September 19, 2005

Publication 1346 Part II – Record Layout #1

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

These changes will be implemented nationwide on January 13, 2005.

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1. Form T Page 4

- New Byte Count: 1094
- Seqs *2690 – 2960: Added From Ref. “1”
- Deleted **Old** Seqs: 2970, 2980, 2990, 3000, 3050, and 3060
- Seq 3010: Re-sequenced to 2970 **(Re-use old Seq number);**
  Added From Ref. “2”
- Seq 3020: Re-sequenced to 2980 **(Re-use old Seq number);**
  Added From Ref. “2”
- Seq 3030: Re-sequenced to 2990 **(Re-use old Seq number);**
  Added From Ref. “3”
- Seq 3040: Re-sequenced to 3000 **(Re-use old Seq number);**
  Added From Ref. “3”
- Added New Seqs: 3010, 3020, 2030, and 3040
  (Re-use old Seq numbers for the New Fields)
- Seq 3075: Re-sequenced to 3045
- Seqs 3080 – 3110: Re-sequenced to 3050 – 3080 **(Re-use old Seq numbers)**
- Seqs 3120 – 3140: Re-sequenced to 3090 – 3110 **(Re-use old Seq numbers)**
- Seqs 3150 – 3170: Re-sequenced to 3120 – 3140 **(Re-use old Seq numbers)**
- Seqs 3180 – 3200: Re-sequenced to 3150 – 3170 **(Re-use old Seq numbers)**
- Seqs 3210 – 3230: Re-sequenced to 3180 – 3200 **(Re-use old Seq numbers)**
- Seq @3235: Re-sequenced to @3205

Form T Page 4 **(revised)**

- New Byte Count: 1070
- Deleted Seqs: 3010 and 3030

2. Form 970

- Changed the Form Name to “**Form 970 Page 1**”
- Completely Revised

3. Form 970 Page 2 **(New Page)**

4. Form 2210 Page 3

- New Byte Count: 0583
- Deleted Seqs: 0585, 0588, 0614, 0617, 0636, and 0638
- Seq 0575: Changed the Identification to “Period Beg Apr 16 Days (a)”
- Seq 0578: Changed the Identification to “Period Beg Apr 16 Penalty (a)”
- Seq 0595: Changed the Identification to “Period Beg Oct 1 Days (a)”; Changed the Form Ref. to 29(a)
- Seq 0600: Changed the Identification to “Period Beg Oct 1 Penalty (a)”; Changed the Form Ref. to 30(a)
- Seq 0602: Changed the Identification to “Period Beg Jan 1 Days (a)”; Changed the Form Ref. to 31(a)
- Seq 0605: Changed the Identification to “Period Beg Jan 1 Penalty (a)”; Changed the Form Ref. to 32(a)
- Seq 0608: Changed the Identification to “Period Beg Apr 16 Days (b)”
- Seq 0611: Changed the Identification to “Period Beg Apr 16 Penalty (b)”
- Seq 0621: Changed the Identification to “Period Beg Oct 1 Days (b)”; Changed the Form Ref. to 29(b)
- Seq 0626: Changed the Identification to “Period Beg Oct 1 Penalty (b)”; Changed the Form Ref. to 30(b)
- Seq 0628: Changed the Identification to “Period Beg Jan 1 Days (b)”; Changed the Form Ref. to 31(b)
- Seq 0633: Changed the Identification to “Period Beg Jan 1 Penalty (b)”; Changed the Form Ref. to 32(b)
- Added New Seqs: 0634, 0635
- Seq 0642: Changed the Identification to “Period Beg Oct 1 Days (c)”; Changed the Form Ref. to 29(c)
- Seq 0644: Changed the Identification to “Period Beg Oct 1 Penalty (c)”; Changed the Form Ref. to 30(c)
- Seq 0647: Changed the Identification to “Period Beg Jan 1 Days (c)”; Changed the Form Ref. to 31(c)
- Seq 0649: Changed the Identification to “Period Beg Jan 1 Penalty (c)”; Changed the Form Ref. to 32(c)
- Seq 0652: Re-sequenced to 0663; Changed the Identification to “Period Beg Jan 1 Days (d)”; Changed the Form Ref. to 31(d)
- Seq 0654: Re-sequenced to 0665; Changed the Identification to “Period Beg Jan 1 Penalty (d)”; Changed the Form Ref. to 32(d)
- Seq 0656: Re-sequenced to 0667; Changed the Form Ref. to 33
- Seq @0658: Re-sequenced to @0669; Changed the Form Ref. to 33
- Seq 0671: Changed the Form Ref. to 33

