RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 1040EZ-T Claim for Refund of Federal Telephone Excise Tax..

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0594" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040ZT"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200612", 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)
0030	Secondary SSN		9	N or blank
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)

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 1040EZ-T Claim for Refund of Federal Telephone Excise Tax..

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 characters 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 characters is space
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)

FORM 1040EZ-T Claim for Refund of Federal Telephone Excise Tax..

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
0770	Self Claimed Dependent Indicator	1	1	"X" or blank
0775	Spouse Claimed Dependent Indicator	1	1	"X" or blank
1192	Federal Telephone Excise Credit Form 8913	2a	1	"X" or blank
1193	Federal Telephone Excise Credit	2a	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1272	Routing Transit Number	2b	9	N or blank
1274	Checking Account Indicator	2c	1	"X" or blank
1276	Savings Account Indicator	2c	1	"X" or blank
1278	Depositor Account Number	2d	17	AN (includes hyphens or blank)
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 1040EZ-T Claim for Refund of Federal Telephone Excise Tax..

Field No.	Identification	Form Ref.	Length	Field Description
1313	Third Party Designee PIN		5	AN
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1324	Spouse Signature		5	N (PIN Use Only)
1326	Personal Representative		1	"X" or blank
1328	Taxpayer Daytime Telephone Number		10	N
1338	Non-Paid Preparer		13	Values "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, PNNNNNNNN or SNNNNNNNN
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
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0594" 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 - 0000004
0133	SSN of Taxpayer with Employee Business Expense		9	N
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

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
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
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
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
0315	Standard Mileage Deduc.	22	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 "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0189" 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
0015	Hurricane Relief Indicator		22	AN or blank ||
0025	Current Year Tax After Credits	1	12	N
0035	Other Taxes	2	12	N
0045	Refundable Credits	3	12	N
0055	Current Year Tax	4	12	N
0065	Multiply Line 4 by .90	5	12	N
0075	Withholding Taxes	6	12	N
0085	Net Tax Due	7	12	N
0092	Annual Payment Based on Prior Year	8	12	N
0106	Required Annual Payment	9	12	N

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

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

Field No.	Identification	Form Ref.	Length	Field Description
0115	Owe Penalty No Box	9	1	"X" or blank
0125	Owe Penalty Yes Box	9	1	"X" or blank
0135	Waiver of Entire Penalty Box	A	1	"X" or blank
0145	Waiver of Part of Penalty Box	B	1	"X" or blank
0155	Annualized Income Installment Method Box	C	1	"X" or blank
0165	Actually Withheld Box	D	1	"X" or blank
0173	Joint Return Box	E	1	"X" or blank
	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	"0523" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0246	Record ID		6	"FRMbbb"
0248	Form Number		6	"2210bb"
0258	Page Number		5	"PG03b"
0262	Taxpayer Identification Number		9	N (Primary SSN)
0263	Filler		1	Blank
0264	Form Occurrence Number		7	N 0000001
0265	Required Installment A	18(a)	12	N
0275	Required Installment B	18(b)	12	N
0285	Required Installment C	18(c)	12	N
0295	Required Installment D	18(d)	12	N
0298	Estimated Tax Paid and Withheld A	19(a)	12	N
0303	Estimated Tax Paid and Withheld B	19(b)	12	N
0305	Estimated Tax paid and withheld C	19(c)	12	N
0308	Estimated Tax Paid and Withheld D	19(d)	12	N
0315	Applied Overpayment A	23(a)	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0325	Underpayment A	25(a)	12	N
0335	Overpayment A	26(a)	12	N
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0565	Underpayment D	25(d)	12	N
0575	Period Beg Apr 16 Days (a)	27(a)	3	N
0578	Period Beg Apr 16 Penalty (a)	28(a)	12	N
0590	Period Beg Jul 1 Days (a)	29(a)	3	N ‖
0592	Period Beg Jul 1 Penalty (a)	30(a)	12	N ‖
				--‖
				--‖
0608	Period Beg Apr 16 Days (b)	27(b)	3	N
0611	Period Beg Apr 16 Penalty (b)	28(b)	12	N
0618	Period Beg Jul 1 Days (b)	29(b)	3	N ‖
0619	Period Beg Jul 1 Penalty (b)	30(b)	12	N ‖
				--‖
				--‖
				--‖
				--‖
0636	Period Beg Jul 1 Days (c)	29(c)	3	N ‖
0638	Period Beg Jul 1 Penalty (c)	30(c)	12	N ‖
				--‖
				--‖
0655	Period Beg Jul 1 Days (d)	29(d)	3	N ‖
0657	Period Beg Jul 1 Penalty (d)	30(d)	12	N ‖
				--‖

