PART II

ELECTRONIC RETURN

RECORD LAYOUTS

for

INDIVIDUAL INCOME TAX RETURNS

(TAX YEAR 2000)

INTERNAL REVENUE SERVICE

ELECTRONIC FILING SECTION (ELF)

and

ELECTRONIC FILING SYSTEMS OFFICE

August 21, 2000

HIGHLIGHTS TO THIS REVISION OF RECORD LAYOUTS

I NEW FORMS

For Tax Year 2000:

a. Forms 3800, 3468, 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8859, 8861, 8379, 8801, 8824, 2106EZ and Schedule A (Form 8847)

b. Records: Authentication Record, Preparer Note, Election Explanation and Regulatory Explanation

have been incorporated into the Electronic Filing System.

II NON-UPDATED 2000 FORM CHANGES

As this revision goes to publication, all known updates have been made. Pending legislative changes may require late change pages.

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1040 Return Record Layouts for Tax Year 2000

General Instructions

An asterisk (*) precedes any field which may contain a statement reference (STMbnn) indicating either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus-sign (+) precedes the items related to the first entry field.

An at-sign (@) precedes any field which must contain a statement reference when significant.

In some cases, the related statement fields require more than the maximum 80 positions allowed, such as Schedule E, Page 2, Part/S-Corp Name A (SEQ 1170).

