

January 14, 2010

Nature of Changes

TY 2009 Publication 1346 - **File Specification Change #4**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The changes identified below are effective immediately and will be merged with the TY2009 Publication 1346 posted on www.irs.gov January 22, 2010.

Part 1, Attachment 1

ERC 0357 o RESERVED

ERC 0365 o RESERVED

ERC 0386 o Form 1040 - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than \$150,000 for "Married Filing **Jointly**" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.

- o **Form 1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than \$150,000 for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.**

ERC 0908 o Form 8283 - When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (**SEQ 0403**) is required. An explanation is required.

ERC 0913 o Form 8283 - If 1098-C Received Indicator (SEQ 0406) or Contemporaneous Ack Received Indicator (SEQ 0409) equals "X" then Vehicle Year (SEQ *+0033 **or 0087 or 0143 or 0225 or 0335**) must be significant or SEQ *+0033 **must** equal "STMbnn".

- o If 1098-C Received Indicator (SEQ 0620) or Contemporaneous Ack Received Indicator (SEQ 0625) equals "X" then Vehicle Year (SEQ *+0651 **or 0721 or 0791 or 0865**) must be significant or ***+0651 must** equal "STMbnn"

Part 1, Attachment 3

Add USPS ZIP Code 927 to California.

Part 1, Attachment 8

The four occurrences of APO/FPO EFINs listed are updated to APO/DPO/FPO

Part 1, Attachment 11

Remove Form 8861

Remove Pub 517 Wrksht 3

Part 2, Table of Contents

Section 4

- Form 5405 - Disabled
- Form 8861 - Disabled
- Form 2106 Worksheet (3) - Disabled

Part 2, Section 4

Form 8283 Page 1

- Byte Count corrected to "1593"

Form 8283 Page 2

- Byte Count corrected to "1195"

Form 8861 - Removed

Form 8863 Page 1

- Form title changed to Education Credits (American Opportunity, Hope...

Form 8863 Page 2

- Form title changed to Education Credits (American Opportunity, Hope...

Form 8865 Page 3

- Seq 2700 - The Field Description has been updated from N to AN

Form 2106 Worksheet (3) - Removed

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1593" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8283bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 00000001 - 00000004
0007 Reserved BMF Use		9	NO ENTRY
*0010 Donee Organization A	1A(a)	35	AN or "STMbnn"
+0015 Street Address A	1A(a)	35	AN
*+0019 City A	1A(a)	22	AN or "STMbnn"
+0023 State A	1A(a)	2	A
+0027 Zip Code A	1A(a)	12	N (left-justified)
*+0030 Descrip of Prop A	1A(b)	80	AN or "STMbnn"
*+0033 Vehicle Year	1A(b)	6	DT (YYYYbb) or "STMbnn" or blank
+0035 Contribution Date A	1A(c)	8	DT
+0040 Date Acquired A	1A(d)	6	DT or VARIOUS
+0045 How Acquired A	1A(e)	9	AN
+0050 Cost or Basis A	1A(f)	12	N
+0055 Fair Market Value A	1A(g)	12	N
+0060 Qualified Conservation or Reduced FMV Contribution	1A(g)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0065	Method Used A	1A(h)	20	AN
0075	Donee Organization B	1B(a)	35	AN
0077	Street Address B	1B(a)	35	AN
0079	City B	1B(a)	22	AN
0081	State B	1B(a)	2	A
0083	Zip Code B	1B(a)	12	N (left-justified)
0085	Descrip of Prop B	1B(b)	80	AN
0087	Vehicle Year	1B(b)	6	DT (YYYYbb)
0090	Contribution Date B	1B(c)	8	DT
0095	Date Acquired B	1B(d)	6	DT (YYYYMM) or VAROUS
0100	How Acquired B	1B(e)	9	AN
0105	Cost or Basis B	1B(f)	12	N
0110	Fair Market Value B	1B(g)	12	N
0115	Qualified Conservation or Reduced FMV Contribution	1B(g)	1	"X" or blank
0120	Method used B	1B(h)	20	AN
0130	Donee Organization C	1C(a)	35	AN
0132	Street Address C	1C(a)	35	AN
0134	City C	1C(a)	22	AN
0136	State C	1C(a)	2	A
0138	Zip Code C	1C(a)	12	N (left-justified)
0140	Descrip of Prop C	1C(b)	80	AN
0143	Vehicle Year	1C(b)	6	DT (YYYYbb)
0145	Contribution Date C	1C(c)	8	DT
0150	Date Acquired C	1C(d)	6	DT (YYYYMM) or VAROUS