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

Field No.	Identification	Form Ref.	Length	Field Description
0667	Waived Amount	31	12	N
@0669	Waiver Explanation	31	6	"STMbnn" or blank
0671	Total Underpayment	31	12	N
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 2210 PAGE 4 Underpayment of Estimated Tax by...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1363" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0800	Record ID		6	"FRMbbb"
0805	Form Number		6	"2210bb"
0810	Page Number		5	"PG04b"
0815	Taxpayer Identification Number		9	N (Primary SSN)
0820	Filler		1	blank
0825	Form Occurrence Number		7	N 0000001
0900	AGI Amount Period A	1(a)	12	N
0905	Annualized Income A	3(a)	12	N
0910	Itemized Deductions A	4(a)	12	N
0920	Annualized Itemized Deductions A	6(a)	12	N
0930	Return Standard Deductions A	7(a)	12	N
0940	Installment Deduction Amount A	8(a)	12	N
0950	Net Income Amount A	9(a)	12	N
0960	Exemption Claimed Amt A	10(a)	12	N
0970	Taxable Income Amt A	11(a)	12	N
0980	Tentative Tax Amt A	12(a)	12	N
0990	Annualized SE Tax A	13(a)	12	N

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1000	Other Taxes A	14(a)	12	N
1010	Tax Before Credits A	15(a)	12	N
1020	Allowed Credits A	16(a)	12	N
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N
1240	Applicable Tax Due Amount B	19(b)	12	N
1250	Accumulated Installment Amt B	20(b)	12	N
1260	Tax Due Amount B	21(b)	12	N
1270	Installment Tax Amount B	22(b)	12	N
1280	Accumulated Adjusted Tax Amount B	23(b)	12	N
1290	Aggregate Tax Due Amount B	24(b)	12	N
1300	Required Installment Amount B	25(b)	12	N
1310	AGI Amount Period C	1(c)	12	N
1320	Annualized Income C	3(c)	12	N
1330	Itemized Deductions C	4(c)	12	N
1340	Annualized Itemized Deductions C	6(c)	12	N
1350	Return Standard Deduction C	7(c)	12	N
1360	Installment Deduction Amount C	8(c)	12	N
1370	Net Income Amount C	9(c)	12	N

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1380	Exemption Claimed Amt C	10(c)	12	N
1390	Taxable Income Amt C	11(c)	12	N
1400	Tentative Tax amt C	12(c)	12	N
1410	Annualized SE Tax C	13(c)	12	N
1420	Other Taxes C	14(c)	12	N
1430	Tax Before Credits C	15(c)	12	N
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annulized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annulized Itemized Deductions D	6(d)	12	N

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N
1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
*1750	Net SE Earnings A	26(a)	12	N or "STMbnn" ||

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description	
+1760	SST/RRT Wages A	28(a)	12	N	||
+1770	Net Prorated Social Security Tax Limit A	29(a)	12	N	||
+1780	Annulized SST/RRT Wages A	31(a)	12	N	||
+1790	Annualized Net Self-Employment Earnings A	33(a)	12	N	||
+1800	Annualized SE Tax A	34(a)	12	N	||
1810	Net SE Earnings B	26(b)	12	N	
1820	SST/RRT Wages B	28(b)	12	N	
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N	
1840	Annualized SST/RRT Wages B	31(b)	12	N	
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N	
1860	Annualized SE Tax B	34(b)	12	N	
1870	Net SE Earnings C	26(c)	12	N	
1880	SST/RRT Wages C	28(c)	12	N	
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N	
1900	Annualized SST/RRT Wages C	31(c)	12	N	
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N	
1920	Annualized SE Tax C	34(c)	12	N	
1930	Net SE Earnings D	26(d)	12	N	

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0528" 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	Identifying Number		9	NO ENTRY
0020	Section 47(d)(5) Election Box	1a	1	"X" or blank
@0025	Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030	Test Period Beginning Date	1b	8	YYYYMMDD
0040	Test Period End Date	1b	8	YYYYMMDD
0045	Adjusted Basis of Building Amount	1c	12	N
0050	Amount of Qualified Rehabilitation Expenditures	1d	12	N
0060	Pre 1936 Buildings in the Gulf Opportunity Zone	1e	12	N
0063	Calculated Pre 1936 Bldgs Gulf Opportunity Zone	1e	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0065	Other Pre 1936 Buildings	1f	12	N
0067	Calculated Other Pre 1936 Buildings	1f	12	N
0069	Historic Structure Certification on File	1f	1	"Y" or blank
0070	Cert. Historic Structures Gulf Opportunity Zone	1g	12	N
0071	Calc Cert Historic Struct - Gulf Opportunity Zone	1g	12	N
0074	Other Certified Historic Structures	1h	12	N
0075	Calculated Certified Historic Structures	1h	12	N
0080	Assigned NPS Project Num. or the Pass-Through EIN	1i	18	N
0081	Date of NPS Approval	1j	8	DT
0083	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1k	12	NO ENTRY
0085	Basis of Property Using Geothermal Energy	2a	12	N
0087	Geothermal Energy Property Credit	2a	12	N
0089	Basis of Solar Energy Property	2b	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0091	Solar Energy Property Credit	2b	12	N
0093	Basis of Fuel Cell Property	2c	12	N
0095	Fuel Cell Property Credit	2c	12	N
0097	Kilowatt Capacity Property	2d	12	N
0099	Kilowatt Capacity Credit	2d	12	N
0101	Enter the Lesser of Line 2c or 2d	2e	12	N
0103	Basis of Microturbine Property	2f	12	N
0105	Microturbine Property Credit	2f	12	N
0107	Microturbine Kilowatt Capacity Property	2g	12	N
0109	Microturbine Kilowatt Capacity Credit	2g	12	N
0111	Enter the Lesser of Line 2f or 2g	2h	12	N
0113	Total (Add Lines 2a, 2b, 2e and 2h)	2i	12	N
0115	Coal Project Basis 1	3a	12	N
0117	Coal Project Credit 1	3a	12	N
0119	Coal Project Basis 2	3b	12	N
0121	Coal Project Credit 2	3b	12	N