An asterisk followed by a plus sign (*+) indicates the first field of a separate statement record which continues the required related fields from the previous statement record.

```
-----------------------------------------------------------------
|       This is the issuance of the 2000 Electronic             |
|  Return Record Layouts.  Changes for the AUGUST 2000          |
|  revision are indicated by a vertical line (|) in the         |
|  right margin.  Deletions are indicated by the delete         |
|  symbol (--|) in the right margin.                            |
|       Changes made after AUGUST 21, 2000 are indicated        |
|  by two vertical lines (||) in the right margin.  Deletions   |
|  are indicated by the delete symbol (--||) in the right       |
|  margin.                                                      |
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General Instructions (Cont'd)

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

A - Alpha
AN - Alphanumeric
DT - Date
MMDDYYYY - length = 8
MMYYYY - length = 6
YYYY - length = 4
N - Numeric
R - Ratio/Percentage
(Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

SECTION 1 TRANS RECORD

The first two records on each file must be the TRANS records which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

TRANA Transmission Information Record - A

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN		9	N (Must match same field on "TRANB" record)
0020	Transmitter Name		35	AN
0030	Type Transmitter		16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site		1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin
0050	Transmission Date		8	YYYYMMDD |
0060	Electronic Trnsmtr Identification Number (ETIN)		7	N | (ETIN plus Transmitter's Use Code)
0070	Julian Day		3	N
0080	Transmission Sequence for Julian Day in (0070)		2	N
0090	Acknowledgment Transmission Format		1	"A" = ASCII
0100	Record Type		1	"F" = Fixed "V" = Variable length option

TRANS Record "A" (Cont'd)

TRANA Transmission Information Record - A

Field No.	Identification	Form Ref.	Length	Field Description
0110	Transmitter EFIN		6	N
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	IRS Use Only
0160	Production-Test Code		1	"P" = Production "T" = Test
0170	Transmission Type Code		1	Blank " " = Regular ELF "D" = ETD "O" = Online Filing
0180	Reserved		1	IRS Use Only
	Record Terminus Character		1	Value "#"

TRANS Record "B"

TRANB Transmission Information Record - B

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"TRANBb"
0010	EIN of Transmitter		9	N (Must match same field on "TRANA" record)
0020	Transmitter's Address		35	AN
0030	Transmitter's City, State, Zip Code		35	AN
0040	Transmitter's Area Code & Telephone Number		10	N
0050	Filler		16	blank
	Record Terminus Character		1	Value "#"

INTENTIONAL BLANK PAGE

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A and 1040EZ

Each tax return must start with a byte count, start of record sentinel, and Tax Return Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Return Record must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID.

Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

Field#	Identification	Length	Description
	Byte Count, Page 1	4	(see form) for fixed; "hnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab" or "1040Zb"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200012", YYYYMM
0006	Filler	1	Blank
	(42 characters)		

(Begin data fields for Page 1 of the Return record layout.)

Tax Return Record Identification, Page 1 - Forms 1040, 1040A and 1040EZ (Cont'd)

(Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format.)

Field#	Identification	Length	Description
0007	Return Sequence Number	16	N (composed of) |
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Transmission	3	N
	d. Transmission Sequence Number	2	N (01-99)
	e. Sequence Number of each Return	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO) |
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("1") |

Tax Return Record Identification, Page 2 - Forms 1040, and 1040A

Field#	Identification	Length	Description
	Byte Count, Page 1	4	(see form) for fixed; "hnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb" or "1040Ab"
0002	Page Number	5	Value “PG02b”
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200012", YYYYMM
0006	Filler	1	Blank

----------42 characters----------

Begin Page 2 data fields. Begin bracketing Field Numbers when using variable format

Proposed Record ID Fields for All Record Types Except Tax Return

Field#	Identification	Length	Description
	Byte Count, Page 1	4	(see record) for fixed; "hnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	Value "FRMbbb", "SCHaaa", "STMbnn", "NTSbbb", "ELCbbb", or "REGbbb", "STbbbb", "a" = AN or blank
0001	Form Number	6	AN = aaaaaa "1040bb", "1040Ab", "2106bb" "2106EZ", "W-2bbb", "W-2Gbb", "1099Rb", "8582CR" "0001bb", "PMTbbb"
0002	Page Number	5	AN "PGnnb" (nn = 01-99)
0003	Taxpayer Identification Number	9	Primary SSN
0004	Filler	1	Blank
0005	Form/Schedule Occurrence Number	7	0000001 - 0000099 Number limited to the maximum number of forms allowed

----------42 characters----------

Begin Data Fields (starting with Field # 0010).

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1366" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200012", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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Field No.	Identification	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 (&)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)

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Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		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
0155	Year Spouse Died	5	4	N (YYYY)
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
* 0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) 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 1stOcc.'
0182	Dependent Name control 2		4	'See 1stOcc.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1stOcc.'
0187	Relationship - 2	6c(3)	11	'See 1stOcc.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1stOcc.'
0190	Dependent First Name 3	6c(1)	10	'See 2ndOcc.'
0191	Dependent Last Name 3	6c(1)	15	'See 1stOcc.'
0192	Dependent Name Control - 3		4	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0195	Dependent's SSN - 3	6c(2)	9	'See 1stOcc.'
0197	Relationship - 3	6c(3)	11	'See 1stOcc.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1stOcc.'
0200	Dependent First Name 4	6c(1)	10	'See 2ndOcc.'
0201	Dependent Last Name 4	6c(1)	15	'See 1stOcc.'
0202	Dependent Name Control 4		4	'See 1stOcc.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1stOcc.'
0207	Relationship - 4	6c(3)	11	'See 1stOcc.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1stOcc.'
0210	Dependent First Name 5	6c(1)	10	'See 2ndOcc.'
0211	Dependent Last Name 5	6c(1)	15	'See 1stOcc.'
0212	Dependent Name Control 5		4	'See 1stOcc.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1stOcc.'
0217	Relationship - 5	6c(3)	11	'See 1stOcc.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1stOcc.'
0220	Dependent First Name 6	6c(1)	10	'See 2ndOcc.'
0221	Dependent Last Name 6	6c(1)	15	'See 1stOcc.'
0222	Dependent Name Control 6		4	'See 1stOcc.'
0225	Dependent's SSN - 6	6c(2)	9	'See 1stOcc.'
0227	Relationship - 6	6c(3)	11	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0228	Eligibility for Child Tax Credit - 6	6c(4)	1	'See 1stOcc.'
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
0360	Total Exemptions	6d	2	Value Range 00-99
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
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
0376	Workfare Payments Literal	7	2	"WP" or blank
0377	Workfare Payments Amount	7	12	N
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0394	Total Ordinary Dividends	9	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
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	Total IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
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

FORM 1040 PAGE 1 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
* 0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMbnn"
+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
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0626	IRA Deduction	23	12	N
0628	Student Loan Interest Deduction	24	12	N
0630	Medical Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0645	Self-Employed Health Insurance Ded	28	12	N
0650	Keogh/SEP/SIMPLE Deduction	29	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
*0720	Other Adjustments Literal	32	11	Values are "RFST", "SUBPAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
+0730	Other Adjustment Amount	32	12	N
0735	Total Other Adjustments	32	12	N
0740	Total Adjustments	32	12	N
0750	Adjusted Gross Income	33	12	N
	Record Terminus Character		1	Value "#"

FORM 1040 PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1025" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200012", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	34	12	N
0772	Self 65 or Over Box	35a	1	"X" or blank
0774	Self Blind Box	35a	1	"X" or blank
0776	Spouse 65 or Over Box	35a	1	"X" or blank
0778	Spouse Blind Box	35a	1	"X" or blank
0783	Total Boxes Checked	35a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	35b	1	"X" or blank
0787	Modified Standard Deduction Ind	36	8	"SECTb933" or blank
0788	Itemize Election Ind	36	2	"IE" or blank
0789	Total Itemized or Standard Deduction	36	12	N
0800	AGI Less Deduction	37	12	N
0810	Exemption Amount	38	12	N

FORM 1040 PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0820	Taxable Income	39	12	N
0853	Form 8814 Block	40a	1	"X" or blank
0857	Form 8814 Amount	40a	12	N
0880	Form 4972 Block	40b	1	"X" or blank
0890	Education Credit Recapture Literal	40	3	"ECR" or blank
0900	Education Credit Recapture Amount	40	12	N
0915	Tax	40	12	N
0918	Alternative Minimum Tax	41	12	N
0920	Total Tax Before Credits & Other Taxes	42	12	N
0922	Foreign Tax Credit	43	12	N
0925	Credit for Child & Dependent Care	44	12	N
0930	Credit for Elderly or Disabled	45	12	N
0935	Education Credits (Form 8863)	46	12	N
0940	Child Tax Credit	47	12	N
0960	Adoption Credit	48	12	N
1003	Form 3800 Block	49a	1	"X" or blank
1004	Form 8396 Block	49b	1	"X" or blank
1005	Form 8801 Block	49c	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1006	Other Form Block	49d	1	"X" or blank
1010	Other Form Literal	49d	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8859", "8861" or "TRANSbALASKA"
1015	Other Credits	49	12	N
1017	Nonconventional Source Fuel Credit Literal	50	3	"FNS" or blank
1018	Nonconventional Source Fuel Credit Amount	50	12	N
1020	Total Credits	50	12	N
@ 1025	Nonconventional Source Fuel Credit	50	6	"STMbnn" or blank
1030	Tax Less Credits	51	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	52	12	N
1070	Railroad Retire Indicator	53	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	53	12	N
1095	Retirement Tax Plan Literal	54	2	"NO" or blank
1100	Tax on Retirement Plans	54	12	N
1105	Advanced EIC Payments	55	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1107	Household Employment Taxes	56	12	N
* 1110	Other Tax Literal	57	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72(M)(5)", "MSA", "MED&MSA" or blank
+ 1120	Other Tax Amount	57	12	N
1121	F4255 Literal	57	3	"ICR" or blank
1122	F4255 Amount	57	12	N
1123	F8828 Literal	57	4	"FMSR" or blank
1124	F8828 Amount	57	12	N
1126	F8834 Literal	57	5	"QEVCR" or blank
1128	F8834 Amount	57	12	N
1132	F8845 Literal	57	4	"IECR" or blank
1134	F8845 Amount	57	12	N
1136	Total Other Tax	57	12	N
1138	Total Tax	57	12	N
1140	Other 1099 Withholding Literal	58	9	"FORMb1099" or blank
1160	Withholding	58	12	N
1161	Divorced Spouse SSN	59	9	N or blank
1162	Divorced Literal	59	3	"DIV" or blank
1170	ES Payments	59	12	N
@ 1173	Estimated Payment Name Change	59	6	"STMbnn" or blank
* 1175	Nontaxable Earned Income Type	60b	11	AN, "STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
+ 1176	Nontaxable Earned Income Amt	60b	12	N
1177	Total NEI Amount	60a	12	N
1178	EIC Literal	60a	3	NO ENTRY
1180	Earned Income Credit	60a	12	N
1183	EIC Eligibility	60a	6	"CLERGY" or "NO" or blank
1184	Excess SS Tax	61	12	N
1186	Additional Child Tax Credit (Form 8812)	62	12	N
1190	F4868 Amount	63	12	N
1202	Form 2439 Block	64a	1	NO ENTRY
1205	Form 4136 Block	64b	1	"X" or blank
1210	Other Payments	64	12	N
1250	Total Payments	65	12	N
1260	Overpaid	66	12	N
1270	Refund	67a	12	N
1272	Routing Transit Number	67b	9	N or blank
1274	Checking Account Indicator	67c	1	"X" or blank
1276	Savings Account Indicator	67c	1	"X" or blank
1278	Depositor Account Number	67d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	68	12	N
1290	Amount Owed	69	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
1295	ES Penalty Indicator	70	1	NO ENTRY
1310	ES Penalty Amount	70	12	N
1315	Remittance		12	No Entry
1319	Jurat/Disclosure Version Indicator		1	A = On-Line Self Select PIN with Direct Debit B = On-Line Self Select PIN without Direct Debit C = Regular On-Line Filing with Direct Debit D = Regular On-Line Filing without Direct Debit E = Self Select PIN with Direct Debit by ERO F = Self Select PIN without Direct Debit by ERO or blank
1320	PIN Authorization Indicator		1	0 = Taxpayer(s) entered PIN(s) or no PIN(s) present 1 = ERO entered Primary Taxpayer's PIN 2 = ERO entered Spouse's PIN 3 = ERO entered Primary Taxpayer's PIN and Spouse's PIN
1321	Primary Taxpayer Signature		5	N (PIN Pilot Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Pilot Use Only)
1327	Spouse Occupation		25	AN
1328	Daytime Telephone Number		10	N

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Field No.	Identification	Form Ref.	Length	Field Description
1329	Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1332	Third Party Authorization "Yes" Box		1	"X" or blank
1335	Third Party Authorization "No" Box		1	"X" or blank
1338	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1069" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200012", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040A PAGE 1 U.S. Individual Income Tax Return

Field No.	Identification	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 (&).
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen |
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen |
0066	Foreign Country		22	A, Allowable special character is space |
0070	Name Line 2		35	AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank |

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Field No.	Identification	Form Ref.	Length	Field Description
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		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
0155	Year Spouse Died	5	4	N (YYYY)
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank

Field No.	Identification	Form Ref.	Length	Field Description
+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 1stOcc.'
0182	Dependent Name control - 2		4	'See 1stOcc.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1stOcc.'
0187	Relationship - 2	6c(3)	11	'See 1stOcc.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1stOcc.'
0190	Dependent First Name 3	6c(1)	10	'See 2ndOcc.'
0191	Dependent Last Name 3	6c(1)	15	'See 1stOcc.'
0192	Dependent Name Control - 3		4	'See 1stOcc.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0197	Relationship - 3	6c(3)	11	'See 1stOcc.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1stOcc.'
0200	Dependent First Name 4	6c(1)	10	'See 2ndOcc.'
0201	Dependent Last Name 4	6c(1)	15	'See 1stOcc.'
0202	Dependent Name Control - 4		4	'See 1stOcc.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1stOcc.'
0207	Relationship - 4	6c(3)	11	'See 1stOcc.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1stOcc.'
0210	Dependent First Name 5	6c(1)	10	'See 2ndOcc.'
0211	Dependent Last Name 5	6c(1)	15	'See 1stOcc.'
0212	Dependent Name Control - 5		4	'See 1stOcc.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1stOcc.'
0217	Relationship - 5	6c(3)	11	'See 1stOcc.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1stOcc.'
0220	Dependent First Name 6	6c(1)	10	'See 2ndOcc.'
0221	Dependent Last Name 6	6c(1)	15	'See 1stOcc.'
0222	Dependent Name Control - 6		4	'See 1stOcc.'
0225	Dependent's SSN - 6	6c(2)	9	'See 1stOcc.'
0227	Relationship - 6	6c(3)	11	'See 1stOcc.'

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Field No.	Identification	Form Ref.	Length	Field Description
0228	Eligibility for Child Tax Credit - 6	6c(4)	1	'See 1stOcc.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0360	Total Exemptions	6d	2	Value Range 00-99
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	7	12	N
0376	Workfare Payments Literal	7	2	"WP" or blank
0377	Workfare Payments Amount	7	12	N
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0450	Capital Gain/Loss	10	12	N
0475	Total IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@ 0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0626	IRA Deduction	16	12	N
0628	Student Loan Interest Deduction	17	12	N
0740	Total Adjustments	18	12	N
0750	Adjusted Gross Income	19	12	N

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

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0781" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200012", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	20	12	N
0772	Self 65 or Over Box	21a	1	"X" or blank
0774	Self Blind Box	21a	1	"X" or blank
0776	Spouse 65 or Over Box	21a	1	"X" or blank
0778	Spouse Blind Box	21a	1	"X" or blank
0783	Total Boxes Checked	21a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	21b	1	"X" or blank
0787	Identification Modified Standard Deduction Ind	21	8	"SECTb933" or blank
0789	Total Itemized or Standard Deduction	22	12	N
0800	AGI Less Deduction	23	12	N
0810	Exemption Amount	24	12	N
0820	Taxable Income	25	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0840	Education Credit Recapture Literal	26	3	"ECR" or blank
0850	Education Credit Recapture Amount	26	12	N
0854	Alternative Minimum Tax Literal	26	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	26	12	N
0860	Tax	26	12	N
0925	Credit for Child & Dependent Care	27	12	N
0930	Credit for Elderly or Disabled	28	12	N
0950	Education Credits (Form 8863)	29	12	N
0955	Child Tax Credit	30	12	N
0960	Adoption Credit	31	12	N
1020	Total Credits	32	12	N
1030	Tax Less Credits	33	12	N
1105	Advanced EIC Payments	34	12	N
1138	Total Tax	35	12	N
1140	Other 1099 Withholding Literal	36	9	"FORMb1099" or blank
1160	Withholding	36	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1170	ES Payments	37	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
* 1175	Nontaxable Earned Income Type	38b	11	AN, "STMbnn", or blank
+ 1176	Nontaxable Earned Income Amt	38b	12	N
1177	Total NEI Amount	38b	12	N
1178	EIC Literal	38a	3	NO ENTRY
1180	Earned Income Credit	38a	12	N
1183	EIC Eligibility	38a	6	"NO" or blank
1186	Additional Child Tax Credit (Form 8812)	39	12	N
1187	F4868 Literal	40	9	"FORMb4868" or blank
1190	F4868 Amount	40	12	N
1199	Excess SST Literal	40	10	"EXCESSbSST" or blank
1200	Excess SS Tax	40	12	N
1250	Total Payments	40	12	N
1260	Overpaid	41	12	N
1270	Refund	42a	12	N
1272	Routing Transit Number	42b	9	N or blank
1274	Checking Account Indicator	42c	1	"X" or blank
1276	Savings Account Indicator	42c	1	"X" or blank
1278	Depositor Account Number	42d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	43	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
1290	Amount Owed	44	12	N
1295	ES Penalty Indicator	45	1	NO ENTRY
1310	ES Penalty Amount	45	12	N
1315	Remittance		12	No Entry
1319	Jurat/Disclosure Version Indicator		1	A = On-Line Self Select PIN with Direct Debit B = On-Line Self Select PIN without Direct Debit C = Regular On-Line Filing with Direct Debit D = Regular On-Line Filing without Direct Debit E = Self Select PIN with Direct Debit by ERO F = Self Select PIN without Direct Debit by ERO or blank
1320	PIN Authorization Indicator		1	0 = Taxpayer(s) entered PIN(s) or no PIN(s) present 1 = ERO entered Primary Taxpayer's PIN 2 = ERO entered Spouse's PIN 3 = ERO entered Primary Taxpayer's PIN and Spouse's PIN
1321	Primary Taxpayer Signature		5	N (PIN Pilot Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Pilot Use Only)
1327	Spouse Occupation		25	AN
1328	Daytime Telephone Number		10	N

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Field No.	Identification	Form Ref.	Length	Field Description
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1332	Third Party Authorization "Yes" Box		1	"X" or blank
1335	Third Party Authorization "No" Box		1	"X" or blank
1338	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	"X" or blank
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0942" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200012", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	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 (&).
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0376	Workfare Payments Literal	1	2	"WP" or blank
0377	Workfare Payments Amount	1	12	N
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1140	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N
*1175	Nontaxable Earned Income Type	8b	11	AN, "STMbnn", or blank
+1176	Nontaxable Earned Income Amt	8b	12	N
1177	Total NEI Amount	8b	12	N
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility		6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1270	Refund	11a	12	N
1272	Routing Transit Number	11b	9	N or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1315	Remittance		12	No Entry
1319	Jurat/Disclosure Version Indicator		1	A = On-Line Self Select PIN with Direct Debit B = On-Line Self Select PIN without Direct Debit C = Regular On-Line Filing with Direct Debit D = Regular On-Line Filing without Direct Debit E = Self Select PIN with Direct Debit by ERO F = Self Select PIN without Direct Debit by ERO or blank
1320	PIN Authorization Indicator		1	0 = Taxpayer(s) entered PIN(S) or no PIN(s) present 1 = ERO entered Primary Taxpayer's PIN 2 = ERO entered Spouse's PIN 3 = ERO entered Primary Taxpayer's PIN and Spouse's PIN
1321	Primary Taxpayer Signature		5	N (PIN Pilot Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Pilot Use Only)
1327	Spouse Occupation		25	AN

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1332	Third Party Authorization "Yes" Box		1	"X" or blank
1335	Third Party Authorization "No" Box		1	"X" or blank
1338	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

SECTION 3 SCHEDULES

Schedule Record Identification

Each page of a schedule will have a new Schedule Record with the Page Number incremented and must start with a Byte Count, Start of Record Sentinel and Record Identification. The following fields describe the composition of the Record ID.

Field#	Identification	Length	Description
	Byte Count	4	(see schedule) for fixed; "hnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "SCHbbb"
0001	Schedule Type	6	Value "1040bb", "1040Ab" or "8847bb"
0002	Page Number	5	Value "Pgnnb", nn = 0l to 02
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	Number limited to the maximum number of schedules allowed

(Begin data fields of the Schedule record layout.)

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SCHEDULE A Organization Exempt Under...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0664" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0015	Medical/Dental/ Expenses	1	12	N
0065	AGI Amount	2	12	N
0070	Medical Allowance	3	12	N
0080	Total Medical/Dental	4	12	N
0090	State & Local Taxes	5	12	N
0100	Real Estate Taxes	6	12	N
0110	Personal Property Taxes	7	12	N
*0130	Other Taxes Type	8	28	AN or "STMbnn"
+0135	Other Taxes Amount	8	12	N
0140	Total Other Taxes Amount	8	12	N
0150	Total Taxes	9	12	N
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank

SCHEDULE A Organization Exempt Under...

Field No.	Identification	Form Ref.	Length	Field Description
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0207	Investment Interest	13	12	N
0290	Total Interest	14	12	N
0350	Total Cash/Check Contribution	15	12	N
0360	Non-Cash/Check Contribution	16	12	N
0370	Carryover Prior Yr	17	12	N
0380	Total Contributions	18	12	N
0390	Casualty/Theft Loss	19	12	N
*0400	Unreimbursed Emp Bus Expn Desc	20	25	AN or "STMbnn"
+0405	Unreimbursed Employee Business Expense Amount	20	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	20	12	N
0415	Tax Preparation Fees	21	12	N
*0420	Other Expenses Type (1)	22	30	AN or "STMbnn"

SCHEDULE A Organization Exempt Under...

Field No.	Identification	Form Ref.	Length	Field Description
+0430	Other Expenses Amount(1)	22	12	N
0432	Other Expenses Type(2)	22	30	AN
0434	Other Expenses Amount (2)	22	12	N
0435	Total Other Expenses	22	12	N
0445	Gross Miscellaneous Deductions	23	12	N
0450	Form 1040 AGI Repeated	24	12	N
0455	Miscellaneous Allowance	25	12	N
0465	Net Miscellaneous Deductions	26	12	N
*0475	Other Expense Type	27	31	AN or "TMbnn"
+0485	Other Expense Amount	27	12	N
0495	Total Other Expenses Limit	27	12	N
0520	Total Deductions	28	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE B Actuarial Information

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1460" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbB"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Seller Financed Mortgage Name	1	25	AN or "STMbnn"
+0011	Seller Financed Address	1	34	AN
+0012	Seller Financed TIN	1	9	N
+0015	Seller Financed Mortgage Amount	1	12	N
0025	Total Seller Financed Mortgage Amount	1	12	N
*0030	Interest Payer 1	1	50	AN or "STMbnn"
+0040	Interest Amount 1	1	12	N
0050	Interest Payer 2	1	50	AN
0060	Interest Amount 2	1	12	N
0070	Interest Payer 3	1	50	AN
0080	Interest Amount 3	1	12	N
0090	Interest Payer 4	1	50	AN
0100	Interest Amount 4	1	12	N

SCHEDULE B Actuarial Information

Field No.	Identification	Form Ref.	Length	Field Description
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt Literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N

SCHEDULE B Actuarial Information

Field No.	Identification	Form Ref.	Length	Field Description
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N

SCHEDULE B Actuarial Information

Field No.	Identification	Form Ref.	Length	Field Description
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank
0600	Foreign Country	7b	30	AN
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE 1 Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1408" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbb1"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Seller Financed Mortgage Name	1	25	AN or "STMbnn"
+0011	Seller Financed Address	1	34	AN
+0012	Seller Financed TIN	1	9	N
+0015	Seller Financed Mortgage Amount	1	12	N
0025	Total Seller Financed Mortgage Amount	1	12	N
*0030	Interest Payer 1	1	50	AN or "STMbnn"
+0040	Interest Amount 1	1	12	N
0050	Interest Payer 2	1	50	AN
0060	Interest Amount 2	1	12	N
0070	Interest Payer 3	1	50	AN
0080	Interest Amount 3	1	12	N
0090	Interest Payer 4	1	50	AN

SCHEDULE 1 Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"

SCHEDULE 1 Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N

SCHEDULE 1 Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
0525	Total Ordinary Dividends	6	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C PAGE 1 Service Provider and Trustee...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0713" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank
0195	First Schedule C Filed for this Business	H	1	"X" or blank
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0210	Returns/Allowances	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0283	Bad Debts	9	12	N
0293	Car/Truck Expenses	10	12	N
0297	Commissions and Fees	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMbnn" or blank

SCHEDULE C PAGE 1 Service Provider and Trustee...

Field No.	Identification	Form Ref.	Length	Field Description
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0397	Meals/Entertainment Limit	24c	12	N
0403	Allowable Meals/ Entertainment Limit	24d	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27	12	N
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N

SCHEDULE C PAGE 1 Service Provider and Trustee...

Field No.	Identification	Form Ref.	Length	Field Description
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0535" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0735	Record ID		6	"SCHbbC"
0736	Schedule Type		6	"1040bb"
0737	Page Number		5	"PG02b"
0738	Taxpayer Identification Number		9	N (Primary SSN)
0739	Filler		1	blank
0740	Schedule Occurrence Number		7	N 0000001 - 0000005
0741	Clos Inv Cost Method	33a	1	"X" or blank
0742	Lower Cost/Market	33b	1	"X" or blank
0744	Other Clos Inv Method	33c	1	"X" or blank
@0746	Other Meth Explanation	33c	6	"STMbnn" or blank
0748	Change Inventory Question - Yes	34	1	"X" or blank
@0751	Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753	Change Inventory Question - No	34	1	"X" or blank
0755	Beginning Inventory	35	12	N
0758	Purchases	36	12	N
0760	Cost of Labor	37	12	N
0770	Materials/Supplies	38	12	N
0780	Other Costs	39	12	N
0790	Total Costs	40	12	N

SCHEDULE C PAGE 2 Service Provider and Trustee...

Field No.	Identification	Form Ref.	Length	Field Description
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	MMDDYYYY or "TMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0860	Another Vehicle Yes	45	1	"X" or blank
+0870	Another Vehicle No	45	1	"X" or blank
+0880	Vehicle Available Yes	46	1	"X" or blank
+0890	Vehicle Available No	46	1	"X" or blank
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "TMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N
0980	Other Expense Type 3		25	AN
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N

SCHEDULE C PAGE 2 Service Provider and Trustee...

Field No.	Identification	Form Ref.	Length	Field Description
1020	Other Expense Type 5		25	AN
1030	Other Expense Amount 5		12	N
1040	Other Expense Type 6		25	AN
1050	Other Expense Amount 6		12	N
1060	Other Expense Type 7		25	AN
1070	Other Expense Amount 7		12	N
1080	Other Expense Type 8		25	AN
1090	Other Expense Amount 8		12	N
1100	Other Expense Type 9		25	AN
1110	Other Expense Amount 9		12	N
1140	Carryover Other Expense	48	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE C-EZ Net Profit from Business...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0303" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbCZ"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0700	Total Expenses	2	12	N
0710	Net profit	3	12	N
*0820	Vehicle Service Date	4	8	MMDDYYYY or "STMbnn", or blank
+0830	Business Miles	5a	6	N

SCHEDULE C-EZ Net Profit from Business...

Field No.	Identification	Form Ref.	Length	Field Description
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0860	Another Vehicle Yes	6	1	"X" or blank
+0870	Another Vehicle No	6	1	"X" or blank
+0880	Vehicle Available Yes	7	1	"X" or blank
+0890	Vehicle Available No	7	1	"X" or blank
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0934" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0020	ST Property Desc 1	1(a)1	15	AN or "STMbnn"
+0030	ST Date Acquired 1	1(b)1	8	DT, or "INHERIT", or "VARIOUS"
+0040	ST Date Sold 1	1(c)1	8	DT, or "BANKRUPT"
+0050	ST Sales Price 1	1(d)1	12	N, or "EXPIRED"
+0060	ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075	ST Gain or Loss for Entire Year 1	1(f)1	12	N
0090	ST Property Desc 2	1(a)2	15	AN
0100	ST Date Acquired 2	1(b)2	8	'See 1stOcc.'
0110	ST Date Sold 2	1(c)2	8	DT, or "BANKRUPT"
0120	ST Sales Price 2	1(d)2	12	N, or "EXPIRED"
0130	ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"
0145	ST Gain or Loss for Entire Year 2	1(f)2	12	N
0160	ST Property Desc 3	1(a)3	15	AN

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
0170	ST Date Acquired 3	1(b)3	8	'See 1stOcc.'
0180	ST Date Sold 3	1(c)3	8	DT, or "BANKRUPT"
0190	ST Sales Price 3	1(d)3	12	N, or "EXPIRED"
0200	ST Cost/Other Basis 3	1(e)3	12	N, or "EXPIRED"
0215	ST Gain or Loss For Entire Year 3	1(f)3	12	N
0230	ST Property Desc 4	1(a)4	15	AN
0240	ST Date Acquired 4	1(b)4	8	'See 1stOcc.'
0250	ST Date Sold 4	1(c)4	8	DT, or "BANKRUPT"
0260	ST Sales Price 4	1(d)4	12	N, or "EXPIRED"
0270	ST Cost/Other Basis 4	1(e)4	12	N, or "EXPIRED"
0285	ST Gain or Loss For Entire Year 4	1(f)4	12	N
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649	D-1 Total Short Term Gain/Loss for Entire Year	2(f)	12	NO ENTRY
0710	Total ST Sales Price	3(d)	12	N
0715	Net ST Gain or Loss for Entire Year	4(f)	12	N
0720	F6781 Part I Literal	4(f)	17	"FORMb6781bPARTbI" |
0725	(Part/S-Corp/Fiduc) Net ST Gain or Loss for Ent Yr	5(f)	12	N
0860	Short Loss Carryover	6(f)	12	N
0877	Net Short Gain/Loss	7(f)	12	N
*0880	LT Property Desc 1	8(a)1	15	AN or "STMbnn"

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
+0890	LT Date Acquired 1	8(b)1	8	DT, or "INHERIT", or "VARIOUS"
+0900	LT Date Sold 1	8(c)1	8	DT, or "BANKRUPT"
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED"
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935	LT Gain or Loss for Entire Year 1	8(f)1	12	N
+0946	28% Rate Gain or Loss 1	8(g)1	12	N
0950	LT Property Desc 2	8(a)2	15	AN
0960	LT Date Acquired 2	8(b)2	8	'See 1stOcc.'
0970	LT Date Sold 2	8(c)2	8	DT, or "BANKRUPT"
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss For Entire Year 2	8(f)2	12	N
1016	28% Rate Gain or Loss 2	8(g)2	12	N
1020	LT Property Desc 3	8(a)3	15	AN
1030	LT Date Acquired 3	8(b)3	8	'See 1stOcc.'
1040	LT Date Sold 3	8(c)3	8	DT, or "BANKRUPT"
1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED"
1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss for Entire Year 3	8(f)3	12	N
1086	28% Rate Gain or Loss 3	8(g)3	12	N
1090	Lt Property Desc 4	8(a)4	15	AN

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
1100	LT Date Acquired 4	8(b)4	8	'See 1stOcc.'
1110	LT Date Sold 4	8(c)4	8	DT, or "BANKRUPT"
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss for Entire Year 4	8(f)4	12	N
1155	LT 28% Rate Gain or Loss 4	8(g)4	12	N
1701	D-1 Total Long Term Sales	9(d)	12	NO ENTRY
1703	D-1 Long Term Gain/ Loss for Entire Year	9(f)	12	NO ENTRY
1709	D-1 Total Long Term 28% Rate Gain or Loss	9(g)	12	NO ENTRY
1715	Total LT Sales Price	10(d)	12	N
1720	Net LT Gain or Loss for Entire Year	11(f)	12	N
1722	F6781 Part II Literal	11(f)	17	"FORMb6781bPARTbII" |
1726	Net LT 28% Rate Gain or Loss	11(g)	12	N
1731	Net LT Gain or Loss for Entire Year (Part/S-Corp)	12(f)	12	N
1756	Net LT 28% Rate Gain or Loss (Part/ S-Corp)	12(g)	12	N
1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N
1775	Capital Gain Distribution For Entire Year	13(f)	12	N

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
1792	28% Rate Gain Distributions	13(g)	12	N
1820	Long Term Loss Carryover	14(f)	12	N
1825	LT 28% Rate Loss Carryover	14(g)	12	N
1831	Combined LT 28% Rate Gain or Loss	15(g)	12	N