Field Identification No.		Form Ref.	Length	Field Description
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0155	How Acquired C	1C(e)	9	AN
0160	Cost or Basis C	1C(f)	12	N
0165	Fair Market Value C	1C(g)	12	N
0170	Qualified Conservation or Reduced FMV Contribution	1C(g)	1	"X" or blank
0180	Method Used C	1C(h)	20	AN
0200	Donee Organization D	1D(a)	35	AN
0205	Street Address D	1D(a)	35	AN
0209	City D	1D(a)	22	AN
0213	State D	1D(a)	2	A
0217	Zip Code D	1D(a)	12	N (left-justified)
0220	Descrip of Prop D	1D(b)	80	AN
0225	Vehicle Year	1D(b)	6	DT (YYYYbb)
0230	Contribution Date D	1D(c)	8	DT
0240	Date Acquired D	1D(d)	6	DT (YYYYMM) or VAROUS
0250	How Acquired D	1D(e)	9	AN
0260	Cost or Basis D	1D(f)	12	N
0270	Fair Market Value D	1D(g)	12	N
0280	Qualified Conservation or Reduced FMV Contribution	1D(g)	1	"X" or blank
0290	Method Used D	1D(h)	20	AN
0310	Donee Organization E	1E(a)	35	AN
0315	Street Address E	1E(a)	35	AN
0319	City E	1E(a)	22	AN
0323	State E	1E(a)	2	A

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0327	Zip Code E	1E(a)	12	N (left-justified)
0330	Descrip of Prop E	1E(b)	80	AN
0335	Vehicle Year	1E(b)	6	DT (YYYYbb)
0340	Contribution Date E	1E(c)	8	DT
0350	Date Acquired E	1E(d)	6	DT (YYYYMM) or VAROUS
0360	How Acquired E	1E(e)	9	AN
0370	Cost or Basis E	1E(f)	12	N
0380	Fair Market Value E	1E(g)	12	N
0390	Qualified Conservation or Reduced FMV Contribution	1E(g)	1	"X" or blank
0400	Method Used E	1E(h)	20	AN
@0403	Qualified Conservation or FMV Statement		6	"STMbnn" or blank
0406	Form 1098C Received Indicator	I	1	"X" or blank
0409	Equivalent Contemporaneous Ack Received Indicator	I	1	"X" or blank
@0412	Equivalent Contemporaneous Ack Stmnt	I	6	-- "STMbnn" or blank
0415	Reserved BMF Use	1	6	NO ENTRY
0418	Reserved BMF Use	2a	1	NO ENTRY
*0420	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0430	Amount This Year	2b(1)	12	N
+0440	Amount Prior Year	2b(2)	12	N
+0450	Name Donee	2c	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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*+0460	Number & Street	2c	35	AN or "STMbnn"
+0470	City	2c	22	AN
+0473	State	2c	2	A
+0476	Zip Code	2c	12	N
*+0480	Place Kept	2d	25	AN or "STMbnn"
+0490	Name of Person	2e	35	AN
0500	Restriction Yes	3a	1	"X" or blank
@0510	Restriction Statement	3a	6	"STMbnn" or blank
0520	Restriction No	3a	1	"X" or blank
0530	Give Rights Yes	3b	1	"X" or blank
@0540	Give Rights Yes Statement	3b	6	"STMbnn" or blank
0550	Give Rights No	3b	1	"X" or blank
0560	Restriction on Use Yes	3c	1	"X" or blank
@0570	Restriction on Use Statement	3c	6	"STMbnn" or blank
0580	Restriction on Use No	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1195" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0590 Record ID		6	"FRMbbb"
0591 Form Number		6	"8283bb"
0592 Page Number		5	"PG02b"
0593 Taxpayer Identification Number		9	N (Primary SSN)
0594 Filler		1	blank
0595 Form Occurrence Number		7	N 0000001 - 0000004
0610 BMF Use Only		9	NO ENTRY
0620 Form 1098C Received Indicator	I	1	"X" or blank
0625 Equivalent Contemporaneous Ack Received Indicator	I	1	"X" or blank
@0630 Equivalent Contemporaneous Ack Stmnt	I	6	"STMbnn" or blank
0641 Property Type-Art \$20,000 or More	4	1	"X" or blank
0642 Other Real Estate	4	1	"X" or blank
0643 Securities	4	1	"X" or blank
0644 Equipment	4	1	"X" or blank
0645 Property Type-Art Less Than \$20,000	4	1	"X" or blank
0646 Collectibles	4	1	"X" or blank
0647 Qualified Conservation Contribution	4	1	"X" or blank
0648 Property Type-Other	4	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0649	Intellectual Property	4	1	"X" or blank
*0650	Descrip of Prop (A)	5A(a)	80	AN or "STMbnn"
*+0651	Vehicle Year	5A(a)	6	DT (YYYYbb) or "STMbnn" or blank
+0652	Summary Condition (A)	5A(b)	30	AN
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT (YYYYMM)
+0675	How Acquired (A)	5A(e)	11	AN
+0680	Cost or Basis (A)	5A(f)	12	N
*+0690	Bargain Sale (A)	5A(g)	12	N or "STMbnn"
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave. Trdg. Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	80	AN
0721	Vehicle Year	5B(a)	6	DT (YYYYbb)
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT (YYYYMM)
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	80	AN
0791	Vehicle Year	5C(a)	6	DT (YYYYbb)

