrshp, Estates, Trusts
0030	3	12	N
			Carryforward of Credits
0040	4	12	N
			Total Credits
0050	5	12	NO ENTRY
			Amount Allocated to the Beneficiaries
0060	6	12	NO ENTRY
			Estates and Trusts
0070	7	12	N
			Regular Tax before Credits
0080	8	12	N
			Alternative Min Tax
0090	9	12	N
			Regular Tax before Credits Plus ALT. Min. Tax
0100	10a	12	N
			Foreign Tax Credit
0110	10b	12	N
			Personal Credits from 1040
0120	10c	12	N
			General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Credit for Prior Yr Minimum Tax	10d	12	N
0140	Add Lines 10a through 10d	10e	12	N
0150	Net Income Tax	11	12	N
0160	Credit to Holders of Tax Credit Bonds Allowed	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1175" for Fixed; "nnnn" for variable format
		4	Value "*****"
0205		6	"FRMbbb"
0206		6	"8912bb"
0207		5	"PG02b"
0208		9	N (Primary SSN)
0208			Taxpayer Identification Number
0209		1	blank
0210		7	N 0000001 - 0000010
*0245	13a	35	AN, "STMbnn" or blank, Allowable special characters are spaces, slash, hyphen
+0255	13b	9	N
+0265	13c	12	N
0275	13a	35	AN or blank, Allowable special characters are spaces, slash, hyphen
0275			Name of Issuer of F1097-BTC -2
0285	13b	9	N
0285			Identifying Number of Issuer -2
0295	13c	12	N
0295			Amount Reported to Taxpayer on F1097- BTC -2
0305	13a	35	'See 2nd Occ.'
0305			Name of Issuer of F1097-BTC -3
0315	13b	9	N
0315			Identifying Number of Issuer -3

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0325	Amount Reported to Taxpayer on F1097-BTC -3	13c	12	N	
0335	Name of Issuer of F1097-BTC -4	13a	35	'See 2nd Occ.'	
0345	Identifying Number of Issuer -4	13b	9	N	
0355	Amount Reported to Taxpayer on F1097-BTC -4	13c	12	N	
0365	Name of Issuer of F1097-BTC -5	13a	35	'See 2nd Occ.'	
0375	Identifying Number of Issuer -5	13b	9	N	
0385	Amount Reported to Taxpayer on F1097-BTC -5	13c	12	N	
0395	Name of Issuer of F1097-BTC -6	13a	35	'See 2nd Occ.'	
0405	Identifying Number of Issuer -6	13b	9	N	
0415	Amount Reported to Taxpayer on F1097-BTC -6	13c	12	N	
0425	Name of Issuer of F1097-BTC -7	13a	35	'See 2nd Occ.'	
0435	Identifying Number of Issuer -7	13b	9	N	
0445	Amount Reported to Taxpayer on F1097-BTC -7	13c	12	N	
0455	Name of Issuer of F1097-BTC -8	13a	35	'See 2nd Occ.'	
0465	Identifying Number of Issuer -8	13b	9	N	
0475	Amount Reported to Taxpayer on F1097-BTC -8	13c	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0485	Name of Issuer of F1097-BTC -9	13a	35	'See 2nd Occ.'
0495	Identifying Number of Issuer -9	13b	9	N
0505	Amount Reported to Taxpayer on F1097-BTC -9	13c	12	N
0515	Name of Issuer of F1097-BTC -10	13a	35	'See 2nd Occ.'
0525	Identifying Number of Issuer -10	13b	9	N
0535	Amount Reported to Taxpayer on F1097-BTC -10	13c	12	N
0545	Name of Issuer of F1097-BTC -11	13a	35	'See 2nd Occ.'
0555	Identifying Number of Issuer -11	13b	9	N
0565	Amount Reported to Taxpayer on F1097-BTC -11	13c	12	N
0575	Name of Issuer of F1097-BTC -12	13a	35	'See 2nd Occ.'
0585	Identifying Number of Issuer -12	13b	9	N
0595	Amount Reported to Taxpayer on F1097-BTC -12	13c	12	N
0605	Name of Issuer of F1097-BTC -13	13a	35	'See 2nd Occ.'
0615	Identifying Number of Issuer -13	13b	9	N
0625	Amount Reported to Taxpayer on F1097-BTC -13	13c	12	N
0635	Name of Issuer of F1097-BTC -14	13a	35	'See 2nd Occ.'