5. Form 8379 Page 1

- Changed the Form Name from “Form 8379 Page 1” to “**Form 8379**”
- New Byte Count: 0921
- Seqs 0070, 0080, 0090, 0100, 0110, 0120, and 0130: Change the Field Description to “ NO ENTRY”
- New Seqs: 0180 -0710 (from Page 2)

6. Form 8379 Page 2 **(Page 2 is deleted for TY2005)**

- Deleted Seqs: 0510, 0520, and 0530
- Seq 0540: Changed the Identification to “Standard or Itemized Deduction – Joint Return”; Changed the Form Ref. to 9a
- Seq 0550: Changed the Identification to “Standard or Itemized Deduction – Injured Spouse”; Changed the Form Ref. to 9b
- Seq 0560: Changed the Identification to “Standard or Itemized Deduction – Other Spouse”; Changed the Form Ref. to 9c
- Seq 0570: Changed the Form Ref. to 10a
- Seq 0580: Changed the Form Ref. to 10b
- Seq 0590: Changed the Form Ref. to 10c
- Seq 0600: Changed the Form Ref. to 11a
- Seq 0610: Changed the Form Ref. to 11b
- Seq 0620: Changed the Form Ref. to 11c
- Seq 0630: Changed the Form Ref. to 12a
- Seq 0640: Changed the Form Ref. to 12b
- Seq 0650: Changed the Form Ref. to 12c
- Seq 0660: Changed the Form Ref. to 13a
- Seq 0670: Changed the Form Ref. to 13b
- Seq 0680: Changed the Form Ref. to 13c
- Seq 0690: Changed the Form Ref. to 14a
- Seq 0700: Changed the Form Ref. to 14b
- Seq 0710: Changed the Form Ref. to 14c

7. Form 8594 Page 2

- Seq *0540: Changed the Form Ref. to “III 9”
- Seqs *0550 and * 0560: Changed the Form Ref. to “III 9”; Changed the Field Description to (AN, “STMbnn” or blank)

*******Seqs 0180 -0710: Moved from Page 2 to Page 1*******

8. Form 8863

- New Byte Count: 0625
- Deleted Seqs: 0370, 0380, 0390, 0395, 0400, 0410, 0420, 0430, 0435 and 0440

9. Form 8864

- New Byte Count: 0382
- Added New Seq: 0118

10. Form 8886 Page 1

- New Byte Count: 0607
- Added New Seqs: 0013, 0015, 0023, 0025, +0045, +0233, *+0237, and 0245
- Seq 0110: Changed the Identification to “Confidential”
- Seq 0120: Changed the Identification to “Contractual Protection”
- Seq 0130: Changed the Identification to “Loss”
- Seq 0140: Changed the Identification to “Significant Book-Tax Difference”
- Seq 0150: Changed the Identification to “Brief Asset Holding Period”
- Seq 0230: Changed the Field No. to *0230; Changed the Form Ref. to 5a; Changed the Field Description to (AN or “STMbnn” or blank)
- Seq 0240: Changed the Field No. to +0240; Changed the Form Ref. to 5d
- Seqs +0310, *+0320, +0330, +0340: Changed the Form Ref. to 6a
- Seq 0350: Changed the Form Ref. to 6b
- Seqs 0400, 0410, 0420, 0430, 0440: Changed the Form Ref. to 6c
- Deleted Seqs: 0450, 0460, 0470, 0480, 0490, 0500, 0510, 0520, 0530, and 0540

11. State PG1 (State Generic Record)

- Seq 0074: Changed the Identification from “C/O Address” to “In C/O Addressee”

FORM T PAGE 4 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1070" for Fixed; "nnnn" for variable format ||
	Start of Record Sentinel		4	Value "****"
2680	Record ID		6	"FRMbbb" |
2681	Form Number		6	"Tbbbbb" |
2682	Page Number		5	"PG04b" |
2683	Taxpayer Identification Number		9	N (SSN or ITIN) |
2684	Filler		1	blank |
2685	Form Occurrence Number		7	N 0000001 - 0000010 |
*2690	Account/Block/Tract/ Area-A	1	50	AN, "STMbnn" or blank ||
*+2700	Kind of Activity-A	1	25	AN, "STMbnn" or blank ||
+2710	Treated Acres Number-A	1	12	N ||
+2720	Total Expenditures-A	1	12	N ||
2730	Account/Block/Tract/ Area-B	1	50	AN ||
2740	Kind of Activity-B	1	25	AN ||
2750	Treated Acres Number-B	1	12	N ||
2760	Total Expenditures-B	1	12	N ||
2770	Account/Block/Tract/ Area-C	1	50	AN ||
2780	Kind of Activity-C	1	25	AN ||