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0123	Total Coal Project Credit	3c	12	N |
0125	Gasification Project Basis	4	12	N |
0127	Gasification Project Credit	4	12	N |
0130	Credit from Cooperatives	5	12	N |
0135	Add Lines 1e through 1h, 1k, 2i, 3c, 4 and 5	6	12	N ||
@0145	Allowable Credit Attachment	6	6	"STMbnn" or blank |
	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	"0368" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0600	Record ID		6	"FRMbbb"
0601	Form Number		6	"4136bb"
0602	Page Number		5	"PG02b"
0603	Taxpayer Identification Number		9	N (Primary SSN)
0604	Filler		1	blank
0605	Form Occurrence Number		7	N 0000001
0608	Undyed Diesel Fuel Registration No.	6	11	AN (AANNNNNNNNN)
@0610	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0615	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0620	Use of Undyed Diesel by State or Local Gov Gallons	6a(c)	6	N
0625	Use of Undyed Diesel by State or Local Gov Cr. Amt	6a(d)	12	N
@0630	Customer Information Attachment	6a	6	"STMbnn" or blank
0635	Use Undyed Diesel Intercity Buses Gallons	6b(c)	6	N

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0640	Use Undyed Diesel Intercity Buses Cr. Amount	6b(d)	12	N
0645	Undyed Kerosene Registration No.	7	11	AN (AANNNNNNNNN)
@0650	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank
0655	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank
0660	Use of Undyed Kero by State or Local Gov Gallons	7a(c)	6	N
@0665	Customer Information Attachment	7a	6	"STMbnn" or blank
0670	Kerosene Sales from Blocked Pump Gallons	7b(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Cr. Amount	7b(d)	12	N
0685	Undyed Kerosene Use in Certain Buses Gallons	7c(c)	6	N
0695	Undyed Kerosene Use in Certain Buses Cr. Amount	7c(d)	12	N
0705	Vendors of Kerosene for Use of Aviation Reg. No.	8	11	AN (AANNNNNNNNN)
0715	Used in Commercial Aviation Gallons Type 1	8a(c)	6	N
0725	Used in Commercial Aviation Cr. Amount Type 1	8a(d)	12	N

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0745	Other Use in Commercial Aviation Gallons Type 2	8b(c)	6	N
0750	Other Use in Commercial Aviation Cr. Amount Type 2	8b(d)	12	N
0755	Nonexempt Use Gallons	8c(c)	6	N
0757	Nonexempt Use Cr. Amount	8c(d)	12	N
0759	Other Nontaxable Use Type 1	8d(a)	2	Values "01, 09, 10, 13, 14, 15, 16" or blank
0760	Other Nontaxable Use Gallons 1	8d(c)	6	N
0764	Other Nontaxable Use Cr. Amount 1	8d(d)	12	N
0768	Other Nontaxable Use Type 2	8e(a)	2	Values "01, 09, 10, 13, 14, 15, 16" or blank
0770	Other Nontaxable Use Gallons 2	8e(c)	6	N
0775	Other Nontaxable Use Cr. Amount 2	8e(d)	12	N
0785	Ultimate Vendors of Gasoline Registration No.	9	11	NO ENTRY
0790	Reserved	9a	6	NO ENTRY
0795	Use by Nonprofit Gallons	9a(c)	6	NO ENTRY
0810	Reserved	9b	6	NO ENTRY
0815	Use by State or Local Government Gallons	9b(c)	6	NO ENTRY

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0825	Use by State or Local Government Cr. Amount	9b(d)	12	NO ENTRY
0830	Vendors of Aviation Gas Registration No.	10	11	NO ENTRY
0835	Reserved	10a	6	NO ENTRY
0840	Use AG by Nonprofit Gallons	10a(c)	6	NO ENTRY
0850	Reserved	10b	6	NO ENTRY
0860	Use AG by Government Gallons	10b(c)	6	NO ENTRY
0870	Use AG by Government Cr. Amount	10b(d)	12	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 4 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0259" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3890	Record ID		6	"FRMbbb"
3891	Form Number		6	"4136bb"
3892	Page Number		5	"PG04b"
3893	Taxpayer Identification Number		9	N (Primary SSN)
3894	Filler		1	blank
3895	Form Occurrence Number		7	N 0000001
3900	Registered Credit Card Issuers Registration No.	16	11	AN (AANNNNNNNNN)
3920	Diesel Fuel for State or Local Government Gallons	16a(c)	6	N
3940	Diesel Fuel for State or Local Government Cr. Amt	16a(d)	12	N
3960	Kerosene Fuel Sold for State or Local Gov Gallons	16b(c)	6	N
3980	Kerosene Fuel Sold for State or Local Gov Cr. Amt	16b(d)	12	N
4000	Kerosene Use in Aviation - State/ Local Gov Gallons	16c(c)	6	N
4020	Kerosene Use in Aviation - State/ Local Gov Cr. Amt	16c(d)	12	N