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0645	Identifying Number of Issuer -14	13b	9	N	
0655	Amount Reported to Taxpayer on F1097-BTC -14	13c	12	N	
0665	Name of Issuer of F1097-BTC -15	13a	35	'See 2nd Occ.'	
0675	Identifying Number of Issuer -15	13b	9	N	
0685	Amount Reported to Taxpayer on F1097-BTC -15	13c	12	N	
0695	Name of Issuer of F1097-BTC -16	13a	35	'See 2nd Occ.'	
0705	Identifying Number of Issuer -16	13b	9	N	
0715	Amount Reported to Taxpayer on F1097-BTC -16	13c	12	N	
0725	Name of Issuer of F1097-BTC -17	13a	35	'See 2nd Occ.'	
0735	Identifying Number of Issuer -17	13b	9	N	
0745	Amount Reported to Taxpayer on F1097-BTC -17	13c	12	N	
0755	Name of Issuer of F1097-BTC -18	13a	35	'See 2nd Occ.'	
0765	Identifying Number of Issuer -18	13b	9	N	
0775	Amount Reported to Taxpayer on F1097-BTC -18	13c	12	N	
0785	Name of Issuer of F1097-BTC -19	13a	35	'See 2nd Occ.'	
0795	Identifying Number of Issuer -19	13B	9	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0805	Amount Reported to Taxpayer on F1097-BTC -19	13c	12	N
0815	Name of Issuer of F1097-BTC -20	13a	35	'See 2nd Occ.'
0825	Identifying Number of Issuer -20	13b	9	N
0835	Amount Reported to Taxpayer on F1097-BTC -20	13c	12	N
0845	Total Amounts in Column (c)	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0576" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8919bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Wage Recipient Name	35	AN
0020	Wage Recipient SSN	9	N
*0030	Employer's Name 1	1a	42 AN or "STMbnn"
+0035	TIN Type Indicator 1	1b	1 1 = EIN, 2 2 = SSN, 3 3 = Unknown
+0040	Employer's EIN 1	1b	9 N
+0050	Reason Code(s) 1	1c	8 "A", "B", "C", "D", "E", "F", "G" or "H" (multiple codes allowed)
+0060	IRS Determination or Corresp Date Rcvd 1	1d	8 DT or blank
+0070	Form 1099-MISC Was Received 1	1e	1 "X" or blank
*+0080	Total Wages With No SSA or Med Withheld 1	1f	12 N or "STMbnn"
0090	Employer's Name 2	2a	42 AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0095	TIN Type Indicator 2	2b	1	1 = EIN,   2 = SSN, 3 = Unknown or blank
0100	Employer's EIN 2	2b	9	N or blank
0110	Reason Code(s) 2	2c	8	"A", "B", "C", "D", "E",   "F", "G", "H" or blank
0120	IRS Determination or Corresp Date Rcvd 2	2d	8	'See 1st Occ.'
0130	Form 1099-MISC Was Received 2	2e	1	'See 1st Occ.'
0140	Total Wages With No SSA or Med Withheld 2	2f	12	'See 1st Occ.'
0150	Employer's Name 3	3a	42	'See 2nd Occ.'
0155	TIN Type Indicator 3	3b	1	1 = EIN,   2 = SSN, 3 = Unknown or blank
0160	Employer's EIN 3	3b	9	N or blank
0170	Reason Code(s) 3	3c	8	"A", "B", "C", "D", "E",   "F", "G", "H" or blank
0180	IRS Determination or Corresp Date Rcvd 3	3d	8	'See 1st Occ.'
0190	Form 1099-MISC Was Received 3	3e	1	'See 1st Occ.'
0200	Total Wages With No SSA or Med Withheld 3	3f	12	'See 1st Occ.'
0210	Employer's Name 4	4a	42	'See 2nd Occ.'
0215	TIN Type Indicator 4	4b	1	1 = EIN,   2 = SSN, 3 = Unknown or blank
0220	Employer's EIN 4	4b	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0230	Reason Code(s) 4	4c	8	"A", "B", "C", "D", "E",   "F", "G", "H" or blank
0240	IRS Determination or Corresp Date Rcvd 4	4d	8	'See 1st Occ.'
0250	Form 1099-MISC Was Received 4	4e	1	'See 1st Occ.'
0260	Total Wages With No SSA or Med Withheld 4	4f	12	'See 1st Occ.'
0270	Employer's Name 5	5a	42	'See 2nd Occ.'
0275	TIN Type Indicator 5	5b	1	1 = EIN,   2 = SSN, 3 = Unknown or blank
0280	Employer's EIN 5	5b	9	N or blank
0290	Reason Code(s) 5	5c	8	"A", "B", "C", "D", "E",   "F", "G", "H" or blank
0300	IRS Determination or Corresp Date Rcvd 5	5d	8	'See 1st Occ.'
0310	Form 1099-MISC Was Received 5	5e	1	'See 1st Occ.'
0320	Total Wages With No SSA or Med Withheld 5	5f	12	'See 1st Occ.'
0330	Total Wages	6	12	N
0340	Total Social Security Wages and Tips	8	12	N
0350	Line 7 minus Line 8	9	12	N
0360	Wages Subject to Social Security Tax	10	12	N
0370	Social Security Tax on Wages	11	12	N