FORM T PAGE 4 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
2790	Treated Acres Number-C	1	12	N
2800	Total Expenditures-C	1	12	N
2810	Account/Block/Tract/ Area-D	1	50	AN
2820	Kind of Activity-D	1	25	AN
2830	Treated Acres Number-D	1	12	N
2840	Total Expenditures-D	1	12	N
2850	Account/Block/Tract/ Area-E	1	50	AN
2860	Kind of Activity-E	1	25	AN
2870	Treated Acres Number-E	1	12	N
2880	Total Expenditures-E	1	12	N
2890	Account/Block/Tract/ Area-F	1	50	AN
2900	Kind of Activity-F	1	25	AN
2910	Treated Acres Number-F	1	12	N
2920	Total Expenditures-F	1	12	N
2930	Account/Block/Tract/ Area-G	1	50	AN
2940	Kind of Activity-G	1	25	AN
2950	Treated Acres Number-G	1	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2960	Total Expenditures-G	1	12	N
2970	Total Treated Acres Number	2	12	N
2980	Total Activities Expenditures	2	12	N
2990	Reforestation Expenses Treated Acres Number	3	12	N
3000	Reforestation Total Expenditures	3	12	N
3020	Sec 194(b) Total Expenditures	4a	12	N
3040	Sec 194(a) Amortized Total Expenditures	4b	12	N
3045	BMF ONLY Activities Statement		6	Blank
3050	Block Name and Account Title-Act	1	70	AN
3060	Begin-Year Balance Acres	2	12	N
3070	Begin-Year Balance Total Cost/Other Basis	2	12	N
3080	Begin-Year Balance Average Rate Per Acre	2	12	N
3090	Cur-Year Acquisition Acres	3	12	N

FORM T PAGE 4 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
3100	Cur-year Acquisition Total Cost/Other Basis	3	12	N ‖
3110	Cur-Year Acquisition Average Rate Per Acre	3	12	N ‖
3120	Cur-Year Sales Acres	4	12	N ‖
3130	Cur-Year Sales Total Cost/Other Basis	4	12	N ‖
3140	Cur-Year Sales Average Rate Per Acre	4	12	N ‖
3150	Other Changes Acres	5	12	N ‖
3160	Other Changes Total Cost/Other Basis	5	12	N
3170	Other Changes Average Rate Per Acre	5	12	N ‖
3180	Year-End Balance Acres	6	12	N ‖
3190	Year-End Balance Total Cost/Other Basis	6	12	N ‖
3200	Year-End Balance Average Rate Per Acre	6	12	N ‖
@3205	Additional Land Ownership Statement		6	"STMbnn" or blank ‖
				--‖
	Record Terminus Character		1	Value "#"

FORM 970 PAGE 1 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0194" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
0002	Page Number		5	"PG01b"
0003	Domestic Partnership's Employer ID Number (EIN)		9	N nnnnnnnnn ‖
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	SSN		9	N ‖
				--‖ --‖ --‖
0050	Elects LIFO Method for Tax Year Ending	1	8	DT (YYYYMMDD) ‖
0060	LIFO Method Goods	1	25	AN ‖
@0065	LIFO Method Goods (Statement)	1	6	"STMbnn" or blank ‖
@0070	Identify Goods Covered by this Election	2	6	"STMbnn" or blank ‖
0080	LIFO Inventory Method "Yes" Box	3a	1	"X" or blank ‖
0090	LIFO Inventory Method "No" Box	3a	1	"X" or blank ‖
@0095	If Yes, explanation	3b	6	"STMbnn" or blank ‖

