

DRAFT RECORD LAYOUT NATURE OF CHANGES #3 (01/07/2011)

TY 2010 Publication 1346

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

The following changes are updates tentatively scheduled for mid to late February 2011 due to Extender Legislation. (ERC 0248 is effective immediately.) Please be advised that some of these changes will change again in future updates.

ERC Changes:

- ERC 0025 o Schedule A - If Income Taxes Box (SEQ 0093) is significant, General Sales Taxes Box (SEQ 0095) must be blank and vice versa.
- ERC 0026 o Schedule A - If General Sales Taxes Box (SEQ 0095) is significant, then Income Taxes Box (SEQ 0093) and New Motor Vehicle Taxes (SEQ 0110) must be blank.
- ERC 0070 o Form 1040 / 1040A - When Filing Status (SEQ 0130) equals "3" Tuition And Fees Deduction (SEQ 0705) cannot be significant.
- ERC 0189 o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: **Educator Expenses (SEQ 0623), Bus Expenses Reservists & Others (SEQ 0624), Health Savings Account Deduction (SEQ 0635), Current Year Moving Expenses (SEQ 0637), Self-Employed Deduction Schedule SE (SEQ 0640), Self-Employed SEP/SIMPLE/Qualified Plans (SEQ 0650), Self-Employed Health Insurance Ded (SEQ 0670), Early Withdrawal Penalty (SEQ 0680), Total Alimony Paid (SEQ 0697), IRA Deduction (SEQ 0700), Student Loan Interest Deduction (SEQ 0702), Tuition and Fees Deduction (SEQ 0705), Domestic Production Activities Ded (SEQ 0710), Other Adjustment Amount (SEQ 0721), Archer MSA Ded. Amount (SEQ 0723) or Total Other Adjustments (SEQ 0735).**
- ERC 0248 o The following forms cannot be e-filed at this time:
 - Schedule A, Itemized Deductions
 - Form 3800, General Business Credit
 - Form 4684, Casualties and Thefts
 - Form 5405, First-Time Homebuyer Credit and Repayment of the Credit, Page 2
 - Form 6478, Alcohol and Cellulosic Biofuel Credit
 - Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit
 - Form 8859, District of Columbia First-Time Homebuyer Credit
 - Form 8910, Alternative Motor Vehicle Credit
 - Form 8917, Tuition and Fees Deduction
 - Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit
- ERC 0745 o Qualified Ethanol Fuel **Production** (SEQ 0020) cannot be greater than 15000000 (fifteen million).
- ERC 0967 o Form 1040/1040A - When Tuition And Fees Deduction (SEQ 0705) is significant, Form 8917 must be present.
- ERC 0995 o Form 8917 - Tuition and Fees Deduction Amt (SEQ 0220) must equal Tuition and Fees Deduction (SEQ 0705) of Form 1040/1040A.

Record Layout Changes:

Part 2 Section 2

Form 1040, Page 1

- Seq 0623: Changed the Identification to "Educator Expenses";
Changed the Field Description to "N"
- Seq 0705: Changed the Identification to "Tuition and Fees Deduction";
Changed the Field Description to "N"

Form 1040 A, Page 1

- Seq 0623: Changed the Identification to "Educator Expenses";
Changed the Field Description to "N"
- Seq 0705: Changed the Identification to "Tuition and Fees Deduction";
Changed the Field Description to "N"

Part 2 Section 3

Schedule A Page 1

- New Byte Count: 0679
- Added New Seqs: 0093 and 0095

Part 2 Section 4

Form 1116 Page 2

- Seq 1060: Changed the Identification to "Amt from Form 1040, Line 44"

Form 4684 Page 1

- Seq *+0040: Changed Field Description to (N, "STMbnn" or "RP 2010-36")

Form 5074

- Seq 0290: Changed the Identification to "Educator Expenses (Guam)";
Changed the Field Description to "N"
- Seq 0295: Changed the Identification to "Educator Expenses (CNMI)";
Changed the Field Description to "N"
- Seq 0400: Changed the Identification to "Tuition and Fees Deduction
(Guam)";
Changed the Field Description to "N"
- Seq 0405: Changed the Identification to "Tuition and Fees Deduction
(CNMI)";
Changed the Field Description to "N"

