

TY 2010 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 (--|).

The following changes are DRAFT updates effective January 14, 2011. Please be advised that some of these changes will change again in future updates.

Record Layout Changes:

Part 1 Section 3.01

Acknowledgement File Components

- Delete # 12, 13, 14 and 15

Part 1 Section 3.02

Ack Key Record Change

- SEQ 0120 : Updated Field Identification to RESERVED and Updated Field Description to **NO ENTRY**

Part 1 Section 12.13

State Ack Recap Record - Outer Envelope

- SEQ 0030 : Updated Field Description to N, Range = (000001 - 999999) STATE USE ONLY (**Req'd** & V)

Part 1 Section 12.14

State Ack Recap Record - Inner Envelope

- SEQ 0100 : Updated Field Description to STATE USE ONLY (**Req'd** & V)

Part 2 Section 2

Form 1040, Page 1

- Seq *0368: Changed the Field No. to 0368
- Seq +0369: Changed the Field No. to 0369

Form 1040, Page 2

- New Byte Count: 1476
- Seq 1035: Changed the Length to 23
Added "EXEMPTbCOMMUNITYbINCOME" to the Field Description

Part 2 Section 4

Form 982

- New Byte Count: 0269
- Seq 0020: Changed the Field Description to "X" or blank
Changed the length to 1
- Seq 0030: Changed the Field Description to "X" or blank
Changed the length to 1
- Seq 0040: Changed the Field Description to "X" or blank
Changed the length to 1

Form 982 (continued)

- Seq 0050: Changed the Field Description to "X" or blank
Changed the length to 1
- Seq 0058: Changed the Field Description to "X" or blank
Changed the length to 1

Form 2210F

- Seq 0065: Changed the Identification to "Adoption Credit"
- Seq 0160: Changed the Field Description to "DT"

Form 3800, Page 1

- Seq 0700: Changed the Field Description to "NO ENTRY"
- Seq 0652: Changed the Identification from "Credits for
Affected Midwestern Disaster Area" to "Employer Housing
Credit"

Form 5405 Page 2

- New Byte Count: 0142
- Seq 0320: Changed the Length to 8;
Changed the Field Description to "DT or blank"

Schedule B (Form 5713)

- Seq 1000: Changed the Field Description to "N"

Form 8082, page 1

- Seq 0150: Changed the Field Description to AN
- Seq 0420: Changed the Field No. to *0420;
Changed the Field Description to (AN or "STMbnn")

Form 8582 Page 1

- New Byte Count: 0331
- Added new Seqs: 0040 and 0050
- Seq 0045: Changed the Form Ref. to 2b

Form 8582 Page 2

- New Byte Count: 1994
- Added new Seqs: +0610, 0650, 0690, 0730, and 0760
- Seq +0620: Changed the Form Ref. to W2-(b)
- Seq +0630: Changed the Form Ref. to W2-(c)
- Seq 0660: Changed the Form Ref. to W2-(b)
- Seq 0670: Changed the Form Ref. to W2-(c)
- Seq 0700: Changed the Form Ref. to W2-(b)
- Seq 0710: Changed the Form Ref. to W2-(c)
- Seq 0740: Changed the Form Ref. to W2-(b)
- Seq 0750: Changed the Form Ref. to W2-(c)
- Seq 0770: Changed the Form Ref. to W2-(b)

Form 8606, Page 2

- Seq 0500: Changed the Identification to
"Basis in Conversions from QRP to a Roth IRA"
- Seq 0510: Changed the Identification to
"Subtract Line 31 from Line 30"
- Seq 0520: Changed the Identification to
"Smaller of Line 32 or Total 20a, 20b, 25a, and 25b"
- Seq 0530: Changed the Identification to
"Subtract Line 33 from Line 32"
- Seq 0540: Changed the Identification to
"Subtract Total of Lines 17 and 22 from Line 34"

Form 8886, Page 1

- Seq +0290: Changed the Field Description to (DT, "NONE" or blank)
- Seq 0360: Changed the Field Description to (DT, "NONE" or blank)

Form 8888 - Changed the Form Title to "Allocation of Refund (Including Savings Bond Purchases)"

Form 8910

- Seq 0050: Changed Description Line 1 from "DT" to "DT or blank"

Form 8933

- New Byte Count: 0115
- Deleted Seqs 0024 and 0044

Form 8936

- Seq 0040: Changed Description Line 1 from "DT" to "DT or blank"

Form 8941

- New Byte Count: 0320
- Deleted Seqs: 0100, 0110, 0120, 0140, 0150, 0160
- Seq 0090: Changed the Identification to "Amount from Line 7 if Line 2 is 10 or Less"
Changed the Length to 12
- Seq 0130: Changed Identification to "Amt. from Line 8 if Line 3 Equals \$25,000 or Less"
Changed the Form Ref to 9
- Seq 0170: Changed Identification to "Total Amount of State Premium Subsidies Paid"
Changed the Form Ref to 10
- Seq 0180: Changed the Identification to "Subtract Line 10 from Line 4"
Changed the Form Ref to 11

Form 8941 (continued)

- Seq 0190: Changed the Identification to "Smaller of Line 9 or Line 11"
Changed the Form Ref to 12
- Seq 0200: Changed the Form Ref to 13
- Seq 0210: Changed the Form Ref to 14
- Seq 0220: Changed the Form Ref to 15
- Seq 0230: Changed the Identification to "Add Lines 12 and 15"
Changed the Form Ref to 16
- Seq 0240: Changed the Form Ref to 17
- Seq 0250: Changed the Identification to "Subtract Line 17 from Line 16"
Changed the Form Ref to 18
- Seq 0260: Changed the Form Ref to 19
- Seq 0270: Changed the Form Ref to 20
- Seq 0280: Changed the Identification to "Add Lines 18 through 20"
Changed the Form Ref to 21
- Seq 0290: Changed the Form Ref to 22
- Seq 0300: Changed the Form Ref to 23

Form 8941 (continued)