FORM 970 PAGE 1 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0100	LIFO Used for Goods "Yes" Box	4a	1	"X" or blank ||
0110	LIFO Used for Goods "No" Box	4a	1	"X" or blank ||
@0115	If Yes, explanation	4b	6	"STMbnn" or blank ||
0120	Goods Not Inventoried Under LIFO	5	25	AN ||
@0125	Goods Not Inventoried Under LIFO (Statement)	5	6	"STMbnn" or blank ||
0130	Value of Inventoried Goods "Yes" Box	6a	1	"X" or blank ||
0140	Value of Inventoried Goods "No" Box	6a	1	"X" or blank ||
0150	Value of Beginning of Inventory "Yes" Box	6b	1	"X" or blank ||
0160	Value of Beginning of Inventory "No" Box	6b	1	"X" or blank ||
@0165	If No, explanation	6b	6	"STMbnn" or blank ||
0170	Adjustments over 3-Year Period "Yes" Box	6c	1	"X" or blank ||
0180	Adjustments over 3-Year Period "No" Box	6c	1	"X" or blank ||
@0185	If No, explanation	6c	6	"STMbnn" or blank ||
0190	Unit Cost of Goods "Yes" Box	7a	1	"X" or blank ||

FORM 970 PAGE 1 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0200	Unit Cost of Goods "No" Box	7a	1	"X" or blank ‖
@0205	If No, explanation	7b	6	"STMbnn" or blank ‖
0210	Statements or Reports "Yes" Box	8a	1	"X" or blank ‖
0220	Statements or Reports "No" Box	8a	1	"X" or blank ‖
@0225	If Yes, explanation	8b	6	"STMbnn" or blank ‖
0230	Inventory "Yes" Box	9a	1	"X" or blank ‖
0240	Inventory "No" Box	9a	1	"X" or blank ‖
@0245	If No, explanation	9b	6	"STMbnn" or blank ‖
0250	LIFO Method "Yes" Box	10	1	"X" or blank ‖
0260	LIFO Method "No" Box	10	1	"X" or blank ‖
@0270	List of Goods	11	6	"STMbnn" or blank ‖

FORM 970 PAGE 1 Application to Use LIFO Inventory Method

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

FORM 970 PAGE 2 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0156" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"970bbb"
0282	Page Number		5	"PG02b"
0283	Domestic Partnership's Employer ID Number (EIN)		9	N nnnnnnnnn
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001 - 0000002
0286	SSN		9	N
0290	Most Recent Actual Cost of Goods	12	1	"X" or blank
0293	Average Cost of Goods Purchased or Produced	12	1	"X" or blank
0300	Actual Cost of Goods	12	1	"X" or blank
0310	Other	12	1	"X" or blank
@0315	Other Explanation (Statement)	12	6	"STMbnn" or blank
@0320	Explanation of Defining Items	13	6	"STMbnn" or blank
0330	Goods Acquired Below Market Value "Yes" Box	14a	1	"X" or blank

FORM 970 PAGE 2 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0340	Goods Acquired Below Market Value "No" Box	14a	1	"X" or blank
@0345	If Yes, Explanation	14b	6	"STMbnn" or blank
@0355	Method of Pooling	15	6	"STMbnn" or blank
0360	Calculation Method	16	25	AN
@0365	Calculation Method (Statement)	16	6	"STMbnn" or blank
0370	Most Recent Actual Cost of Goods	17	1	"X" or blank
0380	Average Cost of Goods	17	1	"X" or blank
0390	Actual Cost of Goods Purchased or Produced	17	1	"X" or blank
0400	Other	17	1	"X" or blank
@0405	Other Explanation (Statement)	17	6	"STMbnn" or blank
0410	Double Extension Method	18	1	"X" or blank
0420	Link Chain Method	18	1	"X" or blank
0430	CPI Detailed Report	19	1	"X" or blank
0440	PPI Detailed Report	19	1	"X" or blank
0450	Other PPI Detailed Report	19	1	"X" or blank
@0455	Other Report Use (Statement)	19	6	"STMbnn" or blank
0460	10% Method "Yes" Box	20	1	"X" or blank
0470	10% Method "No" Box	20	1	"X" or blank