Form 6478

- New Byte Count: 0310
- Seq 0020: Changed the Identification to "Qual Ethanol Fuel Production"
- Seq 0030: Changed the Identification to "Total Qualified Ethanol Fuel
Production"
- Seq 0036: Changed the Identification to "Alcohol 190 Proof or more and
in Mix"
- Seq 0038: Changed the Identification to "Total Alcohol 190 or more and
in Mix"
- Seq 0046: Changed the Identification to "Alcohol 150 to 189 Proof and
in Mix"
- Seq 0048: Changed the Identification to "Total 150 to 189 Proof and in
Fuel Mix"
- Seq 0076: Changed the Identification to "Qual Cellu Biofuel that is
Alcohol"

Form 6478 continued

- Seq 0078: Changed the Identification to "Tot Qual Cellu Biofuel that is Alcohol"
- Seq 0079: Changed the Identification to "Biofuel sold or used is not Alcohol"
- Seq 0082: Changed the Identification to "Total Biofuel sold or used not Alcohol"
- Deleted Seqs: 0083 and 0084

Form 8689

- Seq 0290: Changed the Identification to "Educator Expenses";
Changed the Field Description to "N"
- Seq 0390: Changed the Identification to "Tuition and Fees Deduction";
Changed the Field Description to "N"

Form 8844

- Seqs 0025, 0027: Changed the Field Description to "NO ENTRY"
- Seq 0030: Changed the Identification to "Amount from Line 1a"

Form 8859

- New Byte Count: 0106
- Added New Seq: @0180

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1542" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"RETbbb"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		6	Value "201012", 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) or "SO" (State-Only return data attached)
0095	Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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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
0164	Exempt Spouse Name	6b	25	AN

Field Identification No.		Form Ref.	Length	Field Description
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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.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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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
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank

Field Identification No.		Form Ref.	Length	Field Description
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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
0375	Wages, Salaries, Tips	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank

Field Identification No.		Form Ref.	Length	Field Description
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@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
0557	Taxable Amount of Social Security	20b	12	N

Field Identification No.	Form Ref.	Length	Field Description	
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*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "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
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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+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
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		4	Byte Count "1082" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Ab"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "201012", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
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
-----	-----	----	-----	-----
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
-----	----	-----	-----
		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

Field No.	Identification	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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@1010	Adjustments Explanation	15	6	"STMbnn" or blank
1020	Adjustments to Taxable Income	15	12	N
1030	Net Taxable Income From Foreign Source	16	12	N
1040	Taxable Income Before Exemptions	17	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	18	6	R
1060	Amt from Form 1040, Line 44	19	12	N
1070	Max Allowable Credit	20	12	N
1080	Lump Sum Dist. Literal	21	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	21	12	N
1100	Passive Category Income Credit	22	12	N
1160	Credit for Taxes on General Category Income	23	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	24	12	N
1177	Lump Sum Dist. Credit	25	12	N
1180	Tentative Foreign Tax Credit	26	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	27	12	N
1190	International Boycott Credit Reduction	28	12	N
1200	Foreign Tax Credit	29	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
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Record Terminus Character		1	Value "#"
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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0797" 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
-----	-----	----	-----	-----
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	
0439	Yes Box Indicator	17	1	"X" or blank	--
0441	No Box Indicator	17	1	"X" or blank	
0443	Total Amount from Box Ind	17	12	N	
0446	Subtract Line 17 from Line 16	18	12	N	
0456	10% of Adjusted Gross Income	19	12	N	
0458	Subtract Line 19 from Line 18	20	12	N	
0459	Add Lines 17 and 20	21	12	N	

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character

1

Value "#"

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

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

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

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

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

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

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
		4	"0310" for Fixed; "nnnn" for variable format	
		4	Value "****"	
0000		6	"FRMbbb"	
0001		6	"6478bb"	
0002		5	"PG01b"	
0003		9	N (Primary SSN)	
0004		1	blank	
0005		7	N 0000001	
0010		9	NO ENTRY	
0020	1(a)	12	N	
0030	1(c)	12	N	
0036	2(a)	12	N	
0038	2(c)	12	N	
0046	3(a)	12	N	
0048	3(c)	12	N	
0076	4(a)	12	N	
0078	4(c)	12	N	
0079	5(a)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0082	Total Biofuel sold or used not Alcohol	5(c)	12	N	
					--
					--
0085	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	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0617" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8689bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0120	1	12	N
0130	2	12	N
0140	3	12	N
0150	4	12	N
0160	5	12	N
0170	6	12	N
0180	7	12	N
0190	8	12	N
0200	9	12	N
0210	10	12	N
0220	11	12	N

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

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

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

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

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

Field Identification
No.

Form
Ref.

Length Field Description

Record Terminus Character	1	Value "#"
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