1835	Combined Net LT Gain/Loss for Entire Year	16(f)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0499" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
1848	Combined Net Gain/ Loss	17	12	N
1849	Allowable Loss	18	12	N
1850	Taxable Income	19	12	N
1860	Smaller of LT or Combined Gain or Loss	20	12	N
1870	Investment Capital Gain	21	12	N
1880	Subtract Line 21 from Line 20	22	12	N
1890	Total ST and LT Gain or Loss	23	12	N
1900	Smaller of Line 15 or Line 23	24	12	N
1909	Unrecaptured Section 1250 Gain	25	12	N
1920	Total of Line 24 and Line 25	26	12	N

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
1930	Subtract Line 26 from Line 22	27	12	N
1940	Subtract Line 27 from Taxable Income	28	12	N
1950	Smaller of Taxable Income	29	12	N
1960	Smaller of Line 28 or Line 29	30	12	N
1970	Subtract Line 22 from Taxable Income	31	12	N
1980	Larger of Line 30 or Line 31	32	12	N
1990	Tax on Amount on Line 32	33	12	N
1995	Amount from Line 29	34	12	N
2009	Amount from Line 28	35	12	N
2025	Subtract Line 35 from Line 34	36	12	N
2035	Multiply Line 36 by 0.10	37	12	N
2150	Smaller of Taxable Income or Line 27	38	12	N
2160	Amount From Line 36	39	12	N
2170	Subtract Line 39 from Line 38	40	12	N
2180	Multiply Line 40 by .20	41	12	N
2184	Smaller of Line 22 or Unrecaptured Sect. 1250 Gain	42	12	N
2188	Add Lines 22 and 32	43	12	N
2192	Taxable Income	44	12	N

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
2196	Subtract Taxable Income from Line 43	45	12	N
2199	Subtract Line 45 from Line 42	46	12	N
2203	Multiply Line 46 by 0.25	47	12	N
2207	Taxable Income	48	12	N
2211	Add Lines 32, 36, 40 and 46	49	12	N
2216	Subtract Line 49 from Line 48	50	12	N
2221	Multiply Line 50 by 0.28	51	12	N
2226	Total of Lines 33, 37, 41, 47 and 51	52	12	N
2231	Tax on Taxable Income	53	12	N
2236	Tax	54	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1368" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000015
0010	Property Kind	A-1	20	AN
0020	Property Address	A-1	37	AN
0025	Property Kind	B-1	20	AN
0030	Property Address	B-1	37	AN
0035	Property Kind	C-1	20	AN
0040	Property Address	C-1	37	AN
0045	Personal Use - Yes	A-2	1	"X" or blank
0050	Personal Use - No	A-2	1	"X" or blank
0055	Personal Use - Yes	B-2	1	"X" or blank
0060	Personal Use - No	B-2	1	"X" or blank
0065	Personal Use - Yes	C-2	1	"X" or blank
0070	Personal Use - No	C-2	1	"X" or blank
0100	Rents Received A	A-3	12	N
0110	Rents Received B	B-3	12	N
0120	Rents Received C	C-3	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0125	Total Rents Received	D-3	12	N
0130	Royalties Received A	A-4	12	N
0140	Royalties Received B	B-4	12	N
0150	Royalties Received C	C-4	12	N
0155	Total Royalties Rec'd	D-4	12	N
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	11a	12	N
0343	Management Fees	11b	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0344	Management Fees	11c	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
0380	Total Mort Interest	D-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
*0570	Other-Description 1	A-18-1	25	AN or "STMbnn"
+0580	Other Amount A	A-18-1	12	N
+0590	Other Amount B	B-18-1	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+0600	Other Amount C	C-18-1	12	N
0610	Other-Description 2	A-18-2	25	AN
0620	Other Amount A	A-18-2	12	N
0630	Other Amount B	B-18-2	12	N
0640	Other Amount C	C-18-2	12	N
0650	Other-Description 3	A-18-3	25	AN
0660	Other Amount A	A-18-3	12	N
0670	Other Amount B	B-18-3	12	N
0680	Other Amount C	C-18-3	12	N
0690	Other-Description 4	A-18-4	25	AN
0700	Other Amount A	A-18-4	12	N
0710	Other Amount B	B-18-4	12	N
0720	Other Amount C	C-18-4	12	N
0730	Other-Description 5	A-18-5	25	AN
0740	Other Amount A	A-18-5	12	N
0750	Other Amount B	B-18-5	12	N
0760	Other Amount C	C-18-5	12	N
0970	Tot Rental & Royalty Expenses A	A-19	12	N
0980	Tot Rental & Royalty Expenses B	B-19	12	N
0990	Tot Rental & Royalty Expenses C	C-19	12	N
1000	Rental & Royalty Deduction	D-19	12	N
1010	Deprec Expense A	A-20	12	N
1020	Deprec Expense B	B-20	12	N
1030	Deprec Expense C	C-20	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1040	Total Depreciation	D-20	12	N
1050	Total Expenses A	A-21	12	N
1060	Total Expenses B	B-21	12	N
1070	Total Expenses C	C-21	12	N
1080	Net Rental Income (Loss) A	A-22	12	N
1090	Net Rental Income (Loss) B	B-22	12	N
1100	Net Rental Income (Loss) C	C-22	12	N
1103	Deductible Rental Loss A	A-23	12	N
1105	Deductible Rental Loss B	B-23	12	N
1107	Deductible Rental Loss C	C-23	12	N
1110	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1222" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1160	Record ID		6	"SCHbbE"
1161	Schedule Type		6	"1040bb"
1162	Page Number		5	"PG02b"
1163	Taxpayer Identification Number		9	N (Primary SSN)
1164	Filler		1	blank
1165	Schedule Occurrence Number		7	N 0000001 - 0000015
*1170	Part/S-Corp Name A	27A(a)	47	AN or "STMbnn"
+ 1172	Part/S-Corp Ind	27A(b)	1	"P" or "S" or blank
+ 1174	Foreign Partner	27A(c)	1	"X" or blank
+1176	Part/S-Corp EIN	27A(d)	9	N
+ 1178	All is At Risk	27A(e)	1	"X" or blank
+ 1180	Some is Not At Risk	27A(f)	1	"X" or blank
*+1186	Part/S-Corp Passive F8582 Loss	27A(g)	12	N or "STMbnn"
+1188	Part/S-Corp Passive Sch K-1 Income	27A(h)	12	N
+ 1192	Part/S-Corp Nonpassive Sch K-1 Loss	27A(i)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	27A(j)	12	N
+1196	Part/S-Corp Nonpassive Sch K-1 Income	27A(k)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1200	Part/S-Corp Name B	27B(a)	47	AN
1210	Part/S-Corp Ind	27B(b)	1	"P" or "S" or blank
1220	Foreign Partner	27B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1236	All is At Risk	27B(e)	1	"X" or blank
1238	Some is Not At Risk	27B(f)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	27B(g)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	27B(h)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	27B(i)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	27B(j)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	27B(k)	12	N
1260	Part/S-Corp Name C	27C(a)	47	AN
1270	Part/S-Corp Ind	27C(b)	1	"P" or "S" or blank
1280	Foreign Partner	27C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	27C(d)	9	N
1296	All is At Risk	27C(e)	1	"X" or blank
1298	Some is Not At Risk	27C(f)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	27C(g)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	27C(h)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	27C(i)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1315	Part/S-Corp Nonpassive Sec 179 Deduction	27C(j)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	27C(k)	12	N
1320	Part/S-Corp Name D	27D(a)	47	AN
1330	Part/S-Corp Ind	27D(b)	1	"P" or "S" or blank
1340	Foreign Partner	27D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	27D(d)	9	N
1356	All is At Risk	27D(e)	1	"X" or blank
1358	Some is Not At Risk	27D(f)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	27D(g)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	27D(h)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	27D(i)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	27D(j)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	27D(k)	12	N
1380	Part/S-Corp Name E	27E(a)	47	AN
1390	Part/S-Corp Ind	27E(b)	1	"P" or "S" or blank
1400	Foreign Partner	27E(c)	1	"X" = Yes, " " = No
1410	Part/S-Corp EIN	27E(d)	9	N
1416	All is At Risk	27E(e)	1	"X" or blank
1418	Some is Not At Risk	27E(f)	1	"X" or blank

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1423	Part/S-Corp Passive F8582 Loss	27E(g)	12	N
1427	Part/S-Corp Passive Sch K-1 Income	27E(h)	12	N
1433	Part/S-Corp Nonpassive Sch K-1 Loss	27E(i)	12	N
1435	Part/S-Corp Nonpassive Sec 179 Deduction	27E(j)	12	N
1437	Part/S-Corp Nonpassive Sch K-1 Income	27E(k)	12	N
1445	Total Part/S-Corp Sch K-1 Passive Inc	28a(h)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	28a(k)	12	N
1475	Total Passive F8582 Loss	28b(g)	12	N
1485	Total Nonpassive Sch K-1 Loss	28b(i)	12	N
1495	Total Nonpassive Sec 179 Deduction	28b(j)	12	N
1750	Tot Part/S-Corp Income	29	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	30	12	N
1765	Net Part/S-Corp Income or Loss	31	12	N
*1790	Estate/Trust Name A	32A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	32A(b)	9	N
*+1807	Passive F8582 Loss	32A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	32A(d)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+1817	Nonpassive Sch K-1 Loss	32A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	32A(f)	12	N
1830	Estate/Trust Name B	32B(a)	65	AN
1840	Estate/Trust EIN	32B(b)	9	N
1847	Passive F8582 Loss	32B(c)	12	N
1853	Passive Sch K-1 Income	32B(d)	12	N
1857	Nonpassive Sch K-1 Loss	32B(e)	12	N
1865	Nonpassive Sch K-1 Inc	32B(f)	12	N
1913	Total Passive Sch K-1 Income	33a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	33a(f)	12	N
1923	Total Passive F8582 Loss	33b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	33b(e)	12	N
1933	Tot Estate/Trust Inc	34	12	N
1937	Tot Estate/Trust Loss	35	12	N
1939	Sch K-1 ES Payments Literal	36	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	36	12	N
1945	Total Estate/Trust Net Income/Loss	36	12	N
*1953	REMIC Name	37(a)	20	AN or "STMbnn"
+1957	REMIC EIN	37(b)	9	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+1963	Excess Inclusion	37(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	37(d)	12	N
+1973	Sch Q Line 3 Income	37(e)	12	N
1977	Total REMIC Income	38	12	N
1991	Net Farm Rental Income/Loss	39	12	N
2010	Total Supplemental Income (Loss)	40	12	N
2020	Farming/Fishing Share	41	12	N
2030	Net Rental Real Estate Income/Loss	42	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE EIC Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0161" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
0060	Relationship - 1	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"
0070	Number of Months - 1	6	2	N, Range 00-12
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank
0130	Relationship - 2	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"
0140	Number of Months - 2	6	2	N, Range 00-12
	Record Terminus Character		1	Value "#"

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0879" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbF"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Proprietor		35	AN
0020	SSN of Proprietor		9	N
0030	Principal Product	A	35	AN
0040	Agricultural Activity Code	B	6	N or blank
0050	Accounting Method Cash Indicator	C-1	1	"X" or blank
0060	Accounting Method Accrual Indicator	C-2	1	"X" or blank
0070	Employer ID. Number	D	9	N or blank
0100	Materially Participate Yes Indicator	E	1	"X" or blank
0110	Materially Participate No Indicator	E	1	"X" or blank
0140	Sales Amount of Livestock Purchased	1	12	N
0150	Cost or Other Basis	2	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0160	Purchased Profit	3	12	N
0170	Sales Amount for Products Raised	4	12	N
0180	Total Distributions form Cooperative	5a	12	N
0195	Taxable Amount	5b	12	N
0205	Agricultural Program Payments	6a	12	N
0210	Taxable Amount	6b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	7a	12	N
0235	Commodity Credit Loans Forfeited	7b	12	N
0240	Taxable Amount	7c	12	N
0245	Crop Insurance Proceeds Amount	8a	12	N
0250	Taxable Amount	8b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	8c	1	"X" or blank
0255	Deferred Amount	8d	12	N
0260	Custom Hire	9	12	N
0270	Income Amount From Tax Credits/Refunds	10	12	N
0280	Gross Income Amount	11	12	N
0295	Car and Truck Expense	12	12	N
0300	Chemicals Expense	13	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0310	Conservation Expense	14	12	N
0315	Custom Hire Expense	15	12	N
0320	Sect 179 Expense	16	12	N
0330	Employee Benefit Programs Expense	17	12	N
0340	Feed Purchased Expense	18	12	N
0350	Fertilizer & Lime Expense	19	12	N
0360	Freight & Trucking Expense	20	12	N
0370	Gas, Fuel, Oil Expense	21	12	N
0380	Insurance Expense	22	12	N
@0385	Form 1098 Explanation	23a	6	"STMbnn" or blank
0390	Mortgage Int Expense	23a	12	N
@0395	Form 1098 Name/ Address	23b	6	"STMbnn" or blank
0400	Other Interest Expense	23b	12	N
0410	Labor Hired Expense	24	12	N
0450	Pension/Profit Sharing Expense	25	12	N
0460	Machinery/Equipment Rent or Lease	26a	12	N
0465	Other/Land/Animals Rent or Lease	26b	12	N
0470	Repairs/Maintenance Expense	27	12	N
0480	Seeds/Plants Purchased Expense	28	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0490	Storage Warehousing Expense	29	12	N
0510	Supplies Purchased Expense	30	12	N
0520	Taxes Expense	31	12	N
0530	Utilities	32	12	N
0540	Veterinary Fees/ Medicine Expense	33	12	N
*0550	Other Expenses Explanation 1	34a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	34a	12	N
0570	Other Expenses Explanation 2	34b	20	AN
0580	Other Expenses Amount 2	34b	12	N
0590	Other Expenses Explanation 3	34c	20	AN
0600	Other Expenses Amount 3	34c	12	N
0610	Other Expenses Explanation 4	34d	20	AN
0620	Other Expenses Amount 4	34d	12	N
0630	Other Expenses Explanation 5	34e	20	AN
0640	Other Expenses Amount 5	34e	12	N
0642	Other Expenses Explanation 6	34f	20	AN
0644	Other Expenses Amount 6	34f	12	N
0650	Total Expenses	35	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0675	PAL Indicator	36	3	"PAL" or blank
0680	Net Farm Profit or Loss	36	12	N
0690	All is At Risk Indicator	37a	1	"X" or blank
0700	Some is Not At Risk Indicator	37b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0265" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0710	Record ID		6	"SCHbbF"
0711	Schedule Type		6	"1040bb"
0712	Page Number		5	"PG02b"
0713	Taxpayer Identification Number		9	N (Primary SSN)
0714	Filler		1	blank
0715	Schedule Occurrence Number		7	N 0000001 - 0000002
0720	Sales Amount of Livestock	38	12	N
0730	Total Distributions from Cooperatives	39a	12	N
0735	Taxable Amount	39b	12	N
0760	Agricultural Program Payments	40a	12	N
0770	Taxable Amount	40b	12	N
@0775	Commodity Credit Loans Explain		6	"STMbnn" or blank
0780	Commodity Credit Loans Amount	41a	12	N
0790	Commodity Credit Loans Forfeited	41b	12	N
0800	Taxable Amount	41c	12	N
0810	Crop Insurance Proceeds	42	12	N
0820	Custom Hire Income	43	12	N

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0830	Other Income Credits/Refunds	44	12	N
0840	Total Income Amount	45	12	N
0850	Inventory At Beginning Year	46	12	N
0860	Cost of Products Purchased	47	12	N
0870	Beginning Inventory Plus Products	48	12	N
0880	Purchased Inventory At End of Year	49	12	N
0890	Cost of Farm Products Sold	50	12	N
0900	Gross Farm Income	51	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0216" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbH"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Employer Name		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015	Employer Name Control		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020	Employer SSN		9	N
0030	Employer Identification Number		9	N
0040	Cash Wage Over $1200 Paid Yearly - Yes	A	1	"X" or blank
0045	Cash Wage Over $1200 Paid Yearly - No	A	1	"X" or blank
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank

SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0055	Federal Income Tax Withheld - No	B	1	"X" or blank
0060	Cash Wage Over $1000 Paid Qtrly - No	C	1	"X" or blank
0065	Cash Wage Over $1000 Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0130	Advance EIC Payment	7	12	N
0140	Total Taxes Less Advance EIC Payments	8	12	N
0150	Cash Wages Over $1000 Paid Qtrly - No	9	1	"X" or blank
0155	Cash Wages Over $1000 Paid Qtrly - Yes	9	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0422" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0160	Record ID		6	"SCHbbH"
0161	Schedule Type		6	"1040bb"
0162	Page Number		5	"PG02b"
0163	Taxpayer Identification Number		9	N (Primary SSN)
0164	Filler		1	blank
0165	Schedule Occurrence Number		7	N 0000001 - 0000002
0170	Unemplymnt Cntrbtns to Only One State Yes	10	1	"X" or blank
0175	Unemplymnt Cntrbtns to Only One State No	10	1	NO ENTRY
0180	Total Unemplymnt Cntrbtns Paid By April 16 Yes	11	1	"X" or blank
0185	Total Unemplymnt Cntrbtns Paid By April 16 No	11	1	NO ENTRY
0190	Taxable Wages for FUTA Also Taxable for State Yes	12	1	"X" or blank
0195	Taxable Wages for FUTA Also Taxable for State No	12	1	NO ENTRY
0200	Name of State Where Unemplymnt Cntrbtns Paid	13	2	Standard Postal State Abbreviations
0210	State Reporting Num on State Unemplymnt Tax Retrn	14	15	AN

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0220	Cntrbtns Paid to State Unemplymnt Fund	15	12	N or "0%bRATE"
0230	Total Taxable Wages for FUTA (Section A)	16	12	N
0240	FUTA Tax	17	12	N
0250	State Name 1	18(a)	2	NO ENTRY
0260	State Reporting Num on State Unemplymnt Tx Ret 1	18(b)	15	NO ENTRY
0270	Taxable Payroll for Unemplymnt Cntrbtns 1	18(c)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0290	State Experience Rate 1	18(e)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	18(f)	12	NO ENTRY
0310	Unemplymnt Tax Credit at Maximum Pct - 1	18(g)	12	NO ENTRY
0320	Additional Tax Credit 1	18(h)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	18(i)	12	NO ENTRY
0340	State Name 2	18(a)	2	NO ENTRY
0350	State Reporting Num on State Unemplymnt Tx Ret 2	18(b)	15	NO ENTRY

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0360	Taxable Payroll For Unemplymnt Cntrbtns 2	18(c)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0380	State Experience Rate 2	18(e)	6	NO ENTRY
0390	Unemployment Tax Credit at .054 - 2	18(f)	12	NO ENTRY
0400	Unemplymnt Tax Credit at Maximum Pct - 2	18(g)	12	NO ENTRY
0410	Additional Tax Credit 2	18(h)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	18(i)	12	NO ENTRY
0440	Total Additional Tax Credit	19(h)	12	NO ENTRY
0450	Total Contributions to State Unemployment Funds	19(i)	12	NO ENTRY
0460	Tentative Total Tax Credit	20	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	21	12	NO ENTRY
0480	Gross FUTA Tax Amount	22	12	NO ENTRY
0490	Maximum Tax Credit Amount	23	12	NO ENTRY
0500	Total Tax Credit Allowed	24	12	NO ENTRY

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0510	FUTA Tax (Subtract line 24 from line 22)	25	12	NO ENTRY
0520	Total Taxes from Line 8	26	12	N
0530	Total Combined Taxes Plus Futa Taxes	27	12	N
0540	Required to File Form 1040 - Yes	28	1	"X" or blank
0550	Required to File Form 1040 - No	28	1	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE J Farm Income Averaging

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbJ"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Taxable Income	1	12	N
0020	Elected Farm Income	2	12	N
0030	Subtract Line 2 from Line 1	3	12	N
0040	Tax on Line 3	4	12	N
0050	Taxable Income from 1996	5	12	N
0060	One-third Elected Farm Income	6	12	N
0070	Add Lines 5 and 6	7	12	N
0080	Tax on Line 7	8	12	N
0090	Taxable Income from 1997	9	12	N
0100	Amount from Line 6	10	12	N
0110	Add Lines 9 and 10	11	12	N
0120	Tax on Line 11	12	12	N
0130	Taxable Income from 1998	13	12	N

SCHEDULE J Farm Income Averaging

Field No.	Identification	Form Ref.	Length	Field Description
0140	One-third Elected Farm Income	14	12	N
0150	Add Lines 13 and 14	15	12	N
0160	Tax on Line 15	16	12	N
0170	Add Lines 4, 8, 12, and 16	17	12	N
0180	Tax from 1996 Tax Return	18	12	N
0190	Tax from 1997 Tax Return	19	12	N
0200	Tax from 1998 Tax Return	20	12	N
0210	Add Lines 18 through 20	21	12	N
0220	Subtract Line 21 from Line 17	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE R PAGE 1 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbR"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE R PAGE 2 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0199" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040 AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Credit	20	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE 3 PAGE 1 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbb3"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank

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

SCHEDULE 3 PAGE 2 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0199" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0130	Record ID		6	"SCHbb3"
0131	Schedule Type		6	"1040Ab"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable Disability	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040A AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Credit	20	12	N

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

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0353" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbSE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Self-Employed		35	A
0020	SSN of Self-Employed		9	N
0025	Exempt/Form 4361 Box		1	"X" or blank
0030	Net Farm Profit/Loss	1	12	N
0040	Net Non-Farm Profit/ Loss	2	12	N
0050	Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0060	Exempt-Notary Amt	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0100	Total Wages/ Unreported Tips	8c	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduction for 1/2 of Self-Employment Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Non-Farm Opt Meth Amt	16	12	N
0190	Non-Farm Opt Base Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

Field No.	Identification	Schedule SE Line Reference
010	Name of Self-Employed	
020	SSN of Self-Employed	
030	Net Farm Profit/Loss	1
040	Net Non-Farm Profit/Loss	2
050	Exempt-Notary Literal	3
060	Exempt-Notary Amt	3
070	Total Net Earnings/Loss	3
075	Min. Profit for SE Tax	4
160	Self-Employment Tax	5
165	Deduction for 1/2 of Self-Employment Tax	6

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SECTION 4 FORMS

Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

Field#	Identification	Length	Description
	Byte Count	4	(see form) for fixed; "hnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "hnnnbb"
0002	Page Number	5	Value "Pgnnb", nn = 0l to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout.)

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FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0769" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0010	Record ID		6	"FRMbbb"
0011	Form Number		6	"W-2bbb"
0012	Page Number		5	"PG01b"
0013	Taxpayer Identification Number		9	N (Primary SSN)
0014	Filler		1	blank
0015	Form Occurrence Number		7	N 0000001 - 0000050
0020	Control Number	a	14	AN or blank
0030	Void Ind		1	"X" or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
0230	Fringe Benefits in Wages	12	12	N
0242	Employer's Use Code 1	13	1	A
0244	Year 1 (for Prior Year USERRA Contribution)	13	4	N (YYYY) or blank
0246	Employer's Use Amount 1	13	12	N
0252	Employer's Use Code 2	13	1	A
0254	Year 2 (for Prior Year USERRA Contribution)	13	4	N (YYYY) or blank
0256	Employer's Use Amount 2	13	12	N
0262	Employer's Use Code 3	13	1	A
0264	Year 3 (for Prior Year USERRA Contribution)	13	4	N (YYYY) or blank
0266	Employer's Use Amount 3	13	12	N

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0270	Other Deducts/ Benefits Type 1	14	8	AN
0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	'See 1stOcc.'
0282	Other Deducts/ Benefits Amt 2	14	12	'See 1stOcc.'
0290	Other Deducts/ Benefits Type 3	14	8	'See 1stOcc.'
0292	Other Deducts/ Benefits Amt 3	14	12	'See 1stOcc.'
0300	Statutory Employee Ind	15	1	"X" or blank
0310	Deceased Ind	15	1	"X" or blank
0320	Pension Plan Ind	15	1	"X" or blank
0330	Legal Rep. Ind	15	1	"X" or blank
0360	Deferred Compensation Ind	15	1	"X" or blank
0370	State Name 1	16	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	16	14	AN or blank
0390	State Wages 1	17	12	N
0400	State Income Tax 1	18	12	N
0410	Name of Locality 1	19	9	AN
0420	Local Wages/Tips 1	20	12	N
0430	Local Income Tax 1	21	12	N
0440	State Name 2	16	2	'See 1stOcc.'
0450	Employer's State ID Number 2	16	14	AN or blank

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0460	State Wages 2	17	12	N
0470	State Income Tax 2	18	12	N
0480	Name of Locality 2	19	9	AN
0490	Local Wages/Tips 2	20	12	N
0500	Local Income Tax 2	21	12	N
0510	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

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FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0520" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2Gbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000030
0015	Payer Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0021	Payer Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0022	Payer's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
0023	Payer's City		22	AN Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN Allowable special character is hyphen (-)
0142	Winner's Address		35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN |
0144	Winner's City		22	AN Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.) |

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
0148	Winner's Zip Code		12	N (left-justified)
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	AN
0200	State Name	13	2	A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	14	AN
0210	State Income Tax Withheld	14	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0637" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1099Rb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Corrected Box		1	"X" or blank
0015	Payer Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0025	Payer Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

FORM 1099-R Distributions From Pensions,Annuitites, ...

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

FORM 1099-R Distributions From Pensions,Annuitites, ...

Field No.	Identification	Form Ref.	Length	Field Description
0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R |
0230	Recipient's Total Distribution Percentage	9a	6	R |
0231	Recipient's Total Contributions	9b	12	N
0240	State Income Tax W/ Held - 1	10(1)	12	N
0246	State Name - 1	11(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	11(1)	14	AN
0255	State Distribution - 1	12(1)	12	N
0260	Local Income Tax W/ Held - 1	13(1)	12	N
0270	Name of Locality - 1	14(1)	9	AN

FORM 1099-R Distributions From Pensions,Annuitites, ...

Field No.	Identification	Form Ref.	Length	Field Description
0275	Local Distribution - 1	15(1)	12	N
0280	State Income Tax W/ Held - 2	10(2)	12	N
0286	State Name - 2	11(2)	2	A (Standard Postal State Abbreviations)
0290	Payer Sate I.D. No. - 2	11(2)	14	AN
0300	State Distribution - 2	12(2)	12	N
0310	Local Income Tax W/ Held - 2	13(2)	12	N
0320	Name of Locality - 2	14(2)	9	AN
0330	Local Distribution - 2	15(2)	12	N
	Record Terminus Character		1	Value "#"

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1030" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1116bb"
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	Alt. Min. Tax Literal		3	"AMT" or blank
0020	Passive Income	a	1	"X" or blank
0030	High Wthldg Tax Interest	b	1	"X" or blank
0040	Financial Services Income	c	1	"X" or blank
0050	Shipping Income	d	1	"X" or blank
0060	DISC Dividends	e	1	"X" or blank
0070	FSC Distributions	f	1	"X" or blank
0080	Lump Sum Distributions	g	1	"X" or blank
0093	Section 901(j) Income	h	1	"X" or blank
0096	Income Re-Sourced By Treaty	i	1	"X" or blank
0098	Limitation Income	j	1	"X" or blank

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Country of Residence	k	16	A, Allowable special character is space.
0130	Foreign Country A	lA	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1A	12	N
0150	Foreign Country B	lB	16	'See 1st Occ.'
0160	Gross Foreign Income B	1B	12	N
0170	Foreign Country C	lC	16	'See 1st Occ.'
0180	Gross Foreign Income C	1C	12	N
0185	Type of Income	1	20	AN
0190	Gross Income From Foreign Source	1	12	N
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3(a)A	12	N
0220	Other Deductions A	3(b)A	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3(c)A	12	N
0240	Category Foreign Income A	3(d)A	12	N
0250	All Gross Income A	3(e)A	12	N
0260	Foreign/All Income Ratio A	3(f)A	6	R
0270	Apportioned Ded. A	3(g)A	12	N
0280	Wrksht. Mortgage Int. A	4(a)A	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0290	Other Interest Exp. A	4(b)A	12	N
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/ Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3(a)B	12	N
0340	Other Deductions B	3(b)B	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3(c)B	12	N
0360	Category Foreign Income B	3(d)B	12	N
0370	All Gross Income B	3(e)B	12	N
0380	Foreign/All Income Ratio B	3(f)B	6	R |
0390	Apportioned Ded. B	3(g)B	12	N
0400	Wrksht. Mortgage Int. B	4(a)B	12	N
0410	Other Interest Exp. B	4(b)B	12	N
0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/ Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank
0450	Item/Std Deduction C	3(a)C	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0460	Other Deductions C	3(b)C	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank
0470	Total Deductions C	3(c)C	12	N
0480	Category Foreign Income C	3(d)C	12	N
0490	All Gross Income C	3(e)C	12	N
0500	Foreign/All Income Ratio C	3(f)C	6	R
0510	Apportioned Ded. C	3(g)C	12	N
0520	Wrksht. Mortgage Int. C	4(a)C	12	N
0530	Other Interest Exp. C	4(b)C	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/ Losses C	6C	12	N
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N
0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	8	DT
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/ Roy. Foreign Curr. A	qA	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/ Accrued Foreign Curr. A	sA	12	N
0650	Taxes Wthld on Dividends U.S. Curr. A	tA	12	N
0660	Taxes Wthld on Rent/ Roy. U.S. Curr. A	uA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	vA	12	N
0680	Other Taxes Paid/ Accrued U.S. Curr. A	wA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	xA	12	N
0700	Date Paid/Accrued B	oB	8	DT
0710	Taxes Wthld on Dividends Foreign Curr. B	pB	12	N
0720	Taxes Wthld on Rent/ Roy. Foreign Curr. B	qB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	rB	12	N
0740	Other Taxes Paid/ Accrued Foreign Curr. B	sB	12	N
0750	Taxes Wthld on Dividends U.S. Curr. B	tB	12	N
0760	Taxes Wthld on Rent/ Roy. U.S. Curr. B	uB	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0770	Taxes Wthld on Interest U.S. Curr. B	vB	12	N
0780	Other Taxes Paid/ Accrued U.S. Curr. B	wB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	xB	12	N
0800	Date Paid/Acrued C	oC	8	DT
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/ Roy. Foreign Curr. C	qC	12	N
0830	Taxes Wthld on Interest Foreign Curr. C	rC	12	N
0840	Other Taxes Paid/ Acrued Foreign Curr. C	sC	12	N
0850	Taxes Wthld on Dividends U.S. Curr. C	tC	12	N
0860	Taxes Wthld on Rent/ Roy. U.S. Curr. C	uC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	vC	12	N
0880	Other Taxes Paid/ Acrued U.S. Curr. C	wC	12	N
0890	Total Foreign Taxes Paid/Acrued U.S. Curr. C	xC	12	N
@ 0900	Foreign Audit Statement	8	6	"STMbnn" or blank

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0910	Total Foreign Tax Paid/Accrued Category	8	12	N
	Record Terminus Character		1	Value "#"

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0358" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0920	Record ID		6	"FRMbbb"
0921	Form Number		6	"1116bb"
0922	Page Number		5	"PG02b"
0923	Taxpayer Identification Number		9	N (Primary SSN)
0924	Filler		1	blank
0925	Form Occurrence Number		7	N 0000001 - 0000008
0930	Total Foreign Tax Paid/Acrued Repeated	9	12	N
@0940	Carryback/Carryover Explanation	10	6	"STMbnn" or blank
0950	Carryback/Carryover Amount	10	12	N
0960	Total Foreign Taxes Before Reduction	11	12	N
@0970	Foreign Tax Reduction Explanation	12	6	"STMbnn" or blank
0980	Foreign Tax Reduction Amount	12	12	N
0990	Foreign Tax Available for Credit	13	12	N
1000	Taxable Income/Loss From Foreign Source	14	12	N
@1010	Adjustments Explanation	15	6	"STMbnn" or blank
1020	Adjustments to Taxable Income	15	12	N

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
1030	Net Taxable Income From Foreign Source	16	12	N
1040	Taxable Income Before Exemptions	17	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	18	6	R
1060	Tax From Return	19	12	N
1070	Max Allowable Credit	20	12	N
1080	Lump Sum Dist. Literal	21	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	21	12	N
1100	Passive Income Credit	22	12	N
1110	High Withholding Credit	23	12	N
1120	Financial Service Credit	24	12	N
1130	Shipping Income Credit	25	12	N
1135	DISC Dividends Cr or Foreign Trade Incm or FSC Cr	26	12	N
1160	Lump Sum Dist. Credit	27	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	28	12	N
1177	Credit for Taxes on General Limitation Income	29	12	N
1180	Tentative Foreign Tax Credit	30	12	N

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
1185	Smaller of Tax From Return or Foreign Tax Credit	31	12	N
1190	International Boycott Credit Reduction	32	12	N
1200	Foreign Tax Credit	33	12	N
	Record Terminus Character		1	Value "#"

FORM 2106 PAGE 1 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0245" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1A	12	N
0013	Parking, Tolls, Local Transportation	2A	12	N
0017	Travel Exp Away From Home Exclude Meals/Entertain	3A	12	N
0023	Other Business Expenses Excluding Meals/Entertain	4A	12	N
0025	Meals/Entertainment Expenses	5B	12	N
0027	Total Expenses Excluding Meals/ Entertainment	6A	12	N
0031	Total Meals/ Entertainment	6B	12	N

FORM 2106 PAGE 1 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0033	Other Reimbursements Not Reported on W-2	7A	12	N
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0610" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0127	Record ID		6	"FRMbbb"
0128	Form Number		6	"2106bb"
0129	Page Number		5	"PG02b"
0130	Taxpayer Identification Number		9	N (Primary SSN)
0131	Filler		1	blank
0132	Form Occurrence Number		7	N 0000001 - 0000002
0134	Vehicle Date (1)	11(a)	8	DT
0135	Total Miles (1)	12(a)	6	N
0145	Business Miles (1)	13(a)	6	N
0155	Percent of Use (1)	14(a)	6	R
0165	Average Distance (1)	15(a)	6	N
0175	Miles Commuting (1)	16(a)	6	N
0185	Other Personal Miles (1)	17(a)	6	N
0195	Vehicle Date (2)	11(b)	8	DT
0205	Total Miles (2)	12(b)	6	N
0215	Business Miles (2)	13(b)	6	N
0225	Percent of Use (2)	14(b)	6	R
0235	Average Distance (2)	15(b)	6	N
0245	Miles Commuting (2)	16(b)	6	N
0256	Other Personal Miles(2)	17(b)	6	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0270	Another Vehicle Yes	18	1	"X" or blank
0275	Another Vehicle No	18	1	"X" or blank
0280	Personal Use Yes	19	1	"X" or blank
0283	Personal Use No	19	1	"X" or blank
0285	Personal Use Not Applicable	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0310	Standard Mileage Deduction Before 04/01 Current TY	22a	12	N
0312	Standard Mileage Deduction After 03/31 Current TY	22b	12	N
0315	Standard Mileage Deduc.	22c	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N
0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 Section 179 Deduction	31(a)	12	N
0505	Vehicle 1 Depreciation Recovery	32(a)	12	N
0515	Vehicle 1 Depreciation Method	33(a)	13	Value = (literal in Depreciation Method Chart)
0530	Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540	Depreciation Subtotal (1)	35(a)	12	N
0544	Limitation Amount (1)	36(a)	12	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0546	Line 36(a) multiplied by Line 14(a)	37(a)	12	N