- Seq 0310: Changed the Form Ref to 24
- Seq 0320: Changed the Identification to "Smaller of Line
21 or Line 24"
Changed the Form Ref to 25

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected by the Unisys programs, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.
 - c. The Acknowledgement Recap Record (ACK Recap Record) with Fields 0070 through 0120 zero-filled.
3. If the transmission is accepted, the ACK File will contain the following:
 - a. The original TRANA and TRANB sent by the transmitter with Field 0180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.
 - b. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. Next, the Acknowledgement Recap Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.
 - d. And finally, the FEPS-generated Acknowledgement File Name containing the GTX Key (Field 0140 in the ACK Recap Record).
4. The Acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet Acknowledgement format.
 - b. If present, each ACK Error Record will contain data defining the Error Form Record Type, Error Form Record Number, the Error Form Occurrence for multiple occurrences of schedules or forms, the Error Field Sequence Number, and the Error Reject Code describing the specific error encountered.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all IRS validity checks or post to the IRS Master File without delays.
6. The "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.
7. The "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.
8. The "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.
9. The "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.
10. The "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.
11. The "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.
12. The "1" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Practitioner PIN method.
13. The "2" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Practitioner.
14. The "3" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Online.
15. The "4" in the PIN Presence Indicator field means that a State-Only return was filed.

NOTE: Taxpayer PIN cannot be used with State-Only returns.
16. A "(blank)" in the PIN Presence Indicator means that a return with a PIN was rejected.
17. The "R" in the Reserved IP Address Code field of the ACK Key Record indicates that a reserved IP address is present for this return.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

18. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each four-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "0999".
19. The Error Reject Codes and references to validation criteria related to the error conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the e-help Desk at the applicable Submission Processing Center for assistance.
20. The "E" in the Acceptance Code field of an ACK Key Record indicates that this return has rejected previously with either ERC 501 and/or 504 and that this subsequent submission still has some invalid data. A math notice error will be sent to the taxpayer advising of any changes made to the return as a result of this exception processing. These returns will be processed in 4 to 6 weeks from the date of acceptance. DO NOT RESUBMIT THE TAX RETURN or FILE ON PAPER.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record continued

Field Identification No.	Form Ref.	Length	Field Description
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0065	PIN Presence Indicator	1	"1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only PIN, NOT Required Blank = Rejected Return
0070	EFT Code	1	Blank
0080	Date Accepted	8	DT Format = YYYYMMDD
0090	Return DCN	14	N
0100	Number of Error Records	2	N Range 00-96
0110	FOUO RET SEQ NUM	12	Reserved
0112	State DD Ind	1	Reserved
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RECD " or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler	2	blank
0119	State-Only Code	2	"SO"
0120	RESERVED	1	NO ENTRY
0130	State Packet Code	2	blank or valid state code
	Record Terminus Character	1	Value "#"

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope continued

3. RECAP Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		8	Filler Blank
0020		6	Total EFT Count N [Opt]
0030		6	Total Inner TRANA Count N, Range = [000001-999999] STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter [state] Identification Number [ETIN] N [includes Transmitter's Use Code First 5 bytes are Required, the other 2 must be 00-99] [Req'd & V]
0050		3	Julian Day of Transmission N [Must be the same as on the TRANA record] [Req'd & V]
0060		2	Transmission Sequence N [Req'd, not V]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total Duplicated EFT STATE USE ONLY [Opt]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.13 State ACK Record - Outer Envelope continued

3. RECAP Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0130	Total State-Only Return Count	6	N, Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N, Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope continued

5. Recap Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		2	Filler Blank
0015		6	Total Exception Processing N (Rec)
0020		6	Total EFT Count N [Opt]
0030		6	Total ACK KEY Count N, Range = (000001-999999) STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter Identification Number [ETIN] N (includes Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050		3	Julian Day of Transmission N Zeros Only [Opt]
0060		2	Transmission Sequence N Zeros Only [Opt]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total ACK Error Count STATE USE ONLY [Req'd & V]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

SECTION 12 - FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.14 State ACK Record - Inner Envelope continued