FORM 970 PAGE 2 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0480	Representative Month Elected	21	6	YYYYMM or blank
@0485	BLS Prices (Statement)	21	6	"STMbnn" or blank
@0495	Method Determining Cost Inventory	22	6	"STMbnn" or blank
0500	Consent to Change Method "Yes" Box	23	1	"X" or blank
0505	Consent to Change Method "No" Box	23	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	"0583" 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	Uderpayment 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 ‖
				--‖
				--‖
0595	Period Beg Oct 1 Days (a)	29(a)	3	N ‖
0600	Period Beg Oct 1 Penalty (a)	30(a)	12	N ‖
0602	Period Beg Jan 1 Days (a)	31(a)	3	N ‖
0605	Period Beg Jan 1 Penalty (a)	32(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 ‖
				--‖
				--‖
0621	Period Beg Oct 1 Days (b)	29(b)	3	N ‖
0626	Period Beg Oct 1 Penalty (b)	30(b)	12	N ‖
0628	Period Beg Jan 1 Days (b)	31(b)	3	N ‖
0633	Period Beg Jan 1 Penalty (b)	32(b)	12	N ‖
0634	Period Beg Apr 16 Days (c)	27(c)	3	N ‖
0635	Period Beg Apr 16 Penalty (c)	28(c)	12	N ‖

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

Field No.	Identification	Form Ref.	Length	Field Description
0642	Period Beg Oct 1 Days (c)	29(c)	3	N
0644	Period Beg Oct 1 Penalty (c)	30(c)	12	N
0647	Period Beg Jan 1 Days (c)	31(c)	3	N
0649	Period Beg Jan 16 Penalty (c)	32(c)	12	N
0663	Period Beg Jan 1 Days (d)	31(d)	3	N
0665	Period Beg Jan 1 Penalty (d)	32(d)	12	N
0667	Waived Amount	33	12	N
@0669	Waiver Explanation	33	6	"STMbnn" or blank
0671	Total Underpayment	33	12	N
	Record Terminus Character		1	Value "#"

FORM 8379 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0921" 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	NO ENTRY ‖
0080	Street Address	3	35	NO ENTRY ‖
0090	City	3	22	NO ENTRY ‖
0100	State Abbreviation	3	2	NO ENTRY ‖

FORM 8379 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0110	Zip Code	3	12	NO ENTRY ||
0120	Address - Yes Box	4	1	NO ENTRY ||
0130	Address - No Box	4	1	NO ENTRY ||
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
0161	Community Property State Abbreviation for Arizona	6	2	"AZ" or blank (More than one state may apply on Line 6)
0162	Community Prop. State Abbreviation for California	6	2	"CA" or blank (More than one state may apply on Line 6)
0163	Community Property State Abbreviation for Idaho	6	2	"ID" or blank (More than one state may apply on Line 6)
0164	Community Prop. State Abbreviation for Louisiana	6	2	"LA" or blank (More than one state may apply on Line 6)
0165	Community Property State Abbreviation for Nevada	6	2	"NV" or blank (More than one state may apply on Line 6)
0166	Community Prop. State Abbreviation for New Mexico	6	2	"NM" or blank (More than one state may apply on Line 6)
0167	Community Property State Abbreviation for Texas	6	2	"TX" or blank (More than one state may apply on Line 6)
0168	Community Prop. State Abbreviation for Washington	6	2	"WA" or blank (More than one state may apply on Line 6)

FORM 8379 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0169	Community Prop. State Abbreviation for Wisconsin	6	2	"WI"or blank (More than one state may apply on Line 6)
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 ||
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 ||

FORM 8379 Injured Spouse Claim and Allocation

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

FORM 8379 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
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 ‖
				--‖
				--‖
				--‖
0540	Standard or Itemized Deduction - Joint Return	9a	12	N ‖
0550	Standard or Itemized Deduction - Injured Spouse	9b	12	N ‖
0560	Standard or Itemized Deduction - Other Spouse	9c	12	N ‖
0570	Exemptions - Joint Return	10a	2	N ‖
0580	Exemptions - Injured Spouse	10b	2	N ‖
0590	Exemptions - Other Spouse	10c	2	N ‖
0600	Credits - Joint Return	11a	12	N ‖

FORM 8379 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description	
0610	Credits - Injured Spouse	11b	12	N	||
0620	Credits - Other Spouse	11c	12	N	||
0630	Other Taxes - Joint Return	12a	12	N	||
0640	Other Taxes - Injured Spouse	12b	12	N	||
0650	Other Taxes - Other Spouse	12c	12	N	||
0660	Federal Income Tax Withheld - Joint Return	13a	12	N	||
0670	Federal Income Tax Withheld - Injured Spouse	13b	12	N	||
0680	Federal Income Tax Withheld - Other Spouse	13c	12	N	||
0690	Estimated Tax Payments - Joint Return	14a	12	N	||
0700	Estimated Tax Payments - Injured Spouse	14b	12	N	||
0710	Estimated Tax Payments - Other Spouse	14c	12	N	||