FORM 8919

Uncollected Social Security and Medicare  
Tax on...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Medicare Tax on Wages	12	12	N
0390	F1040 Social Security and Med Tax on Wages	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0220" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8930bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001 - 0000002	
0010	SSN of Qualified Taxpayer		9	N	
0177	Enter Amount from 2009 Form 8930, Line 11	1	12	N	--
0182	Prior Year Form 8930 Line 8	2	12	N or blank	--
0184	Prior Year Form 8930 Line 3	3	12	N or blank	
0186	Subtract Line 3 from Line 2	4	12	N	
0190	Total Repayments from Retirement Plan	5	12	N	
0194	Add Lines 4 and 5	6	12	N	
0200	Amount Retirement Plan Subject to Tax	7	12	N	
0307	Prior Year Form 8930 Line 26	8	12	N	--

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0312	Prior Year Form 8930 Line 17	9	12	N
0314	Prior Year Form 8930 Line 12	10	12	N
0316	Subtract Line 10 from Line 9	11	12	N
0320	Total Repayments of Dist from Trad, SEP, Etc	12	12	N
0324	Add Lines 11 and 12	13	12	N
0330	Amount of Trad, SEP, Etc Subject to Tax	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0490" 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
-----	-----	----	-----	-----
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
0190	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0200	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0210	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0215	Vehicle Identification Number (VIN) (Vehicle 3)	2c	17	AN or blank
0220	Date Vehicle was Placed in Service 3	3c	8	DT or blank
0230	Tentative Credit Vehicle 3	4c	12	N or blank
0240	Business/Investment Percentage Vehicle 3	5c	6	R or blank

Field Identification No.	Form Ref.	Length	Field Description
0250	Multiply Line 4 by Line 5 Vehicle 3	6c	12 N or blank
0280	Add Cols (a) through (c) 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
0370	Amt from Line 4 or Subtract Line 6 from 4 (V3)	10(c)	12 N
0400	Add Cols (a) through (c) 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
-----	----	-----	-----
		4	"0260" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8941bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		9	N
			Identifying Number of Taxpayer
0020	1	4	N
			Number of Employees Employed During Tax Year
0030	2	4	N
			Full-Time Equivalent Employees
0040	3	12	N
			Average Annual Wages
0050	4	12	N
			Premiums Paid
0060	5	12	N
			Premiums Potentially Paid
0070	6	12	N
			Eligible Premiums Paid
0080	7	12	N
			Multiply Line 6 by 25% or 35%
0090	8	12	N
			Amount from Line 7 if Line 2 is 10 or Less
0130	9	12	N
			Amt. from Line 8 if Line 3 Equals \$25,000 or Less