0550	Depreciation/Ln 28(a)	38(a)	12	N
0560	Vehicle 2 Basis	30(b)	12	N
0600	Vehicle 2 Section 179 Deduction	31(b)	12	N
0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

FORM 2106-EZ Unreimbursed Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0195" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1	12	N
0013	Parking Fees, Tolls, Transportation	2	12	N
0017	Travel Expense	3	12	N
0023	Business Expenses	4	12	N
0025	Total Meals/ Entertainment Expenses	5	12	N
0027	Meals/Entertainment Expenses Allowed	5	12	N
0031	Total Expenses	6	12	N
0134	Vehicle Date	7	8	DT
0145	Business Miles	8a	6	N

FORM 2106-EZ Unreimbursed Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0175	Commuting Miles	8b	6	N
0185	Other Personal Miles	8c	6	N
0270	Another Vehicle for Personal Use - Yes	9	1	"X" or blank
0275	Another Vehicle for Personal Use - No	9	1	"X" or blank
0280	Vehicle Available - Yes	10	1	"X" or blank
0283	Vehicle Available - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 1 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0327" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0020	Waiver Box	1a	1	"X" or blank
0030	Annualized Installment Method Box	1b	1	"X" or blank
0040	Actually Withheld Box	1c	1	"X" or blank
0054	Required Installment Box	1d	1	"X" or blank
0060	Current Year Tax After Credits	2	12	N
0070	Other Taxes	3	12	N
0080	Tax Subtotal	4	12	N
0090	Earned Income Credit	5	12	N
0095	Additional Child Tax Credit	6	12	N
0100	Credit for Federal Tax of Fuels	7	12	N

FORM 2210 PAGE 1 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
0110	Credit Subtotals	8	12	N
0120	Current Year Tax	9	12	N
0130	Minimum Current Year Tax	10	12	N
0140	Current Year Withheld Tax	11	12	N
0150	Net Tax Due	12	12	N
0160	Prior Year's Tax	13	12	N
0170	Required Annual Payment	14	12	N
0180	Current Year Withheld Tax/Short Method	15	12	N
0190	Total Estimated Tax Paid	16	12	N
0200	Tax Paid Subtotal	17	12	N
0210	Total Underpayment	18	12	N
0220	Minimum Underpayment	19	12	N
0230	Due Dt Paid Multiplied Amount	20	12	N
0235	Waived Literal/ Short Method	21	13	Value "AMOUNTbWAIVED" or blank
0236	Waived Amount/Short Method	21	12	N
@0237	Waiver Explanation/ Short Method	21	6	"STMbnn" or blank
0240	Underpayment Penalty/Short Method	21	12	N
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0538" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0250	Record ID		6	"FRMbbb"
0251	Form Number		6	"2210bb"
0252	Page Number		5	"PG02b"
0253	Taxpayer Identification Number		9	N (Primary SSN)
0254	Filler		1	blank
0255	Form Occurrence Number		7	N 0000001
0260	Required Installment A	22(a)	12	N
0270	Required Installment B	22(b)	12	N
0280	Required Installment C	22(c)	12	N
0290	Required Installment D	22(d)	12	N
0300	Estimated Tax Paid and Withheld A	23(a)	12	N
0302	Estimated Tax Paid and Withheld B	23(b)	12	N
0304	Estimated Tax Paid and Withheld C	23(c)	12	N
0306	Estimated Tax Paid and Withheld D	23(d)	12	N
0310	Applied Overpayment A	27(a)	12	N
0320	Underpayment A	29(a)	12	N

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
0330	Overpayment A	30(a)	12	N
0350	Previous Column Overpayment B	24(b)	12	N
0360	Tax To Be Applied B	25(b)	12	N
0370	Taxes Due Column B	26(b)	12	N
0380	Applied Overpayment B	27(b)	12	N
0390	Applied Underpayment B	28(b)	12	N
0400	Underpayment B	29(b)	12	N
0410	Overpayment B	30(b)	12	N
0430	Previous Column Overpayment C	24(c)	12	N
0440	Tax To Be Applied C	25(c)	12	N
0450	Taxes Due Column C	26(c)	12	N
0460	Applied Overpayment C	27(c)	12	N
0470	Applied Underpayment C	28(c)	12	N
0480	Underpayment C	29(c)	12	N
0490	Overpayment C	30(c)	12	N
0510	Previous Column Overpayment D	24(d)	12	N
0520	Tax To Be Applied D	25(d)	12	N
0530	Taxes Due Column D	26(d)	12	N
0540	Applied Overpayment D	27(d)	12	N
0560	Underpayment D	29(d)	12	N

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FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
0581	Number of Days Computed A	31(a)	3	N
0585	Penalty A	32(a)	12	N
0591	Period 2 Days Computed A	33(a)	3	N
0592	Period 2 Penalty A	34(a)	12	N
0601	Number of Days Computed B	31(b)	3	N
0604	Penalty B	32(b)	12	N
0605	Period 2 Days Computed B	33(b)	3	N
0606	Period 2 Penalty B	34(b)	12	N
0608	Number of Days Computed C	31(c)	3	N
0615	Penalty C	32(c)	12	N
0631	Period 2 Days Computed C	33(c)	3	N
0632	Period 2 Penalty C	34(c)	12	N
0633	Period 2 Days Computed D	33(d)	3	N
0634	Period 2 Penalty D	34(d)	12	N
0716	Waived Amount	35	12	N
@0717	Waiver Explanation	35	6	"STMbnn" or blank
0720	Total Underpayment Penalty	35	12	N
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1399" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2510	Record ID		6	"FRMbbb"
2511	Form Number		6	"2210bb"
2512	Page Number		5	"PG03b"
2513	Taxpayer Identification Number		9	N (Primary SSN)
2514	Filler		1	blank
2515	Form Occurrence Number		7	N 0000001
2520	AGI Amount Period A	1(a)	12	N
2530	Annualized Income A	3(a)	12	N
2540	Itemized Deductions A	4(a)	12	N
2550	Annualized Itemized Deductions A	6(a)	12	N
2560	Return Standard Deductions A	7(a)	12	N
2570	Installment Deduction Amount A	8(a)	12	N
2580	Net Income Amount A	9(a)	12	N
2590	Exemption Claimed Amt A	10(a)	12	N
2600	Taxable Income Amt A	11(a)	12	N
2610	Tentative Tax Amt A	12(a)	12	N
2620	Annualized SE Tax A	13(a)	12	N
2630	Other Taxes A	14(a)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
2640	Tax Before Credits A	15(a)	12	N
2650	Allowed Credits A	16(a)	12	N
2660	Net Tax Due Amount A	17(a)	12	N
2670	Applicable Tax Due Amount A	19(a)	12	N
2680	Tax Due Amount A	21(a)	12	N
2690	Installment Tax Amount A	22(a)	12	N
2700	Aggregate Tax Due Amount A	24(a)	12	N
2710	Adjusted Tax Due Amount A	25(a)	12	N
2720	Required Installment Amount A	26(a)	12	N
2730	AGI Amount Period B	1(b)	12	N
2740	Annualized Income B	3(b)	12	N
2750	Itemized Deductions B	4(b)	12	N
2760	Annualized Itemized Deductions B	6(b)	12	N
2770	Return Standard Deduction B	7(b)	12	N
2780	Installment Deduction Amount B	8(b)	12	N
2790	Net Income Amount B	9(b)	12	N
2800	Exemption Claimed Amt B	10(b)	12	N
2810	Taxable Income Amt B	11(b)	12	N
2820	Tentative Tax Amt B	12(b)	12	N
2830	Annualized SE Tax B	13(b)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
2840	Other Taxes B	14(b)	12	N
2850	Tax Before Credits B	15(b)	12	N
2860	Allowed Credits B	16(b)	12	N
2870	Net Tax Due Amount B	17(b)	12	N
2880	Applicable Tax Due Amount B	19(b)	12	N
2890	Accumulated Installment Amt B	20(b)	12	N
2900	Tax Due Amount B	21(b)	12	N
2910	Installment Tax Amount B	22(b)	12	N
2920	Accumulated Adjusted Tax Amount B	23(b)	12	N
2930	Aggregate Tax Due Amount B	24(b)	12	N
2940	Adjusted Tax Due Amount B	25(b)	12	N
2950	Required Installment Amount B	26(b)	12	N
2960	AGI Amount Period C	1(c)	12	N
2970	Annualized Income C	3(c)	12	N
2980	Itemized Deductions C	4(c)	12	N
2990	Annualized Itemized Deductions C	6(c)	12	N
3000	Return Standard Deduction C	7(c)	12	N
3010	Installment Deduction Amount C	8(c)	12	N
3020	Net Income Amount C	9(c)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
3030	Exemption Claimed Amt C	10(c)	12	N
3040	Taxable Income Amt C	11(c)	12	N
3050	Tentative Tax Amt C	12(c)	12	N
3060	Annualized SE Tax C	13(c)	12	N
3070	Other Taxes C	14(c)	12	N
3080	Tax Before Credits C	15(c)	12	N
3090	Allowed Credits C	16(c)	12	N
3100	Net Tax Due Amount C	17(c)	12	N
3110	Applicable Tax Due Amount C	19(c)	12	N
3120	Accumulated Installment Amt C	20(c)	12	N
3130	Tax Due Amount C	21(c)	12	N
3140	Installment Tax Amount C	22(c)	12	N
3150	Accumulated Adjusted Tax Amount C	23(c)	12	N
3160	Aggregate Tax Due Amount C	24(c)	12	N
3170	Adjusted Tax Due Amount C	25(c)	12	N
3180	Required Installment Amount C	26(c)	12	N
3190	AGI Amount Period D	1(d)	12	N
3200	Annualized Income D	3(d)	12	N
3210	Itemized Deductions D	4(d)	12	N
3220	Annualized Itemized Deductions D	6(d)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
3230	Return Standard Deduction D	7(d)	12	N
3240	Installment Deduction Amount D	8(d)	12	N
3250	Net Income Amount D	9(d)	12	N
3260	Exemption Claimed Amt D	10(d)	12	N
3270	Taxable Income Amt D	11(d)	12	N
3280	Tentative Tax Amt D	12(d)	12	N
3290	Annualized SE Tax D	13(d)	12	N
3300	Other Taxes D	14(d)	12	N
3310	Tax Before Credits D	15(d)	12	N
3320	Allowed Credits D	16(d)	12	N
3330	Net Tax Due Amount D	17(d)	12	N
3340	Applicable Tax Due Amount D	19(d)	12	N
3350	Accumulated Installment Amt D	20(d)	12	N
3360	Tax Due Amount D	21(d)	12	N
3370	Installment Tax Amount D	22(d)	12	N
3380	Accumulated Adjusted Tax Amount D	23(d)	12	N
3390	Aggregate Tax Due Amount D	24(d)	12	N
3400	Required Installment Amount D	26(d)	12	N
3410	Net SE Earnings A	27(a)	12	N
3430	SST/RRT Wages A	29(a)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
3435	Net Prorated Social Security Tax Limit A	30(a)	12	N
3440	Annualized SST/RRT Wages A	32(a)	12	N
3445	Annualized Net Self-Employment Earnings A	34(a)	12	N
3510	Annualized SE Tax A	35(a)	12	N
3520	Net SE Earnings B	27(b)	12	N
3540	SST/RRT Wages B	29(b)	12	N
3545	Net Prorated Social Security Tax Limit B	30(b)	12	N
3550	Annualized SST/RRT Wages B	32(b)	12	N
3555	Annualized Net Self-Employment Earnings B	34(b)	12	N
3620	Annualized SE Tax B	35(b)	12	N
3630	Net SE Earnings C	27(c)	12	N
3650	SST/RRT Wages C	29(c)	12	N
3655	Net Prorated Social Security Tax Limit C	30(c)	12	N
3660	Annualized SST/RRT Wages C	32(c)	12	N
3665	Annualized Net Self-Employment Earnings C	34(c)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
3730	Annualized SE Tax C	35(c)	12	N
3740	Net SE Earnings D	27(d)	12	N
3760	SST/RRT Wages D	29(d)	12	N
3765	Net Prorated Social Security Tax Limit D	30(d)	12	N
3770	Annualized SST/RRT Wages D	32(d)	12	N
3775	Annualized Net Self-Employment Earnings D	34(d)	12	N
3840	Annualized SE Tax D	35(d)	12	N
	Record Terminus Character		1	Value "#"

FORM 2210F Underpayment of Estimated Tax by Farmers...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0275" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210Fb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0013	Waiver of Penalty Box	1a	1	"X" or blank
0016	Filing Status Changed Box	1b	1	"X" or blank
0020	Current Year Tax After Credits	2	12	N
0030	Other Taxes	3	12	N
0040	Taxes Subtotal	4	12	N
0050	Earned Income Credit	5	12	N
0055	Additional Child Tax Credit	6	12	N
0060	Credit for Federal Tax on Fuels	7	12	N
0070	Credit Subtotal	8	12	N
0080	Current Year Tax	9	12	N
0090	Two Thirds Credit	10	12	N

FORM 2210F Underpayment of Estimated Tax by Farmers...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Withholding Taxes	11	12	N
0110	Current Taxes Owed	12	12	N
0120	Prior Year's Tax	13	12	N
0130	Required Annual Payment	14	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	15	12	N
0150	Underpayment	16	12	N
0160	Earlier of Payment or Tax Due Date	17	8	DT
0170	Penalty Days	18	3	N
0176	Waived Amount	19	12	N
@0177	Waiver Explanation	19	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	19	12	N
	Record Terminus Character		1	Value "#"

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0482" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2441bb"
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	Name of Care Provider 1	1(a)	16	AN or "STMbnn"
+ 0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020	Street Address 1	1(b)	28	AN
+0030	City/State/Zip 1	1(b)	28	AN
*+0040	SSN/EIN 1	1(c)	9	N or "STMbnn"
+ 0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	16	AN

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
+ 0065	Care Provider Name Control 2	1(a)	4	'See 1stOcc.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
+ 0095	SSN/EIN Type 2	1(c)	1	'See 1stOcc.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+ 0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1stOcc.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1stOcc.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1stOcc.'
0225	Qualified Expenses - 2	2(c)	12	'See 1stOcc.'
0230	Total Qualified Expenses or Limit	3	12	N

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	3	"PYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0330	Credit for Child & Dependent Care	9	12	N
	Record Terminus Character		1	Value "#"

FORM 2441 PAGE 2 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0340	Record ID		6	"FRMbbb"
0341	Form Number		6	"2441bb"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Form Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	10	12	N
0353	Forfeited Amount	11	12	N
0356	Adjusted Paid Benefits	12	12	N
0360	Qualified Expenses	13	12	N
0370	Smaller of Adjusted or Qualified	14	12	N
0380	Earned Income	15	12	N
0390	Spouse Earned Income	16	12	N
0400	Tentative Exclusion	17	12	N
0410	Excluded Benefit	18	12	N
0420	Taxable Benefit	19	12	N
0440	Allowed Cared for Amt.	20	12	N
0450	Excluded Benefit Repeated	21	12	N

FORM 2441 PAGE 2 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0460	Net Allowable Amount	22	12	N
0465	Total Qualified Expenses	23	12	N
0470	Smaller of Qualified Expenses	24	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0482" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbb2"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Name of Care Provider 1	1(a)	16	AN or "STMbnn"
+ 0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions
+0020	Street Address 1	1(b)	28	AN
+0030	City/State/Zip 1	1(b)	28	AN
*+0040	SSN/EIN 1	1(c)	9	N or "STMbnn"
+ 0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	Amount Paid 1	1(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0060	Name of Care Provider 2	1(a)	16	AN
+ 0065	Care Provider Name Control 2	1(a)	4	'See 1stOcc.' |
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
+ 0095	SSN/EIN Type 2	1(c)	1	'See 1stOcc.' |
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1stOcc.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1stOcc.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1stOcc.'
0225	Qualified Expenses - 2	2(c)	12	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	3	"PYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0330	Credit for Child & Dependent Care	9	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0340	Record ID		6	"SCHbb2"
0341	Schedule Type		6	"1040Ab"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Schedule Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	10	12	N
0353	Forfeited Amount	11	12	N
0356	Adjusted Paid Benefits	12	12	N
0360	Qualified Expenses	13	12	N
0370	Smaller of Adjusted or Qualified	14	12	N
0380	Earned Income	15	12	N
0390	Spouse Earned Income	16	12	N
0400	Tentative Exclusion	17	12	N
0410	Excluded Benefit	18	12	N
0420	Taxable Benefit	19	12	N
0440	Allowed Cared for Amt.	20	12	N
0450	Excluded Benefit Repeated	21	12	N

SCHEDULE 2 PAGE 2 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
0460	Net Allowable Amount	22	12	N
0465	Total Qualified Expenses	23	12	N
0470	Smaller of Qualified Expenses	24	12	N
	Record Terminus Character		1	Value "#"

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FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0006	Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007	Taxpayer SSN		9	N (Your Social Security Number)
0008	Waiver		6	"WAIVER" or blank
@0009	Waiver Explanation		6	"STMbnn" or blank
0010	Foreign Address	1	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0015	Post of Duty	1	2	N
0020	Occupation	2	25	AN
0030	Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0040	Employer's US Address	4a	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0050	Employer's Foreign Address	4b	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "1999" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/ National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0180	Separate Foreign Residence - No	8a	1	"X" or blank
*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	DT or blank
0220	Date Bona Fide Residence Began	10	8	DT or blank
0225	Date Bona Fide Residence Ended	10	8	MMDDYYYY or blank, and literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0295	Period	12b	25	AN

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank
0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	DT or blank, "STMbnn"
+0342	Date Left US - 1	14b(1)	8	DT or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	DT or blank
0350	Date Left US - 2	14b(2)	8	'See 1stOcc.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1stOcc.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1stOcc.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2ndOcc.'
0358	Date Left US - 3	14b(3)	8	'See 1stOcc.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1stOcc.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1stOcc.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2ndOcc.'
0374	Date Left US - 4	14b(4)	8	'See 1stOcc.'

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Field No.	Identification	Form Ref.	Length	Field Description
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1stOcc.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1stOcc.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2ndOcc.'
0382	Date Left US - 5	14b(5)	8	'See 1stOcc.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1stOcc.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1stOcc.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2ndOcc.'
0390	Date Left US - 6	14b(6)	8	'See 1stOcc.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1stOcc.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1stOcc.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2ndOcc.'
0398	Date Left US - 7	14b(7)	8	'See 1stOcc.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1stOcc.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1stOcc.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2ndOcc.'
0406	Date Left US - 8	14b(8)	8	'See 1stOcc.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1stOcc.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1stOcc.'

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0763" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0520	Record ID		6	"FRMbbb"
0521	Form Number		6	"2555bb"
0522	Page Number		5	"PG02b"
0523	Taxpayer Identification Number		9	N (Primary SSN)
0524	Filler		1	blank
0525	Form Occurrence Number		7	N 0000001 - 0000002
0530	Physical Presence Test FROM	16	8	DT
0540	Physical Presence Test THROUGH	16	8	MMDDYYYY or blank, and literal "CONTINUE"
0550	Principal Country of Employment	17	35	AN
@0560	No Travel Statement	18	6	"STMbnn" or blank
*0570	Country Name - 1	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	Arrival Date - 1	18b(1)	8	DT
+0590	Departure Date - 1	18c(1)	8	DT
+0600	Full Days in Country - 1	18d(1)	3	Value Range 000-999
+0610	Number of Days in US on Business - 1	18e(1)	3	Value Range 000-999
+0620	Income Earned in US on Business - 1	18f(1)	12	N

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0630	Country Name - 2	18a(2)	35	AN, Allowable Special Character is: space or blank
0640	Arrival Date - 2	18b(2)	8	'See 1stOcc.'
0650	Departure Date - 2	18c(2)	8	'See 1stOcc.'
0660	Full Days in Country - 2	18d(2)	3	'See 1stOcc.'
0670	Number of Days in US on Business	18e(2)	3	'See 1stOcc.'
0680	Income Earned in US on Business	18f(2)	12	'See 1stOcc.'
0690	Country Name - 3	18a(3)	35	'See 2ndOcc.'
0700	Arrival Date - 3	18b(3)	8	'See 1stOcc.'
0710	Departure Date - 3	18c(3)	8	'See 1stOcc.'
0720	Full Days in Country - 3	18d(3)	3	'See 1stOcc.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1stOcc.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1stOcc.'
0750	Country Name - 4	18a(4)	35	'See 2ndOcc.'
0760	Arrival Date - 4	18b(4)	8	'See 1stOcc.'
0770	Departure Date - 4	18c(4)	8	'See 1stOcc.'
0780	Full Days in Country - 4	18d(4)	3	'See 1stOcc.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1stOcc.'
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1stOcc.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N
@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N
1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0272" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1060	Record ID		6	"FRMbbb"
1061	Form Number		6	"2555bb"
1062	Page Number		5	"PG03b"
1063	Taxpayer Identification Number		9	N (Primary SSN)
1064	Filler		1	blank
1065	Form Occurrence Number		7	N 0000001 - 0000002
1070	Foreign Earned Income Repeated	27	12	N
1075	Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080	Qualified Housing Expenses	28	12	N
1090	Number of Days in Qualifying Period	29	3	Value Range 000-366
1100	Number of Days X $27.79 or Enter $10,171	30	12	N
1110	Total Qualified Housing Expenses	31	12	N
1120	Employer-Provided Amounts	32	12	N
1130	Employer-Provided Percentage	33	6	R (Please see Part I, Sect 5.01.2.b)
1140	Housing Exclusion	34	12	N

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
1160	Number of Days in Qualifying Period	36	3	Value Range 000-366
1180	Number of Days Ratio	37	6	R (Please see Part I, Sect 5.01.2.b)
1200	Tentative Foreign Earned Income Exclusion	38	12	N
1210	Foreign Earned Income Exclusion Limit	39	12	N
1220	Foreign Earned Income Exclusion	40	12	N
1230	Total Housing and Foreign Earned Income Exclusions	41	12	N
@1240	Allowable Deductions Computation	42	6	"STMbnn" or blank
1250	Allowable Deductions	42	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	43	12	N
1270	Max. Qualified Housing Expenses	44	12	N
1280	Max. Foreign Earned Income	45	12	N
1290	Limit of Housing Deduction	46	12	N
1300	Prior Year Housing Deduction Carryover Amount	47	12	NO ENTRY
1310	Total Housing Deduction	48	12	N
	Record Terminus Character		1	Value "#"

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0524" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Your Social Security Number)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0006	Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007	Taxpayer SSN		9	N (Your Social Security Number)
0010	Bona Fide Residence - Yes	1a	1	"X" or blank
0020	Bona Fide Residence - No	1a	1	"X" or blank
0030	Date Bona Fide Residence Began	1b	8	DT or blank
0040	Date Bona Fide Residence Ended	1b	8	MMDDYYYY or blank, and literal "CONTINUE"
0050	Physically Present - Yes	2a	1	"X" or blank
0060	Physically Present - No	2a	1	"X" or blank

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0070	Physical Presence Test FROM	2b	8	DT
0080	Physical Presence Test THROUGH	2b	8	MMDDYYYY or blank, and literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY
0110	Foreign Address	4	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0115	Post of Duty	4	2	N
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Address	7	70	AN, Allowable Special Characters are: space, slash, hyphen and literal "NONE"
0150	Employer's Foreign Address	8	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through "1999" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	DT or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0375" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"2555Zb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001 - 0000002
*0290	Date Arrived in US - 1	12a(1)	8	DT, "STMbnn" or blank
+0300	Date Left US - 1	12b(1)	8	DT or blank
+0310	Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320	Income Earned in US on Business - 1	12d(1)	12	N
0330	Date Arrived in US - 2	12a(2)	8	DT or blank
0340	Date Left US - 2	12b(2)	8	'See 1stOcc.'
0350	Number of Days in US on Business - 2	12c(2)	3	'See 1stOcc.'
0360	Income Earned in US on Business - 2	12d(2)	12	'See 1stOcc.'
0370	Date Arrived in US - 3	12a(3)	8	'See 2ndOcc.'
0380	Date Left US - 3	12b(3)	8	'See 1stOcc.'
0390	Number of Days in US on Business - 3	12c(3)	3	'See 1stOcc.'

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0400	Income Earned in US on Business - 3	12d(3)	12	'See 1stOcc.'
0410	Date Arrived in US - 4	12a(4)	8	'See 2ndOcc.'
0420	Date Left US - 4	12b(4)	8	'See 1stOcc.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1stOcc.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1stOcc.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2ndOcc.'
0460	Date Left US - 5	12b(5)	8	'See 1stOcc.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1stOcc.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1stOcc.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2ndOcc.'
0500	Date Left US - 6	12b(6)	8	'See 1stOcc.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1stOcc.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1stOcc.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2ndOcc.'
0540	Date Left US - 7	12b(7)	8	'See 1stOcc.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1stOcc.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1stOcc.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2ndOcc.'

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0580	Date Left US - 8	12b(8)	8	'See 1stOcc.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1stOcc.'
0600	Income Earned in US on Business - 8	12d(8)	12	'See 1stOcc.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2ndOcc.'
0620	Date Left US - 9	12b(9)	8	'See 1stOcc.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1stOcc.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1stOcc.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-366
1165	366-Day Yes	15	1	"X" or blank
1175	366-Day No	15	1	"X" or blank
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 05,Para 02(b))
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0496" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	Value "3468bb"
0002	Page Number		5	Value "PG01b"
0003	Taxpayer Identification Number		9	Primary SSN
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Reserved		9	Blank
0020	Section 47(d)(5) Election Box	1a	1	"X" or blank
@ 0025	Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030	Qualified Rehabilitation Pre-1936 Buildings	1b	12	N
0040	Calculated Expenditures Pre-1936 Buildings	1b	12	N
0045	Historic Structure Certification on File	1c	1	"Y" or blank
0050	Certified Historic Structures	1c	12	N
0060	Calculated Expenditures Certified Historic Struct.	1c	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0070	Qualified Rehabilitation NPS Number	1c	18	AN or blank - allowable special character: hyphen (-)
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1d	12	NO ENTRY
0090	Energy Credit	2	12	N
0100	Calculated Expenditures Energy Credit	2	12	N
0110	Reforestation Credit	3	12	N
0120	Calculated Expenditures Reforestation Credit	3	12	N
0130	Credit from Cooperatives	4	12	N
0140	Tax Reform Act Literal	5	7	"TRAbSEC" or blank
0150	Tax Reform Act Section	5	9	AN or Blank
0160	Current Year Investment Credit (add lines 1b-4)	5	12	N
@ 0165	Allowable Credit Attachment	5	6	"STMbnn" or blank
0170	Regular Tax Before Credits	6	12	N
0180	Alternative Minimum Tax	7	12	N
0190	Regular Tax Plus Alternative Minimum Tax	8	12	N
0200	Foreign Tax Credit	9a	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0210	Child and Dependent Care Expenses Credit (F2441)	9b	12	N
0220	Elderly or Disabled Credit (Sch R)	9c	12	N
0230	Education Credits (Form 8863)	9d	12	N
0240	Child Tax Credit	9e	12	N
0250	Mortgage Interest Credit (Form 8396)	9f	12	N
0260	Adoption Credit (Form 8839)	9g	12	N
0270	First Time DC Home Buyer Credit (Form 8859)	9h	12	N
0280	Possessions Tax Credit (Form 5735)	9i	12	NO ENTRY
0290	Fuel Credit Nonconventional	9j	12	N
0300	Electric Vehicle Credit (Form 8834)	9k	12	N
0310	Total Credits (Add Lines 9a - 9k)	9l	12	N
0320	Net Income Tax	10	12	N
0330	Tentative Minimum Tax	11	12	N
0340	Net Regular Tax	12	12	N
0350	Enter 25% of Excess	13	12	N
0360	Greater of Line 11 or Line 13	14	12	N
0370	Subtract Line 14 from Line 10	15	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0380	Investment Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0622" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3800bb"
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	Current Year Investment Credit	1a	12	N
0030	Current Year Work Opportunity Credit	1b	12	N
0040	Current Year Welfare To Work Credit	1c	12	N
0050	Current Year Credit for Alcohol Used As Fuel	1d	12	N
0060	Current Year Credit for Increasing Research	1e	12	N
0070	Current Year Low-Income Housing Credit	1f	12	N
0080	Current Year Enhanced Oil Recovery Credit	1g	12	N
0090	Current Year Disabled Access Credit	1h	12	N

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Current Year Renewable Electricity Production	1i	12	N
0110	Current Year Indian Employment Credit	1j	12	N
0120	Current Year Credit for Employer Social Security	1k	12	N
0130	Current Year Orphan Drug Credit	1l	12	N
0140	Current Year Credit for Contributions	1m	12	N
@ 0145	Current Yr Trans-Alaska Pipeline Attach Statement	1n	6	"STMbnn" or blank
0150	Current Year Trans-Alaska Pipeline Credit	1n	12	N
0160	CY General Credits Electing Large Partnership	1o	12	N
0170	Current Year General Business Credit	2	12	N
0180	Passive Activity Credits	3	12	N
0190	Subtract Line 3 from Line 2	4	12	N
0200	Passive Activity Credits Allowed	5	12	N
0210	Carryforward of General Business Credit	6	12	N
@ 0215	Credit Computation Attachment	6	6	"STMbnn" or blank

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0220	Carryback of General Business Credit	7	12	NO ENTRY
0230	Tentative General Business Credit	8	12	N
0240	Regular Tax Before Credits	9	12	N
0250	Alternative Minimum Tax	10	12	N
0260	Regular Tax Plus Alternative Minimum Tax	11	12	N
0270	Foreign Tax Credit	12a	12	N
0280	Child & Dependent Care Credit (Form 2441)	12b	12	N
0290	Elderly or Disabled Credit (Sch R)	12c	12	N
0300	Education Credits	12d	12	N
0310	Child Tax Credit	12e	12	N
0320	Mortgage Interest Credit (Form 8396)	12f	12	N
0330	Adoption Credit (Form 8839)	12g	12	N
0340	DC First-Time Homebuyer Credit (Form 8859)	12h	12	N
0350	Possession Tax Credit (Form 5735)	12i	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12j	12	N
0370	Electric Vehicle Credit (Form 8834)	12k	12	N

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0380	Total Credits (Add Lines 12a - 12k)	12l	12	N
0390	Net Income Tax	13	12	N
0400	Tentative Minimum Tax	14	12	N
0410	Net Regular Tax	15	12	N
0420	Enter 25% of Excess	16	12	N
0430	Greater of Line 14 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18a	12	N
0450	Section Literal	18b	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	18b	6	NO ENTRY
0470	Smaller of Line 8 or Line 18a	18b	12	N
0480	Suspended Research Credit Allowed	18c	12	N
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 3903 Moving Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0116" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3903bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Armed Forces Permanent Change of Station Literal		13	"MILITARYbMOVE" or blank
0040	Transport Goods Exp	1	12	N
0042	Moving Expenses Amt	2	12	N
0044	Total Moving Expenses	3	12	N
0052	Excludable Moving Expense Reimbursements	4	12	N
0180	Moving Exp Deduction	5	12	N
	Record Terminus Character		1	Value "#"

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FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0259" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4136bb"
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	Off-Highway Business Use Gallons	1a(c)	6	N
0020	Use On Farm For Farming Purpose Gallons	1b(c)	6	N
0031	Nontaxable Use of Gasoline Type - 1	1c(a)	2	Values "03, 04, 05, 07" or blank
0039	Nontaxable Use of Gasoline Gallons - 1	1c(c)	6	N
0041	Nontaxable Use of Gasoline Type - 2	1c(a)	2	'See 1stOcc.'
0049	Nontaxable Use of Gasoline Gallons - 2	1c(c)	6	N
0050	Nontaxable Use of Gasoline Credit Amount	1c(d)	12	N
0060	Gasohol 10% Alcohol Type	1d(a)	2	Values "01, 02, 03, 04", "05", "07" or blank
0070	Gasohol 10% Alcohol Gallons	1d(c)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
0080	Gasohol 7.7% Alcohol Type	1e(a)	2	Values "01, 02, 03, 04", "05", "07" or blank
0090	Gasohol 7.7% Alcohol Gallons	1e(c)	6	N
0100	Gasohol 5.7% Alcohol Type	1f(a)	2	Values "01, 02, 03, 04", "05", "07" or blank
0110	Gasohol 5.7% Alcohol Gallons	1f(c)	6	N
0120	Nontaxable Use of Gasohol Credit Amount	1f(d)	12	N
0126	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0132	Nontaxable Use of Aviation Gasoline Type - 1	2b(a)	2	Values "01, 03, 09, 10" or blank
0138	Nontaxable Use of Aviation Gasoline Gallons - 1	2b(c)	6	N
0139	Nontaxable Use of Aviation Gasoline Type - 2	2b(a)	2	'See 1stOcc.'
0143	Nontaxable Use of Aviation Gasoline Gallons - 2	2b(c)	6	N
0144	Nontaxable Use of Aviation Gas Tax Credit Amt	2b(d)	12	N
@ 0146	Evidence of Dyed Diesel Fuel/ Kerosene Explanation	3	6	"STMbnn" or blank
0152	Evid. of Dyed Diesel Fuel/ Kerosene Exception Box	3	1	"X" or blank
0156	Nontaxable Use of Diesel Fuel Type	3a(a)1	2	Values "02, 03, 06, 07, 08" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0162	Nontaxable Use of Diesel Fuel Gallons	3a(c)1	6	N
0166	Nontaxable Use of Diesel Kerosene Type	3a(a)2	3	Values "02K, 03K, 06K, 07K, 08K" or blank
0174	Nontaxable Use of Diesel Kerosene Gallons	3a(c)2	6	N
0178	Nontaxable Use of Diesel Fuel/ Kerosene Credit Amt	3a(d)	12	N
0186	Diesel Fuel/ Kerosene Train Use Gallons	3b(c)	6	N
0188	NonTaxable of Train Use Credit Amt	3b(d)	12	N
0196	Certain Intercity and Local Bus Use Gallons	3c(c)	6	N
0202	Certain Intercity and Local Bus Use Credit Amt	3c(d)	12	N
0208	Commercial Aviation Fuel Gasoline Gallons	4a(c)	6	N
0212	Nontaxable Use of Aviation Fuel Type - 1	4b(a)1	2	Values "01, 03, 09, 10, 11" or blank
0218	Nontaxable Use of Aviation Fuel Gallons - 1	4b(c)1	6	N
0232	Nontaxable Use of Aviation Fuel Type - 2	4b(a)2	2	'See 1st Occ.'
0242	Nontaxable Use of Aviation Fuel Gallons - 2	4b(c)2	6	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0248	Nontaxable Use of Aviation Fuel Tax Credit Amt	4b(d)	12	N
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0228" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0270	Record ID		6	"FRMbbb"
0271	Form Number		6	"4136bb"
0272	Page Number		5	"PG02b"
0273	Taxpayer Identification Number		9	N (Primary SSN)
0274	Filler		1	blank
0275	Form Occurrence Number		7	N 0000001
0276	Undyed Diesel Fuel UV Registration No	5	11	AN (UVNNNNNNNNN)
@ 0277	Evidence of Dyed Diesel Fuel Explanation	5	6	"STMbnn" or blank
0278	Evidence of Dyed Diesel Fuel Exception Box	5	1	"X" or blank
0286	Use of Undyed Diesel For Farming Purpose Gallons	5a(c)	6	N
0292	Use of Undyed Diesel By State or Local Gov Gallons	5b(c)	6	N
0294	Sales by Vendors of Undyed Diesel Credit Amount	5b(d)	12	N
0297	Undyed Kerosene UV Registration No	6	11	AN (UVNNNNNNNNN)
0298	Undyed Kerosene UP Registration No	6	11	AN (UPNNNNNNNNN)

Field No.	Identification	Form Ref.	Length	Field Description
@ 0299	Evidence of Dyed Kerosene Explanation	6	6	"STMbnn" or blank
0302	Evidence of Dyed Kerosene Exception Box	6	1	"X" or blank
0309	Use of Undyed Kerosene for Farming Purpose Gallons	6a(c)	6	N
0314	Use of Undyed Kero by State or Local Gov Gallons	6b(c)	6	N
0322	Other Sales of Undyed Kerosene Gallons	6c(c)	6	N
0329	Sales by Vendors of Undyed Kerosene Credit Amount	6c(d)	12	N