5. Recap Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0130	Total State-Only Return Count	6	N Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1542" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040bb"
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) or "SO" (State-Only return data attached)
0095	Zip Code	12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
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
-----	-----	----	-----	-----
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
-----	-----	----	-----	-----
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
-----	-----	----	-----	-----
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	
*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	RESERVED	23	12	NO ENTRY
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
-----	-----	----	-----	-----
+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	RESERVED	34	12	NO ENTRY
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
		4	Byte Count "1476" 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 "201012", 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	AGI Less Deduction	41	12	N
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
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
1104	Form W-2, Box 9 Block	59a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1106	Schedule H, Line 28 Block	59b	1	"X" or blank
1108	Form 5405, Line 16 Block	59c	1	"X" or blank --
1109	Fm W-2, Sch H & Fm 5405 Total	59	12	N
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", "453A(C)", "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	60	12	N
1155	Forms 1099 and AK Dividend W/H Literal	61	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	61	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1158	W/H from Sch K-1 Literal	61	7	"SCHbK-1" or blank
1159	W/H from Sch K-1 Amount	61	12	N
1160	Total Federal Income Tax Withheld	61	12	N
1161	Divorced Spouse SSN	62	9	N or blank
1162	Divorced Literal	62	3	"DIV" or blank
1170	ES Payments	62	12	N
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank
1175	Making Work Pay Credit	63	12	N
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	Third Party Designee Telephone Number	10	N
1313	Third Party Designee PIN	5	AN or blank
1315	Remittance	12	NO ENTRY
1317	Filing A Community Property State Return	1	"X" or blank
1319	Signed by Power of Attorney	1	"X" or blank
1320	Name of Power of Attorney	35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature	5	N (PIN Use Only)
1322	Occupation	25	AN
@1323	Spouse Signature Statement	6	"STMbnn" or blank
1324	Spouse Signature	5	N (PIN Use Only)
1325	Surviving Spouse	1	"X" or blank
1326	Personal Representative	1	"X" or blank
1327	Spouse Occupation	25	AN
1328	Taxpayer Daytime Telephone Number	10	N
1329	Taxpayer Optional Foreign Telephone Number	20	N, Allowable special characters are hyphen and space
1330	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	"0269" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"982bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0020	1a	1	"X" or blank
0030	1b	1	"X" or blank
0040	1c	1	"X" or blank
0050	1d	1	"X" or blank
0058	1e	1	"X" or blank
0060	2	12	N
0070	3	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@0085	Attach Description Of Transactions	Part II	6	"STMBnn" or blank
0090	Amt Excluded From Inc: Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc: Under Section 108(b)(5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10a	12	N
0155	Amt Exclcd-To Reduce Basis of Principal Residence	10b	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N
0180	Other Property Used Or Held	11c	12	N
0190	Passive Activity Loss And Credit Carryovers	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	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
0016	B	1	"X" or blank
0020	1	12	N
0030	2	12	N
0040	3	12	N
0045	4a	12	N
0050	4b	12	N
0055	4c	12	N
0057	4d	12	N
0059	4e	12	N
0060	4f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0065	Adoption Credit	4g	12	N
0067	Refundable Credit for Prior Year Minimum Tax	4h	12	N
0070	Health Coverage Tax Credit	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
-----	----	-----	-----
		4	"0506" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"3800bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0020	1a	12	N
0040	1b	12	NO ENTRY
0060	1c	12	N
*0065	1d	9	"STMbnn", N or blank
0070	1d	12	NO ENTRY
0090	1e	12	N
0100	1f	12	N
0110	1g	12	N
0130	1h	12	N
*0535	1i	9	"STMbnn", N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0540	Current Year New Markets Credit	1i	12	N
0550	Cr for Small Employer Pension Plan Startup Cost	1j	12	N
*0555	EPCCC Pass-Through EIN	1k	9	"STMbnn", N or blank
0560	Credit for Employer-Provided Child Care Facilities	1k	12	N
0580	Current Year Biodiesel Fuels Credit	1l	12	N
0590	Current Year Low Sulfur Diesel Fuel Credit	1m	12	N
0600	Distilled Spirits Credit	1n	12	N
0610	Nonconventional Fuel Source Credit	1o	12	N
0620	New Energy Efficient Home Credit	1p	12	N
0630	Energy Efficient Appliance Credit	1q	12	N
0640	Alternative Motor Credit	1r	12	N
*0645	Alternative Motor Vehicle Pass-Through EIN	1r	9	"STMbnn", N or blank
0650	Alternative Fuel Vehicle Refueling Credit	1s	12	N
0652	Employer Housing Credit	1t	12	N
0660	Mine Rescue Team Training Credit	1u	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0670	Agricultural Chemicals Security Credit	1v	12	N
0680	Credit for Employer Diff. Wage Payments	1w	12	N
0685	Carbon Dioxide Sequestration Credit	1x	12	N
0687	QLFYD Plug-in Electric Drive Motor Vehicle Credit	1y	12	N
0690	QLFYD Plug-in Electric Vehicle Credit	1z	12	N
0700	New Hire Retention Credit	1aa	12	NO ENTRY
0720	CY General Credits Electing Large Partnership	1bb	12	N
0740	Current Year General Business Credit	2	12	N
0770	Passive Activity Credits	3	12	N
0780	Subtract Line 3 from Line 2	4	12	N
0790	Passive Activity Credits Allowed	5	12	N
0800	Passive Activity from Publicly Traded Partnership	5	1	"X" or blank
0810	Carryforward of General Business Credit	6	12	N
@0825	Credit Computation Attachment	6	6	"STMbnn" or blank
0840	Carryback of General Business Credit	7	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0850	Tentative General Business Credit	8	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0142" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"5405bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001 - 0000002
0310	SSN		9	N
0320	Date of Main Home Change	11	8	DT or blank
0330	Member of Uniformed Service or Sold Home/Gov Order	12	1	"X" or blank
0340	Sold Home to Unrelated Person with Gain	13a	1	"X" or blank
0350	Sold Home to Unrelated Person without Gain	13b	1	"X" or blank
0360	Sold Home to Related Person	13c	1	"X" or blank
0370	Converted Home to Rental or Business Use	13d	1	"X" or blank
0380	Transferred Home to Spouse or Ex-Spouse	13e	1	"X" or blank
0390	Ex-Spouse Name	13e	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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0400	Home was Destr, Condemn, or Disp/ Acq New Home	13f	1	"X" or blank
0410	Home was Destr, Condemn, or Disp/No New Home	13g	1	"X" or blank
0420	Taxpayer Deceased	13h	1	"X" or blank
0430	Credit Amount Claimed	14	12	N
0440	Gain on Sale of Main Home	15	12	N
0450	Disposition or Change in Main Home Repayment	16a	1	"X" or blank
0460	Installment Repayment for 2008 Purchases	16b	1	"X" or blank
0470	Repayment Amount	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1864" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"SCHbbb"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Number
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
			Name Of Country
0060	a(2)	6	N
			Business Code
0070	a(3)	35	AN
			Description Of Business Activity
0080	a(4)	12	N
			Foreign Taxes
0090	a(5)	12	N
			Prorated Share
0100	a(6)	12	NO ENTRY
			IC-DISC Taxable Income
0110	a(7)	12	NO ENTRY
			FSC Taxable Income
0120	b(1)	35	AN or blank
			Name Of Country - 2
0130	b(2)	6	N or blank
			Business Code - 2
0140	b(3)	35	AN or blank
			Description Of Business Activity - 2