FORM 4136 PAGE 4 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
4040	Gasoline Sold - State/Local Gov or Nonprofit Gal	16d(c)	6	NO ENTRY ||
4060	Gasoline Sold-State/ Local Gov or Nonprofit Cr. Amt	16d(d)	12	NO ENTRY ||
4080	Aviation Gas Sold - State/Local Gov, Nonprofit Gal	16e(c)	6	NO ENTRY ||
4100	Aviation Gas Sold - State/Local Gov, Nonprofit Amt	16e(d)	12	NO ENTRY ||
4120	Diesel-Water Fuel Emulsion Nontaxable Use Type	17a(a)	2	Values "01, 02, 07, 08, 12, 13, 14, 15" or blank
4140	Diesel-Water Fuel Emulsion Nontaxable Gallons	17a(c)	6	N
4160	Diesel-Water Fuel Emulsion Nontaxable Cr. Amount	17a(d)	12	N
4180	Diesel-Water Exported Gallons	17b(c)	6	N
4200	Diesel-Water Exported Cr. Amount	17b(d)	12	N
4220	Diesel-Water Fuel Emulsion Blending Reg. No.	18	11	AN (AANNNNNNNNN)
4240	Diesel-Water Fuel Emulsion Blending Gallons	18a(c)	6	N
4260	Diesel-Water Fuel Emulsion Blending Cr. Amount	18a(d)	12	N
4280	Exported Dyed Diesel Fuel Gallons	19a(c)	6	N

FORM 4136 PAGE 4 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
4300	Exported Dyed Diesel Fuel Cr. Amount	19a(d)	12	N
4320	Exported Dyed Kerosene Gallons	19b(c)	6	N
4340	Exported Dyed Kerosene Cr. Amount	19b(d)	12	N
4360	Total Income Tax Cr. Amount	20	12	N
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 6765 PAGE 1 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0566" 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	Identifying Number		9	NO ENTRY
0015	Paid or Inc to Energy Consortia - Sect. A	1	12	N |
0020	Payments Paid or Incurred - Sect. A	2	12	N --|
0030	Organization Base Period Amt. - Sect. A	3	12	N
0040	Subtract Line 3 from Line 2 - Sect. A	4	12	N
0050	Wages for Qualified Services - Sect. A	5	12	N
0060	Cost of Supplies - Sect. A	6	12	N
0070	Cost of Computers - Sect. A	7	12	N

FORM 6765 PAGE 1 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0080	Percentage of Contract Research Expenses - Sect. A	8	12	N
0090	Total Qualified Research Expenses - Sect. A	9	12	N
0100	Fixed-Base Percentage	10	6	R
0110	Avg. Annual Gross Receipts - Sect. A	11	12	N
0120	Multiply Line 11 by Percent on Line 10 (Base Amt.)	12	12	N
0130	Subtract Line 12 from Line 9	13	12	N
0140	Multiply line 9 by 50%	14	12	N
0150	Smaller of Line 13 or Line 14	15	12	N
0160	Add Lines 1, 4 and 15	16	12	N |
0170	Section 280C Election "Yes" Box - A	17	1	"X" or blank ||
0175	Section 280C Election "No" Box - A	17	1	"X" or blank ||
0180	Regular Credit	17	12	N ||
				--||
@0190	Attach Schedule	17	6	"STMbnn" or blank
0195	Paid or Inc to Energy Consortia - Sect. B	18	12	N |

FORM 6765 PAGE 1 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0200	Payments Paid or Incurred - Sect. B	19	12	N
0210	Organization Base Period Amt. - Sect. B	20	12	N
0220	Subtract Line 20 from Line 19	21	12	N
0224	Add Lines 18 and 21	22	12	N
0230	Multiply Line 22 by 20%	23	12	N
0240	Wages for Qualified Services - Sect. B	24	12	N
0250	Cost of Supplies - Sect. B	25	12	N
0260	Costs of Computers - Sect. B	26	12	N
0270	Percentage of Contract Research Expenses - Sect. B	27	12	N
0280	Total Qualified Research Expenses - Sect. B	28	12	N
0290	Avg. Annual Gross Receipts - Sect. B	29	12	N
0300	Multiply Line 29 by 1%	30	12	N
0310	Subtract Line 30 from Line 28	31	12	N
0320	Multiply Line 29 by 1.5%	32	12	N
0330	Subtract Line 32 from Line 28	33	12	N

FORM 6765 PAGE 1 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0340	Subtract Line 33 from Line 31	34	12	N ‖
0350	Multiply Line 29 by 2%	35	12	N ‖
0360	Subtract Line 35 from Line 28	36	12	N ‖
0370	Subtract Line 36 from Line 33	37	12	N ‖
0380	Multiply Line 34 by 2.65%	38	12	N ‖
0390	Multiply Line 37 by 3.2%	39	12	N ‖
0400	Multiply Line 36 by 3.75%	40	12	N ‖
0410	Add Lines 23, 38, 39, and 40	41	12	N ‖
0420	Section 280C Election "Yes" Box - B	42	1	"X" or blank ‖
0425	Section 280C Election "No" Box - B	42	1	"X" or blank ‖
0430	Alternative Incremental Credit	42	12	N ‖
				--‖
@0440	Attach Schedule	42	6	"STMbnn" or blank ‖
	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	"0091" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0443	Record ID		6	"FRMbbb"
0444	Form Number		6	"6765bb"
0445	Page Number		5	"PG02b"
0446	Taxpayer Identification Number		9	N (Primary SSN)
0447	Filler		1	Blank
0448	Form Occurrence Number		7	N 0000001
0450	Credit for Increasing Research Activities	43	12	N ‖
0460	Add Line 17 or 42 to Line 43	44	12	NO ENTRY ‖
0540	Allocated to Beneficiaries	45	12	NO ENTRY ‖
0550	Estate and Trust Current Year Credit	46	12	NO ENTRY ‖
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0445" 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)
0062	Name of Issuer of Mortgage Credit Certificate		35	AN |
0064	Mortgage Credit Certificate Number		22	AN |