0336	Certain Intercity and Local Buses Gallons	7a(c)	6	N
0342	Qualified Local and School Buses Gallons	7b(c)	6	N
0346	Use of LPG in Certain Buses Credit Amount	7b(d)	12	N
0360	Gasohol Blenders 10% Alcohol Gasoline Gallons	8a(b)	6	N
0363	Gasohol Blenders 10% Alcohol Gallons	8a(c)	6	N
0370	Gasohol Blenders 7.7% Alcohol Gasoline Gallons	8b(b)	6	N
0373	Gasohol Blenders 7.7% Alcohol Gallons	8b(c)	6	N

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0380	Gasohol Blenders 5.7% Alcohol Gasoline Gallons	8c(b)	6	N
0383	Gasohol Blenders 5.7% Alcohol Gallons	8c(c)	6	N
0390	Gasohol Blenders Tax Credit Amount	8c(d)	12	N
0450	Total Income Tax Credit Amount	9	12	N
	Record Terminus Character		1	Value "#"

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FORM 4137 Social Security and Medicare Tax on ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4137bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Tip Income Name		35	AN
0020	Tip Income SSN		9	N
* 0030	Employer's Name 1		50	AN or "STMbnn"
0040	Employer's Name 2		50	AN
0050	Employer's Name 3		50	AN
0060	Total Tips Received	1	12	N
0070	Total Tips Reported	2	12	N
0080	Taxable Tips	3	12	N
0090	Unreported Tips	4	12	N
0100	Line 3 minus Line 4	5	12	N
0110	Total Social Security Wages and Tips	7	12	N
0120	Line 6 minus Line 7	8	12	N
0124	Tips Subject To Medicare Only Literal	9	10	"1.45%bTIPS"

FORM 4137 Social Security and Medicare Tax on ...

Field No.	Identification	Form Ref.	Length	Field Description
0127	Tips Subject to Medicare Only Amount	9	12	N
0130	Unreported Tips Subject to SST	9	12	N
0140	Social Security Tax on Tips	10	12	N
0190	Medicare Tax on Tips	11	12	N
0200	F1040 Social Security Medicare Tax on Tips	12	12	N
	Record Terminus Character		1	Value "#"

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0591" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4255bb"
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	Property Desc. (1)	A	56	AN or "STMbnn"
+ 0020	Original Rate (1)	1A	6	R
*+0023	Cost or Other Basis (1)	2A	12	N or "STMbnn"
+0080	Original Credit (1)	3A	12	N
+0084	Date Property Placed in Serv. (1)	4A	8	DT
+0090	Date Property Qualification (1)	5A	8	DT
+0100	Number of Full yrs between dates (1)	6A	2	N, "00", or blank
+ 0110	Recapture Percentage (1)	7A	6	R
+0120	Tentative Recap. Tax (1)	8A	12	N
0130	Property Desc. (2)	B	56	AN
0140	Original Rate (2)	1B	6	R

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0143	Cost or Other Basis (2)	2B	12	N
0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	DT
0210	Date Property Qualification (2)	5B	8	DT
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	DT
0330	Date Property Qualification (3)	5C	8	DT
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	DT
0450	Date Property Qualification (4)	5D	8	DT
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0490	Line 8 col A-D	9	12	N
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0530	Total Increase Tax	13	12	N
	Record Terminus Character		1	Value "#"

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FORM 4562 PAGE 1 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0810" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4562bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000030
0010	Activity		30	AN
0012	Section 179 Property Cost for Current Year	2	12	N
0014	Section 179 Property Adjusted	4	12	N
0018	Overall Dollar Limitation Adjusted	5	12	N
*0020	Class of Property 1	6(a)1	20	AN or "STMbnn"
+0030	Cost 1	6(b)1	12	N
+0040	Elected Cost 1	6(c)1	12	N
0050	Class of Property 2	6(a)2	20	AN
0060	Cost 2	6(b)2	12	N
0070	Elected Cost 2	6(c)2	12	N
0080	Listed Property	7(c)	12	N
0081	Section 179 Property Total Elect Cost	8	12	N

FORM 4562 PAGE 1 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0097	General Asset Account Election	14	1	"X" or blank
*0100	3-Year Cost	15a(c)	12	N or "STMbnn"
+0110	3-Year Recovery	15a(d)	2	N
+0115	3-Yr Convention	15a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	15a(f)	7	AN
+0130	3-Year Deduction	15a(g)	12	N
*0140	5-Year Cost	15b(c)	12	N or "STMbnn"
+0150	5-Year Recovery	15b(d)	2	N
+0155	5-Yr Convention	15b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	15b(f)	7	AN
+0170	5-Year Deduction	15b(g)	12	N
*0172	7-Year Cost	15c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	15c(d)	2	N
+0175	7-Yr Convention	15c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	15c(f)	7	AN
+0178	7-Year Deduction	15c(g)	12	N
* 0180	10-Year Cost	15d(c)	12	N or "STMbnn"

FORM 4562 PAGE 1 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
+0190	10-Year Recovery	15d(d)	2	N
+0195	10-Yr Convention	15d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	15d(f)	7	AN
+0210	10-Year Deduction	15d(g)	12	N
*0220	15-Yr Cost	15e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	15e(d)	2	N
+0235	15-Yr Convention	15e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	15e(f)	7	AN
+0250	15-Year Deduction	15e(g)	12	N
*0275	20-Yr Cost	15f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	15f(d)	2	N
+0287	20-Yr Convention	15f(e)	2	Values "HY", "MM" or "MQ"
+0295	20-Yr Method	15f(f)	7	AN
+0305	20-Year Deduction	15f(g)	12	N
*0307	25-Yr Cost	15g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	15g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	15g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	15h(b)1	6	Value "MMYYYY" or "STMbnn"
+0317	Residential Rental Prop Cost 1	15h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	15h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	15h(b)2	6	Value "MMYYYY"

Field No.	Identification	Form Ref.	Length	Field Description
0343	Residential Rental Prop Cost 2	15h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	15h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	15i(b)1	6	Value "MMYYYY" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	15i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	15i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	15i(b)2	6	Value "MMYYYY" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	15i(c)2	12	N
+0400	Nonresidential Recovery 2	15i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	15i(g)2	12	N
0410	Class-Life Cost	16a(c)	12	N
0415	Class-Life Recovery	16a(d)	3	N
0420	Class-Life Convention	16a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	16a(g)	12	N
0430	12-Yr Cost	16b(c)	12	N
0435	12-Yr Convention	16b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	16b(g)	12	N
0445	40-Yr Prop Date in Service	16c(b)	6	YYYYMM or blank |
0450	40-Yr Cost	16c(c)	12	N
0455	40-Yr Deduction	16c(g)	12	N

FORM 4562 PAGE 1 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
0470	GDS and ADS Deductions	17	12	N
@0480	Section 168(f)(1) Property Explanation	18	6	"STMbnn" or blank
0485	Prop Subject to Sect 168(f)(1) Election	18	12	N
@0490	ACRS Explanation	19	6	"STMbnn" or blank
0495	ACRS/Other Depreciation	19	12	N
0497	Listed Property	20	12	N
0500	Total Depreciation	21	12	N
0505	Sec 263A Current Year Cost	22	12	N
	Record Terminus Character		1	Value "#"

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0887" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0510	Record ID		6	"FRMbbb"
0511	Form Number		6	"4562bb"
0512	Page Number		5	"PG02b"
0513	Taxpayer Identification Number		9	N (Primary SSN)
0514	Filler		1	blank
0515	Form Occurrence Number		7	N 0000001 - 0000030
0762	Evidence - Yes	23a	1	"X" or blank
0764	Evidence - No	23a	1	"X" or blank
0766	Written - Yes	23b	1	"X" or blank
0768	Written - No	23b	1	"X" or blank
* 0770	Description 1/ Over 50%	24(a)1	10	AN or "STMbnn"
+ 0780	Date Service 1/ Over 50%	24(b)1	8	DT
+ 0790	Percent Use 1/ Over 50%	24(c)1	6	R
+0800	Cost or Basis 1/ Over 50%	24(d)1	12	N
+0810	Deprec Basis 1/ Over 50%	24(e)1	12	N
+0815	Recovery Period 1/ Over 50%	24(f)1	2	N
+0822	Method 1/Over 50%	24(g)1	7	AN

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Field No.	Identification	Form Ref.	Length	Field Description
+0830	Deprec Deduction 1/ Over 50%	24(h)1	12	N
+0840	179 Expense 1/ Over 50%	24(i)1	12	N
0850	Description 2/ Over 50%	24(a)2	10	AN
0860	Date Service 2/ Over 50%	24(b)2	8	DT
0870	Percent Use 2/ Over 50%	24(c)2	6	R
0880	Cost or Basis 2/ Over 50%	24(d)2	12	N
0890	Deprec Basis 2/ Over 50%	24(e)2	12	N
0895	Recovery Period 2/ Over 50%	24(f)2	2	N
0902	Method 2/Over 50%	24(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	24(h)2	12	N
0920	179 Expense 2/ Over 50%	24(i)2	12	N
0930	Description 3/ Over 50%	24(a)3	10	AN
0940	Dt Service 3/ Over 50%	24(b)3	8	DT
0950	Percent Use 3/ Over 50%	24(c)3	6	R
0960	Cost or Basis 3/ Over 50%	24(d)3	12	N
0970	Deprec Basis 3/ Over 50%	24(e)3	12	N
0975	Recovery Period 3/ Over 50%	24(f)3	2	N

Field No.	Identification	Form Ref.	Length	Field Description
0985	Method 3/Over 50%	24(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	24(h)3	12	N
1000	179 Expense 3/ Over 50%	24(i)3	12	N
* 1010	Description 1/ < or = 50%	25(a)1	10	AN or "STMbnn" |
+1020	Dt Service 1/ < or = 50%	25(b)1	8	DT
+ 1030	Percent Use 1/ < or = 50%	25(c)1	6	R |
+ 1040	Cost or Basis 1/ < or = 50%	25(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	25(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	25(f)1	2	N
+ 1060	Convention 1/ < or = 50%	25(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank |
+1070	Deprec Deduction 1/ < or = 50%	25(h)1	12	N
1090	Description 2/ < or = 50%	25(a)2	10	AN |
1100	Dt Service 2/ < or = 50%	25(b)2	8	DT
1110	Percent Use 2/ < or = 50%	25(c)2	6	R |
1120	Cost or Basis 2/ < or = 50%	25(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	25(e)2	12	N
1135	Recovery Period 2/ < or = 50%	25(f)2	2	N

Field No.	Identification	Form Ref.	Length	Field Description
1140	Convention 2/ < or = 50%	25(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	25(h)2	12	N
1170	Description 3/ < or = 50%	25(a)3	10	AN
1180	Dt Service 3/ < or = 50%	25(b)3	8	DT
1190	Percent Use 3/ < or = 50%	25(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	25(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	25(e)3	12	N
1215	Recovery Period 3/ < or = 50%	25(f)3	2	N
1220	Convention 3/ < or = 50%	25(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	25(h)3	12	N
1500	Total Depreciation	26(h)	12	N
1600	Total Sect 179 Expense	27(i)	12	N
* 1620	Business Miles 1	28(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	29(a)	6	N
+1640	Other Personal Miles 1	30(a)	6	N
+1645	Total Miles 1	31(a)	6	N
1660	Business Miles 2	28(b)	6	N
1670	Commuting Miles 2	29(b)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
1680	Other Personal Miles 2	30(b)	6	N
1685	Total Miles 2	31(b)	6	N
1700	Business Miles 3	28(c)	6	N
1710	Commuting Miles 3	29(c)	6	N
1720	Other Personal Miles 3	30(c)	6	N
1725	Total Miles 3	31(c)	6	N
1740	Business Miles 4	28(d)	6	N
1750	Commuting Miles 4	29(d)	6	N
1760	Other Personal Miles 4	30(d)	6	N
1765	Total Miles 4	31(d)	6	N
1780	Business Miles 5	28(e)	6	N
1790	Commuting Miles 5	29(e)	6	N
1800	Other Personal Miles 5	30(e)	6	N
1805	Total Miles 5	31(e)	6	N
1820	Business Miles 6	28(f)	6	N
1830	Commuting Miles 6	29(f)	6	N
1840	Other Personal Miles 6	30(f)	6	N
1845	Total Miles 6	31(f)	6	N
* 1850	Vehicle Available Yes 1	32(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	32(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	33(a)	1	"X" or blank

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
+1867	Primary Use by Over 5% Owner/Relative No 1	33(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	34(a)	1	"X" or blank
+1880	Another Vehicle No 1	34(a)	1	"X" or blank
1910	Vehicle Available Yes 2	32(b)	6	"X" or blank
1920	Vehicle Available No 2	32(b)	1	"X" or blank
1923	Primary Use by Over 5% Owner/Relative Yes 2	33(b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	33(b)	1	"X" or blank
1930	Another Vehicle Yes 2	34(b)	1	"X" or blank
1940	Another Vehicle No 2	34(b)	1	"X" or blank
1970	Vehicle Available Yes 3	32(c)	6	"X" or blank
1980	Vehicle Available No 3	32(c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	33(c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	33(c)	1	"X" or blank
1990	Another Vehicle Yes 3	34(c)	1	"X" or blank
2000	Another Vehicle No 3	34(c)	1	"X" or blank
2030	Vehicle Available Yes 4	32(d)	6	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2040	Vehicle Available No 4	32(d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	33(d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	33(d)	1	"X" or blank
2050	Another Vehicle Yes 4	34(d)	1	"X" or blank
2060	Another Vehicle No 4	34(d)	1	"X" or blank
2090	Vehicle Available Yes 5	32(e)	6	"X" or blank
2100	Vehicle Available No 5	32(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	33(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	33(e)	1	"X" or blank
2110	Another Vehicle Yes 5	34(e)	1	"X" or blank
2120	Another Vehicle No 5	34(e)	1	"X" or blank
2150	Vehicle Available Yes 6	32(f)	6	"X" or blank
2160	Vehicle Available No 6	32(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	33(f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	33(f)	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2170	Another Vehicle Yes 6	34(f)	1	"X" or blank
2180	Another Vehicle No 6	34(f)	1	"X" or blank
2190	Commuting Statement Yes	35	1	"X" or blank
2200	Commuting Statement No	35	1	"X" or blank
2210	Non-Commuting Statement Yes	36	1	"X" or blank
2220	Non-Commuting Statement No	36	1	"X" or blank
2230	All Personal Use Yes	37	1	"X" or blank
2240	All Personal Use No	37	1	"X" or blank
2250	More Than 5 Yes	38	1	"X" or blank
2260	More Than 5 No	38	1	"X" or blank
2270	Meet Requirements Yes	39	1	"X" or blank
2280	Meet Requirements No	39	1	"X" or blank
* 2290	Descrip of Costs 1	40(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	40(b)1	8	DT
+2310	Amortizable Amt 1	40(c)1	12	N
+ 2320	Code Section 1	40(d)1	9	AN |
+ 2330	Amortization Period or Percentage 1	40(e)1	6	AN |
+2340	Amortization 1	40(f)1	12	N
2350	Descrip of Costs 2	40(a)2	20	AN
2360	Date Amortiz. 2	40(b)2	8	DT
2370	Amortizable Amt 2	40(c)2	12	N
2380	Code Section 2	40(d)2	9	AN |

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
2390	Amortization Period or Percentage 2	40(e)2	6	AN
2400	Amortization 2	40(f)2	12	N
2410	Amortization Pre-Current Year Property	41	12	N
2420	Total Amortization	42	12	N
	Record Terminus Character		1	Value "#"

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0759" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4684bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Property Desc A (1)	1A	56	AN or "STMbnn"
+0020	Cost or Other Basis (1)	2A	12	N
+0030	Insurance (1)	3A	12	N
*+0040	Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050	Fair Market Value Before Theft (1)	5A	12	N
+0060	Fair Market Value After Theft (1)	6A	12	N
+0070	Line 5 minus Line 6 (1)	7A	12	N
+0080	Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090	Line 8 minus line 3 (1)	9A	12	N
0100	Property Desc B (2)	1B	56	AN
0110	Cost or Other Basis (2)	2B	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10D	12	N
0380	Casualty or Theft Loss Limit	11D	12	N
0390	Net Casualty or Theft Loss	12D	12	N
0400	Total Line 12 Amount	13D	12	N
0410	Total Casualty or Theft Gain	14D	12	N
0420	Line 14 more than Line 13	15D	12	N
0430	Line 13 more than Line 14	16D	12	N
0440	10% of Adjusted Gross Income	17D	12	N
0450	Line 16 minus Line 17	18D	12	N
	Record Terminus Character		1	Value "#"

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1075" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0460	Record ID		6	"FRMbbb"
0461	Form Number		6	"4684bb"
0462	Page Number		5	"PG02b"
0463	Taxpayer Identification Number		9	N (Primary SSN)
0464	Filler		1	blank
0465	Form Occurrence Number		7	N 0000001
* 0470	Property Desc A (1)	19A	56	AN or "STMbnn"
+0480	Cost or Adj Basis (1)	20A	12	N
+0490	Insurance (1)	21A	12	N
*+0500	Gain from Casualty or Theft (1)	22A	12	N or "STMbnn"
+0510	Fair Market Value Before Theft (1)	23A	12	N
+0520	Fair Market Value After Theft (1)	24A	12	N
+0530	Net Fair Market (1)	25A	12	N
+0540	Property Basis or Net Fair Market (1)	26A	12	N
+0550	Net Property Loss (1)	27A	12	N
0560	Property Desc B (2)	19B	56	AN
0570	Cost or Adj Basis (2)	20B	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0580	Insurance (2)	21B	12	N
0590	Gain from Casualty or Theft (2)	22B	12	N
0600	Fair Market Value Before Theft (2)	23B	12	N
0610	Fair Market Value After Theft (2)	24B	12	N
0620	Net Fair Market (2)	25B	12	N
0630	Property Basis or Net Fair Market (2)	26B	12	N
0640	Net Property Loss (2)	27B	12	N
0650	Property Desc C (3)	19C	56	AN
0660	Cost or Adj Basis (3)	20C	12	N
0670	Insurance (3)	21C	12	N
0680	Gain from Casualty or Theft (3)	22C	12	N
0690	Fair Market Value Before Theft (3)	23C	12	N
0700	Fair Market Value After Theft (3)	24C	12	N
0710	Net Fair Market (3)	25C	12	N
0720	Property Basis or Net Fair Market (3)	26C	12	N
0730	Net Property Loss (3)	27C	12	N
0740	Property Desc D (4)	19D	56	AN
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0770	Gain from Casualty or Theft (4)	22D	12	N
0780	Fair Market Value Before Theft (4)	23D	12	N
0790	Fair Market Value After Theft (4)	24D	12	N
0800	Net Fair Market (4)	25D	12	N
0810	Property Basis or Net Fair Market (4)	26D	12	N
0820	Net Property Loss (4)	27D	12	N
0830	Total Casualty or Theft Loss	28D	12	N
* 0840	Short - Casualty or Theft Desc (1)	29(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	29(b)(i)	12	N
+0860	Short - Income Producing Property (1)	29(b)(ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	29(b)(c)	12	N
0880	Short - Casualty or Theft Desc (2)	29(a)	25	AN
0890	Short - Trade or Rental Property (2)	29(b)(i)	12	N
0900	Short - Income Producing Property (2)	29(b)(ii)	12	N
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b)(i)	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0930	Short - Totals Income Producing Property	30(b)(ii)	12	N
0940	Short - Totals Gains from Casulties or Thefts	30(c)	12	N
0948	PAL Indicator	31(c)	3	"PAL" or blank
0950	Net Gain or (Loss)	31(c)	12	N
0958	PAL Indicator	32(c)	3	"PAL" or blank
0960	Amount on Line 30(b)(ii)	32(c)	12	N
0970	Casualty or Theft Gains from F4797	33(c)	12	N
* 0980	Long - Casualty or Theft Desc (1)	34(a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	34(b)(i)	12	N
+1000	Long - Income Producing Property (1)	34(b)(ii)	12	N
+1010	Long - Gains from Casualties or Thefts(1)	34(c)	12	N
1020	Long - Casualty or Theft Desc (2)	34(a)	25	AN
1030	Long - Trade Rental Property (2)	34(b)(i)	12	N
1040	Long - Income Producing Property (2)	34(b)(ii)	12	N
1050	Long - Gains from Casualties or Thefts (2)	34(c)	12	N
1060	Long - Total Losses Trade, Business	35(b)(i)	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
1070	Long - Total Losses Income Producing Property	35(b)(ii)	12	N
1080	Long - Total Gains	36(c)	12	N
1090	Long - Line 35 Amounts cols (b)(i) and (b)(ii)	37(c)	12	N
1098	PAL Indicator	38(a)	3	"PAL" or blank
1100	Net Gain or (Loss)	38(a)	12	N
1108	PAL Indicator	38(b)	3	"PAL" or blank
1110	Line 35 Amount Col (b)(ii)	38(b)	12	N
1120	Loss equal to or smaller than Gain	39	12	N
	Record Terminus Character		1	Value "#"

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0894" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4797bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0030	Current Year Gross Proceeds	1	12	N
*0040	Property Desc 1	2a(1)	15	AN or "STMbnn"
+ 0050	Date Acquired 1	2b(1)	8	DT or "INHERIT" or blank
+0060	Date Sold 1	2c(1)	8	DT
+0070	Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080	Depreciation Allwd 1	2e(1)	12	N
+ 0090	Cost/Other Basis 1	2f(1)	12	N
+0095	Property Gain/Loss 1	2g(1)	12	N
0120	Property Desc 2	2a(2)	15	AN
0130	Date Acquired 2	2b(2)	8	DT or "INHERIT" or blank
0140	Date Sold 2	2c(2)	8	DT
0150	Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160	Depreciation Allwd 2	2e(2)	12	N
0170	Cost/Other Basis 2	2f(2)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0175	Property Gain/Loss 2	2g(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	DT or "INHERIT" or blank |
0220	Date Sold 3	2c(3)	8	DT
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	DT or "INHERIT" or blank |
0300	Date Sold 4	2c(4)	8	DT
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank |
0461	Gain from Part III	6(g)	12	N
0482	Tot Property Gain/ Loss	7(g)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"
+ 0530	Date Acquired 1	10b(1)	8	DT or "INHERIT" or blank |
+0540	Date Sold 1	10c(1)	8	DT
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+ 0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	15	AN
0610	Date Acquired 2	10b(2)	8	DT or "INHERIT" or blank |
0620	Date Sold 2	10c(2)	8	DT
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN
0690	Date Acquired 3	10b(3)	8	DT or "INHERIT" or blank |
0700	Date Sold 3	10c(3)	8	DT
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	DT or "INHERIT" or blank |
0780	Date Sold 4	10c(4)	8	DT

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank |
0980	Recapture Sec 179	17(g)	12	N
1010	Net Ordinary Gain/ Loss	18(g)	12	N
1020	Form 4684 Loss	18b(1)	12	N
1030	Redetermined Gain/ Loss	18b(2)	12	N
	Record Terminus Character		1	Value "#"

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1383" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1040	Record ID		6	"FRMbbb"
1041	Form Number		6	"4797bb"
1042	Page Number		5	"PG02b"
1043	Taxpayer Identification Number		9	N (Primary SSN)
1044	Filler		1	blank
1045	Form Occurrence Number		7	N 0000001
* 1050	Property Description (1)	19(A)	40	AN or "STMbnn"
+1060	Date Acquired (1)	19(A)	8	DT
+1070	Date Sold (1)	19(A)	8	DT
+1080	Gross Sales Price (1)	20(A)	12	N
+1090	Cost Or Other Basis Plus Exp of Sale (1)	21(A)	12	N
*+1100	Depreciation Allowed (1)	22(A)	12	N or "STMbnn"
+1110	Adjusted Basis (1)	23(A)	12	N
+1120	Total Gain (1)	24(A)	12	N
1130	Property Description (2)	19(B)	40	AN
1140	Date Acquired (2)	19(B)	8	DT
1150	Date Sold (2)	19(B)	8	DT
1160	Gross Sales Price (2)	20(B)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1170	Cost Or Other Basis Plus Exp of Sale (2)	21(B)	12	N
1180	Depreciation Allowed (2)	22(B)	12	N
1190	Adjusted Basis (2)	23(B)	12	N
1200	Total Gain (2)	24(B)	12	N
1210	Property Description (3)	19(C)	40	AN
1220	Date Acquired (3)	19(C)	8	DT
1230	Date Sold (3)	19(C)	8	DT
1240	Gross Sales Price (3)	20(C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21(C)	12	N
1260	Depreciation Allowed (3)	22(C)	12	N
1270	Adjusted Basis (3)	23(C)	12	N
1280	Total Gain (3)	24(C)	12	N
1290	Property Description (4)	19(D)	40	AN
1300	Date Acquired (4)	19(D)	8	DT
1310	Date Sold (4)	19(D)	8	DT
1320	Gross Sales Price (4)	20(D)	12	N
1330	Cost Or Other Basis Plus Exp of Sale (4)	21(D)	12	N
1340	Depreciation Allowed (4)	22(D)	12	N
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
*1370	Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380	Section 1245 Property Accepted Amount (1)	25b (A)	12	N
1390	Depreciation For Property (2)	25a (B)	12	N
1400	Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410	Depreciation For Property (3)	25a (C)	12	N
1420	Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430	Depreciation For Property (4)	25a (D)	12	N
1440	Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450	Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460	Applicable Pcntg Amt (1)	26b (A)	12	N
+1470	Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480	Additional Deprec Aft 12/31/69, Bef 1/1/76 (1)	26d (A)	12	N
*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+ 1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N
1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY |
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY |
1650	Itemized Depreciation (3)	26g (C)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N
1690	Additional Deprec Aft 12/31/69, Bef 1/1/75 (4)	26d (D)	12	N
1700	Applicable Pctng Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N
*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N
1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0753" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4835bb"
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	EIN		9	N or blank
0030	Farm Participation-Yes	A	1	"X" or blank
0035	Farm Participation-No	A	1	"X" or blank
0050	Income Production of Livestock	1	12	N
0060	Total Coop Distribution	2a	12	N
0075	Taxable Amount	2b	12	N
0090	Agricultural Program Payments	3a	12	N
0095	Taxable Amount	3b	12	N
@0100	Commodity Credit Loans Explan	4a	6	"STMbnn" or blank
0110	Commodity Credit Loans Amt	4a	12	N
0112	Commodity Credit Loans Forfeited	4b	12	N

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0115	Taxable Amount	4c	12	N
0120	Crop Insur Proceeds Amt	5a	12	N
0122	Taxable Amount	5b	12	N
@0123	Election to Def Explanation	5c	6	"STMbnn" or blank
0124	Election to Defer Ind	5c	1	"X" or blank
0126	Deferred Amount	5d	12	N
0140	Other Income, Fed & State Tax Cr	6	12	N
0150	Gross Farm Rents	7	12	N
0165	Car and Truck Expense	8	12	N
0170	Chemicals	9	12	N
0180	Conservation Expenses	10	12	N
0185	Custom Hire (Machine Work)	11	12	N
0190	Depreciation/Sec. 179 Expense Deduction	12	12	N
0200	Employee Benefit Program	13	12	N
0210	Feed Purchased	14	12	N
0220	Fertilizer and lime	15	12	N
0230	Freight, Trucking	16	12	N
0240	Gasoline, fuel oil	17	12	N
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMbnn" or blank

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0260	Mortgage Interest Paid	19a	12	N
@0265	1098 Name/Address		6	"STMbnn" or blank
0270	Other Interest	19b	12	N
0280	Labor Hired	20	12	N
0320	Pension/ Profit-sharing Plans	21	12	N
0330	Rent or Lease Deduction Machinery/ Equipment	22a	12	N
0335	Rent or Lease Deduction Farm/ Pasture/Animals	22b	12	N
0340	Repairs, Maintenance	23	12	N
0350	Seeds, Plants Purchased	24	12	N
0370	Storage, Warehousing	25	12	N
0380	Supplies Purchased	26	12	N
0390	Taxes	27	12	N
0400	Utilities	28	12	N
0410	Veterinary Fees Medicine Breeding	29	12	N
* 0420	Other Expenses Desc a	30a	15	AN or "STMbnn" |
+0430	Other Expense Amount a	30a	12	N
0440	Other Expenses Desc b	30b	15	AN |
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN |

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0470	Other Expense Amount c	30c	12	N
0480	Other Expenses Desc d	30d	15	AN
0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0615	All is At Risk Ind	33a	1	"X" or blank
0620	Some is Not at Risk	33b	1	"X" or blank
0630	Net Farm Rent (Loss)	33c	12	N
	Record Terminus Character		1	Value "#"

FORM 4952 Investment Interest Expense Deduction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0199" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4952bb"
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	Investment Interest Expense	1	12	N
0020	Carryover Disallowed Interest Expense	2	12	N
0030	Total Investment Interest	3	12	N
0032	Investment Property Gross Income	4a	12	N
0033	Disposed Net Gain	4b	12	N
0034	Disposed Net Capital Gain	4c	12	N
0035	Non Capital Disp. Gain	4d	12	N
0036	Investment Capital Gain	4e	12	N
0037	Investment Income	4f	12	N
0038	Investment Expenses	5	12	N

FORM 4952 Investment Interest Expense Deduction

Field No.	Identification	Form Ref.	Length	Field Description
0040	Net Investment income	6	12	N
0050	Carry Forward Disallowed Interest Expense	7	12	N
0060	Investment Interest Expense Deduction	8	12	N
	Record Terminus Character		1	Value "#"

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0827" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4970bb"
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	Name of Person Subject to Trust Tax	A	35	A, hyphen (-), less than (<), or blank
0020	SSN of Person Subject to Trust Tax	B	9	N
0030	Name of Trust	C	35	AN
0040	Street Address	C	35	AN
0050	City/State/Zip	C	33	AN
0060	Employer Identification Number	D	9	N
0070	Domestic Indicator	E	1	"X" or blank
0080	Foreign Indicator	E	1	"X" or blank
0090	Beneficiary Date of Birth	F	8	DT
0100	Number of Trust Distributions	G	2	N
0110	Prior Years Dist. Amt.	1	12	N

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
0120	Pre-Born/21 Dist. Amt.	2	12	N
0130	Net Distribution Amount	3	12	N
0140	Net Amount Tax	4	12	N
0150	Total Amount	5	12	N
0160	Tax Exempt Interest	6	12	N
0170	Taxable Amount	7	12	N
0180	Number of Dist. Years	8	2	N
0190	Annual Average of Dist. Amount	9	12	N
0200	Quarter Average of Dist. Amount	10	12	N
0210	Number of Accounted Earlier Years	11	2	N
0220	Recomputing Average	12	12	N
0230	Prior Year Pre-Dist. Taxable Income (a)	13a	12	N
0240	Prior Year Pre-Dist. Taxable Income (b)	13b	12	N
0250	Prior Year Pre-Dist. Taxable Income (c)	13c	12	N
0260	Prior Year Pre-Dist. Taxable Income (d)	13d	12	N
0270	Prior Year Pre-Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
0290	Mid Year Pre-Dist. Taxable Income (a)	14a	12	N
0300	Recomputing Average Repeated (a)	15a	12	N
0310	Recomputed Income (a)	16a	12	N
0320	Income Tax (a)	17a	12	N
0330	Pre-Credit Tax (a)	18a	12	N
0340	Additional Tax (a)	19a	12	N
0350	Tax Credit (a)	20a	12	N
0360	Net Tax (a)	21a	12	N
0370	Alternative Min. Tax Adjustment (a)	22a	12	N
0380	Adjusted Net Tax (a)	23a	12	N
0390	Mid Year Digits (b)	Part 2(b)	4	N
0400	Mid Year Pre-Dist. Taxable Income (b)	14b	12	N
0410	Recomputing Average Repeated (b)	15b	12	N
0420	Recomputed Income (b)	16b	12	N
0430	Income Tax (b)	17b	12	N
0440	Pre-Credit Tax (b)	18b	12	N
0450	Additional Tax (b)	19b	12	N
0460	Tax Credit (b)	20b	12	N
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
0500	Mid Year Digits (c)	Part 2(c)	4	N
0510	Mid Year Pre-Dist. Taxable Income (c)	14c	12	N
0520	Recomputing Average Repeated (c)	15c	12	N
0530	Recomputed Income (c)	16c	12	N
0540	Income Tax (c)	17c	12	N
0550	Pre-Credit Tax (c)	18c	12	N
0560	Additional Tax (c)	19c	12	N
0570	Tax Credit (c)	20c	12	N
0580	Net Tax (c)	21c	12	N
0590	Alternative Min. Tax Adjustment (c)	22c	12	N
0600	Adjusted Net Tax (c)	23c	12	N
0610	Adjusted Tax	24	12	N
0620	Average Adjusted Tax	25	12	N
0630	Accountable Early Years Total	26	12	N
0640	Net Amount Tax Repeated	27	12	N
0670	Accumulation Dist. Attributable Tax	28	12	N
	Record Terminus Character		1	Value "#"

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0426" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4972bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Recipient Name		35	AN
0020	Recipient SSN		9	N
0024	Distribution of Qualified Plan Yes Box	1	1	"X" or blank
0026	Distribution of Qualified Plan No Box	1	1	"X" or blank
0030	Rollover Yes Box	2	1	"X" or blank
0040	Rollover No Box	2	1	"X" or blank
0042	Beneficiary of Qual Participant Yes Box	3	1	"X" or blank
0044	Beneficiary of Qual Participant No Box	3	1	"X" or blank
0084	Qual Age - Five Yr Member Yes Box	4	1	"X" or blank
0086	Qual Age - Five Yr Member No Box	4	1	"X" or blank

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
0190	Prior Yr Distribution Yes Box	5a	1	"X" or blank
0200	Prior Yr Distribution No Box	5a	1	"X" or blank
0201	Beneficiary Distribution Yes Box	5b	1	"X" or blank
0202	Beneficiary Distribution No Box	5b	1	"X" or blank
0204	NUA Literal	6	3	"NUA" or blank
0206	NUA Worksheet Amount	6	12	N
0210	Form 1099R Capital Gain	6	12	N
0220	Capital Gain Election	7	12	N
0230	NUA Literal	8	3	"NUA" or blank
0235	NUA Included Amt.	8	12	N
0240	Ordinary Income	8	12	N
0250	Death Benefit Exclusion	9	12	N
0260	Total Taxable Amount	10	12	N
0270	Actuarial Value	11	12	N
0280	Adjusted Total Taxable Amount	12	12	N
0290	50% of Adjusted Taxable Amount	13	12	N
0300	Net Adjusted Taxable Amount	14	12	N
0310	20% of Net Adjusted Taxable Amt	15	12	N
0320	Minimum Distribution Allowance	16	12	N

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
0330	Allowable Taxable Amount	17	12	N
0340	Federal Estate Tax	18	12	N
0350	Net Taxable Amount	19	12	N
0351	Acturial/Adjusted Taxable Amt Ratio	20	6	R
0352	Percentage of Minimum Distribution Allowance	21	12	N
0353	Adjusted Actuarial Value	22	12	N
0605	10 Yr Method Taxable Amt	23	12	N
0610	10 Yr Method Lump Sum Tax	24	12	N
0620	10 Yr Method Tentative Average Tax	25	12	N
0660	10 Yr Method Taxable Adj Acturial Amt.	26	12	N
0670	10 Yr Method Adjusted Acturial Tax	27	12	N
0680	10 Yr Method Adjusted Average Tax	28	12	N
0690	10 Yr Method Average Tax	29	12	N

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank
0705	Total Tax on Lump-Sum Distribution	30	12	N
	Record Terminus Character		1	Value "#"

FORM 5329 PAGE 1 Additional Taxes Attributable to IRAs,...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0362" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5329bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Name of Person Subject to Penalty Tax		35	A, hyphen (-), less than (<), or blank
0020	SSN of Person Subject to Penalty Tax		9	N
0030	Street Address		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
0040	City		22	AN
0050	State Abbreviation		2	A (Standard Postal State Abbreviations in the File Specifications)
0060	Zip Code		9	N (left-justified)
0070	Amended Return Ind		1	NO ENTRY
0072	Total Early Distributions	1	12	N
0073	Exception Code	2	2	N 01-10

Field No.	Identification	Form Ref.	Length	Field Description
0074	Total Amount Excluded from Additional Tax	2	12	N
0076	Amount Subject to Additional Tax	3	12	N
0078	Total Section 72 Tax on Early Distributions	4	12	N
0081	Current TY Taxable Distribution Amount	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Tax on Ed IRA Distrib Not Used for Educ Expenses	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N

FORM 5329 PAGE 1 Additional Taxes Attributable to IRAs,...

Field No.	Identification	Form Ref.	Length	Field Description
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
	Record Terminus Character		1	Value "#"

FORM 5329 PAGE 2 Additional Taxes Attributable to IRAs,...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0310	Record ID		6	"FRMbbb"
0311	Form Number		6	"5329bb"
0312	Page Number		5	"PG02b"
0313	Taxpayer Identification Number		9	N (Primary SSN)
0314	Filler		1	blank
0315	Form Occurrence Number		7	N 0000001 - 0000002
0400	Excess Contributions to Roth IRA for Current TY	18	12	N
0410	Roth IRA Contribution Credit	19	12	N
0420	Includible Current Tax Year Roth IRA Distributions	20	12	N
0430	Total of Lines 19 and 20	21	12	N
0440	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0450	Roth IRA Current TY Excess Contributions Withdrawn	23	12	N
0460	Total Roth IRA Excess Contributions	24	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0480	Excess Contributions Tax on Roth IRA	25	12	N
0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions Withdrawn	31	12	N
0550	Total Ed IRA Excess Contributions	32	12	N
0570	Excess Contributions Tax on Ed IRA	33	12	N
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N

FORM 5329 PAGE 2 Additional Taxes Attributable to IRAs,...

Field No.	Identification	Form Ref.	Length	Field Description
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0670	Minimum Required Distribution	42	12	N
0680	Amount Actually Distributed	43	12	N
0690	Excess Accumulation	44	12	N