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0150	Foreign Taxes - 2	b(4)	12	N	
0160	Prorated Share - 2	b(5)	12	N	
0170	IC-DISC Taxable Income - 2	b(6)	12	NO ENTRY	
0180	FSC Taxable Income - 2	b(7)	12	NO ENTRY	
0190	Name Of Country - 3	c(1)	35	AN or blank	
0200	Business Code - 3	c(2)	6	N or blank	
0210	Description Of Business Activity - 3	c(3)	35	AN or blank	
0220	Foreign Taxes - 3	c(4)	12	N	
0230	Prorated Share - 3	c(5)	12	N	
0240	IC-DISC Taxable Income - 3	c(6)	12	NO ENTRY	
0250	FSC Taxable Income - 3	c(7)	12	NO ENTRY	
0260	Name Of Country - 4	d(1)	35	AN or blank	
0270	Business Code - 4	d(2)	6	N or blank	
0280	Description Of Business Activity - 4	d(3)	35	AN or blank	
0290	Foreign Taxes - 4	d(4)	12	N	
0300	Prorated Share - 4	d(5)	12	N	
0310	IC-DISC Taxable Income - 4	d(6)	12	NO ENTRY	
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY	
0330	Name Of Country - 5	e(1)	35	AN or blank	
0340	Business Code - 5	e(2)	6	N or blank	

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Description Of Business Activity - 5	e(3)	35	AN or blank
0360	Foreign Taxes - 5	e(4)	12	N
0370	Prorated Share - 5	e(5)	12	N
0380	IC-DISC Taxable Income - 5	e(6)	12	NO ENTRY
0390	FSC Taxable Income - 5	e(7)	12	NO ENTRY
0400	Name Of Country - 6	f(1)	35	AN or blank
0410	Business Code - 6	f(2)	6	N or blank
0420	Description Of Business Activity - 6	f(3)	35	AN or blank
0430	Foreign Taxes - 6	f(4)	12	N
0440	Prorated Share - 6	f(5)	12	N
0450	IC-DISC Taxable Income - 6	f(6)	12	NO ENTRY
0460	FSC Taxable Income - 6	f(7)	12	NO ENTRY
0470	Name Of Country - 7	g(1)	35	AN or blank
0480	Business Code - 7	g(2)	6	N or blank
0490	Description Of Business Activity - 7	g(3)	35	AN or blank
0500	Foreign Taxes - 7	g(4)	12	N
0510	Prorated Share - 7	g(5)	12	N
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY
0530	FSC Taxable Income - 7	g(7)	12	NO ENTRY
0540	Name Of Country - 8	h(1)	35	AN or blank

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0550	Business Code - 8	h(2)	6	N or blank	
0560	Description Of Business Activity - 8	h(3)	35	AN or blank	
0570	Foreign Taxes - 8	h(4)	12	N	
0580	Prorated Share - 8	h(5)	12	N	
0590	IC-DISC Taxable Income - 8	h(6)	12	NO ENTRY	
0600	FSC Taxable Income - 8	h(7)	12	NO ENTRY	
0610	Name Of Country - 9	i(1)	35	AN or blank	
0620	Business Code-9	i(2)	6	N or blank	
0630	Description Of Business Activity - 9	i(3)	35	AN or blank	
0640	Foreign Taxes - 9	i(4)	12	N	
0650	Prorated Share - 9	i(5)	12	N	
0660	IC-DISC Taxable Income - 9	i(6)	12	NO ENTRY	
0670	FSC Taxable Income - 9	i(7)	12	NO ENTRY	
0680	Name Of Country - 10	j(1)	35	AN or blank	
0690	Business Code - 10	j(2)	6	N or blank	
0700	Description Of Business Activity - 10	j(3)	35	AN or blank	
0710	Foreign Taxes - 10	j(4)	12	N	
0720	Prorated Share - 10	j(5)	12	N	
0730	IC-DISC Taxable Income - 10	j(6)	12	NO ENTRY	
0740	FSC Taxable Income - 10	j(7)	12	NO ENTRY	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0750	Name Of Country - 11	k(1)	35	AN or blank	
0760	Business Code - 11	k(2)	6	N or blank	
0770	Description Of Business Activity - 11	k(3)	35	AN or blank	
0780	Foreign Taxes - 11	k(4)	12	N	
0790	Prorated Share - 11	k(5)	12	N	
0800	IC-DISC Taxable Income - 11	k(6)	12	NO ENTRY	
0810	FSC Taxable Income - 11	k(7)	12	NO ENTRY	
0820	Name Of Country - 12	l(1)	35	AN or blank	
0830	Business Code - 12	l(2)	6	N or blank	
0840	Description Of Business Activity - 12	l(3)	35	AN or blank	
0850	Foreign Taxes - 12	l(4)	12	N	
0860	Prorated Share - 12	l(5)	12	N	
0870	IC-DISC Taxable Income - 12	l(6)	12	NO ENTRY	
0880	FSC Taxable Income - 12	l(7)	12	NO ENTRY	
0890	Name Of Country - 13	m(1)	35	AN or blank	
0900	Business Code - 13	m(2)	6	N or blank	
0910	Description Of Business Activity - 13	m(3)	35	AN or blank	
0920	Foreign Taxes - 13	m(4)	12	N	
0930	Prorated Share - 13	m(5)	12	N	
0940	IC-DISC Taxable Income - 13	m(6)	12	NO ENTRY	
0950	FSC Taxable Income	m(7)	12	NO ENTRY	