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0066	Issue Date		8	DT
0070	Certified Mortgage Interest Paid	1	12	N
0080	Certificate Credit Rate	2	6	R
0090	Mortgage Interest Offset	3	12	N
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	Total Credits from F1040 & F5695	9	12	N
0160	Tax Less Credits	10	12	N
0170	Current Year 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

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description	
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	||
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 "#"	

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 8615 Tax for Children Under Age 18 With Investment...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0389" 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

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8615 Tax for Children Under Age 18 With Investment...

Field No.	Identification	Form Ref.	Length	Field Description
0070	Gross Unearned Income	1	12	N
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
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
0180	Parent Tax	10	12	N
0190	Adjusted Tax	11	12	N
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8615 Tax for Children Under Age 18 With Investment...

Field No.	Identification	Form Ref.	Length	Field Description
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 "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0701" 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 - 0000032
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
@0085	Attach Computation	7	6	"STMbnn" or blank
0090	Tentative Profit/ Loss Schedule C	8	12	N

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0100	Casualty Loss Direct	9a	12	N
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
0245	Rent	18a	12	N ||
0247	Rent	18b	12	N ||
0250	Repairs/Maint. Direct	19a	12	N ||

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description	
0260	Repairs/Maint. Indirect	19b	12	N	||
0270	Utilities Direct	20a	12	N	||
0280	Utilities Indirect	20b	12	N	||
0290	Other Expenses Direct	21a	12	N	||
0300	Other Expenses Indirect	21b	12	N	||
0310	Direct Non-Deducted Subtotal	22a	12	N	||
0320	Indirect Non-Deducted Subtotal	22b	12	N	||
0330	Allowable Indirect Non-Deducted Expenses	23	12	N	||
0340	Operating Expenses Carryover	24	12	N	||
0350	Non-Deductible Net	25	12	N	||
0360	Allowable Operating Expenses	26	12	N	||
0370	Casualty Loss and Depreciation Limit	27	12	N	||
0380	Non-Deductible Casualty Loss	28	12	N	||
0390	Home Depreciation Part III	29	12	N	||
0400	Excess Casualty Losses & Deprec. Carryover	30	12	N	||
0410	Casualty Losses and Depreciation Net	31	12	N	||

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0420	Allowable Casualty Losses and Depreciation	32	12	N ||
0430	Total Allowable Expenses	33	12	N ||
0440	Form 4684 Casualty Losses	34	12	N ||
0450	Schedule C Allowable Expenses	35	12	N ||
0460	Home Adjusted Basis or Fair Market	36	12	N ||
@0465	Attach Schedule	36	6	"STMbnn" or blank ||
0470	Land Value	37	12	N ||
0480	Building Value	38	12	N ||
0490	Building Value-Business	39	12	N ||
0500	Home Depreciation Percent	40	6	R (Please see Part I, Sect 5.01.2.b) ||
0510	Allowable Home Depreciation	41	12	N ||
@0515	Attach Schedule	41	6	"STMbnn" or blank ||
0520	Unallowed Operating Expenses	42	12	N ||
0530	Unallowed Excess Casualty Losses and Depreciation	43	12	N ||
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0397" 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 - 0000003
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 or space (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

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0080	Identifying Number Child - 1	1f	9	N
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 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N | ($10,960 Maximum Credit)
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

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N (($10,960 Maximum Credit)
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 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 $164,410	9	12	N or blank
0255	More Than $164,410 No Box	9	1	"X" or blank
0257	More Than $164,410 Yes Box	9	1	"X" or blank
0260	Line 9 divided by 40,000	10	6	R

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
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
0289	Add Lines 12 and 13	14	12	N
0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits, F8396 Int Cr & F5695 Cr	16	12	N ||
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0673" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8863bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020	Student's Last Name - 1	1a	15	AN (last name) or blank
+0030	Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035	Student's SSN - 1	1b	9	N or blank
*+0040	Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050	Smaller of Exp Paid in Current TY or $1,100 - 1	1d	12	N |
+0060	Add Columns c and d	1e	12	N

FORM 8863 Education Credits (Hope and Lifetime...

