755   Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or
Field #0050 (Accounting Method Accrual) must equal "X".
<u>Both must not equal "X".</u>

756   If Form 1041, Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then
Schedule F (Form 1040) must be present.

758   If Schedule F (Form 1040) is present and Field #0300 is significant, then one
of the following Fields #0130, 0140, 0150, 0160, 0170, 0180, 0190, 0210, 0220,
0230, 0240, 0270, 0280 or 0950 must contain a valid entry.

759   If Schedule F (Form 1040) is present and Field #0950 is significant, then
Field #0300 must be equal to Field #0950.

760   If Schedule F (Form 1040), Field #0040 (Accounting Method Cash)
equals "X", then Field #0300 or Field #0710 must also be significant.

762   If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual)
equals "X", then Field #0710 or Field #0950 must also be significant.

765   If Schedule F (Form 1040), Field #0720 (PAL Indicator) is significant, the entry
must be equal to "PAL".

766   If Schedule D, Page 1, Field #0750 (Short Term Capital Gain or Loss Entire
Year) is significant, either Form 4684, Form 6252 or Form 8824 or Form 6781
must be present.

767   Deleted.

768   If Schedule D, Page 1, Field #1580 (Long Term Capital Gain or Loss Entire
Year) is significant, then at least one of the following forms must be present:
Form 4684, or Form 6252, or Form 8824, or Form 2439 or Form 6781.

771   If Schedule D, Field 1770 (line 17) is less than zero, then Schedule D, Field 1970
(line 34) must be blank or zero.

772   If Schedule D, Page 2, Field #1810 (Amount From Form 4952, Line 4g) is
significant, then Form 4952 must be present and Field #0090 (Line 4g
Investment Income,) Form 4952 must be significant.

773   Schedule D, Field 1970 (line 34) cannot be less than zero.