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0960	Name Of Country - 14	n(1)	35	AN or blank	
0970	Business Code -14	n(2)	6	N or blank	
0980	Description Of Business Activity - 14	n(3)	35	AN or blank	
0990	Foreign Taxes - 14	n(4)	12	N	
1000	Prorated Share - 14	n(5)	12	N	
1010	IL-DISC Taxable Income - 14	n(6)	12	NO ENTRY	
1020	FSC Taxable Income	n(7)	12	NO ENTRY	
1030	Total - Foreign Taxes	o(4)	12	N	
1040	Total - Prorated Share	o(5)	12	N	
1050	Total - IC-DISC Taxable Income	o(6)	12	NO ENTRY	
1060	Total - FSC Taxable Income	o(7)	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1178" 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
0035	Substituted Return Treatment Yes Box	2	1	"X" or blank
0040	Substituted Return Treatment No Box	2	1	"X" or blank
0050	Pass-Through Entity (Partnership)	3a	1	"X" or blank
0055	Pass-Through Entity (Electing Large Partnership)	3b	1	"X" or blank
0060	Pass-Through Entity (S Corporation)	3c	1	"X" or blank
0065	Pass-Through Entity (Estate)	3d	1	"X" or blank
0070	Pass-Through Entity (Trust)	3e	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0075	Pass-Through Entity (REMIC)	3f	1	"X" or blank
0080	Identifying Number of Pass-Through Entity	4	9	N
0090	Name of Pass-Through Entity	5	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	5	35	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0110	City of Pass-Through Entity	5	22	A, Allowable special character is space
0120	State of Pass-Through Entity	5	2	A (Standard Postal State Abbreviations)
0130	Zip Code of Pass-Through Entity	5	12	N (left-justified)
0140	Tax Shelter Registration Number	6	12	AN or blank
0150	IRS Center Where Return is Filed	7	5	AN
0160	Tax Year of Pass-Through Entity (from)	8	8	DT
0165	Tax Year of Pass-Through Entity (to)	8	8	DT
0170	Your Tax Year (from)	9	8	DT
0175	Your Tax Year (to)	9	8	DT
0180	Description of Inconsistent or AAR Items-1	10a	60	AN
0190	Amount of Item Box-1	10b	1	"X" or blank
0200	Treatment of Item Box-1	10b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	10c	12	N
0220	Amount you are Reporting-1	10d	12	N
0230	Difference between C & D-1	10e	12	N
0240	Description of Inconsistent or AAR Items-2	11a	60	AN or blank
0250	Amount of Item Box-2	11b	1	"X" or blank
0260	Treatment of Item Box-2	11b	1	"X" or blank
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	11c	12	N or blank
0280	Amount you are Reporting-2	11d	12	N or blank
0290	Difference between C & D-2	11e	12	N or blank
0300	Description of Inconsistent or AAR Items-3	12a	60	AN or blank
0310	Amount of Item Box-3	12b	1	"X" or blank
0320	Treatment of Item Box-3	12b	1	"X" or blank
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	12c	12	N or blank
0340	Amount you are Reporting-3	12d	12	N or blank
0350	Difference between C & D-3	12e	12	N or blank
0360	Description of Inconsistent or AAR Items-4	13a	60	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Amount of Item Box-4	13b	1	"X" or blank
0380	Treatment of Item Box-4	13b	1	"X" or blank
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	13c	12	N or blank
0400	Amount you are Reporting-4	13d	12	N or blank
0410	Difference between C & D-4	13e	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 No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8582bb"	
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	Rental Real Estate Net Income	1a	12	N	
0020	Rental Real Estate Net Loss	1b	12	N	
0030	Unallowed Prior Year Rental Losses	1c	12	N	
0035	Net Rental Activity Loss	1d	12	N	
0040	Commercial Revitalization Deductions	2a	12	N	
0045	Unallowed Prior Year Revitalization Deductions	2b	12	N	
0050	Net Revitalization Deductions	2c	12	N	
0055	Other Net Income	3a	12	N	
0060	Other Net Loss	3b	12	N	
0065	Unallowed Prior Year Other Losses	3c	12	N	
0070	Net Other Activity Loss	3d	12	N	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0080	Passive Activity Income/Loss	4	12 N
0090	Loss Limit	5	12 N
0095	Special Allowance Exclusion	6	12 N
0105	Modified Adjusted Gross Income	7	12 N
0115	Special Allowance Base	8	12 N
0125	Special Allowance Limit	9	12 N
0135	Special Allowance for Rental Activity	10	12 N
0140	Standard Allowance	11	12 N
0150	Amount of Rental Activity Allowance	12	12 N
0160	Net Allowance	13	12 N
0170	Final Commercial Revitalization Deduction	14	12 N
0230	Total Net Income	15	12 N
0235	Total Losses Allowed	16	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1994" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0240 Record ID		6	"FRMbbb"
0241 Form Number		6	"8582bb"
0242 Page Number		5	"PG02b"
0243 Taxpayer Identification Number		9	N (Primary SSN)
0244 Filler		1	blank
0245 Form Occurrence Number		7	N 0000001
0247 Reserved for Form 1041 Use	W1	6	Blank
*0250 Name of Activity 1	W1	20	AN or "STMbnn"
+0260 Net Income 1	W1-(a)	12	N
+0270 Net Loss 1	W1-(b)	12	N
+0280 Unallowed Loss 1	W1-(c)	12	N
+0290 Overall Gain 1	W1-(d)	12	N
+0300 Overall Loss 1	W1-(e)	12	N
0310 Name of Activity 2	W1	20	AN
0320 Net Income 2	W1-(a)	12	N
0330 Net Loss 2	W1-(b)	12	N
0340 Unallowed Loss 2	W1-(c)	12	N
0350 Overall Gain 2	W1-(d)	12	N
0360 Overall Loss 2	W1-(e)	12	N
0370 Name of Activity 3	W1	20	AN
0380 Net Income 3	W1-(a)	12	N
0390 Net Loss 3	W1-(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	
0400	Unallowed Loss 3	W1-(c)	12	N	
0410	Overall Gain 3	W1-(d)	12	N	
0420	Overall Loss 3	W1-(e)	12	N	
0430	Name of Activity 4	W1	20	AN	
0440	Net Income 4	W1-(a)	12	N	
0450	Net Loss 4	W1-(b)	12	N	
0460	Unallowed Loss 4	W1-(c)	12	N	
0470	Overall Gain 4	W1-(d)	12	N	
0480	Overall Loss 4	W1-(e)	12	N	
0490	Name of Activity 5	W1	20	AN	
0500	Net Income 5	W1-(a)	12	N	
0510	Net Loss 5	W1-(b)	12	N	
0520	Unallowed Loss 5	W1-(c)	12	N	
0530	Overall Gain 5	W1-(d)	12	N	
0540	Overall Loss 5	W1-(e)	12	N	
0550	Total Net Income	W1-(a)	12	N	
0560	Total Net Loss	W1-(b)	12	N	
0570	Total Unallowed	W1-(c)	12	N	
0590	Reserved for Form 1041 Use	W2	6	Blank	
*0600	Name of Activity 1	W2	20	AN or "STMbnn"	
+0610	Current Year Deductions 1	W2-(a)	12	N	
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N	
+0630	Overall Loss 1	W2-(c)	12	N	
0640	Name of Activity 2	W2	20	AN	