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 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or $1,100 - 2	1d	12	N |
0130	Add Columns c and d	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 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or $1,100 - 3	1d	12	N |
0200	Add Columns c and d	1e	12	N

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0240	Tentative Hope Credit	2	12	N
*0250	Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	3a	15	AN (last name) or blank
+0270	Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275	Student's SSN - 1	3b	9	N or blank
+0280	Qualified Expenses - 1	3c	12	N
0290	Student's First Name - 2	3a	10	'See 1st Occ.'
0300	Student's Last Name - 2	3a	15	'See 1st Occ.'
0310	Student's Name Control - 2	3a	4	'See 1st Occ.'
0315	Student's SSN - 2	3b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330	Student's First Name - 3	3a	10	'See 1st Occ.'
0340	Student's Last Name - 3	3a	15	'See 1st Occ.'
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
0450	Total Qualified Expenses	4	12	N
0460	Smaller of Line 4 or $10,000	5a	12	N |
0462	Smaller of Qualified Expenses or $10,000	5b	12	N
0464	Subtract Line 5a from 5b	5c	12	N
0466	Multiply Line 5b by 40%	6a	12	N
0468	Multiply Line 5c by 20%	6b	12	N
0470	Tentative Lifetime Learning Credit	6c	12	N
0480	Tentative Education Credits	7	12	N |
0490	Enter $55,000 ($110,000 if Married Filing Jointly)	8	12	N |
0500	Modified AGI from 1040 or 1040A	9	12	N
0510	Subtract Lines 10 from 9	10	12	N
0515	Enter $10,000 ($20,000 if Married Filing Jointly)	11	12	N
0520	Divide Line 11 by $10,000 (by $20,000 if Married)	12	6	R

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
0529	Multiply Line 7 by Line 12	13	12	N
0540	Tax from 1040 or 1040A	14	12	N
0550	Total 1040/1040A other credits	15	12	N
0560	Subtract Line 15 from Line 14	16	12	N
0590	Education Credits	17	12	N
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbK1"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000010
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0030	Final K-1		1	"X" or blank
0040	Amended K-1		1	NO ENTRY
0100	Partnership's Identifying Number (EIN or SSN)	A	9	N or blank
0110	Partnership's Name 1	B	35	AN
0120	Partnership's Name 2	B	35	AN
0130	Partnership's Address 1	B	35	AN
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership's State	B	2	A or ".b"
0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
0360	Partner Foreign City, State or Province	D	35	AN
0370	Partner's State	D	2	A or ".b"
0380	Partner Foreign Country	D	22	AN
0390	Partner's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0500	Partner's % of Profit BOY	E	6	R or blank
0510	Partner's % of Profit EOY	E	6	R or blank
0520	Partner's % of Loss BOY	E	6	R or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0530	Partner's % of Loss EOY	E	6	R or blank
0540	Partner's % of Capital BOY	E	6	R or blank
0550	Partner's % of Capital EOY	E	6	R or blank
0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0685	Other Explanation	F	6	"STMbnn" or blank
0799	Asterisk Line 1	1	1	"*" or blank
0800	Ordinary Business Income (Loss)	1	12	N

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
@0805	Ordinary Business Income Attach.	1	6	"STMbnn" or blank
0809	Asterisk Line 2	2	1	"*" or blank
0810	Rental Real Estate Income (Loss)	2	12	N
@0815	Rental Real Estate Income Attach.	2	6	"STMbnn" or blank
0819	Asterisk Line 3	3	1	"*" or blank
0820	Other Rental Income (Loss)	3	12	N
@0825	Other Rental Income Attach.	3	6	"STMbnn" or blank
0829	Asterisk Line 4	4	1	"*" or blank
0830	Guaranteed Payments	4	12	N
@0835	Guaranteed Payments Attach.	4	6	"STMbnn" or blank
0839	Asterisk Line 5	5	1	"*" or blank
0840	Interest Income	5	12	N
@0845	Interest Income Attach.	5	6	"STMbnn" or blank
0849	Asterisk Line 6a	6a	1	"*" or blank
0850	Ordinary Dividends	6a	12	N
@0855	Ordinary Dividends Attach.	6a	6	"STMbnn" or blank
0859	Asterisk Line 6b	6b	1	"*" or blank
0860	Qualified Dividends	6b	12	N
@0865	Qualified Dividends Attach.	6b	6	"STMbnn" or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMbnn" or blank
0879	Aterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N
@0885	S-T Capital Gain Attach.	8	6	"STMbnn" or blank
0889	Aterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMbnn" or blank
0899	Asterisk Line 9b	9b	1	"*" or blank
0900	Collectibles (28%) Gain (Loss)	9b	12	N
@0905	Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909	Asterisk Line 9c	9c	1	"*" or blank
0910	Unrecaptured Section 1250 Gain	9c	12	N
@0915	Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919	Asterisk Line 10	10	1	"*" or blank
0920	Section 1231 Gain (Loss)	10	12	N
@0925	Section 1231 Gain Attach.	10	6	"STMbnn" or blank
1100	Other Income Code 1	11	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1110	Other Income Amount 1	11	12	N
1120	Other Income Code 2	11	1	A or blank
1130	Other Income Amount 2	11	12	N
1140	Other Income Code 3	11	1	A or blank
1150	Other Income Amount 3	11	12	N
1160	Other Income Code 4	11	1	A or blank
1170	Other Income Amount 4	11	12	N
1180	Other Income Code 5	11	1	A or blank
1190	Other Income Amount 5	11	12	N
@1195	Other Income Attached Schedule(s)	11	6	"STMbnn" or blank
@1197	Additional Lines Statement	11	6	"STMbnn" or blank
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMbnn" or blank
1300	Other Deductions Code 1	13	1	A or blank
1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N
1380	Other Deductions Code 5	13	1	A or blank
1390	Other Deductions Amount 5	13	12	N
@1395	Other Deductions Attached Schedule(s)	13	6	"STMbnn" or blank
@1397	Additional Lines Statement	13	6	"STMbnn" or blank
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N
1450	Self-employment Code 2	14	1	A or blank
1460	Self-employment Amount 2	14	12	N
1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
@1485	Self-Employment Attach. Schedule	14	6	"STMbnn" or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1500	Credits Code 1	15	1	A or blank ||
1510	Credits Amount 1	15	12	N ||
1520	Credits Code 2	15	1	A or blank ||
1530	Credits Amount 2	15	12	N ||
1540	Credits Code 3	15	1	A or blank ||
1550	Credits Amount 3	15	12	N ||
1560	Credits Code 4	15	1	A or blank ||
1570	Credits Amount 4	15	12	N ||
@1575	Other Credits Attach Schedule(s)	15	6	"STMbnn" or blank ||
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
1690	Foreign Country Name	16	35	AN or blank
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N
1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N
1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1770	Foreign Transactions Amount 4	16	12	N
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Sehedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank
1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N
1940	Alternative Minimum Tax Code 3	17	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1950	Alternative Minimum Tax Amount 3	17	12	N
1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
2100	Tax-exempt Income Code 1	18	1	A or blank
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
@2155	Tax-Exempt Attach. Schedule	18	6	"STMbnn" or blank
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
@2235	Distributions Attachment	19	6	"STMbnn" or blank
2300	Other Information Code 1	20	1	A or blank
2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@2415	Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417	Additional Lines Statement	20	6	"STMbnn" or blank
@2500	Schedule K-1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 ***(see file 1346RLC1 for detail of changes)***