Field Identification No.		Form Ref.	Length	Field Description
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0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value (C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT (YYYYMM)
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg. Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	80	AN
0865	Vehicle Year	5D(a)	6	DT (YYYYbb)
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT (YYYYMM)
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price (D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	80	AN
0965	Appraiser Signature	III	35	AN
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0975	Appraiser Title	III	22	AN

Field Identification No.	Form Ref.	Length	Field Description
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0985	III	8	Date Signed DT (YYYYMMDD)
0995	III	35	Business Address AN
1005	III	9	Identifying Number N
1015	III	22	City AN
1017	III	2	State A
1019	III	12	Zip Code N (left justified)
1025	IV	8	Date Received DT
1027	IV	1	Use of The Property for An Unrelated Use Box - Yes "X" or blank
1033	IV	1	Use of The Property for An Unrelated Use Box - No "X" or blank
1035	IV	35	Donee Name AN
1045	IV	9	Employer ID N
1055	IV	35	Number & Street AN
1065	IV	22	City AN
1075	IV	2	State A
1085	IV	12	Zip Code N
		1	Record Terminus Character Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0817" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
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 Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020 Student's Last Name - 1	1a	15	AN (last name) or blank
+0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035 Student's SSN - 1	1b	9	N or blank
*+0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050 Subtract \$2,000 from Amt in column (c) - 1	1d	12	N
+0060 Multiply Amt in Column (d) by 25% - 1	1e	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
+0070 Amt from Column (c) or Column (e) plus \$2,000 - 1	1f	12	N
0080 Student's First Name - 2	1a	10	'See 1st Occ.'
0090 Student's Last Name - 2	1a	15	'See 1st Occ.'
0100 Student's Name Control - 2	1a	4	'See 1st Occ.'
0105 Student's SSN - 2	1b	9	'See 1st Occ.'
0110 Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120 Subtract \$2,000 from Amt in column (c) - 2	1d	12	N
0130 Multiply Amt in Column (d) by 25% - 2	1e	12	N
0140 Amt from Column (c) or Column (e) plus \$2,000 - 2	1f	12	N
0150 Student's First Name - 3	1a	10	'See 1st Occ.'
0160 Student's Last Name - 3	1a	15	'See 1st Occ.'
0170 Student's Name Control - 3	1a	4	'See 1st Occ.'
0175 Student's SSN - 3	1b	9	'See 1st Occ.'
0180 Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190 Subtract \$2,000 from Amt in column (c) - 3	1d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Multiply Amt in Column (d) by 25% - 3	1e	12	N
0210	Amt from Column (c) or Column (e) plus \$2,000 - 3	1f	12	N
0211	Tentative American Opportunity Credit	2	12	N
*0212	Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0213	Student's Last Name - 1	3a	15	AN (last name) or blank
+0214	Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0215	Student's SSN - 1	3b	9	N or blank
*+0216	Qualified Expenses Paid in Current TY - 1	3c	12	N or "STMbnn"
+0218	Smaller of Exp Paid in Current TY or \$1,200 - 1	3d	12	N
+0220	Add Columns c and d - 1	3e	12	N
+0222	Enter 1/2 of the Amt in Column (e) - 1	3f	12	N