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0650	Current Year Deductions 2	W2-(a)	12	N	
0660	Prior Year Unallowed Deductions 2	W2-(b)	12	N	
0670	Overall Loss 2	W2-(c)	12	N	
0680	Name of Activity 3	W2	20	AN	
0690	Current Year Deductions 3	W2-(a)	12	N	
0700	Prior Year Unallowed Deductions 3	W2-(b)	12	N	
0710	Overall Loss 3	W2-(c)	12	N	
0720	Name of Activity 4	W2	20	AN	
0730	Current Year Deductions 4	W2-(a)	12	N	
0740	Prior Year Unallowed Deductions 4	W2-(b)	12	N	
0750	Overall Loss 4	W2-(c)	12	N	
0760	Total Current Year Deductions	W2-(a)	12	N	
0770	Total Prior Year Unallowed Deductions	W2-(b)	12	N	
0890	Reserved for Form 1041 Use	W3	6	Blank	
*0900	Name of Activity 1	W3	20	AN or "STMbnn"	
+0910	Net Income 1	W3-(a)	12	N	
+0920	Net Loss 1	W3-(b)	12	N	
+0930	Unallowed Loss 1	W3-(c)	12	N	
+0940	Overall Gain 1	W3-(d)	12	N	
+0950	Overall Loss 1	W3-(e)	12	N	
0960	Name of Activity 2	W3	20	AN	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N
1220	Total Net Loss	W3-(b)	12	N
1550	Total Unallowed Loss	W3-(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1555	Reserved for Form 1041 Use	W4	6	Blank
*1560	Name of Activity 1	W4	25	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	20	AN
+1580	Loss 1	W4(a)	12	N
+1590	Ratio 1	W4(b)	6	R
+1600	Income and Special Allowance 1	W4(c)	12	N
*+1610	Loss Minus Income 1	W4(d)	12	N or "STMbnn" or blank
1620	Name of Activity 2	W4	25	AN
1630	Form or Schedule Reported on 2	W4	20	AN
1640	Loss 2	W4(a)	12	N
1650	Ratio 2	W4(b)	6	R
1660	Income and Special Allowance 2	W4(c)	12	N
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	AN
1700	Loss 3	W4(a)	12	N
1710	Ratio 3	W4(b)	6	R
1720	Income and Special Allowance 3	W4(c)	12	N
1730	Loss Minus Income 3	W4(d)	12	N
1740	Name of Activity 4	W4	25	AN
1750	Form or Schedule Reported on 4	W4	20	AN
1760	Loss 4	W4(a)	12	N
1770	Ratio 4	W4(b)	6	R

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1780	Income and Special Allowance 4	W4(c)	12	N
1790	Loss Minus Income 4	W4(d)	12	N
1800	Name of Activity 5	W4	25	AN
1810	Form or Schedule Reported on 5	W4	20	AN
1820	Loss 5	W4(a)	12	N
1830	Ratio 5	W4(b)	6	R
1840	Income and Special Allowance 5	W4(c)	12	N
1850	Loss Minus Income 5	W4(d)	12	N
1860	Total Loss	W4(a)	12	N
1870	Total Income and Special Allowance	W4(c)	12	N
1880	Total Loss Minus Income	W4(d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
1895	Reserved for Form 1041 Use	W5	6	Blank
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5(a)	12	N
+1930	Ratio 1	W5(b)	6	R
+1940	Unallowed Loss 1	W5(c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN
1970	Loss 2	W5(a)	12	N
1980	Ratio 2	W5(b)	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1990	Unallowed Loss 2	W5(c)	12	N
2000	Name of Activity 3	W5	20	AN
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5(a)	12	N
2030	Ratio 3	W5(b)	6	R
2040	Unallowed Loss 3	W5(c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5(a)	12	N
2080	Ratio 4	W5(b)	6	R
2090	Unallowed Loss 4	W5(c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5(a)	12	N
2130	Ratio 5	W5(b)	6	R
2140	Unallowed Loss 5	W5(c)	12	N
2150	Total Loss	W5(a)	12	N
2155	Total Unallowed Loss	W5(c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0297" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0330		6	Record ID "FRMbbb"
0331		6	Form Number "8606bb"
0332		5	Page Number "PG02b"
0333		9	Taxpayer Identification Number N (Primary SSN)
0334		1	Filler blank
0335		7	Form Occurrence Number N 0000001 - 0000002
0344	18	12	Taxable IRA Conversion Amount N
0350	19	1	Elect to Report Entire Taxable Amount in 2010 "X" or blank
0360	19	12	Amount Subject to Tax in 2010 N
0365	20a	12	Amount Subject to Tax in 2011 N
0375	20b	12	Amount Subject to Tax in 2012 N
0380	21	12	Enter Amount Rolled Over to Roth IRA in 2010 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Enter Your Basis in the Amount on Line 21	22	12	N
0400	Taxable Amount	23	12	N
0410	Elect to Report Entire Taxable Amount in 2010	24	1	"X" or blank
0420	Amount Subject to Tax in 2010	24	12	N
0430	Amount Subject to Tax in 2011	25a	12	N
0440	Amount Subject to Tax in 2012	25b	12	N
0450	TY Roth IRA Withdrawals Not including Rollovers	26	12	N
0460	Qualified First-Time Homebuyer Distr	27	12	N
0470	Subtract Line 27 from Line 26	28	12	N
0480	Roth IRA Contributions Basis	29	12	N
0490	Subtract Line 29 from Line 28	30	12	N
0500	Basis in Conversions from QRP to a Roth IRA	31	12	N
0510	Subtract Line 31 from Line 30	32	12	N
0520	Smaller of Line 32 or Total 20a, 20b, 25a, and 25b	33	12	N
0530	Subtract Line 33 from Line 32	34	12	N
0540	Subtract Total of Lines 17 and 22 from Line 34	35	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0550 Taxable Amount	36	12	N
Record Terminus Character		1	Value "#"