0700	Waiver	45	6	"WAIVER" or blank
@ 0710	Waiver Explanation	45	6	"STMbnn" or blank
0720	Tax on Excess Accumulations	45	12	N
	Record Terminus Character		1	Value "#"

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0418" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5884bb"
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	Reserved		9	Blank
0040	Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050	Total Wages Worked 120-400 Hours	1a	12	N
0060	Wages Paid Worked At Least 400 Hours	1b	12	N
0070	Total Wages Worked 400 Hours or More	1b	12	N
0080	Current Year Credit	2	12	N
@ 0085	Attach Exception Statement	2	6	"STMbnn" or blank
0090	Work Oppt. Credits From Flow-Through Entities	3	12	N
0100	1041 Portion	4	12	NO ENTRY
0110	Total Current Year Work Opportunity Credit	4	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0120	Regular Tax Before Credits	5	12	N
0130	Alternative Minimum Tax	6	12	N
0140	Regular Tax Plus Alternative Minimum Tax	7	12	N
0150	Foreign Tax Credit	8a	12	N
0160	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0170	Credit for Elderly or Disabled (Sch R)	8c	12	N
0180	Education Credits (Form 8863)	8d	12	N
0190	Child Tax Credit	8e	12	N
0200	Mortgage Interest Credit (Form 8396)	8f	12	N
0210	Adoption Credit (Form 8839)	8g	12	N
0220	DC First Time Homebuyer Credit (Form 8859)	8h	12	N
0230	Possessions Tax Credit (Form 5735)	8i	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8j	12	N
0250	Qualified Electric Vehicle Credit	8k	12	N
0260	Add Lines 8a through 8k	8l	12	N
0270	Net Income Tax	9	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0280	Tentative Minimum Tax	10	12	N
0290	Net Regular Tax	11	12	N
0300	Enter 25% of Excess	12	12	N
0310	Greater of Line 10 or Line 12	13	12	N
0320	Subtract Line 13 from Line 9	14	12	N
0330	Work Opportunity Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

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FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0461" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6198bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0009	Description of Activity		80	AN
0010	Activity Profit/Loss	1	12	N
0020	Sch D Gain/Loss	2a	12	N
0030	F4797 Gain/Loss	2b	12	N
*0033	Other Gain/Loss Type	2c	20	AN or "STMbnn"
+0037	Other Gain/Loss Amount	2c	12	N
0040	Total Other Gain/ Loss	2c	12	N
0050	Sch K-1 Income/Gain/ Loss	3	12	N
0060	Other Deductions	4	12	N
0070	Current Year Overall Profit/Loss	5	12	N
0080	Adjusted Basis	6	12	N
0090	Tax Year Increases	7	12	N

FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0100	Line 6 Plus Line 7	8	12	N
0110	Tax Year Decreases	9	12	N
0120	Line 8 Minus Line 9	10a	12	N
0130	Amount at Risk	10b	12	N
0140	Investment	11	12	N
0150	Increases at Effective Date	12	12	N
0160	Line 11 Plus Line 12	13	12	N
0170	Decreases at Effective Date	14	12	N
0180	At Risk Effective Date Box	15a	1	"X" or blank
0190	Prior Year F6198, Line 19b Box	15b	1	"X" or blank
0200	Amount at Risk	15	12	N
0210	Increases Effective Date Box	16a	1	"X" or blank
0220	Increases End of Prior Year Box	16b	1	"X" or blank
0230	Amount of Increases	16	12	N
0240	Line 15 Plus Line 16	17	12	N
0250	Decreases Effective Date Box	18a	1	"X" or blank
0260	Decreases End of Prior Year Box	18b	1	"X" or blank
0270	Amount of Decreases	18	12	N
0280	Line 17 Minus Line 18	19a	12	N
0290	Amount at Risk	19b	12	N

FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0300	Larger of Line 10b or Line 19b	20	12	N
0310	Deductible Loss	21	12	N
	Record Terminus Character		1	Value "#"

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FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0560" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6251bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0035	Standard Deduction	1	12	N
0045	Medical/Dental Expense	2	12	N
0065	Schedule A Taxes	3	12	N
0085	Certain Mortgage Int.	4	12	N
0087	Miscellaneous Itemized Deductions	5	12	N
0088	Refund of Taxes	6	12	N
0090	Investment Int. Expense	7	12	N
0095	Depreciation	8	12	N
0147	Adjusted Gain or Loss	9	12	N
0149	Incentive Stock Options	10	12	N
0163	Passive Activity Loss	11	12	N

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
0165	Beneficiaries of Estates and Trusts	12	12	N
0175	Tax Exempt Interest From Private Activity Bond	13	12	N
0178	Circulation Expense	14a	12	N
0180	Depletion	14b	12	N
0184	Accelerated Depreciation Pre-1987 Property	14c	12	N
0186	Certain Installment Sales	14d	12	N
0188	Intangible Drilling	14e	12	N
0190	Large Partnerships	14f	12	N
0192	Long Term Contracts	14g	12	N
0194	Certain Loss Limitations	14h	12	N
0196	Mining Exploration and Development Costs	14i	12	N
0197	Adjustment for Patron	14j	12	N
0198	Pollution Control Facilities	14k	12	N
0200	Research Experimental Expense	14l	12	N
0201	Section 1202 Exclusion	14m	12	N
0202	Tax Shelter Farm Loss	14n	12	N
0204	Related Adjustments	14o	12	N
0206	Total Other Adjustments	14	12	N

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
0220	Total Adjustments and Tax Preference	15	12	N
0221	Taxable Income	16	12	N
0222	Net Operating Loss	17	12	N
0223	Worksheet Amount	18	12	N
0225	Pre Operating Loss AMT Income	19	12	N
0267	Alternative Tax Net Operating Loss	20	12	N
0283	Alternative Minimum Taxable Income	21	12	N
0287	Exemption Amount	22	12	N
0306	Child Exemption Worksheet Literal	22	1	"C" or blank
0315	Adjusted AMT Income	23	12	N
0325	Initial Minimum Tax	24	12	N
0330	Foreign Tax Credit	25	12	N
0333	Tentative Minimum Tax	26	12	N
0337	Applicable Return Tax	27	12	N
0340	Alternative Minimum Tax	28	12	N
	Record Terminus Character		1	Value "#"

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	29	12	N
0370	Amount from Schedule D Line 27	30	12	N
0380	Unrecaptured Section 1250 Gain	31	12	N
0390	Total of Lines 30 and 31	32	12	N
0400	Amount from Schedule D Line 22	33	12	N
0410	Smaller of Lines 32 or 33	34	12	N
0420	Subtract Lines 34 from 29	35	12	N
0430	Multiply Line 35 by .26 or.28 and Subtract $3,500	36	12	N
0480	Amount from Schedule D Line 36	37	12	N
0490	Smallest of Lines 29, 30 or 37	38	12	N

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
0500	Multiply Line 38 by .10	39	12	N
0510	Smaller of Lines 29 or 30	40	12	N
0520	Amount of Line 38	41	12	N
0530	Subtract Lines 41 from 40	42	12	N
0532	Multiply Line 42 by .20	43	12	N
0534	Amount of Line 29	44	12	N
0536	Add Lines 35, 38, 42	45	12	N
0538	Subtract Lines 45 from 44	46	12	N
0540	Multiply Line 46 by .25	47	12	N
0550	Add Lines 36, 39, 43, 47	48	12	N
0560	Multiply Line 29 by .26 or.28 and Subtract $3,500	49	12	N
0570	Smaller of Lines 48 or 49	50	12	N
	Record Terminus Character		1	Value "#"

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FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0623" for Fixed; "hnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6252bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000003
0010	Property Description	1	65	AN
0020	Date Acquired	2a	8	DT
0030	Date Sold	2b	8	DT
0040	Related Party Yes	3	1	"X" or blank
0050	Related Party No	3	1	"X" or blank
0060	Marketable Security Yes	4	1	"X" or blank
0070	Marketable Security No	4	1	"X" or blank
0080	Selling Price	5	12	N
0090	Mortgage / Indebtedness	6	12	N
0100	Line 5 Minus Line 6	7	12	N
0110	Cost or Basis	8	12	N
0120	Depreciation Allowable	9	12	N
0130	Adjusted Basis	10	12	N

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
0140	Commission/Other Exp	11	12	N
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank
0330	Property Sold No	28	1	"X" or blank

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
0337	Date of Disposition	29a	8	DT
0340	1st Disp Sale/ Exchange	29b	1	"X" or blank
0350	2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360	2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370	Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380	Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390	Selling Price	30	12	N
0400	Contract Price 1st Yr	31	12	N
0410	Smaller Line 30 or 31	32	12	N
0420	Total Payments Received	33	12	N
0430	Line 32 Minus Line 33	34	12	N
0440	Line 34 Times 1st Year Gross Profit Ratio	35	12	N
0450	Line 34 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

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FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0610" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6478bb"
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	Reserved		9	Blank
0020	Qualified ethanol fuel production (gallons)	1(a)	12	N
0030	Total qualified ethanol fuel	1(c)	12	N
0040	190 proof or greater (in gallons)	2a(a)	12	N
0050	Total 190 proof or greater	2a(c)	12	N
0060	Less than 190 proof but at least 150 proof	2b(a)	12	N
0070	Total less than 190 proof but at least 150 proof	2b(c)	12	N
0080	Add lines 1, 2a and 2b	3(a)	12	N
0090	Total add lines 1, 2a, and 2b	3(c)	12	N

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
0100	Other fuels blended with alcohol on lines 2a & 2b	4(a)	12	N
0110	Total gallons of fuel	5a(a)	12	N
0120	Total gallons containing less than 5.7%	5b(a)	12	N
0130	Subtract line 5b from line 5a	6(a)	12	N
0140	Aviation fuel for use in noncommercial aviation	7a(a)	12	N
0150	Total aviation fuel for use in noncommercial	7a(c)	12	N
0160	Gasohol containing less than 85% alcohol	7b(a)	12	N
0170	Total gasohol containing less than 85% alcohol	7b(c)	12	N
0180	Special motor fuel containing 85% or more alcohol	7c(a)	12	N
0190	Total special motor fuel containing 85% alcohol	7c(c)	12	N
0200	Add lines 7a through 7c	8	12	N
0210	Current year credit less excise tax benefit	9	12	N
0220	Flow-through alcohol fuel credits from partnership	10	12	N

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
0225	1041 portion amount	11	12	NO ENTRY
0230	Total current year credit for alcohol used as fuel	11	12	N
0233	1041 beneficiaries amount	11	12	NO ENTRY
0235	Attach 1041 statement	11	6	NO ENTRY
0240	Regular tax before credits	12	12	N
0250	Alternative minimum tax	13	12	N
0260	Regular Tax Plus Alternative Minimum Tax	14	12	N
0270	Foreign tax credit	15a	12	N
0280	Credit for child & dependent care expenses	15b	12	N
0290	Credit for elderly or disabled	15c	12	N
0300	Education credits	15d	12	N
0310	Child tax credit	15e	12	N
0320	Mortgage interest credit	15f	12	N
0330	Adoption credit	15g	12	N
0340	District of Columbia first time homebuyer credit	15h	12	N
0350	Possessions tax credit (Form 5735)	15i	12	NO ENTRY

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
0360	Credit for fuel from a nonconventional source	15j	12	N
0370	Qualified electric vehicle credit	15k	12	N
0380	Add lines 15a through 15k	15l	12	N
0390	Net income tax	16	12	N
0400	Tentative minimum tax	17	12	N
0410	Net regular tax	18	12	N
0420	Enter 25% of Excess	19	12	N
0430	Greater of line 17 or line 19	20	12	N
0440	Subtract line 20 from line 16	21	12	N
0450	Credit for alcohol used as fuel	22	12	N
	Record Terminus Character		1	Value "#"

FORM 6765 PAGE 1 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0578" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6765bb"
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	Reserved		9	Blank
0020	Payments paid or incurred - Sect. A	1	12	N
0030	Organization base period amt. - Sect. A	2	12	N
0040	Subtract line 2 from line 1 - Sect. A	3	12	N
0050	Wages for qualified services - Sect. A	4	12	N
0060	Cost of supplies - Sect. A	5	12	N
0070	Cost of computers - Sect. A	6	12	N
0080	Percentage of contract research expenses - Sect. A	7	12	N
0090	Total qualified research expenses - Sect. A	8	12	N

FORM 6765 PAGE 1 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0100	Fixed-base percentage	9	6	R
0110	Avg. annual gross receipts - Sect. A	10	12	N
0120	Multiply line 10 by percent on line 9 (Base amount	11	12	N
0130	Subtract line 11 from line 8	12	12	N
0140	Multiply line 8 by 50%	13	12	N
0150	Smaller of line 12 or line 13	14	12	N
0160	Add lines 3 and 14	15	12	N
0170	Electing reduced credit literal	16	8	"SECb280C" or blank
0180	Regular credit	16	12	N
@ 0190	Attach schedule	16	6	"STMbnn" or blank
0200	Payments paid or incurred - Sect. B	17	12	N
0210	Organization base period amt. - Sect. B	18	12	N
0220	Subtract line 18 from line 17	19	12	N
0230	Multiply line 19 by 20%	20	12	N
0240	Wages for qualified services - Sect. B	21	12	N
0250	Cost of supplies - Sect. B	22	12	N
0260	Costs of computers - Sect. B	23	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0270	Percentage of contract research expenses - Sect. B	24	12	N
0280	Total qualified research expenses - Sect. B	25	12	N
0290	Avg. annual gross receipts - Sect. B	26	12	N
0300	Multiply line 26 by 1%	27	12	N
0310	Subtract line 27 from line 25	28	12	N
0320	Multiply line 26 by 1.5%	29	12	N
0330	Subtract line 29 from line 25	30	12	N
0340	Subtract line 30 from line 28	31	12	N
0350	Multiply line 26 by 2%	32	12	N
0360	Subtract line 32 from line 25	33	12	N
0370	Subtract line 33 from line 30	34	12	N
0380	Multiply line 31 by 2.65%	35	12	N
0390	Multiply line 34 by 3.2%	36	12	N
0400	Multiply line 33 by 3.75%	37	12	N
0410	Add lines 20, 35, 36, and 37	38	12	N
0420	Electing reduced credit literal	39	8	"SECb280C" or blank

FORM 6765 PAGE 1 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0430	Alternative incremental credit	39	12	N
@ 0440	Attach schedule	39	6	"STMbnn" or blank
0450	Flow-through research credits	40	12	N
0455	1041 portion amount	41	12	NO ENTRY
0460	Total current year credit for increasing research	41	12	N
	Record Terminus Character		1	Value "#"

FORM 6765 PAGE 2 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0480	Record ID		6	"FRMbbb"
0481	Form Number		6	"6765bb"
0482	Page Number		5	"PG02b"
0483	Taxpayer Identification Number		9	N (Primary SSN)
0484	Filler		1	Blank
0485	Form Occurrence Number		7	N 0000001
0490	Enter The Amount from Line 41	42	12	N
0500	Credit Attributable to First Suspension Period	43	12	N
0510	Credit Attributable to Second Suspension Period	44	12	N
0520	Add Lines 43 and 44	45	12	N
0530	Subtract Line 45 from Line 42	46	12	N
0540	Regular tax before credits	47	12	N
0550	Alternative minimum tax	48	12	N
0560	Regular Tax Plus Alternative Minimum Tax	49	12	N
0570	Foreign tax credit	50a	12	N

FORM 6765 PAGE 2 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0580	Credit for child/ dependent care expenses	50b	12	N
0590	Credit for elderly or disabled	50c	12	N
0600	Education credits	50d	12	N
0610	Child tax credit	50e	12	N
0620	Mortgage interest credit	50f	12	N
0630	Adoption Credit	50g	12	N
0640	District of Columbia first-time homebuyer credit	50h	12	N
0650	Possessions tax credit (Form 5735)	50i	12	NO ENTRY
0660	Credit for fuel from a nonventional source	50j	12	N
0670	Qualified electric vehicle credit	50k	12	N
0680	Add lines 50a through 50k	50l	12	N
0690	Net income tax	51	12	N
0700	Tentative minimum tax	52	12	N
0710	Net regular tax	53	12	N
0720	Enter 25% of excess	54	12	N
0730	Greater of line 52 or line 54	55	12	N
0740	Subtract line 55 from line 51	56	12	N

FORM 6765 PAGE 2 Credit For Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0750	Total Credit Allowed for The Current Year	57	12	N
0760	Suspended Credit Allowed for The Current Year	58	12	N
0770	Credit for increasing research activities	59	12	N
	Record Terminus Character		1	Value "#"

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FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1154" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6781bb"
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	Attached List of Foreign Currency Contracts		6	"STMbnn" or blank
0020	Mixed Straddle Election Box	A	1	"X" or blank
0030	Straddle by Straddle Identification Election Box	B	1	"X" or blank
0040	Mixed Straddle Account Election Box	C	1	"X" or blank
@ 0050	Statement Required by Regulations	C	6	"STMbnn" or blank
0060	Net Section 1256 Contracts Loss Election Box	D	1	"X" or blank
* 0070	Identification of Account - 1	1a(1)	46	AN, "STMbnn" or blank
+ 0080	Section 1256 Contracts Loss - 1	1b(1)	12	N

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
+ 0090	Section 1256 Contracts Gain - 1	1c(1)	12	N
0100	Identification of Account - 2	1a(2)	46	AN or blank
0110	Section 1256 Contracts Loss - 2	1b(2)	12	'See 1stOcc.'
0120	Section 1256 Contracts Gain - 2	1c(2)	12	'See 1stOcc.'
0130	Identification of Account - 3	1a(3)	46	'See 2ndOcc.'
0140	Section 1256 Contracts Loss - 3	1b(3)	12	'See 1stOcc.'
0150	Section 1256 Contracts Gain - 3	1c(3)	12	'See 1stOcc.'
0160	Total Section 1256 Contracts Loss	2b	12	N
0170	Total Section 1256 Contracts Gain	2c	12	N
0180	Total Section 1256 Contracts Net Gain or Loss	3c	12	N
@ 0190	Form 1099-B Adjustment Schedule	4c	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4c	12	N
0210	Net Gain or Loss and Form 1099-B Adjustments	5c	12	N
0220	Net Section 1256 Contracts Loss	6c	12	N
0230	Subtract Line 6 from Line 5	7c	12	N
0240	Short-Term Capital Gain or Loss	8c	12	N

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
0250	Long-Term Capital Gain or Loss	9c	12	N
@ 0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
* 0270	Description of Property (Losses) - 1	10a(1)	35	AN, "STMbnn" or blank
+ 0280	Delivery Date (Losses) - 1	10b(1)	8	DT or blank
+ 0290	Date Close Out or Sold (Losses) - 1	10c(1)	8	DT or blank
+ 0300	Gross Sales Price (Losses) - 1	10d(1)	12	N
+ 0310	Cost or Other Basis Plus Commissions (Losses) - 1	10e(1)	12	N
*+0320	Losses from Straddles - 1	10f(1)	12	N or "STMbnn"
+ 0330	Unrecognized Gain On Offsetting Positions - 1	10g(1)	12	N
+ 0340	Recognized Losses - 1	10h(1)	12	N
+ 0350	28% Rate Loss - 1	10i(1)	12	N
0360	Description of Property (Losses) - 2	10a(2)	35	AN or blank
0370	Delivery Date (Losses) - 2	10b(2)	8	'See 1stOcc.'
0380	Date Close Out or Sold (Losses) - 2	10c(2)	8	'See 1stOcc.'
0390	Gross Sales Price (Losses) - 2	10d(2)	12	'See 1stOcc.'

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
0400	Cost or Other Basis Plus Commissions (Losses) - 2	10e(2)	12	'See 1stOcc.'
0410	Losses from Straddles - 2	10f(2)	12	N
0420	Unrecognized Gain On Offsetting Positions - 2	10g(2)	12	'See 1stOcc.'
0430	Recognized Losses - 2	10h(2)	12	'See 1stOcc.'
0440	28% Rate Loss - 2	10i(2)	12	'See 1stOcc.'
@ 0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
0480	Long-Term Portion of 28% Rate Loss	11b(i)	12	N
* 0490	Description of Property (Gains) - 1	12a(1)	35	AN, "STMbnn" or blank
+ 0500	Delivery Date (Gains) - 1	12b(1)	8	DT or blank
+ 0510	Date Close Out or Sold (Gains) - 1	12c(1)	8	DT or blank
+ 0520	Gross Sales Price (Gains) - 1	12d(1)	12	N
+ 0530	Cost or Other Basis Plus Commissions (Gains) - 1	12e(1)	12	N
*+0540	Gains from Straddles - 1	12f(1)	12	N or "STMbnn"
+ 0550	28% Rate Gain - 1	12g(1)	12	N

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
0560	Description of Property (Gains) - 2	12a(2)	35	AN or blank
0570	Delivery Date (Gains) - 2	12b(2)	8	'See 1stOcc.'
0580	Date Close Out or Sold (Gains) - 2	12c(2)	8	'See 1stOcc.'
0590	Gross Sales Price (Gains) - 2	12d(2)	12	'See 1stOcc.'
0600	Cost or Other Basis Plus Commissions (Gains) - 2	12e(2)	12	'See 1stOcc.'
0610	Gains from Straddles - 2	12f(2)	12	N
0620	28% Rate Gain - 2	12g(2)	12	'See 1stOcc.'
@ 0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
0660	Long-Term Portion of 28% Rate Gain	13b(g)	12	N
* 0670	Description of Property (Unrecognized Gains) - 1	14a(1)	35	AN, "STMbnn" or blank
+ 0680	Date Acquired (Unrecognized Gains) - 1	14b(1)	8	DT or blank
+ 0690	Fair Market Value on Last Business Day of TY - 1	14c(1)	12	N
+ 0700	Cost or Other Basis As Adjusted - 1	14d(1)	12	N

FORM 6781

Field No.	Identification	Form Ref.	Length	Field Description
+ 0710	Unrecognized Gain - 1	14e(1)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14a(2)	35	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14b(2)	8	'See 1stOcc.'
0740	Fair Market Value on Last Business Day of TY - 2	14c(2)	12	'See 1stOcc.'
0750	Cost or Other Basis As Adjusted - 2	14d(2)	12	'See 1stOcc.'
0760	Unrecognized Gain - 2	14e(2)	12	'See 1stOcc.'
0770	Description of Property (Unrecognized Gains) - 3	14a(3)	35	'See 2ndOcc.'
0780	Date Acquired (Unrecognized Gains) - 3	14b(3)	8	'See 1stOcc.'
0790	Fair Market Value on Last Business Day of TY - 3	14c(3)	12	'See 1stOcc.'
0800	Cost or Other Basis As Adjusted - 3	14d(3)	12	'See 1stOcc.'
0810	Unrecognized Gain - 3	14e(3)	12	'See 1stOcc.'
	Record Terminus Character		1	Value "#"

FORM 8271

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0995" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8271bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0009	Investor's Name		35	AN
0010	Investor's Identifying Number		9	N
0020	Investor's Tax Year Ended		8	MMDDYYYY
0030	Tax Shelter Name - 1	1a	35	AN
0040	Tax Shelter Registration Number - 1	1b	11	N, "APPLIEDbFOR", or "NObNOTIFICA"
0050	Name of Person Who Applied for Registration - 1	1b	35	AN
0060	Tax Shelter Identifying Number - 1	1c	9	N or blank
0070	Tax Shelter Name - 2	2a	35	'See 1stOcc.'
0080	Tax Shelter Registration Number - 2	2b	11	'See 1stOcc.'

FORM 8271

Field No.	Identification	Form Ref.	Length	Field Description
0090	Name of Person Who Applied for Registration - 2	2b	35	'See 1stOcc.'
0100	Tax Shelter Identifying Number - 2	2c	9	'See 1stOcc.'
0110	Tax Shelter Name - 3	3a	35	'See 1stOcc.'
0120	Tax Shelter Registration - 3	3b	11	'See 1stOcc.'
0130	Name of Person Who Applied for Registration - 3	3b	35	'See 1stOcc.'
0140	Tax Shelter Identifying Number - 3	3c	9	'See 1stOcc.'
0150	Tax Shelter Name - 4	4a	35	'See 1stOcc.'
0160	Tax Shelter Registration Number - 4	4b	11	'See 1stOcc.'
0170	Name of Person Who Applied for Registration - 4	4b	35	'See 1stOcc.'
0180	Tax Shelter Identifying Number - 4	4c	9	'See 1stOcc.'
0190	Tax Shelter Name - 5	5a	35	'See 1stOcc.'
0200	Tax Shelter Registration Number - 5	5b	11	'See 1stOcc.'
0210	Name of Person Who Applied for Registration - 5	5b	35	'See 1stOcc.'
0220	Tax Shelter Identifying Number - 5	5c	9	'See 1stOcc.'
0230	Tax Shelter Name - 6	6a	35	'See 1stOcc.'

FORM 8271

Field No.	Identification	Form Ref.	Length	Field Description
0240	Tax Shelter Registration Number - 6	6b	11	'See 1stOcc.'
0250	Name of Person Who Applied for Registration - 6	6b	35	'See 1stOcc.'
0260	Tax Shelter Identifying Number - 6	6c	9	'See 1stOcc.'
0270	Tax Shelter Name - 7	7a	35	'See 1stOcc.'
0280	Tax Shelter Registration Number - 7	7b	11	'See 1stOcc.'
0290	Name of Person Who Applied for Registration - 7	7b	35	'See 1stOcc.'
0300	Tax Shelter Identifying Number - 7	7c	9	'See 1stOcc.'
0310	Tax Shelter Name - 8	8a	35	'See 1stOcc.'
0320	Tax Shelter Registration Number - 8	8b	11	'See 1stOcc.'
0330	Name of Person Who Applied for Registration - 8	8b	35	'See 1stOcc.'
0340	Tax Shelter Identifying Number - 8	8c	9	'See 1stOcc.'
0350	Tax Shelter Name - 9	9a	35	'See 1stOcc.'
0360	Tax Shelter Registration Number - 9	9b	11	'See 1stOcc.'
0370	Name of Person Who Applied for Registration - 9	9b	35	'See 1stOcc.'

FORM 8271

Field No.	Identification	Form Ref.	Length	Field Description
0380	Tax Shelter Identifying Number - 9	9c	9	'See 1stOcc.'
0390	Tax Shelter Name - 10	10a	35	'See 1stOcc.'
0400	Tax Shelter Registration Number - 10	10b	11	'See 1stOcc.'
0410	Name of Person Who Applied for Registration - 10	10b	35	'See 1stOcc.'
0420	Tax Shelter Identifying Number - 10	10c	9	'See 1stOcc.'
	Record Terminus Character		1	Value "#"

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0939" 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 0000001 - 0000002
*0010	Donee Organization A	1A(a)	25	AN or "STMbnn"
+0020	Donee Address A	1A(a)	30	AN
+0030	Descrip of Prop A	1A(b)	25	AN
0050	Donee Organization B	1B(a)	25	AN
0060	Donee Address B	1B(a)	30	AN
0070	Descrip of Prop B	1B(b)	25	AN
0090	Donee Organization C	1C(a)	25	AN
0100	Donee Address C	1C(a)	30	AN
0110	Descrip of Prop C	1C(b)	25	AN
0130	Donee Organization D	1D(a)	25	AN
0140	Donee Address D	1D(a)	30	AN
0150	Descrip of Prop D	1D(b)	25	AN
0170	Donee Organization E	1E(a)	25	AN
0180	Donee Address E	1E(a)	30	AN
0190	Descrip of Prop E	1E(b)	25	AN

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
*+0210	Contribution Date A	1A(c)	8	DT or "TMbnn"
+0220	Date Acquired A	1A(d)	6	DT
+ 0230	How Acquired A	1A(e)	9	AN |
+0240	Cost or Basis A	1A(f)	12	N
+0250	Fair Market Value A	1A(g)	12	N
+0255	Method Used A	1A(h)	20	AN
0260	Contribution Date B	1B(c)	8	DT
0270	Date Acquired B	1B(d)	6	DT
0280	How Acquired B	1B(e)	9	AN |
0290	Cost or Basis B	1B(f)	12	N
0300	Fair Market Value B	1B(g)	12	N
0305	Method Used B	1B(h)	20	AN
0310	Contribution Date C	1C(c)	8	DT
0320	Date Acquired C	1C(d)	6	DT
0330	How Acquired C	1C(e)	9	AN |
0340	Cost or Basis C	1C(f)	12	N
0350	Fair Market Value C	1C(g)	12	N
0355	Method Used C	1C(h)	20	AN
0360	Contribution Date D	1D(c)	8	DT
0370	Date Acquired D	1D(d)	6	DT
0380	How Acquired D	1D(e)	9	AN |
0390	Cost or Basis D	1D(f)	12	N
0400	Fair Market Value D	1D(g)	12	N
0405	Method Used D	1D(h)	20	AN
0410	Contribution Date E	1E(c)	8	DT

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
0420	Date Acquired E	1E(d)	6	DT
0430	How Acquired E	1E(e)	9	AN
0440	Cost or Basis E	1E(f)	12	N
0450	Fair Market Value E	1E(g)	12	N
0455	Method Used E	1E(h)	20	AN
*0457	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0460	Amount This Year	2b(1)	12	N
+0470	Amount Prior Year	2b(2)	12	N
+0480	Name Donee	2c	25	AN
+0490	Number & Street	2c	25	AN
*+0500	City, State, Zip	2c	25	AN or "STMbnn"
+0510	Place Kept	2d	25	AN
+0520	Name of Person	2e	25	AN
0530	Restriction YES	3a	1	"X" or blank
0540	Restriction NO	3a	1	"X" or blank
0550	Give Rights YES	3b	1	"X" or blank
0560	Give Rights NO	3b	1	"X" or blank
0570	Restriction on Use YES	3c	1	"X" or blank
0580	Restriction on Use NO	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0712" for Fixed; "hnnn" 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 - 0000002
0641	Property Type-Art $20,000 or More	4	1	NO ENTRY
0642	Property Type - Real Estate	4	1	"X" or blank
0643	Property Type - Gem/ Jewelry	4	1	"X" or blank
0644	Property Type - Stamps	4	1	"X" or blank
0645	Property Type - Art Less Than $20,000	4	1	"X" or blank
0646	Property Type - Coins	4	1	"X" or blank
0647	Property Type - Books	4	1	"X" or blank
0648	Property Type - Other	4	1	"X" or blank
*0650	Descrip of Prop (A)	5A(a)	25	AN or "STMbnn"
+ 0652	Summary Condition (A)	5A(b)	30	AN

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT
*+0670	How Acquired (A)	5A(e)	11	AN or "STMbnn"
+0680	Cost or Basis (A)	5A(f)	12	N
+0690	Bargain Sale (A)	5A(g)	12	N
+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)	25	AN
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
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)	25	AN
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
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

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
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)	25	AN
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
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	25	AN
0970	Date Received	IV	8	DT
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
0976	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
0980	Donee Name	IV	35	AN
0990	Employer ID	IV	9	N
1000	Number & Street	IV	25	AN
1010	City, State, Zip	IV	25	AN

FORM 8283 PAGE 2 Noncash Charitable Contributions

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

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FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0231" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8379bb"
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	Name Shown First on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0020	First Social Security Number	1	9	N
0030	First Injured Spouse Box	1	1	"X" or blank
0040	Name Shown Second on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0050	Second Social Security Number	1	9	N
0060	Second Injured Spouse Box	1	1	"X" or blank
0070	Tax Year for Claim	2	4	DT or blank
0080	Street Address	3	35	AN, Allowable special characters are: space, slash and hyphen or blank

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0090	City	3	22	AN, Allowable special characters are: space, slash and hyphen or blank
0100	State Abbreviation	3	2	A (Standard Postal State Abbreviations) or blank
0110	Zip Code	3	12	N or blank
0120	Address - Yes Box	4	1	"X" or blank
0130	Address - No Box	4	1	"X" or blank
0140	Divorced/Separated Box	5	1	"X" or blank
0150	Community Property State - Yes Box	6	1	"X" or blank
0160	Community Property State - No Box	6	1	"X" or blank
0170	Community Property State(s) Abbreviations	6	18	AN or Blank (Community Property States Abbreviations are: "AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" and/or "WI" (Note: More than one state may apply)
	Record Terminus Character		1	Value "#"

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0769" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0171	Record ID		6	"FRMbbb"
0172	Form Number		6	"8379bb"
0173	Page Number		5	"PG02b"
0174	Taxpayer Identification Number		9	N (Primary SSN)
0175	Filler		1	blank
0176	Form Occurrence Number		7	N 0000001
0180	Wages - Joint Return	7aa	12	N
0190	Wages - Injured Spouse	7ab	12	N
0200	Wages - Other Spouse	7ac	12	N
0210	Total Other Income - Joint Return	7ba	12	N
0220	Total Other Income - Injured Spouse	7bb	12	N
0230	Total Other Income - Other Spouse	7bc	12	N
* 0240	Other Income Type 1	7b	30	AN, "STMbnn" or blank
+ 0250	Other Income Type 1 Amount - Joint Return	7ba	12	N
+ 0260	Other Income Type 1 Amount - Injured Spouse	7bb	12	N
+ 0270	Other Income Type 1 Amount - Other Spouse	7bc	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0280	Other Income Type 2	7b	30	AN or blank
0290	Other Income Type 2 Amount - Joint Return	7ba	12	N
0300	Other Income Type 2 Amount - Injured Spouse	7bb	12	N
0310	Other Income Type 2 Amount - Other Spouse	7bc	12	N
0320	Other Income Type 3	7b	30	AN or blank
0330	Other Income Type 3 Amount - Joint Return	7ba	12	N
0340	Other Income Type 3 Amount - Injured Spouse	7bb	12	N
0350	Other Income Type 3 Amount - Other Spouse	7bc	12	N
0360	Other Income Type 4	7b	30	AN or blank
0370	Other Income Type 4 Amount - Joint Return	7ba	12	N
0380	Other Income Type 4 Amount - Injured Spouse	7bb	12	N
0390	Other Income Type 4 Amount - Other Spouse	7bc	12	N
0400	Other Income Type 5	7b	30	AN or blank
0410	Other Income Type 5 Amount - Joint Return	7ba	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0420	Other Income Type 5 Amount - Injured Spouse	7bb	12	N
0430	Other Income Type 5 Amount - Other Spouse	7bc	12	N
0440	Other Income Type 6	7b	30	AN or blank
0450	Other Income Type 6 Amount - Joint Return	7ba	12	N
0460	Other Income Type 6 Amount - Injured Spouse	7bb	12	N
0470	Other Income Type 6 Amount - Other Spouse	7bc	12	N
0480	Adjustments to Income - Joint Return	8a	12	N
0490	Adjustments to Income - Injured Spouse	8b	12	N
0500	Adjustments to Income - Other Spouse	8c	12	N
0510	Standard Deduction - Joint Return	9a	12	N
0520	Standard Deduction - Injured Spouse	9b	12	N
0530	Standard Deduction - Other Spouse	9c	12	N
0540	Itemized Deduction - Joint Return	10a	12	N
0550	Itemized Deduction - Injured Spouse	10b	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0560	Itemized Deduction - Other Spouse	10c	12	N
0570	Exemptions - Joint Return	11a	2	N
0580	Exemptions - Injured Spouse	11b	2	N
0590	Exemptions - Other Spouse	11c	2	N
0600	Credits - Joint Return	12a	12	N
0610	Credits - Injured Spouse	12b	12	N
0620	Credits - Other Spouse	12c	12	N
0630	Other Taxes - Joint Return	13a	12	N
0640	Other Taxes - Injured Spouse	13b	12	N
0650	Other Taxes - Other Spouse	13c	12	N
0660	Federal Income Tax Withheld - Joint Return	14a	12	N
0670	Federal Income Tax Withheld - Injured Spouse	14b	12	N
0680	Federal Income Tax Withheld - Other Spouse	14c	12	N
0690	Estimated Tax Payments - Joint Return	15a	12	N
0700	Estimated Tax Payments - Injured Spouse	15b	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0710	Estimated Tax Payments - Other Spouse	15c	12	N
	Record Terminus Character		1	Value "#"

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FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0380" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8396bb"
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	Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020	SSN		9	N
0030	Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040	City		22	A Allowable special character is space.
0050	State Abbreviation		2	A (Standard Postal State Abbreviations)
0060	Zip Code		12	N (Left-justified)
0070	Certified Mortgage Interest Paid	1	12	N
0080	Certificate Credit Rate	2	6	R
0090	Mortgage Interest Offset	3	12	N

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0151	Child / Dep / Elderly / Disabled / Edu Credit Tot	9	12	N
0160	Tax Less Credits	10	12	N
0170	Mortgage Interest Credit	11	12	N
0180	Interest Offset/ Oldest Carryforward Credit Combine	12	12	N
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N
0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0240	Next Year's Three-Year Carryforward Credit	18	12	N
0250	Next Year's Prior Year Carryforward Credit	19	12	N
	Record Terminus Character		1	Value "#"

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FORM 8582 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0247" 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
0031	Unallowed Prior Year Rental Losses	1c	12	N
0032	Net Rental Activity Loss	1d	12	N
0033	Other Net Income	2a	12	N
0037	Other Net Loss	2b	12	N
0065	Unallowed Prior Year Other Losses	2c	12	N
0070	Net Other Activity Loss	2d	12	N
0080	Passive Activity Income/Loss	3	12	N
0090	Loss Limit	4	12	N
0095	Special Allowance Exclusion	5	12	N

FORM 8582 PAGE 1

Field No.	Identification	Form Ref.	Length	Field Description
0105	Modified Adjusted Gross Income	6	12	N
0115	Special Allowance Base	7	12	N
0125	Special Allowance Limit	8	12	N
0135	Special Allowance for Rental Activity	9	12	N
0145	Total Net Income	10	12	N
0235	Total Losses Allowed	11	12	N
	Record Terminus Character		1	Value "#"

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2001" 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
*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

FORM 8582 PAGE 2

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
0890	Total Unallowed	W1-(c)	12	N
*0900	Name of Activity 1	W2	20	AN or "STMbnn"
+0910	Net Income 1	W2-(a)	12	N
+0920	Net Loss 1	W2-(b)	12	N
+0930	Unallowed Loss 1	W2-(c)	12	N
+0940	Overall Gain 1	W2-(d)	12	N
+0950	Overall Loss 1	W2-(e)	12	N
0960	Name of Activity 2	W2	20	AN

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
0970	Net Income 2	W2-(a)	12	N
0980	Net Loss 2	W2-(b)	12	N
1000	Unallowed Loss 2	W2-(c)	12	N
1010	Overall Gain 2	W2-(d)	12	N
1020	Overall Loss 2	W2-(e)	12	N
1030	Name of Activity 3	W2	20	AN
1040	Net Income 3	W2-(a)	12	N
1050	Net Loss 3	W2-(b)	12	N
1060	Unallowed Loss 3	W2-(c)	12	N
1070	Overall Gain 3	W2-(d)	12	N
1080	Overall Loss 3	W2-(e)	12	N