0223	Student's First Name - 2	3a	10	AN or blank
0224	Student's Last Name - 2	3a	15	'See 1st Occ.'
0225	Student's Name Control - 2	3a	4	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
0226	Student's SSN - 2	3b	9	'See 1st Occ.'
0228	Qualified Expenses Paid in Current TY - 2	3c	12	N
0230	Smaller of Exp Paid in Current TY or \$1,200 - 2	3d	12	'See 1st Occ.'
0232	Add Columns c and d - 2	3e	12	'See 1st Occ.'
0234	Enter 1/2 of the Amt in Column (e) - 2	3f	12	'See 1st Occ.'
0235	Student's First Name - 3	3a	10	'See 2nd Occ.'
0236	Student's Last Name - 3	3a	15	'See 1st Occ.'
0237	Student's Name Control - 3	3a	4	'See 1st Occ.'
0238	Student's SSN - 3	3b	9	'See 1st Occ.'
0240	Qualified Expenses Paid in Current TY - 3	3c	12	'See 2nd Occ.'
0242	Smaller of Exp Paid in Current TY or \$1,200 - 3	3d	12	'See 1st Occ.'
0244	Add Columns c and d - 3	3e	12	'See 1st Occ.'
0246	Enter 1/2 of the Amt in Column (e) - 3	3f	12	'See 1st Occ.'
0248	Tentative Hope Credit	4	12	N
*0250	Student's First Name - 1	5a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	5a	15	AN (last name) or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0270	Student's Name Control - 1	5a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275	Student's SSN - 1	5b	9	N or blank
+0280	Qualified Expenses - 1	5c	12	N
0290	Student's First Name - 2	5a	10	'See 1st Occ.'
0300	Student's Last Name - 2	5a	15	'See 1st Occ.'
0310	Student's Name Control - 2	5a	4	'See 1st Occ.'
0315	Student's SSN - 2	5b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	5c	12	'See 1st Occ.'
0330	Student's First Name - 3	5a	10	'See 1st Occ.'
0340	Student's Last Name - 3	5a	15	'See 1st Occ.'
0350	Student's Name Control - 3	5a	4	'See 1st Occ.'
0355	Student's SSN - 3	5b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	5c	12	'See 1st Occ.'
0450	Total Qualified Expenses	6	12	N
0460	Smaller of Line 6 or \$10,000	7a	12	N
0462	Smaller of \$10,000 or QLFY Expenses on Line 6	7b	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0284" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0472 Record ID		6	"FRMbbb"
0473 Form Number		6	"8863bb"
0474 Page Number		5	"PG02b"
0475 Taxpayer Identification Number		9	N (Primary SSN)
0476 Filler		1	blank
0477 Form Occurrence Number		7	N 0000001
0480 Enter Amount from Line 2	9	12	N
0490 Enter \$90,000 (\$180,000 if Married Filing Jointly)	10	12	N
0500 Modified AGI from 1040 or 1040A	11	12	N
0510 Subtract Line 11 from Line 10	12	12	N
0515 Enter \$10,000 (\$20,000 if Married Filing Jointly)	13	12	N
0520 Divide Line 12 by Line 13	14	6	R
0529 Multiply Line 9 by Line 14	15	12	N
0535 Ineligible for Refundable American Opp. Credit	15	1	"X" or blank
0540 Refundable American Opportunity Credit	16	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0550 Subtract Line 16 from Line 15	17	12	N
0560 Add Lines 4 and 8c	18	12	N
0570 Enter \$60,000 (\$120,000 if Married Filing Jointly)	19	12	N
0580 Modified AGI from 1040 or 1040A	20	12	N
0590 Subtract Line 20 from Line 19	21	12	N
0600 Enter \$10,000 (\$20,000 if Married Filing Jointly)	22	12	N
0610 Divide Line 21 by Line 22	23	6	R
0620 Multiple Line 18 by Line 23	24	12	N
0630 Add Line 17 and Line 24	25	12	N
0640 Tax from 1040 or 1040A	26	12	N
0650 Total 1040/1040A Other Credits	27	12	N
0660 Subtract Line 27 from Line 26	28	12	N
0670 Nonrefundable Education Credits	29	12	N

Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1513" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2470 Record ID		6	"FRMbbb"
2471 Form Number		6	"8865bb"
2472 Page Number		5	"PG03b"
2473 Taxpayer Identification Number		9	N (Primary SSN)
2474 Filler		1	Blank
2475 Form Occurrence Number		7	N 0000001 - 0000005
*2480 S-T Description of Property	SCH D 1(a)	80	AN, "STCGL", or blank
+2490 S-T Date Acquired	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500 S-T Date Sold	SCH D 1(c)	8	YYYYMMDD
+2510 S-T Sales Price	SCH D 1(d)	12	N, or "EXPIRED"
+2520 S-T Cost or Other Basis	SCH D 1(e)	12	N, or "EXPIRED"
+2530 S-T Gain or Loss	SCH D 1(f)	12	N
2540 S-T Description of Property - 2	SCH D 1(a)	80	AN
2550 S-T Date Acquired - 2	SCH D 1(b)	8	'See 1st Occ.'
2560 S-T Date Sold - 2	SCH D 1(c)	8	YYYYMMDD
2570 S-T Sales Price - 2	SCH D 1(d)	12	N, or "EXPIRED"
2580 S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590 S-T Gain or Loss - 2	SCH D 1(f)	12	N
2600 S-T Description of Property - 3	SCH D 1(a)	80	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	80	AN
2665	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2670	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2675	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2680	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2690	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2700	S-T Description of Property - 5	SCH D 1(a)	80	AN
2702	S-T Date Acquired - 5	SCH D 1(b)	8	'See 1st Occ.'
2704	S-T Date Sold - 5	SCH D 1(c)	8	YYYYMMDD
2706	S-T Sales Price - 5	SCH D 1(d)	12	N, or "EXPIRED"
2708	S-T Cost or Other Basis - 5	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 5	SCH D 1(f)	12	N
2714	S-T Gain or (Loss) Sch. D-1 (Form 1065)	SCH D 2	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 3	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 4	12	N
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 5	12	N
2750	Net S-T Capital Gain (Loss)	SCH D 6	12	N
*2760	L-T Description of Property	SCH D 7(a)	80	AN or "LTCGL" or blank
+2770	L-T Date Acquired	SCH D 7(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+2780	L-T Date Sold	SCH D 7(c)	8	YYYYMMDD
+2790	L-T Sales Price	SCH D 7(d)	12	N, or "EXPIRED"
+2800	L-T Cost or Other Basis	SCH D 7(e)	12	N, or "EXPIRED"
+2810	L-T Gain or Loss	SCH D 7(f)	12	N
2830	L-T Description of Property - 2	SCH D 7(a)	80	AN
2840	L-T Date Acquired - 2	SCH D 7(b)	8	'See 1st Occ.'
2850	L-T Date Sold - 2	SCH D 7(c)	8	YYYYMMDD
2860	L-T Sales Price - 2	SCH D 7(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 7(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 7(f)	12	N
2900	L-T Description of Property - 3	SCH D 7(a)	80	AN
2910	L-T Date Acquired - 3	SCH D 7(b)	8	'See 1st Occ.'
2920	L-T Date Sold - 3	SCH D 7(c)	8	YYYYMMDD
2930	L-T Sales Price - 3	SCH D 7(d)	12	N, or "EXPIRED"

Field Identification No.		Form Ref.	Length	Field Description	
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2940	L-T Cost or Other Basis - 3	SCH D 7(e)	12	N, or "EXPIRED"	
2950	L-T Gain or Loss - 3	SCH D 7(f)	12	N	
2970	L-T Description of Property - 4	SCH D 7(a)	80	AN	
2980	L-T Date Acquired - 4	SCH D 7(b)	8	'See 1st Occ.'	
2990	L-T Date Sold - 4	SCH D 7(c)	8	YYYYMMDD	
3000	L-T Sales Price - 4	SCH D 7(d)	12	N, or "EXPIRED"	
3010	L-T Cost or Other Basis - 4	SCH D 7(e)	12	N, or "EXPIRED"	
3020	L-T Gain or Loss - 4	SCH D 7(f)	12	N	
3022	L-T Description of Property - 5	SCH D 7(a)	80	AN	
3024	L-T Date Acquired - 5	SCH D 7(b)	8	'See 1st Occ.'	
3026	L-T Date Sold - 5	SCH D 7(c)	8	YYYYMMDD	
3028	L-T Sales Price - 5	SCH D 7(d)	12	N, or "EXPIRED"	
3030	L-T Cost or Other Basis - 5	SCH D 7(e)	12	N, or "EXPIRED"	
3032	L-T Gain or Loss - 5	SCH D 7(f)	12	N	
3034	L-T Gain or (Loss) Sch. D-1 (Form 1065)	SCH D 8	12	N	
3035	Reserved		6	Blank	
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 9	12	N	
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 10	12	N	
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 11	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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3100	Capital Gain Distributions	SCH D 12	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D 13	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"