Reportable Transaction Disclosure Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0619" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8886bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000010
0010	Identifying Number		9	NO ENTRY
0011	Statement Number	A	4	N
0012	Total Statement Number	A	4	N
0013	Tax Form Number	B	6	AN, allowable special character is hyphen (-)
0015	Tax Year	B	6	DT (YYYYMM)
0016	Amended Return Box - Yes	B	1	"X" or blank
0017	Amended Return Box - No	B	1	"X" or blank
0018	Initial Year Filer Indicator	C	1	"X" or blank
0020	Protective Disclosure Indicator	C	1	"X" or blank
*0030	Transaction Name	1a	35	AN or "STMbnn"
+0038	Initial Year participated	1b	4	DT (YYYY)
0039	Reserved for BMF Use	1c	6	NO ENTRY

Reportable Transaction Disclosure Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0040	Registration Number 1	1c	11	AN, "STMbnn" or blank
+0042	Registration Number 2	1c	11	AN or blank
+0044	Registration Number 3	1c	11	AN or blank
+0046	Registration Number 4	1c	11	AN or blank
+0048	Registration Number 5	1c	11	AN or blank
0050	Reserved for BMF Use	1c	6	NO ENTRY
0100	Listed Transaction	2a	1	"X" or blank
0110	Confidential	2b	1	"X" or blank
0120	Contractual Protection	2c	1	"X" or blank
0130	Loss	2d	1	"X" or blank
0150	Transaction of Interest	2e	1	"X" or blank
0200	Published Guidance Number	3	35	N or blank --
0205	Reserved for BMF Use	3	6	NO ENTRY
0220	Number of Transactions on Form	4	3	N
*0230	Partnership Box 1	5a	6	"X" or "STMbnn" or blank
+0240	S Corp Box 1	5a	1	"X" or blank
+0250	Trust Box 1	5a	1	"X" or blank
+0260	Foreign Box 1	5a	1	"X" or blank
+0270	Name 1	5b	35	AN or blank
+0280	EIN 1	5c	9	N or blank
+0290	Date K-1 Received 1	5d	8	DT, "NONE" or blank

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Partnership Box 2	5a	6	"X" or blank
0310	S Corp Box 2	5a	1	"X" or blank
0320	Trust Box 2	5a	1	"X" or blank
0330	Foreign Box 2	5a	1	"X" or blank
0340	Name 2	5b	35	AN or blank
0350	EIN 2	5c	9	N or blank
0360	Date K-1 Received 2	5d	8	DT, "NONE" or blank
0365	Reserved for BMF Use	5	6	NO ENTRY
*0370	Fee Paid Name 1	6a	35	AN or "STMBnn" or blank
+0380	Fee Paid ID Number 1	6a	9	N or blank
+0390	Fee Paid Amount 1	6a	12	N or blank
*+0400	Fee Paid Street Address 1	6a	35	AN or "STMBnn" or blank
+0410	Fee Paid City 1	6a	22	A or blank
+0420	Fee Paid State 1	6a	2	A (Standard Postal State Abbreviation) or blank
+0430	Fee paid Zip Code 1	6a	12	N (Left Justified) or blank
0440	Fee Paid Name 2	6b	35	AN or blank
0450	Fee Paid ID Number 2	6b	9	N or blank
0460	Fee Paid Amount 2	6b	12	N or blank
0470	Fee Paid Street Address 2	6b	35	AN or blank
0480	Fee Paid City 2	6b	22	A or blank
0490	Fee Paid State 2	6b	2	A (Standard Postal State Abbreviation) or blank
0500	Fee Paid Zip Code 2	6b	12	N (Left Justified) or blank

Reportable Transaction Disclosure
Statement

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0505 Reserved for BMF Use	6b	6	NO ENTRY
Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0359" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8888bb"
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	Amount to be Deposited in First Account	1a	12	N
0020	Routing Transit Number	1b	9	N
0030	Checking Account Indicator	1c	1	"X" or blank
0040	Savings Account Indicator	1c	1	"X" or blank
0060	Depositor Account Number	1d	17	AN (includes hyphens or blank)
0070	Amount to be Deposited in Second Account	2a	12	N
0080	Routing Transit Number	2b	9	N or blank
0090	Checking Account Indicator	2c	1	"X" or blank
0100	Savings Account Indicator	2c	1	"X" or blank
0120	Depositor Account Number	2d	17	AN (includes hyphens or blank)