Field Identification No.		Form Ref.	Length	Field Description
0170	Total Amount of State Premium Subsidies Paid	10	12	N
0180	Subtract Line 10 from Line 4	11	12	N
0190	Smaller of Line 9 or Line 11	12	12	N
0200	Employees from Line 1 for Whom You Paid Premiums	13	4	N
0210	Number of Full-Time Equivalent Employees	14	4	N
0220	Credit for Small Employer Health Ins. Premiums	15	12	N
0230	Add Lines 12 and 15	16	12	N
				--
				--
				--
				--
0290	Amt Allocated to Patrons of Coop./ Beneficiaries	17	12	N
0300	Allowable Credit for Coop., Estates & Trusts	18	12	N
0310	2011 Payroll Taxes	19	12	N
0320	Smaller of Line 16 or Line 19	20	12	NO ENTRY
	Record Terminus Character		1	Value "#"

## FORM PAYMENT

## Balance Due and Estimated Payments

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

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due   (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20120417", "20120615", "20120917" or "20130115"
0090 Taxpayer's Day Time Phone Number		10	N
Record Terminus Character		1	Value "#"

Generic Record

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

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

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

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

Field #	Identification	Length	Description
***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0027	Direct Debit Date	8	N
0028	Direct Debit Amount	12	N
0030	State-Routing Transit	9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)	1	N 0 = No state RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
***** INDICATORS *****			
0049	On-Line-State-Return	1	A Value "O" = On-Line
***** PARTICIPANT SECTION *****			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
***** ENTITY SECTION *****			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0062	Date of Death Primary	8	N
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0074	In C/O Address	35	AN
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only
0125	Spouse Signature	5	N PIN Use Only
0126	ERO EFIN/PIN	11	N

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

\*\*\*\*\* CONSISTENCY SECTION \*\*\*\*\*

0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.

\*\*\*\*\* ALPHANUMERIC SECTION \*\*\*\*\*

0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN
0330	Alphanumeric Field 7	80	AN

\*\*\*\*\* SIGNED NUMERIC SECTION \*\*\*\*\*

0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N

Record Terminus 1 Value #

Unformatted Record

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

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

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0328" for Fixed or Variable Format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID Value "SUMbbb"
0001		11	Filler Blank
0002		9	Taxpayer Identification Number Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003		8	Filler Blank
0010		35	Electronic Return Originator Name AN
0020		6	EFIN of Electronic Return Originator N
0030		6	Intermediate Service Provider EFIN/SBIN AN or blank
0035		1	Imperfect Return Election Indicator "X" or blank
0040		6	Number of Logical Records in Tax Return N (Maximum = 009999)
0050		2	Number of Form W-2 Records N (00-50)
0055		1	Filler Blank
0060		2	Number of Form W-2G Records N (00-30)
0063		2	Number of Form W-2GU Records N (00-10)
0070		2	Number of Form 1099-R Records N (00-10)
0075		2	Number of FEC/Pension Records N (00-10)
0079		1	Number of 499R-2/W-2PR Records N (0-6) (Occurrences of "W-2PRb")



## SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080		3	N (000-099) (Occurrences of "SCHb")
0090		4	N (0000-0999) (Occurrences of "FRMb")
0100		5	N (00000-00999) (Occurrences of "LN")
0105		1	N (0-1) (Occurrence of "Alloc")
0110		2	N (00-20) (Occurrences of "NTE")
0120		2	N (00-20) (Occurrences of "ELC")
0130		2	N (00-20) (Occurrences of "REG")
0133		5	N (00000-30000)
0135		5	N (00000-30000)
0140		1	N (1) (Occurrence of "ATH")
0145		1	N (0-8)
0150		1	"1" = Form 8283, Section A or Section B and any related attachments, else "0"
0153		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"
0156		1	"1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or similar statement, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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"
0183 Paper Document Indicator 13		1	"1" = Form 2848 or other POA granting authority to sign, else "0"
0184 Filler		1	Blank

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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
0240	Software Version Identifier	15	AN
0250	State Abbreviation	2	NO ENTRY

SUM RECORD

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