1090	Name of Activity 4	W2	20	AN
1100	Net Income 4	W2-(a)	12	N
1110	Net Loss 4	W2-(b)	12	N
1120	Unallowed Loss 4	W2-(c)	12	N
1130	Overall Gain 4	W2-(d)	12	N
1140	Overall Loss 4	W2-(e)	12	N
1150	Name of Activity 5	W2	20	AN
1160	Net Income 5	W2-(a)	12	N
1170	Net Loss 5	W2-(b)	12	N
1180	Unallowed Loss 5	W2-(c)	12	N
1190	Overall Gain 5	W2-(d)	12	N
1200	Overall Loss 5	W2-(e)	12	N
1210	Total Net Income	W2-(a)	12	N
1220	Total Net Loss	W2-(b)	12	N

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
1550	Total Unallowed Loss	W2-(c)	12	N
*1560	Name of Activity 1	W3	20	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W3	10	AN
+1580	Loss 1	W3(a)	12	N
+ 1590	Ratio 1	W3(b)	6	R |
+1600	Income and Special Allowance 1	W3(c)	12	N
+1610	Loss Minus Income 1	W3(d)	12	N
1620	Name of Activity 2	W3	20	AN
1630	Form or Schedule Reported on 2	W3	10	AN
1640	Loss 2	W3(a)	12	N
1650	Ratio 2	W3(b)	6	R |
1660	Income and Special Allowance 2	W3(c)	12	N
1670	Loss Minus Income 2	W3(d)	12	N
1680	Name of Activity 3	W3	20	AN
1690	Form or Schedule Reported on 3	W3	10	AN
1700	Loss 3	W3(a)	12	N
1710	Ratio 3	W3(b)	6	R |
1720	Income and Special Allowance 3	W3(c)	12	N
1730	Loss Minus Income 3	W3(d)	12	N
1740	Name of Activity 4	W3	20	AN
1750	Form or Schedule Reported on 4	W3	10	AN
1760	Loss 4	W3(a)	12	N

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
1770	Ratio 4	W3(b)	6	R
1780	Income and Special Allowance 4	W3(c)	12	N
1790	Loss Minus Income 4	W3(d)	12	N
1800	Name of Activity 5	W3	20	AN
1810	Form or Schedule Reported on 5	W3	10	AN
1820	Loss 5	W3(a)	12	N
1830	Ratio 5	W3(b)	6	R
1840	Income and Special Allowance 5	W3(c)	12	N
1850	Loss Minus Income 5	W3(d)	12	N
1860	Total Loss	W3(a)	12	N
1870	Total Income and Special Allowance	W3(c)	12	N
1880	Total Loss Minus Income	W3(d)	12	N
*1900	Name of Activity 1	W4	20	AN or "TMbnn"
+1910	Form or Schedule Reported on 1	W4	10	AN
+1920	Loss 1	W4(a)	12	N
+ 1930	Ratio 1	W4(b)	6	R
+1940	Unallowed Loss 1	W4(c)	12	N
1950	Name of Activity 2	W4	20	AN
1960	Form or Schedule Reported on 2	W4	10	AN
1970	Loss 2	W4(a)	12	N
1980	Ratio 2	W4(b)	6	R
1990	Unallowed Loss 2	W4(c)	12	N

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
2000	Name of Activity 3	W4	20	AN
2010	Form or Schedule Reported on 3	W4	10	AN
2020	Loss 3	W4(a)	12	N
2030	Ratio 3	W4(b)	6	R |
2040	Unallowed Loss 3	W4(c)	12	N
2050	Name of Activity 4	W4	20	AN
2060	Form or Schedule Reported on 4	W4	10	AN
2070	Loss 4	W4(a)	12	N
2080	Ratio 4	W4(b)	6	R |
2090	Unallowed Loss 4	W4(c)	12	N
2100	Name of Activity 5	W4	20	AN
2110	Form or Schedule Reported on 5	W4	10	AN
2120	Loss 5	W4(a)	12	N
2130	Ratio 5	W4(b)	6	R |
2140	Unallowed Loss 5	W4(c)	12	N
2150	Total Loss	W4(a)	12	N
2160	Total Unallowed Loss	W4(c)	12	N
*2170	Name of Activity 1	W5	20	AN or "STMbnn"
+2180	Form or Schedule Reported on 1	W5	10	AN
+2190	Loss 1	W5(a)	12	N
+2200	Unallowed Loss 1	W5(b)	12	N
+2210	Allowed Loss 1	W5(c)	12	N
2220	Name of Activity 2	W5	20	AN

FORM 8582 PAGE 2

Field No.	Identification	Form Ref.	Length	Field Description
2230	Form or Schedule Reported on 2	W5	10	AN
2240	Loss 2	W5(a)	12	N
2250	Unallowed Loss 2	W5(b)	12	N
2260	Allowed Loss 2	W5(c)	12	N
2270	Name of Activity 3	W5	20	AN
2280	Form or Schedule Reported on 3	W5	10	AN
2290	Loss 3	W5(a)	12	N
2300	Unallowed Loss 3	W5(b)	12	N
2310	Allowed Loss 3	W5(c)	12	N
2320	Name of Activity 4	W5	20	AN
2330	Form or Schedule Reported on 4	W5	10	AN
2340	Loss 4	W5(a)	12	N
2350	Unallowed Loss 4	W5(b)	12	N
2360	Allowed Loss 4	W5(c)	12	N
2370	Name of Activity 5	W5	20	AN
2380	Form or Schedule Reported on 5	W5	10	AN
2390	Loss 5	W5(a)	12	N
2400	Unallowed Loss 5	W5(b)	12	N
2410	Allowed Loss 5	W5(c)	12	N
2420	Total Loss	W5(a)	12	N
2430	Total Unallowed Loss	W5(b)	12	N
2440	Total Allowed Loss	W5(c)	12	N

FORM 8582 PAGE 2

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

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0327" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2450	Record ID		6	"FRMbbb"
2451	Form Number		6	"8582bb"
2452	Page Number		5	"PG03b"
2453	Taxpayer Identification Number		9	N (Primary SSN)
2454	Filler		1	blank
2455	Form Occurrence Number		7	N 0000001
2458	Name of Activity	W6	20	AN
*2461	Form or Schedule Name 1	W6-1	10	AN or "STMbnn"
+2470	Net Loss from Form or Schedule 1	W6-1a(a)	12	N
+2490	Net Income from Form or Schedule 1	W6-1b(a)	12	N
+2500	Net Loss minus Net Income 1	W6-1c(b)	12	N
+ 2510	Ratio 1	W6-1c(c)	6	R
+2520	Unallowed Loss 1	W6-1c(d)	12	N
+2530	Allowed Loss Net Loss/Allowed Loss 1	W6-1c(e)	12	N
2541	Form or Schedule Name 2	W6-2	10	AN
2550	Net Loss from Form or Schedule 2	W6-1a(a)	12	N
2570	Net Income from Form or Schedule 2	W6-1b(a)	12	N

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
2580	Net Loss minus Net Income 2	W6-1c(b)	12	N
2590	Ratio 2	W6-1c(c)	6	R
2600	Unallowed Loss 2	W6-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W6-1c(e)	12	N
2620	Form or Schedule Name 3	W6-3	10	AN
2630	Net Loss from Form or Schedule 3	W6-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W6-1b(a)	12	N
2660	Net Loss minus Net Income 3	W6-1c(b)	12	N
2670	Ratio 3	W6-1c(c)	6	R
2680	Unallowed Loss 3	W6-1c(d)	12	N
2690	Allowed Loss 3	W6-1c(e)	12	N
2700	Total Net Loss Minus Net Income	W6(b)	12	N
2710	Total Unallowed Loss	W6(d)	12	N
2720	Total Allowed Loss	W6(e)	12	N
	Record Terminus Character		1	Value "#"

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0340" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8582CR"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	Reserved		9	Blank
0010	Rental Real Estate Credits from Worksheet 1, Col a	1a	12	N
0020	PY Unallowed Credits from Worksheet 1, Col b	1b	12	N
0030	Total Rental Real Estate Credits	1c	12	N
0040	Rehabilitation Credits from Worksheet 2, Col a	2a	12	N
0050	Rehabilitation PY Credits from Worksheet 2, Col b	2b	12	N
0060	Total Rehabilitation Credits	2c	12	N
0070	Low-Income Housing Credits from Worksheet 3, Col a	3a	12	N

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0080	Low-Income Housing PY Credits, Worksheet 3, Col b	3b	12	N
0090	Total Low-Income Housing Credits	3c	12	N
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N
0120	Total All Passive Activity Credits	4c	12	N
0130	Total Credits	5	12	N
0140	Tax Attributable to Net Passive Income	6	12	N
0150	Total Net Credits	7	12	N
0160	Smaller of Real Estate or Total Net Credits	8	12	N
0170	Enter $150,000	9	12	N
0180	Modified Adjusted Gross Income	10	12	N
0190	Subtract Line 10 from Line 9	11	12	N
0200	Multiply Line 11 by 50%	12	12	N
0210	Special Allowance for Rental Activity	13	12	N
0220	Subtract Line 13 from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0423" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0250	Record ID		6	"FRMbbb"
0251	Form Number		6	"8582CR"
0252	Page Number		5	"PG02b"
0253	Taxpayer Identification Number		9	N (Primary SSN)
0254	Filler		1	blank
0255	Form Occurrence Number		7	N 0000001
0260	Total Net Credits	17	12	N
0270	Smaller of Line 8 or Line 15	18	12	N
0280	Subtract Line 18 from Line 17	19	12	N
0290	Smaller of Line 2c or Line 19	20	12	N
0300	Enter $250,000	21	12	N
0310	Modified Adjusted Gross Income	22	12	N
0320	Subtract Line 22 from Line 21	23	12	N
0330	Multiply Line 23 by 50%	24	12	N
0340	Special Allowance for Rental Activity	25	12	N
0350	Subtract Line 25 from Line 24	26	12	N

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank
0500	Amount of Unallowed Credit	41	12	N

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

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

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0456" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8586bb"
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	Reserved		9	Blank
0020	Number of Forms 8609 Attached	1	3	No Entry
@ 0025	Multiple Building Project Schedule	1	6	"STMbnn" or blank
0030	Eligible Basis of Building(s)	2	12	No Entry
0040	Qualified Basis of Low-Income Building(s)	3a	12	No Entry
0050	Decrease in the Qualified Basis Box-Yes	3b	1	No Entry
0060	Decrease in the Qualified Basis Box-No	3b	1	No Entry
0070	Building Identification Number - BIN1	3b(i)	9	No Entry

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
0080	Building Identification Number - BIN2	3b(ii)	9	No Entry
0090	Building Identification Number - BIN3	3b(iii)	9	No Entry
0100	Building Identification Number - BIN4	3b(iv)	9	No Entry
@ 0105	Credit Attributable to more than one Building Sch	4	6	"STMbnn" or blank
0110	Current Year Credit	4	12	No Entry
0115	Flow-through Entity EIN	5	9	N
0120	Total Credits from Flow-through Entities	5	12	N
@ 0125	Credits from more than One Flow-through Entity	5	6	"STMbnn" or blank
0130	Total Current Year & Flow-through Entities Credits	6	12	N
0140	Passive Activity or Total Current Year Credits	7	12	N
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
0190	Credit for Child and Dependent Care Exp (F2441)	11b	12	N
0200	Credit for the Elderly or the Disabled (Sch R)	11c	12	N
0210	Education Credits (F8863)	11d	12	N
0220	Child Tax Credit (F1040)	11e	12	N
0230	Mortgage Interest Credit (F8396)	11f	12	N
0240	Adoption Credit (F8839)	11g	12	N
0250	DC First-Time Homebuyer Credit (F8859)	11h	12	N
0260	Possessions Tax Credit (F5735)	11i	12	No Entry
0270	Credit for Fuel from a Nonconventional Source	11j	12	N
0280	Qualified Electric Vehicle Credit (F8834)	11k	12	N
0290	Total Credits	11l	12	N
0300	Net Income Tax	12	12	N
0310	Tentative Minimum Tax	13	12	N
0320	Net Regular Tax	14	12	N
0330	25% of the Excess of $25,000 of Net Regular Tax	15	12	N

FORM 8586

Field No.	Identification	Form Ref.	Length	Field Description
0340	Greater of Line 13 or Line 15	16	12	N
0350	Subtract Line 16 from Line 12	17	12	N
0360	Low-Income Housing Credit Allowed for CY	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8606 PAGE 1 Nondeductible IRAs (Contributions,...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0303" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8606bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0009	Nondeductible IRA Name		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0010	SSN of Taxpayer with IRAs		9	N
0100	Current Tax Year Nondeductible Contrib.	1	12	N
0105	IRA Basis for Prior Years	2	12	N
0162	Total IRA Value	3	12	N
0164	Post Tax Year Contributions	4	12	N
0166	Tax Year Net Basis	5	12	N
0170	Current Tax Year IRAs plus Rollovers	6	12	N
0180	Current Tax Year IRA Distrib less Pre-Jan Rollover	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0185	Tax Year Combined IRA Value	8	12	N
0225	Tax Year Basis Ratio	9	6	R
0230	Current Non-Taxable Distributions	10	12	N
0240	Current Tax Year Basis	11	12	N
0260	Total IRA Basis	12	12	N
0270	Taxable IRA Amount	13	12	N
0280	Total IRA Conversion Amount	14a	12	N
@ 0282	Recharacterization Explanation	14b	6	"STMbnn" or blank
0285	Recharacterized Contribution	14b	12	N
0287	Tot IRA Conversion & Recharacterized Contribution	14c	12	N
0290	IRA Basis	15	12	N
0300	Taxable IRA Conversion Amount	16	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0299" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0330	Record ID		6	"FRMbbb"
0331	Form Number		6	"8606bb"
0332	Page Number		5	"PG02b"
0333	Taxpayer Identification Number		9	N (Primary SSN)
0334	Filler		1	blank
0335	Form Occurrence Number		7	N 0000001 - 0000002
0350	Current TY Roth IRA Distrib Less Pre-Jan Rollover	17	12	N
0355	Previous Year Roth IRA Contributions Basis	18a	12	N
0360	Tax Year Total Roth IRA Contributions	18b	12	N
0363	Recharacterizations	18c	12	N
0366	Lines 18a, 18b and 18c Combined	18d	12	N
0370	Current Tax Year Net Roth IRA Distributions	19	12	N
0371	Previous Year Taxable IRA Conversion Amt	20a	12	N
0372	Previous Year Line 22 Amount	20b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0373	Current TY Converted Roth IRA Taxable Portion	20c	12	N
0375	Sum of Lines 20b, 20c	20d	12	N
0377	Subtract Lines 20d from 20a	20e	12	N
0390	Smaller of Line 19 or Line 20e	21	12	N
0400	Subtract Line 21 from 19	22	12	N
0405	Previous Year Roth IRA Conversion Basis	23	12	N
0408	Tot IRA Conversion & Recharacterized Contribution	24	12	N
0412	Sum of Lines 23, 24	25	12	N
0420	Subtract Lines 25 from 19	26	12	N
0430	Taxable IRA Amount	27	12	N
0440	Current TY Ed IRA Distrib Less Pre-Jan Rollover	28	12	N
0450	Exclusion for Higher Education Expenses Box Yes	29	1	"X" or blank
0455	Exclusion for Higher Education Expenses No Box	29	1	"X" or blank |
0470	TY Qualified Higher Education Exp Amt	29	12	N
0475	Non-taxable Ed IRA Distribution Yes Box	30	1	"X" or blank |
0485	Non-taxable Ed IRA Distribution No Box	30	1	"X" or blank |

Field No.	Identification	Form Ref.	Length	Field Description
0490	Current TY Taxable Distribution Amt	30	12	N
	Record Terminus Character		1	Value "#"

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FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0436" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8615bb"
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	Child Name		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020	Child SSN		9	N
0040	Parent Name	A	35	A
0045	Parent Name Control	A	4	First 4 significant characters of parent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0050	Parent SSN	B	9	N
0055	FSC Estimated Literal	C	9	"ESTIMATED" or blank
0060	Parent Filing Status	C	1	Values 1 to 5
0070	Gross Unearned Income	1	12	N

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
0080	Deductions	2	12	N
0090	Child Unearned Income Adjusted	3	12	N
0100	Child Taxable Income	4	12	N
0110	Child Net Investment Income	5	12	N
0115	Parent Taxable Income Estimated Literal	6	9	"ESTIMATED" or blank
0120	Parent Taxable Income	6	12	N
0122	Sect. 644 Literal 1	6	7	"SECb644" or blank
0124	Sect. 644 Amount	6	12	N
0128	Other Unearned Income Estimated Literal	7	9	"ESTIMATED" or blank
0130	Other Children Unearned Income	7	12	N
0140	Combined Income	8	12	N
0143	Parent Schedule D Ind.	9	1	"X" or blank
0160	Tax at Parent Tax Rate	9	12	N
0163	Parent Schedule D Ind.	10	1	"X" or blank
0166	Form 8814 Tax	10	12	N
0168	Form 8814 Literal	10	9	"FORMb8814" or blank
0180	Parent Tax	10	12	N
0185	Sect. 644 Literal 2	10	7	"SECb644" or blank
0190	Adjusted Tax	11	12	N

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R
0220	Child Tentative Tax	13	12	N
0230	Child Taxable Unearned Income	14	12	N
0233	Child Schedule D Ind.	15	1	"X" or blank
0250	Unearned Income Tax at Child Rate	15	12	N
0260	Child Tentative Investment Tax	16	12	N
0270	Child Schedule D Ind.	17	1	"X" or blank
0280	Child Income Tax	17	12	N
0290	Form 8615 Tax	18	12	N
	Record Terminus Character		1	Value "#"

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FORM 8801 PAGE 1 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0364" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8801bb"
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	Reserved		9	Blank
0020	Net Minimum Tax Taxable Income (Loss)	1	12	N
0030	Net Minimum Tax Adjustments	2	12	N
0040	Minimum Tax Credit Net Operating Loss Deduction	3	12	N
0050	Combine Lines 1, 2, and 3	4	12	N
0060	Net Minimum Tax Exemption Amount	5	12	N
0070	Net Minimum Tax Phase-Out	6	12	N
0080	Line 4 Minus Line 6	7	12	N
0090	Multiply Line 7 by 25% (.25)	8	12	N
0100	Line 5 Minus Line 8	9	12	N

FORM 8801 PAGE 1 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0110	Line 4 Minus Line 9	10	12	N
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
0170	Alternative Minimum Tax	16	12	N
0180	Net Minimum Tax on Exclusion Items	17	12	N
0190	Net Alternative Minimum Tax	18	12	N
0200	Previous Year Minimum Tax Credit Carryforward	19	12	N
0210	Total of PY Unallowed Fuel & Vehicle Credits	20	12	N
0220	Total Tax Credits	21	12	N
0230	CY Regular Tax Liability Minus Allowable Credit	22	12	N
0240	Tentative Minimum Tax	23	12	N
0250	Net Regular Income Tax Liability	24	12	N
0260	Minimum Tax Credit	25	12	N

FORM 8801 PAGE 1 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0270	Minimum Tax Credit Carryforward to Next Year	26	12	N
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 2 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0290	Record ID		6	"FRMbbb"
0291	Form Number		6	"8801bb"
0292	Page Number		5	"PG02b"
0293	Taxpayer Identification Number		9	N (Primary SSN)
0294	Filler		1	blank
0295	Form Occurrence Number		7	N 0000001
0300	Amount from Line 10	27	12	N
0310	Amount from Prior Year Sch D, Line 27	28	12	N
0320	Amount from Prior Year Sch D, Line 25	29	12	N
0330	Add Lines 28 and 29	30	12	N
0340	Amount from Prior Year Sch D, Line 22	31	12	N
0350	Smaller of Line 30 or Line 31	32	12	N
0360	Line 27 Minus Line 32	33	12	N
0370	Multiply Line 33 by 26% (.26) or by 28% (.28)	34	12	N
0380	Amount from Prior Year Sch D, Line 36	35	12	N
0390	Smallest of Lines 27, 28 or 35	36	12	N

FORM 8801 PAGE 2 Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0400	Multiply Line 36 by 10% (.10)	37	12	N
0410	Smaller of Lines 27 or 28	38	12	N
0420	Amount from Line 36	39	12	N
0430	Line 38 Minus Line 39	40	12	N
0440	Multiply Line 40 by 20% (.20)	41	12	N
0450	Amount from Line 27	42	12	N
0460	Add Lines 33, 36 and 40	43	12	N
0470	Line 42 Minus Line 43	44	12	N
0480	Multiply Line 44 by 25% (.25)	45	12	N
0490	Add Lines 34, 37, 41 and 45	46	12	N
0500	Multiply Line 27 by 26% (.26) or by 28% (.28)	47	12	N
0510	Smaller of Lines 46 or 47	48	12	N
	Record Terminus Character		1	Value "#"

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FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0157" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8812bb"
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	Total SSN & Medicare Taxes Withheld	1	12	N
0020	Total Amounts from Form 1040, Lines 27, 53 and 57	2	12	N
0030	Add Lines 1 and 2	3	12	N
0040	Other PMT Refund Total	4	12	N
0043	Amount on Line 5 - No Box	5	1	"X" or blank
0046	Amount on Line 5 - Yes Box	5	1	"X" or blank
0050	Subtract Line 4 from Line 3	5	12	N or blank
0060	Amounts from Line 1 of Child Tax Credit Worksheet	6	12	N
0070	Child Tax Credit	7	12	N

FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0073	Amount on Line 8 - No Box	8	1	"X" or blank
0076	Amount on Line 8 - Yes Box	8	1	"X" or blank
0080	Subtract Line 7 from Line 6	8	12	N or blank
0100	Amount on Line 9 - No Box	9	1	"X" or blank
0130	Amount on Line 9 - Yes Box	9	1	"X" or blank
0140	Additional Child Tax Credit from Line 5 or Line 8	9	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8814 Parent's Election to Report Child's...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0300" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8814bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000003
0010	Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	Child SSN	B	9	N
0030	Multiple F8814 Indicator	C	1	"X" or blank
*0040	Tax Exempt Literal	1a	19	"TAXEXEMPTbINTEREST", "STMbnn" or blank
+0050	Tax Exempt Amount	1a	12	N
*0060	Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070	Nominee Dist. Amount 1	1a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2	2	"ND" or blank
0130	Nominee Dist. Amount 2	2	12	N
0135	Child Ordinary Dividends	2	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0180	Capital Gain Dist. Lit.	6	3	"CGD" or blank
0190	CGD Worksheet Amount	6	12	N
0200	Form 1040 Other Income	6	12	N
0210	Tax Amount Basis	8	12	N
0212	Amount on Line 8 Less Than $700 - No Box	9	1	"X" or blank

FORM 8814 Parent's Election to Report Child's...

Field No.	Identification	Form Ref.	Length	Field Description
0216	Amount on Line 8 Less Than $700 - Yes Box	9	1	"X" or blank
0220	Form 8814 Tax	9	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8815bb"
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	Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+ 0020	Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
*+0030	Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)

Field No.	Identification	Form Ref.	Length	Field Description
0060	Eligible Institution Name 2	1(b)2	30	'See 1stOcc.'
0070	Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080	Eligible Institution City/ State/Zip code 2	1(b)2	30	'See 1stOcc.'
0090	Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100	Eligible Institution Name 3	1(b)3	30	'See 1stOcc.'
0110	Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120	Eligible Institution City/ State/Zip code 3	1(b)3	30	'See 1stOcc.'
0170	Education Expenses	2	12	N
0180	Nontaxable Benefits	3	12	N
0190	Taxable Expenses	4	12	N
0200	Total Bonds Proceeds	5	12	N
0210	Interest	6	12	N
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R |
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N

FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
0250	Allowable Write-In Amount	10	12	N, 54100 or 81100
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

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FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0376" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8820bb"
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	Reserved		9	Blank
0020	Qualified Clinical Testing Expenses Paid	1	12	N
0030	Current Year Credit	2	12	N
0040	Flow-through Orphan Drug Credit(s)	3	12	N
0045	1041 Portion Amount	4	12	NO ENTRY
0050	Total Current Year Orphan Drug Credit	4	12	N
0060	Regular Tax Before Credits	5	12	N
0070	Alternative Minimum Tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign Tax Credit	8a	12	N

FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0110	Credit for Elderly or Disabled (Sch R)	8c	12	N
0120	Education Credits (Form 8863)	8d	12	N
0130	Child Tax Credit	8e	12	N
0140	Mortgage Interest Credit (Form 8396)	8f	12	N
0150	Adoption Credit (Form 8839)	8g	12	N
0160	District of Columbia First Time HomeBuyer Credit	8h	12	N
0170	Possessions Tax Credit (Form 5735)	8i	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8j	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8k	12	N
0200	Add Lines 8a through 8k	8l	12	N
0210	Net Income Tax	9	12	N
0220	Tentative Minimum Tax	10	12	N
0230	Net Regular Tax	11	12	N
0240	Enter 25% of Excess	12	12	N
0250	Greater of Line 10 or Line 12	13	12	N
0260	Subtract Line 13 from Line 9	14	12	N

FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
0270	Orphan Drug Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0522" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8824bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Reserved		9	Blank
* 0020	Description of Like-Kind Property Given	1	50	AN, "STMbnn" or blank
0025	Reserved	1	6	NO ENTRY
* 0030	Description of Like-Kind Property Received	2	50	AN, "STMbnn" or blank
0035	Reserved	2	6	NO ENTRY
0040	Date Like-Kind Property Given Up	3	8	MMDDYYYY or blank
0050	Date Property Actually Transferred	4	8	MMDDYYYY or blank
0060	Date Like-Kind Property Was Identified	5	8	MMDDYYYY or blank
0070	Date Property Actually Received	6	8	MMDDYYYY or blank
0080	Was The Exchange with a Related Party - Yes, CY	7a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0090	Was The Exchange with a Related Party - Yes, PY	7b	1	"X" or blank
0100	Was The Exchange with a Related Party - No	7c	1	"X" or blank
0110	Name of Related Party	8	35	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N ornnnnnbbbbbbb or nnnnnnnnnbbb
0170	Relationship	8	15	AN
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0220	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@ 0225	Explanation	11c	6	"STMbnn" or blank
0230	Fair Market Value (FMV)	12	12	N
0240	Adjusted Basis	13	12	N
0250	Gain or (Loss) (Line 12 Minus Line 13)	14	12	N
0260	Cash, FMV & Net Liabilities of Other Party	15	12	N
0270	FMV of Like-Kind Property Received	16	12	N
0280	Amount Realized (Add Lines 15 And 16)	17	12	N
0290	Adjusted Basis Of Like-Kind Property	18	12	N
0300	Realized Gain Or Loss (Line 17 Minus Line 18)	19	12	N
@ 0305	Attach Statement	19	6	"STMbnn" or blank
0310	Smaller Of Lines 15 Or 19	20	12	N
0320	Ordinary Income Under Recapture Rules	21	12	N
0330	Line 20 Minus Line 21	22	12	N
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N
@ 0345	Attach Statement	23	6	"STMbnn" or blank

FORM 8824 PAGE 1 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N
0360	Basis of Like-Kind Property Received	25	12	N
	Record Terminus Character		1	Value "#"

FORM 8824 PAGE 2 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0283" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0370	Record ID		6	"FRMbbb"
0371	Form Number		6	"8824bb"
0372	Page Number		5	"PG02b"
0373	Taxpayer Identification Number		9	N (Primary SSN)
0374	Filler		1	blank
0375	Form Occurrence Number		7	N 0000001 - 0000005
* 0380	Description of Divested Property	26	6	AN, "STMbnn" or blank
0385	Reserved	26	50	NO ENTRY
* 0390	Description of Replacement Property	27	6	AN, "STMbnn" or blank
0395	Reserved	27	50	NO ENTRY
0400	Date Divested Property Was Sold	28	8	DT
0410	Sales Price of Divested Property	29	12	N
0420	Basis of Divested Property	30	12	N
0430	Realized Gain (Line 29 Minus Line 30)	31	12	N
0440	Cost of Replacement Property Within 60 Days	32	12	N
0450	Line 29 Minus Line 32	33	12	N

FORM 8824 PAGE 2 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
0460	Ordinary Income Under Recapture Rules	34	12	N
0470	Line 33 Minus Line 34	35	12	N
0480	Recognized Gain (Add Lines 34 and 35)	36	12	N
0490	Deferred Gain (Line 36 Minus Line 31)	37	12	N
0500	Basis of Replacement Property	38	12	N
	Record Terminus Character		1	Value "#"

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0394" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8826bb"
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	Reserved		9	Blank
0020	Total Eligible Access Expenditures	1	12	N
@ 0025	Controlled Group Schedule Attached	1	6	"STMbnn" or blank
0030	Subtract Line 2 from Line 1	3	12	N
0040	Smaller Amount of Line 3 or Line 4	5	12	N
0050	Current Year Credit	6	12	N
0060	Disabled Access Credits From Flow-Through Entities	7	12	N
0070	Total Current Year Disabled Access Credit	8	12	N
0080	Regular Tax Before Credits	9	12	N
0090	Alternative Minimum Tax	10	12	N

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Regular Tax Plus Alternative Minimum Tax	11	12	N
0110	Foreign Tax Credit	12a	12	N
0120	Credit for Child and Dependent Care Expenses	12b	12	N
0130	Credit for Elderly or Disabled	12c	12	N
0140	Education Credits	12d	12	N
0150	Child Tax Credit	12e	12	N
0160	Mortgage Interest Credit	12f	12	N
0170	Adoption Credit	12g	12	N
0180	District of Columbia First Time Homebuyer Credit	12h	12	N
0190	Possession Tax Credit	12i	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12j	12	N
0210	Qualified Electric Vehicle Credit	12k	12	N
0220	Add Line 12a - Line 12k	12l	12	N
0230	Net Income Tax	13	12	N
0240	Tentative Minimum Tax	14	12	N
0250	Net Regular Tax	15	12	N
0260	Enter 25% of Excess	16	12	N

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
0270	Greater of Line 14 or Line 16	17	12	N
0280	Subtract Line 17 from Line 13	18	12	N
0290	Disabled Access Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

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FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0443" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8828bb"
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	Property Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and Literal "NONE"
0020	Property City/State/ Zip Code	1	30	AN. Allowable special characters are: hyphen and comma(,) or blank
0030	Mortgage Tax-Exempt Bond Indicator	2a	1	"X" or blank
0040	Mortgage Credit Certificate Indicator	2b	1	"X" or blank
0050	Certificate Issuer State	3	2	AN
0060	Certificate Issuer Subdivision	3	20	AN
0070	Certificate Issuer Agency	3	20	AN

FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
0080	Original Lending Institution Name	4	30	AN
0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R |
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R |

FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
0260	Federally Subsidized Amount Adjusted	21	12	N
0270	Recapture Amount	22	12	N
0280	Recapture Tax Due	23	12	N
	Record Terminus Character		1	Value "#"

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FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0659" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8829bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Name of Proprietor		35	A
0020	SSN of Proprietor		9	N
0030	Business Use Square Feet	1	6	N
0040	Total Home Square Feet	2	6	N
0050	Business Square Feet Percent	3	6	R
0060	Business Use Hours	4	4	N
0065	Total Hours Available	5	4	N
0070	Business Hours Percent	6	6	R
0080	Business Percentage	7	6	R
0090	Tentative Profit/ Loss Schedule C	8	12	N
0100	Casualty Loss Direct	9a	12	N

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0110	Casualty Loss Indirect	9b	12	N
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0250	Repairs/Maint. Direct	18a	12	N
0260	Repairs/Maint. Indirect	18b	12	N
0270	Utilities Direct	19a	12	N
0280	Utilities Indirect	19b	12	N

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0290	Other Expenses Direct	20a	12	N
0300	Other Expenses Indirect	20b	12	N
0310	Direct Non-Deducted Subtotal	21a	12	N
0320	Indirect Non-Deducted Subtotal	21b	12	N
0330	Allowable Indirect Non-Deducted Expenses	22	12	N
0340	Operating Expenses Carryover	23	12	N
0350	Non-Deductible Net	24	12	N
0360	Allowable Operating Expenses	25	12	N
0370	Casualty Loss and Depreciation Limit	26	12	N
0380	Non-Deductible Casualty Loss	27	12	N
0390	Home Depreciation Part III	28	12	N
0400	Excess Casualty Losses & Deprec. Carryover	29	12	N
0410	Casualty Losses and Depreciation Net	30	12	N
0420	Allowable Casualty Losses and Depreciation	31	12	N
0430	Total Allowable Expenses	32	12	N
0440	Form 4684 Casualty Losses	33	12	N

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0450	Schedule C Allowable Expenses	34	12	N
0460	Home Adjusted Basis or Fair Market	35	12	N
0470	Land Value	36	12	N
0480	Building Value	37	12	N
0490	Building Value-Business	38	12	N
0500	Home Depreciation Percent	39	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	40	12	N
0520	Unallowed Operating Expenses	41	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	42	12	N
	Record Terminus Character		1	Value "#"

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0364" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8830bb"
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	Reserved		9	Blank
0020	Qualified enhanced oil recovery costs	1	12	N
0030	Current year credit	2	12	N
0040	Enhanced oil recovery credits from flow-through	3	12	N
0050	Total current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign tax credit	8a	12	N
0100	Credit for child & dependent care expenses	8b	12	N

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0130	Child tax credit	8e	12	N
0140	Mortgage interest credit	8f	12	N
0150	Adoption credit	8g	12	N
0160	District of Columbia first time homebuyer credit	8h	12	N
0170	Possessions tax credit (Form 5735)	8i	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8j	12	N
0190	Qualified electric vehicle credit	8k	12	N
0200	Add lines 8a through 8k	8l	12	N
0210	Net income tax	9	12	N
0220	Tentative minimum tax	10	12	N
0230	Net regular tax	11	12	N
0240	Enter 25% of Excess	12	12	N
0250	Greater of line 10 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	Enhanced oil recovery credit allowed current year	15	12	N

FORM 8830 ENHANCED OIL RECOVERY CREDIT

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

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FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0508" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Reserved		9	Blank
0020	Cost of Vehicle 1	1(a)	12	N
0030	Section 179 expense deduction - 1st vehicle	2(a)	12	N
0040	Subtract line 2 from line 1 - 1st vehicle	3(a)	12	N
0050	Multiply line 3 by 10% - 1st vehicle	4(a)	12	N
0060	Smaller of line 4 or line 5 - 1st vehicle	6(a)	12	N
0070	Cost of Vehicle 2	1(b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	2(b)	12	N
0090	Subtract line 2 from line 1 - 2nd vehicle	3(b)	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Multiply line 3 by 10% - 2nd vehicle	4(b)	12	N
0110	Smaller of line 4 or line 5 - 2nd vehicle	6(b)	12	N
0120	Cost of Vehicle 3	1(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	2(c)	12	N
0140	Subtract line 2 from line 1 - 3rd vehicle	3(c)	12	N
0150	Multiply line 3 by 10% - 3rd vehicle	4(c)	12	N
0160	Smaller of line 4 or line 5 - 3rd vehicle	6(c)	12	N
0170	Current year qualified electric vehicle credit	7	12	N
0180	Credits from flow-through entities	8	12	N
0190	Total current year credit	9	12	N
0200	Passive activity credits	10	12	N
0210	Subtract line 10 from line 9	11	12	N
0220	Passive activity credits allowed	12	12	N
0230	Tentative qualified electric vehicle credit	13	12	N
0240	Regular tax before credits	14	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0250	Foreign tax credit	15a	12	N
0260	Credit for child and dependent care expenses	15b	12	N
0270	Credit for elderly or disabled	15c	12	N
0280	Education credits	15d	12	N
0290	Child tax credit	15e	12	N
0300	Mortgage interest credit	15f	12	N
0310	Adoption credit	15g	12	N
0320	District of Columbia first time homebuyer credit	15h	12	N
0330	Possessions tax credit (Form 5735)	15i	12	No entry
0340	Credit for fuel from a nonconventional source	15j	12	N
0350	Add line 15a - Line 15j	15k	12	N
0360	Net regular tax (subtract line 15k from line 14)	16	12	N
0370	Tentative minimum tax	17	12	N
0380	Excess of net tax over tentative minimum tax	18	12	N
0390	Qualified electric vehicle credit	19	12	N
	Record Terminus Character		1	Value "#"

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FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0576" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8835bb"
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	Reserved		9	Blank
0015	Fiscal Year Filer literal	1	2	"FY" or blank
0020	Kilowatt hours produced and sold	1	12	N
0030	Total Kilowatt hours produced and sold	1	12	N
@ 0035	Attach fiscal year computation	1	6	"STMbnn" or blank
0040	Phaseout adjustment	2	12	N
0045	Phaseout adjustment rate	2	6	R
0050	Total phaseout adjustment	2	12	N
@ 0055	Attach fiscal year computation	2	6	"STMbnn" or blank

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0060	Credit for electricity produced by closed-loop	3	12	N
0070	Kilowatt hours produced and sold	4	12	N
0080	Total kilowatt hours produced and sold	4	12	N
@ 0085	Attach fiscal year computation	4	6	"STMbnn" or blank
0090	Phaseout adjustment	5	12	N
0100	Phaseout adjustment rate	5	6	R
0110	Total phaseout adjustment	5	12	N
@ 0115	Attach fiscal year computation	5	6	"STMbnn" or blank
0120	Credit for electricity produced by wind facility	6	12	N
0130	Total credit before reduction	7	12	N
0140	Total of government grants	8	12	N
0150	Total of additions to the capital account	9	12	N
0160	Divide line 8 by line 9	10	6	N
0170	Multiply line 7 by line 10	11	12	N
0180	Current year credit	12	12	N