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0130	Amount to be Deposited in Third Account	3a	12	N	
0140	Routing Transit Number	3b	9	N or blank	
0150	Checking Account Indicator	3c	1	"X" or blank	
0160	Savings Account Indicator	3c	1	"X" or blank	
0180	Depositor Account Number	3d	17	AN (includes hyphens or blank)	
0200	Two Account Indicator Box		1	"X" or blank	--
0300	Three Account Indicator Box		1	"X" or blank	
0305	Amount Used for Bond Purchases	4	12	N	
0310	Amount Used for Yourself, Your Spouse/Other	5a	12	N	
0320	Owner's Name for the Bond Registration	5b	33	A, allowable character "hyphen" or blank	
0330	Co-owner or Beneficiary Name	5c	33	A, allowable character "hyphen" or blank	
0340	Beneficiary Indicator	5c	1	"X" or blank	
0350	Amount Used for Yourself, Your Spouse/Other	6a	12	N	
0360	Owner's Name for the Bond Registration	6b	33	A, allowable character "hyphen" or blank	
0370	Co-owner or Beneficiary Name	6c	33	A, allowable character "hyphen" or blank	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0380	Beneficiary Indicator	6c	1	"X" or blank	
0390	Refunded by Check	7	12	N	
0400	Total Refund Allocation	8	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0655" 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 (-)
+0050 Date Vehicle was Placed in Service 1	2a	8	DT or blank
+0080 Credit Allowable 1	3a	12	N
*+0081 Qualified Plug-In Electric Vehicle 1	4a	12	N or "STMbnn"
+0082 Section 179 Expense 1	5a	12	N
+0083 Subtract Line 5a 1	6a	12	N
+0084 Multiply Line 6a 1	7a	12	N
+0086 Enter the Smaller 1	9a	12	N
+0087 Tentative Credit 1	10a	12	N
*+0090 Business/Investment Use Percentage 1	11a	6	R or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0100	Multiply Line 10 by Line 11 1	12a	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
0140	Date Vehicle was placed in Service 2	2b	8	DT or blank
0170	Credit Allowable 2	3b	12	N or blank
0171	Qualified Plug-In Electric Vehicle 2	4b	12	N
0172	Section 179 Expense 2	5b	12	N
0173	Subtract Line 5a 2	6b	12	N
0174	Multiply Line 6a 2	7b	12	N
0176	Enter the Smaller 2	9b	12	N
0177	Tentative Credit 2	10b	12	N
0180	Business/Investment Use Percentage 2	11b	6	R or blank
0190	Multiply Line 10 by Line 11 2	12b	12	N or blank
0200	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Date Vehicle was Placed in Service 3	2c	8	DT or blank
0260	Credit Allowable 3	3c	12	N or blank
0261	Qualified Plug-In Electric Vehicle 3	4c	12	N
0262	Section 179 Expense 3	5c	12	N
0263	Subtract Line 5a 3	6c	12	N
0264	Multiply Line 6a 3	7c	12	N
0266	Enter the Smaller 3	9c	12	N
0267	Tentative Credit 3	10c	12	N
0270	Business/Investment Use Percentage 3	11c	6	R or blank
0280	Multiply Line 10 by Line 11 3	12c	12	N or blank
0290	Add Columns (a) through (c) on Line 12	13	12	N
0300	AMV Credit from Partnerships and S Corps	14	12	N
0310	Business/Investment Use Part of Credit	15	12	N
*0320	Subtract Line 12 from Line 10 1	16a	12	N or "STMbnn"
0330	Subtract Line 12 from Line 10 2	16b	12	N
0340	Subtract Line 12 from Line 10 3	16c	12	N
0350	Add Columns (a) through (c) on Line 16	17	12	N
0360	Enter the Amt from Form 1040	18	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0370	Personal Credits from Form 1040	19	12	N
0380	Subtract Line 19 from Line 18	20	12	N
0390	Personal Use Part of Credit	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0115" for Fixed; "nnnn" for variable format
		4	Value "****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8933bb"
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	Metric Tons Captured and Disposed of	1a	12 N
0028	Multiple Line 1a by Line 1b	1c	12 N
0040	Metric Tons Captured and Used	2a	12 N
0048	Multiple Line 2a by Line 2b	2c	12 N
0050	CDSC from Partnership and S Corps	3	12 N
0060	Carbon Dioxide Sequestration Credit Amount	4	12 N
	Record Terminus Character	1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0439" 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 (-)
+0040	Date Vehicle was Placed in Service 1	2a	8	DT or blank
+0050	Tentative Credit Vehicle 1	3a	12	N
+0060	Business/Investment Percentage Vehicle 1	4a	6	R
*+0070	Multiply Line 3 by Line 4 Vehicle 1	5(a)	12	N or "STMbnn"
0100	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0110	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0130	Date Vehicle was Placed in Service 2	2b	8	DT or blank
0140	Tentative Credit Vehicle 2	3b	12	N or blank
0150	Business/Investment Percentage Vehicle 2	4b	6	R or blank
0160	Multiply Line 3 by Line 4 Vehicle 2	5(b)	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
0220	Date Vehicle was Placed in Service 3	2c	8	DT or blank
0230	Tentative Credit Vehicle 3	3c	12	N or blank
0240	Business/Investment Percentage Vehicle 3	4c	6	R or blank
0250	Multiply Line 3 by Line 4 Vehicle 3	5(c)	12	N or blank
0280	Add Cols (a) through (c) on Line 5	6	12	N
0290	Qualified Plug-in EDMVC from Partsh/S-Corp	7	12	N
0300	Business/Investment Part of Credit	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*0310	Amt from Line 3 or Subtract Line 5 from 3 (V1)	9(a)	12	N or "STMbnn"
0340	Amt from Line 3 or Subtract Line 5 from 3 (V2)	9(b)	12	N
0370	Amt from Line 3 or Subtract Line 5 from 3 (V3)	9(c)	12	N
0400	Add Cols (a) through (c) on Line 9	10	12	N
0410	Total Tax from F1040	11	12	N
0420	Personal Credits from Form 1040	12	12	N or blank
0430	Subtract Line 12 from Line 11	13	12	N or blank
0440	Personal Use Part of Credit	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0320" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8941bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000008
0010	Identifying Number of Taxpayer		9	N
0020	Number of Employees Employed During Tax Year	1	4	N
0030	Full-Time Equivalent Employees	2	4	N
0040	Average Annual Wages	3	12	N
0050	Premiums Paid	4	12	N
0060	Premiums Potentially Paid	5	12	N
0070	Eligible Premiums Paid	6	12	N
0080	Multiply Line 6 by 25% or 35%	7	12	N
0090	Amount from Line 7 if Line 2 is 10 or Less	8	12	N
0130	Amt. from Line 8 if Line 3 Equals \$25,000 or Less	9	12	N

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
0240	Credit for Small Employer Health Ins. Premiums	17	12	N
0250	Subtract Line 17 from Line 16	18	12	N
0260	Credit for Small Employer Health Ins. Premiums	19	12	N
0270	Carryback of Credit	20	12	N
0280	Add Lines 18 through 20	21	12	N
0290	Amt Allocated to Patrons of Coop./ Beneficiaries	22	12	N
0300	Allowable Credit for Coop., Estates & Trusts	23	12	N
0310	2010 Payroll Taxes	24	12	NO ENTRY
0320	Smaller of Line 21 or Line 24	25	12	NO ENTRY

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