FORM 8912 PAGE 1 — Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1393" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8912bb"
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	Bond Issuer's Name	1a	35	AN, Allowable special characters are space, slash, hyphen or "STMbnn"
+0020	City or Town	1a	22	A, Allowable special character is space
+0030	State Abbreviation	1a	2	A (Standard Postal State Abbreviations)
+0040	Date Bond Issued	1b	8	DT (MMDDYYYY)
+0050	Date Bond Disposed of	1c	8	DT (MMDDYYYY)
*+0060	Outstanding Bond Principal	1d	12	N or "STMbnn" ||
+0070	Credit Rate	1e	6	R
+0080	Credit	1f	12	N
+0090	Percentage of Annual Credit	1g	6	R
+0100	Income Tax Credit	1h	12	N

FORM 8912 PAGE 1 Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
0110	Bond Issuer's Name	1a	35	AN, Allowable special characters are space, slash, hyphen or blank
0120	City or Town	1a	22	A, Allowable special character is space
0130	State Abbreviation	1a	2	A (Standard Postal State Abbreviations)
0140	Date Bond Issued	1b	8	DT (MMDDYYYY)
0150	Date Bond Disposed of	1c	8	DT (MMDDYYYY)
0160	Outstanding Bond Principal	1d	12	N
0170	Credit Rate	1e	6	R
0180	Credit	1f	12	N
0190	Percentage of Annual Credit	1g	6	R
0200	Income Tax Credit	1h	12	N
0210	Bond Issuer's Name	1a	35	AN, Allowable special characters are space, slash, hyphen or blank
0220	City or Town	1a	22	A, Allowable special character ia space
0230	State Abbreviation	1a	2	A (Standard Postal State Abbreviations)
0240	Date Bond Issued	1b	8	DT (MMDDYYYY)
0250	Date Bond Disposed of	1c	8	DT (MMDDYYYY)
0260	Outstanding Bond Principal	1d	12	N
0270	Credit Rate	1e	6	R

FORM 8912 PAGE 1 Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
0280	Credit	1f	12	N
0290	Percentage of Annual Credit	1g	6	R
0300	Income Tax Credit	1h	12	N
0310	Bond Issuer's Name	1a	35	AN, Allowable special characters are space, slash, hyphen or blank
0320	City or Town	1a	22	A, Allowable special character is space
0330	State Abbreviation	1a	2	A (Standard Postal State Abbreviations)
0340	Date Bond Issued	1b	8	DT (MMDDYYYY)
0350	Date Bond Disposed of	1c	8	DT (MMDDYYYY)
0360	Outstanding Bond Principal	1d	12	N
0370	Credit Rate	1e	6	R
0380	Credit	1f	12	N
0390	Percentage of Annual Credit	1g	6	R
0400	Income Tax Credit	1h	12	N
0410	Bond Issuer's Name	1a	35	AN, Allowable special characters are space, slash, hyphen or blank
0420	City or Town	1a	22	A, Allowable special character is space
0430	State Abbreviation	1a	2	A (Standard Postal State Abbreviations)
0440	Date Bond Issued	1b	8	DT (MMDDYYYY)