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0190	Credit(s) from flow-through entities	13	12	N
0195	Form 1041 portion amount	14	12	NO ENTRY
0200	Total current year credit	14	12	N
0210	Regular tax before credits	15	12	N
0220	Alternative minimum tax	16	12	N
0230	Regular Tax Plus Alternative Minimum Tax	17	12	N
0240	Foreign tax credit	18a	12	N
0250	Credit for child care and dependent care expenses	18b	12	N
0260	Credit for elderly or disabled	18c	12	N
0270	Education credits	18d	12	N
0280	Child tax credit	18e	12	N
0290	Mortgage interest credit	18f	12	N
0300	Adoption credit	18g	12	N
0310	District of Columbia first time homebuyer credit	18h	12	N
0320	Possessions tax credit (Form 5735)	18i	12	NO ENTRY
0330	Credit for fuel from a nonconventional source	18j	12	N

FORM 8835 RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0340	Qualified electric vehicle credit	18k	12	N
0350	Add line 18a - Line 18k	18l	12	N
0360	Net income tax	19	12	N
0370	Tentative minimum tax	20	12	N
0380	Net regular tax	21	12	N
0390	Enter 25% of Excess	22	12	N
0400	Greater of line 20 or line 22	23	12	N
0410	Subtract line 23 from line 19	24	12	N
0420	Renewable electricity credit allowed	25	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0347" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8839bb"
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	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank
0080	Identifying Number Child - 1	1f	9	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1stOcc.'
0140	Special Needs Box - 2	1d	1	'See 1stOcc.'
0150	Foreign Child Box - 2	1e	1	'See 1stOcc.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank |
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank |
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Paid Child - 1	5	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Paid Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus 75,000	9	12	N or blank
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0289	Add Lines 12 and 13	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0257" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"8839bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001
0310	Allowed Tax Credit Child - 1	15	12	N
0311	Prev Yr Employer-Provided Benefits No Box - 1	16	1	"X" or blank
0313	Prev Yr Employer-Provided Benefits Yes Box - 1	16	1	"X" or blank
0314	Prev Yr Employer-Provided Adoption Benefits - 1	16	12	N
0317	Subtract Line 16 From Line 15 - 1	17	12	N
0320	Employer Provided Adoption Benefits Child - 1	18	12	N
0330	Allowed Tax Credit Child - 2	15	12	N
0331	Prev Yr Employer-Provided Benefits No Box - 2	16	1	"X" or blank

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	16	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	16	12	N
0337	Subtract Line 20 From Line 19 - 2	17	12	N
0340	Employer Provided Adoption Benefits Child - 2	18	12	N
0350	Total of Employer Provided Adoption Benefits	19	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	20	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	20	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	21	12	N
0390	Modified AGI	22	12	N
0400	Modified AGI minus 75,000	23	12	N or blank
0410	Line 23 Divided by 40,000	24	6	R
0420	Multiply Line 21 By Line 24	25	12	N
0440	Excluded Benefits	26	12	N
0450	Taxable Benefits	27	12	N
	Record Terminus Character		1	Value "#"

FORM 8844 EMPOWERMENT ZONE EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0484" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8844bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Reserved		9	Blank
0020	Total qualified zone wages	1	12	N
0030	Current year credit	2	12	N
0040	EZE credits from flow-through entities	3	12	N
0050	Total current year EZE credit	4	12	N
0060	EZE credit from passive activities	5	12	N
0070	Subtract line 5 from line 4	6	12	N
0080	EZE passive activity credit allowed	7	12	N
0090	Carryforward of EZE credit	8	12	N
0100	Carryback of EZE credit	9	12	NO ENTRY

FORM 8844 EMPOWERMENT ZONE EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0110	1041 portion amount	10	12	NO ENTRY
0120	Tentative EZE credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0170	Credit for child & dependent care expenses	14b	12	N
0180	Credit for elderly or disabled	14c	12	N
0190	Education credits	14d	12	N
0200	Child tax credit	14e	12	N
0210	Mortgage interest credit	14f	12	N
0220	Adoption credit	14g	12	N
0230	District of Columbia first time homebuyer credit	14h	12	N
0240	Possessions tax credit (Form 5735)	14i	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14j	12	N
0260	Qualified electric vehicle credit	14k	12	N
0270	Add lines 14a through 14k	14l	12	N

FORM 8844 EMPOWERMENT ZONE EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0280	Net income tax	15	12	N
0290	Tentative minimum tax	16	12	N
0300	Multiply line 16 by 75%	17	12	N
0310	Net regular tax	18	12	N
0320	Enter 25% of Excess	19	12	N
0330	Greater of line 17 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	EZE credit allowed for current year	24	12	N
	Record Terminus Character		1	Value "#"

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FORM 8845 INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0400" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8845bb"
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	Reserved		9	Blank
0020	Total of qualified wages	1	12	N
0030	Calendar year 1993 qualified wages	2	12	N
0040	Incremental increase (subtract line 2 from line 1)	3	12	N
0050	Current year credit (multiply line 3 by 20%)	4	12	N
0060	Indian employment credits from flow-through	5	12	N
0065	Form 1041 portion amount	6	12	NO ENTRY
0070	Total current year credit	6	12	N
0080	Regular tax before credits	7	12	N

FORM 8845 INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0090	Alternative minimum tax	8	12	N
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0120	Credit for child & dependent care expenses	10b	12	N
0130	Credit for elderly or disabled	10c	12	N
0140	Education credits	10d	12	N
0150	Child tax credit	10e	12	N
0160	Mortgage interest credit	10f	12	N
0170	Adoption credit	10g	12	N
0180	District of Columbia first time homebuyer credit	10h	12	N
0190	Possessions tax credit (Form 5735)	10i	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10j	12	N
0210	Qualified electric vehicle credit	10k	12	N
0220	Add lines 10a through 10k	10l	12	N
0230	Net income tax	11	12	N
0240	Tentative minimum tax	12	12	N
0250	Net regular tax	13	12	N

FORM 8845 INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0260	Enter 25% of Excess	14	12	N
0270	Greater of line 12 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N
0290	Indian employment credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

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FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0395" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8846bb"
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	Reserved		9	Blank
0020	Tips received by employees for services	1	12	N
0030	Tips not subject to the credit provisions	2	12	N
0040	Creditable tips (subtract line 2 from line 1)	3	12	N
0050	Tipped employee(s) wages exceeded $76,200	4	1	"X" or blank
0060	Current year credit (multiply line 3 by 7.65%)	4	12	N
@ 0065	Computation showing amount of tips	4	6	"STMbnn" or blank
0070	Form 8846 credits from flow-through entities	5	12	N

FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
0080	Total current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0130	Credit for child care and dependent care expenses	10b	12	N
0140	Credit for elderly or disabled	10c	12	N
0150	Education credits	10d	12	N
0160	Child tax credit	10e	12	N
0170	Mortgage interest credit	10f	12	N
0180	Adoption credit	10g	12	N
0190	District of Columbia first time homebuyer credit	10h	12	N
0200	Possessions tax credit (Form 5735)	10i	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10j	12	N
0220	Qualified electric vehicle credit	10k	12	N
0230	Add line 10a - line 10k	10l	12	N

FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
0240	Net income tax	11	12	N
0250	Tentative minimum tax	12	12	N
0260	Net regular tax	13	12	N
0270	Enter 25% of Excess	14	12	N
0280	Greater of line 12 or line 14	15	12	N
0290	Subtract line 15 from line 11	16	12	N
0300	Credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

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FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0364" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8847bb"
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	Reserved		9	Blank
0020	Total qualified CDC contributions	1	12	N
0030	Current year CDC credit	2	12	N
0040	CDC credits from flow-through entities	3	12	N
0050	Total current year CDC credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign tax credit	8a	12	N

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
0100	Credit for child & dependent care expenses	8b	12	N
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0130	Child tax credit	8e	12	N
0140	Mortgage interest credit	8f	12	N
0150	Adoption credit	8g	12	N
0160	District of Columbia first time homebuyer credit	8h	12	N
0170	Possessions tax credit (Form 5735)	8i	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8j	12	N
0190	Qualified electric vehicle credit	8k	12	N
0200	Add lines 8a through 8k	8l	12	N
0210	Net income tax	9	12	N
0220	Tentative minimum tax	10	12	N
0230	Net regular tax	11	12	N
0240	Enter 25% of excess	12	12	N
0250	Greater of line 10 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
0270	CDC credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

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SCHEDULE A (FORM 8847) RECEIPT FOR CONTRIBUTION TO A SELECTED CDC

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0305" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"8847bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Name of the CDC	Part I	35	AN
0020	Address of CDC	Part I	35	AN
0030	City of CDC	Part I	22	AN
0040	State of CDC	Part I	2	AN
0050	ZIP Code of CDC	Part I	12	N ornnnnnbbbbbb or nnnnnnnnnbbb
0060	EIN of the CDC	Part I	9	N
0070	Name of Contributor	Part I	35	AN
0080	Address of Contributor	Part I	35	AN
0090	City of Contributor	Part I	22	AN
0100	State of Contributor	Part I	2	AN
0110	ZIP Code of Contributor	Part I	12	N ornnnnnbbbbbb or nnnnnnnnnbbb
0120	Charitable deduction	Part I	1	"X" or blank
0130	Loan	Part I	1	"X" or blank

SCHEDULE A (FORM 8847) RECEIPT FOR CONTRIBUTION TO A SELECTED CDC

	Field No.	Identification	Form Ref.	Length	Field Description
	0140	Other long-term investment	Part I	1	"X" or blank
@	0145	Explanation	Part I	6	"STMbnn" or blank
	0150	Date of contribution	Part I	8	DT
	0160	Amount contributed	Part I	12	N
	0170	Amount qualified for CDC credit	Part I	12	N
		Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0237" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8853bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	MSA Acct Holder SSN		9	N
0130	HDHP with Self Coverage For Both Box	Part I	1	No Entry
0140	Employer Contributions - Yes	1a	1	"X" or blank
0150	Employer Contributions - No	1a	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	1b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0170	TaxPayer MSA Contributions for Current Tax Year	2	12	N
0180	Limitation Amount	3	12	N
0190	Compensation Amount	4	12	N
0200	Medical Savings Account Deduction	5	12	N
0210	Total MSA Distributions Received	6a	12	N
0220	Distributions Rolled Over & Excess Contributions	6b	12	N
0230	Net MSA Distributions	6c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	7	12	N
0250	Taxable MSA Distributions	8	12	N
0260	Exceptions to 15% Tax Box	9a	1	"X" or blank
0270	Total Taxable MSA Distributions	9b	12	N
0272	Total Medicare & Choice MSA Distributions Received	10	12	N
0274	Tot Medicare & Choice Unreimbursed Med Expenses	11	12	N
0276	Taxable Medicare & Choice MSA Distributions	12	12	N
0278	Exceptions to 50% Tax Box	13a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0279	Total Taxable Medicare & Choice MSA Distributions	13b	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
0330	Payments or Death Benefits - No	15	1	"X" or blank
0340	Insured Terminally Ill - Yes	16	1	"X" or blank
0350	Insured Terminally Ill - No	16	1	"X" or blank
0360	Gross LTC Payment Amounts	17	12	N
0370	Qualified LTC Insurance Contract Amount	18	12	N
0380	Accelerated Death Benefits Received	19	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	20	12	N
0400	Multiply $190 By Number of Days of LTC Period	21	12	N
0410	Qualified LTC Service Incurred Costs	22	12	N
0420	Larger of Line 21 or Line 22	23	12	N
0430	Total Reimbursements Received	24	12	N
0440	Per Diem Limitation	25	12	N
0450	Taxable Payments	26	12	N
	Record Terminus Character		1	Value "#"

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FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8859bb"
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	SSN		9	N
0020	Street Address of Home	A	35	AN
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N ornnnnnbbbbbbb or nnnnnnnnnbbb
0060	Lot Number	B	4	N
0070	Square Number	C	4	AN
0080	Settlement or Closing Date	D	8	DT
0090	Maximum Allowable Amount	1	12	N
0100	Modified Adjusted Gross Income	2	12	N
0130	Subtract Maximum From Amt on Line 2	3	12	N

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
0140	Divide Line 3 by $20,000	4	6	R
0150	Multiply line 1 by line 4	5	12	N
0160	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
0180	Tax from Form 1040	8	12	N
0190	Additional Credit Amounts from Form 1040	9	12	N
0200	Tax (line 8) minus credits (line 9)	10	12	N
0230	Credit allowed for current year	11	12	N
0240	Credit carryforward to next year	12	12	N
	Record Terminus Character		1	Value "#"

FORM 8861 WELFARE-TO-WORK CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0424" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8861bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Reserved		9	Blank
0020	Qualified first-year wages	1a	12	N
0030	Total qualified first-year wages	1a	12	N
0040	Qualified second-year wages	1b	12	N
0050	Total qualified second-year wages	1b	12	N
0060	Current year credit	2	12	N
@ 0065	Group credit division schedule	2	6	"STMbnn" or blank
@ 0067	Line 2 difference statement	2	6	"STMbnn" or blank
0070	Welfare-to-work credit (s) flow-through entities	3	12	N
0075	Form 1041 portion amount	4	12	NO ENTRY

FORM 8861 WELFARE-TO-WORK CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0080	Total current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0130	Credit for child & dependent care expenses	8b	12	N
0140	Credit for elderly or disabled	8c	12	N
0150	Education credits	8d	12	N
0160	Child tax credit	8e	12	N
0170	Mortgage interest credit	8f	12	N
0180	Adoption credit	8g	12	N
0190	District of Columbia first time homebuyer credit	8h	12	N
0200	Possessions tax credit (Form 5735)	6i	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8j	12	N
0220	Qualified electric vehicle credit	8k	12	N
0230	Add lines 8a through 8k	8l	12	N

FORM 8861 WELFARE-TO-WORK CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0240	Net income tax	9	12	N
0250	Tentative minimum tax	10	12	N
0260	Net regular tax	11	12	N
0270	Enter 25% of Excess	12	12	N
0280	Greater of line 10 or line 12	13	12	N
0290	Subtract line 13 from line 9	14	12	N
0300	Welfare-to-work credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0693" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
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 for Which You Are Filing This Form	1	4	Value "2000"
0020	Qualifying Child of Another Person Yes Box	2	1	"X" or blank
0030	Qualifying Child of Another Person No Box	2	1	"X"
0040	Beginning Date Your Home In The USA	3a	8	DT
0045	Ending Date Your Home in The USA	3a	8	DT
0050	Beginning Date Your Spouse Home In The USA	3b	8	DT
0055	Ending Date Your Spouse Home in The USA	3b	8	DT
0060	Relationship Yes Box - 1	4	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0070	Relationship No Box - 1	4	1	"X" or blank
0080	Did the Child Live with You Yes Box - 1	5a	1	"X" or blank
0090	Did the Child Live with You No Box - 1	5a	1	"X" or blank
0100	Street Address During the Filing Tax Year - 1	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0105	City, State and Zip Code - 1	5b Child 1	25	AN
0106	Street Address During the Filing Tax Year - 2	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0107	City, State and Zip Code - 2	5b Child 1	25	AN
0108	Street Address During the Filing Tax Year - 3	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0109	City, State and Zip Code - 3	5b Child 1	25	AN
0110	Name of School or Care Providers - 1	5c Child 1	35	AN
0113	Name of School or Care Providers - 2	5c Child 1	35	AN
0116	Name of School or Care Providers - 3	5c Child 1	35	AN
0120	Related to the Child Yes Box - 1	6a	1	"X" or blank
0130	Related to the Child No Box - 1	6a	1	"X" or blank
0140	Child's Relationship to You - 1	6b	11	AN

Field No.	Identification	Form Ref.	Length	Field Description
0142	Guardianship Over The Child Yes Box - 1	6c	1	"X" or blank
0144	Guardianship Over The Child No Box - 1	6c	1	"X" or blank
0146	Did You Care for The Child Yes Box - 1	6d	1	"X" or blank
0148	Did You Care for The Child No Box - 1	6d	1	"X" or blank
0150	Relationship Yes Box - 2	4	1	'See 1stOcc.'
0160	Relationship No Box - 2	4	1	'See 1stOcc.'
0170	Did the Child Live with You Yes Box - 2	5a	1	'See 1stOcc.'
0180	Did the Child Live with You No Box - 2	5a	1	'See 1stOcc.'
0190	Street Address During The Filing Tax Year - 1	5b Child 2	35	'See 1stOcc.'
0195	City, State and Zip Code - 1	5b Child 2	25	'See 1stOcc.'
0196	Street Address During the Filing Tax Year - 2	5b Child 2	35	'See 1stOcc.'
0197	City, State and Zip Code - 2	5b Child 2	25	'See 1stOcc.'
0198	Street Address During the Filing Tax Year - 3	5b Child 2	35	'See 1stOcc.'
0199	City, State and Zip Code - 3	5b Child 2	25	'See 1stOcc.'
0200	Name of School or Care Providers - 1	5c Child 2	35	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0203	Name of School or Care Providers - 2	5c Child 2	35	'See 1stOcc.'
0206	Name of School or Care Providers - 3	5c Child 2	35	'See 1stOcc.'
0210	Related to the Child Yes Box - 2	6a	1	'See 1stOcc.'
0220	Related to the Child No Box - 2	6a	1	'See 1stOcc.'
0230	Child's Relationship to You - 2	6b	11	'See 1stOcc.'
0232	Guardianship Over The Child Yes Box - 2	6c	1	'See 1stOcc.'
0234	Guardianship Over The Child No Box - 2	6c	1	'See 1stOcc.'
0236	Did You Care for The Child Yes Box - 2	6d	1	'See 1stOcc.'
0238	Did You Care for The Child No Box - 2	6d	1	'See 1stOcc.'
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1013" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0240	Record ID		6	"FRMbbb"
0241	Form Number		6	"8862bb"
0242	Page Number		5	"PG02b"
0243	Taxpayer Identification Number		9	N (Primary SSN)
0244	Filler		1	blank
0245	Form Occurrence Number		7	N 0000001
0290	Did The Child Live With You in The USA Yes Box - 1	6e	1	"X" or blank
0300	Did The Child Live With You in The USA No Box - 1	6e	1	"X" or blank
0310	Street Address Lived During the Filing TY - 1	6f Child 1	35	AN, Allowable special characters are space, slash, hyphen
0315	City, State and Zip Code Lived - 1	6f Child 1	25	AN
0316	Street Address Lived During the Filing TY - 2	6f Child 1	35	AN, Allowable special characters are space, slash, hyphen
0317	City, State and Zip Code Lived - 2	6f Child 1	25	AN
0318	Street Address Lived During the Filing TY - 3	6f Child 1	35	AN, Allowable special characters are space, slash, hyphen
0319	City, State and Zip Code Lived - 3	6f Child 1	25	AN

Field No.	Identification	Form Ref.	Length	Field Description
0320	Name of School or Day Care Providers - 1	6g Child 1	35	AN
0323	Name of School or Day Care Providers - 2	6g Child 1	35	AN
0326	Name of School or Day Care Providers - 3	6g Child 1	35	AN
0330	Child Lived With Any Other Yes Box - 1	7a	1	"X" or blank
0340	Child Lived With Any Other No Box - 1	7a	1	"X" or blank
0350	Child's Parent or Grandparent Yes Box - 1	7b	1	"X" or blank
0360	Child's Parent or Grandparent No Box - 1	7b	1	"X" or blank
0370	Did This Person Live with The Child Yes Box - 1	7c	1	"X" or blank
0380	Did This Person Live with The Child No Box - 1	7c	1	"X" or blank
0390	Person's Name - 1	7d	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0400	Person's SSN - 1	7d	9	N
0410	Is Your AGI Higher Than The Other 's Yes Box - 1	7e	1	"X" or blank
0420	Is Your AGI Higher Than The Other 's No Box - 1	7e	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0430	Was The Child Under 19 And A student Yes Box - 1	8a	1	"X" or blank
0440	Was The Child Under 19 And A student No Box - 1	8a	1	"X" or blank
0450	Was The Child Under 24 And A Student Yes Box - 1	8b	1	"X" or blank
0460	Was The Child Under 24 And A Student No Box - 1	8b	1	"X" or blank
0470	Name of School, State, County, Local Gov Agency-1	8c Child 1	35	AN
0473	Name of School, State, County, Local Gov Agency-2	8c Child 1	35	AN
0476	Name of School, State, County, Local Gov Agency-3	8c Child 1	35	AN
0480	Was The Child Disabled Yes Box - 1	8d	1	"X" or blank
0490	Was The Child Disabled No Box - 1	8d	1	"X" or blank
0500	Name of Health Care Provider or Social Worker - 1	8e	35	AN
0550	Did The Child Live With You in The USA Yes Box - 2	6e	1	'See 1stOcc.'
0560	Did The Child Live With You in The USA No Box - 2	6e	1	'See 1stOcc.'
0570	Street Address Lived During the Filing TY - 1	6f Child 2	35	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0575	City, State and Zip Code Lived - 1	6f Child 2	25	'See 1stOcc.'
0576	Street Address Lived During the Filing TY - 2	6f Child 2	35	'See 1stOcc.'
0577	City, State and Zip Code Lived - 2	6f Child 2	25	'See 1stOcc.'
0578	Street Address Lived During the Filing TY - 3	6f Child 2	35	'See 1stOcc.'
0579	City, State and Zip Code Lived - 3	6f Child 2	25	'See 1stOcc.'
0580	Name of School or Day Care Providers - 1	6g Child 2	35	'See 1stOcc.'
0583	Name of School or Day Care Providers - 2	6g Child 2	35	'See 1stOcc.'
0586	Name of School or Day Care Providers - 3	6g Child 2	35	'See 1stOcc.'
0590	Child Lived With Any Other Yes Box - 2	7a	1	'See 1stOcc.'
0600	Child Lived With Any Other No Box - 2	7a	1	'See 1stOcc.'
0610	Child's Parent or Grandparent Yes Box - 2	7b	1	'See 1stOcc.'
0620	Child's Parent or Grandparent No Box - 2	7b	1	'See 1st.Occ.'
0630	Did This Person Live With The Child Yes Box - 2	7c	1	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0640	Did This Person Live With The Child No Box - 2	7c	1	'See 1stOcc.'
0650	Person's - 2	7d	35	'See 1stOcc.'
0660	Person's SSN - 2	7d	9	'See 1stOcc.'
0670	Is Your AGI Higher Than The Other 's Yes Box - 2	7e	1	'See 1stOcc.'
0680	Is Your AGI Higher Than The Other 's No Box - 2	7e	1	'See 1stOcc.'
0690	Was The Child Under 19 And A Student Yes Box - 2	8a	1	'See 1stOcc.'
0700	Was The Child Under 19 And A Student No Box - 2	8a	1	'See 1stOcc.'
0710	Was The Child Under 24 And A Student Yes Box - 2	8b	1	'See 1stOcc.'
0720	Was The Child Under 24 And A Student No Box - 2	8b	1	'See 1stOcc.'
0730	Name of School, State, County, Local Gov Agency-1	8c Child 2	35	'See 1stOcc.'
0733	Name of School, State, County, Local Gov Agency-2	8c Child 2	35	'See 1stOcc.'
0736	Name of School, State, County, Local Gov Agency-3	8c Child 2	35	'See 1stOcc.'
0740	Was the Child Disabled Yes Box - 2	8d	1	'See 1stOcc.'
0750	Was the Child Disabled No Box - 2	8d	1	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0760	Name of Health Care Provider or Social Worker - 2	8e	35	'See 1stOcc.'
	Record Terminus Character		1	Value "#"

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0749" 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 (first name) 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
0050	Smaller of Exp Paid in Current TY or $1000 - 1	1d	12	N
0060	Subtract Columns d from c - 1	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1stOcc.'
0090	Student's Last Name - 2	1a	15	'See 1stOcc.'
0100	Student's Name Control - 2	1a	4	'See 1stOcc.'
0105	Student's SSN - 2	1b	9	'See 1stOcc.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or $1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1stOcc.'
0160	Student's Last Name - 3	1a	15	'See 1stOcc.'
0170	Student's Name Control - 3	1a	4	'See 1stOcc.'
0175	Student's SSN - 3	1b	9	'See 1stOcc.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or $1000 - 3	1d	12	N
0200	Subtract Columns d from c - 3	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0220	Total of Column d	2d	12	N
0230	Total of Column f	2f	12	N
0240	Add Amounts in Line 2, Columns d and f	3f	12	N
0250	Student's First Name - 1	4a	10	AN (first name) or blank
0260	Student's Last Name - 1	4a	15	AN (last name) or blank
0270	Student's Name Control - 1	4a	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	4b	9	N or blank
0280	Qualified Expenses - 1	4c	12	N
0290	Student's First Name - 2	4a	10	'See 1stOcc.'
0300	Student's Last Name - 2	4a	15	'See 1stOcc.'
0310	Student's Name Control - 2	4a	4	'See 1stOcc.'
0315	Student's SSN - 2	4b	9	'See 1stOcc.'
0320	Qualified Expenses - 2	4c	12	'See 1stOcc.'
0330	Student's First Name - 3	4a	10	'See 1stOcc.'
0340	Student's Last Name - 3	4a	15	'See 1stOcc.'

Field No.	Identification	Form Ref.	Length	Field Description
0350	Student's Name Control - 3	4a	4	'See 1stOcc.'
0355	Student's SSN - 3	4b	9	'See 1stOcc.'
0360	Qualified Expenses - 3	4c	12	'See 1stOcc.'
0370	Student's First Name - 4	4a	10	'See 1stOcc.'
0380	Student's Last Name - 4	4a	15	'See 1stOcc.'
0390	Student's Name Control - 4	4a	4	'See 1stOcc.'
0395	Student's SSN - 4	4b	9	'See 1stOcc.'
0400	Qualified Expenses - 4	4c	12	'See 1stOcc.'
0410	Student's First Name - 5	4a	10	'See 1stOcc.'
0420	Student's Last Name - 5	4a	15	'See 1stOcc.'
0430	Student's Name Control - 5	4a	4	'See 1stOcc.'
0435	Student's SSN - 5	4b	9	'See 1stOcc.'
0440	Qualified Expenses - 5	4c	12	'See 1stOcc.'
0450	Total Qualified Expenses	5c	12	N
0460	Smaller of Line 5 or $5000	6c	12	N
0470	Multiply Line 6 by 20%	7c	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	8c	12	N

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
0490	Enter $50,000 ($100,000 if Married Filing Jointly)	9	12	N
0500	Modified AGI from 1040 or 1040A	10	12	N
0510	Subtract Lines 10 from 9	11	12	N
0515	Enter $10,000 ($20,000 if Married Filing Jointly)	12	12	N
0520	Divide Line 11 by $10,000 (by $20,000 if Married)	13	6	R
0529	Multiply Line 8 by Line 13	14	12	N
0540	Tax from 1040 or 1040A	15	12	N
0550	Total 1040/1040A other credits	16	12	N
0560	Subtract Line 16 from Line 15	17	12	N
0590	Education Credits	18	12	N
	Record Terminus Character		1	Value "#"

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FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0553" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"9465bb"
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	Taxpayer's Name	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-),slash(/), comma(,), and space
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special charactersare:ampersand (&), hyphen(-),slash (/), comma (,), and space
0035	Spouse 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)

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0090	Zip Code	1	12	N (Left-justified)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), plus (+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/) comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-),slash(/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Leftjustificated)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or blank)
0350	Checking Account Indicator	13c	1	"X" or blank
0360	Savings Account Indicator	13c	1	"X" or blank

FORM 9465 Installment Agreement Request

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

FORM PAYMENT Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0134"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"PMTbbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" =Telefile "1040S" = Estimated Payments
0080	Requested Payment Date		8	YYYYMMDD for Balance Due (Form 1040, 1040A, 1040EZ &Telefile) YYYYMMDD for Estimated Payments Values: "20010416", "20010615" or "20010917"

FORM PAYMENT Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
0090	Taxpayer's Day Time Phone Number		10	N
0100	Reserved		1	Blank
0110	Reserved		5	Blank
0120	Reserved		5	Blank
	Record Terminus Character		1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION Authentication Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0115" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ATHbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurrence Number		7	N 0000001
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0030	Primary Prior Year Total Tax		12	N
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0060	Spouse Prior Year Total Tax		12	N
0070	Taxpayer Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Note: The fields for the Primary and Spouse Self SelectPINs, the Jurat Version Indicator and the Paid Preparer Self Select PIN are in the Return record.

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SECTION 6 STATEMENT RECORD

The statement record can be used only where the Record Layout specifies.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNnnb" nn = 01-99
0006	Filler		2	Blank
0010	Statement Data		80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character		1	Value "#"

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PREPARER NOTE Preparer Note Record

The Preparer Note record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages is allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"NTEbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Preparer Note Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

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ELECTION EXPLANATION Election Explanation Record

The Election Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ELCbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Elections Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

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REGULATORY EXPLANATION Regulatory Explanation Record

The Regulatory Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"REGbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Regulatory Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

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Generic Record

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

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

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected. See Section 12, paragraph .09 item (h) of the IRS File Specifications for additional details.

Field #	Identification	Length	Description
********** HEADER SECTION **********			
Byte Count		4	"2405" for fixed; "hnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
**********		**********	Header ends
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "1"
**********			
0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

Field #	Identification	Length	Description
********** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION **********			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0030	State-Routing Transit	9	N blank if no State DD
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
********** INDICATORS **********			
0049	On-Line-State-Return	1	A Value "O" =On-Line
********** PARTICIPANT SECTION **********			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
********** ENTITY SECTION **********			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0075	Address Line 1	35	AN Required Entry
0080	Address Line 2	35	AN
0085	City	22	A Required Entry
0090	City Code	5	N
0095	State Abbreviation	2	A Required Entry
0100	Zip Code	12	N Required Entry
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN

Field #	Identification	Length	Description
********** CONSISTENCY SECTION **********			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
********** ALPHANUMERIC SECTION **********			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1330
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
********** SIGNED NUMERIC SECTION **********			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N

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

Field #	Identification	Length	Description
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N

Field #	Identification	Length	Description
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N
	Record Terminus	1	Value #

Unformatted Record

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

Field #	Identification	Length	Description
********** HEADER SECTION **********			
Byte Count		4	"4861" for fixed; "hnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000009"
********** Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "1"
********** DATA SECTION **********			
0050	Form Data (line 001)	80	AN (See Section 12 of File Specs Paragraph .04 for character restrictions)
. .			
. .	(Up to 60 lines of data per page may be entered)		
. .			
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

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SECTION 9 SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Taxpayer Declaration Form 8453, else enter "0". When a Paper Document Indicator is used, the Taxpayer cannot use a Self-Select PIN signature on the return.) The format is as follows:

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0240" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	Electronic EFIN of ERO		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Records in Tax Return		6	N (Maximum = 099999)
0050	Number of Form W-2 Records		2	N (00-50)
0060	Number of Form W-2G Records		2	N (00-30)
0070	Number of Form 1099-R Records		2	N (00-10)

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0160	Paper Document Indicator 2		1	"1" = Form 2120, Multiple Support Declaration, else "0"
0170	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180	Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0190	IP Address		15	AN (ForOn-Line Filer)
0200	IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time		4	HHMM or blank (For On-Line Filer)

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0220	E-Mail Indicator		1	"Y", "N" or blank (ForOn-Line Filer)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	State Abbreviation		2	NO ENTRY
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (yyyy = 2001)
0270	Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290	Filler		49	Blank
	Record Terminus Character		1	Value "#"

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SECTION 10 RECAP Record

RECAP Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	Irs Computed Return Count		6	IRS Use
0130	Filler		28	Blank

RECAP Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
0140	Reserved For Irs Use Only		9	AN
	Record Terminus Character		1	Value "#"