FORM 8912 PAGE 1 — Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
0450	Date Bond Disposed of	1c	8	DT (MMDDYYYY)
0460	Outstanding Bond Principal	1d	12	N
0470	Credit Rate	1e	6	R
0480	Credit	1f	12	N
0490	Percentage of Annual Credit	1g	6	R
0500	Income Tax Credit	1h	12	N
0510	Total Credit, Section A	2	12	N
0520	Credits from S-Corp, Ptnrshps, Estates or Trusts	3	12	N
0525	Add Line 2 and Line 3	4	12	N
0527	Amount Allocated to the Beneficiaries	5	12	NO ENTRY
0530	Subtract Line 5 from Line 4	6	12	NO ENTRY
*0540	Bond Issuer's Name	7a	35	AN, Allowable special characters are space, slash, hyphen or "STMbnn"
+0550	City of Town	7a	22	A, Allowable special character is space
+0560	State Abbreviation	7a	2	A (Standard Postal State Abbreviations)
+0570	Date Bond Issued	7b	8	DT (MMDDYYYY)
+0580	Date Bond Disposed of	7c	8	DT (MMDDYYYY)

FORM 8912 PAGE 1 — Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
*+0590	Outstanding Bond Principal	7d	12	N or "STMbnn" ||
+0600	Credit Rate	7e	6	R
+0610	Credit	7f	12	N
+0620	Percentage of Annual Credit	7g	6	R
+0630	Credit Allowed	7h	12	N
0640	Bond Issuer's Name	7a	35	AN, Allowable special characters are space, slash, hyphen or blank
0650	City or Town	7a	22	A, Allowable special character is space
0660	State Abbreviation	7a	2	A (Standard Postal State Abbreviations)
0670	Date Bond Issued	7b	8	DT (MMDDYYYY)
0680	Date Bond Disposed of	7c	8	DT (MMDDYYYY)
0690	Outstanding Bond Principal	7d	12	N
0700	Credit Rate	7e	6	R
0710	Credit	7f	12	N
0720	Percentage of Annual Credit	7g	6	R
0730	Credit Allowed	7h	12	N
0740	Bond Issuer's Name	7a	35	AN, Allowable special characters are space, slash, hyphen or blank
0750	City or Town	7a	22	A, Allowable special character is space

FORM 8912 PAGE 1 Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
0760	State Abbreviation	7a	2	A (Standard Postal State Abbreviations)
0770	Date Bond Issued	7b	8	DT (MMDDYYY)
0780	Date Cond Disposed of	7c	8	DT (MMDDYYY)
0790	Outstanding Bond Principal	7d	12	N
0800	Credit Rate	7e	6	R
0810	Credit	7f	12	N
0820	Percentage of Annual Credit	7g	6	R
0830	Credit Allowed	7h	12	N
0840	Bond Issuer's Name	7a	35	AN, Allowable special characters are space, slash, hyphen or blank
0850	City or Town	7a	22	A, Allowable special character is space
0860	State Abbreviation	7a	2	A (Standard Postal State Abbreviations)
0870	Date Bond Issued	7b	8	DT (MMDDYYYY)
0880	Date Bond Disposed of	7c	8	DT (MMDDYYY)
0890	Outstanding Bond Principal	7d	12	N
0900	Credit Rate	7e	6	R
0910	Credit	7f	12	N
0920	Percentage of Annual Credit	7g	6	R
0930	Credit Allowed	7h	12	N

FORM 8912 PAGE 1 Clean Renewable Energy Bond Credit and Gulf...

Field No.	Identification	Form Ref.	Length	Field Description
0940	Bond Issuer's Name	7a	35	AN, Allowable special characters are space, slash, hyphen or blank
0950	City or Town	7a	22	A, Allowable special character is space
0960	State Abbreviation	7a	2	A (Standard Postal State Abbreviations)
0970	Date Bond Issued	7b	8	DT (MMDDYYYY)
0980	Date Bond Disposed of	7c	8	DT (MMDDYYYY)
0990	Outstanding Bond Principal	7d	12	N
1000	Credit Rate	7e	6	R
1010	Credit	7f	12	N
1020	Percentage of Annual Credit	7g	6	R
1030	Credit Allowed	7h	12	N
1040	Total Credit, Section B	8	12	N
1045	Gulf Bond Credits from Ptnrshps, S-Corps, Estates	9	12	N
1050	Add Line 8 and Line 9	10	12	N
1055	Amount Allocated to the Beneficiaries. Section B	11	12	NO ENTRY
1060	Subtract Line 11 from Line 10	12	12	NO ENTRY
	Record Terminus Character		1	Value "#"

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0690" 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: 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 characters are: hyphen (-), slash (/), comma (,), and space

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
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)
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)
0082	Foreign Street Address		35	AN. Allowable special || characters are: space, slash, and hyphen
0084	Foreign City, State		35	AN. Allowable special || characters are: space, slash, and hyphen
0086	Foreign Country		22	AN. Allowable special || character is space
0090	Zip Code	1	12	N (Left-justified)
0095	Address Indicator		1	1 = APO/FPO Address || 2 = Stateside Military Address 3 = Foreign Address Blank = Regular Address (Non-Military)
0100	New Address	2	1	"X" or blank

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Reserved		20	N or Blank
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)
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

RECORD LAYOUT CHANGE #1 – 09/26/06 *(see file 1346RLC1 for detail of changes)*

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justificated)
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. Not less than 25.00
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)
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"