Record Terminus Character 1 Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0505" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0320	Record ID		6	"FRMbbb"
0321	Form Number		6	"8594bb"
0322	Page Number		5	"PG02b"
0323	Taxpayer Identification Number		9	N (Primary SSN)
0324	Filler		1	blank
0325	Form Occurrence Number		7	N 0000001
*0330	Supplemental Stmt Tax Year and Return Form Number	III 7	12	AN, "STMbnn" or blank
0340	Supplemental Stmt Allocation Sales Price Class I	III 8	12	N
0350	Supplemental Stmt Increase/Decrease Class I	III 8	12	N
0360	Supplemental Stmt Redetermined Allocation Class I	III 8	12	N
0370	Supplemental Stmt Allocation Sales Price Class II	III 8	12	N
0380	Supplemental Stmt Increase/Decrease Class II	III 8	12	N
0390	Supplemental Stmt Redetermined Allocation Class II	III 8	12	N

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0400	Supplemental Stmt Allocation Sales Price Class III	III 8	12	N
0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	N
0420	Supplemental Stmt Redetermined Class III	III 8	12	N
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	N
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	N
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	N
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	N
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	N
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	N
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	N
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	N
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	N

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0520	Total Assets Allocation of Sales Price	III 8	12	N
0530	Total Assets Redetermined Allocation	III 8	12	N
*0540	Reason(s) for Increase	III 9	70	AN, "STMbnn" or blank ||
*0550	Reason(s) for Increase	III 9	70	AN, "STMbnn" or blank ||
*0560	Reason(s) for Increase	III 9	70	AN, "STMbnn" or blank ||
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0625" 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 $1000 - 1	1d	12	N |
+0060	Add Columns c and d	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 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 $1000 - 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 $1000 - 3	1d	12	N
0200	Add Columns c and d	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
0240	Tentative Hope Credit	2f	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.'

Field No.	Identification	Form Ref.	Length	Field Description
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
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 5 or $10,000	5	12	N
0470	Tentative Lifetime Learning Credit	6	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	7	12	N
0490	Enter $53,000 ($107,000 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

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

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0382" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8864bb"
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
0020	Biodiesel Gallons	1a	6	N
0030	Biodiesel Amount	1c	12	N
0040	Agri-Biodiesel Gallons	2a	6	N
0050	Agri-Biodiesel Amount	2c	12	N
0060	Biodiesel Mixture Gallons	3a	6	N
0070	Biodiesel Mixture Amount	3c	12	N
0080	Agri-Biodiesel Mix Gallons	4a	6	N
0090	Agri-Biodiesel Mix Amount	4c	12	N
0100	Total of All Biodiesel Fuels Amount	5c	12	N

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0110	Pass-Through Credits	6c	12	N
0115	Form 1041 Portion Amount	7c	12	NO ENTRY
0118	Beneficiaries Portion	7c	12	NO ENTRY ||
0120	Current Year Credit	7c	12	N
@0125	Credit Division Schedule	7c	6	"STMbnn" or blank
0200	Regular Tax before Credits	8	12	N
0210	Alternative Minimum Tax	9	12	N
0220	Regular Tax plus AMT	10	12	N
0230	Foreign Tax Credit	11a	12	N
0240	Credits from Form 1040	11b	12	N
0250	Possessions Tax Credit (Form 5735)	11c	12	NO ENTRY
0260	Credit for Fuel from a Noncoventional Source	11d	12	N
0270	Qualified Electric Vehicle Credit	11e	12	N
0280	Total Credits	11f	12	N
0290	Net Income Tax	12	12	N
0300	Net Regular Tax	13	12	N
0310	Enter 25% of Excess	14	12	N
0320	Tentative Minimum Tax	15	12	N

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0330	Greater of 25% Excess or TMT	16	12	N
0340	Net Income Tax minus Amount from Previous Line	17	12	N
0350	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0607" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8886bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000010
0010	Identifying Number		9	NO ENTRY
0013	Tax Form Number	A	6	AN ‖ allowable special character is hyphen (-)
0015	Tax Year	A	6	DT (YYYYMM) ‖
0020	Protective Disclosure Indicator		1	"X" or blank
0023	Disclosure per Rev. Proc. Indicator	B	1	NO ENTRY ‖
0025	Year(s) Participated	B	20	AN or blank ‖
*0030	Transaction Name	1a	35	AN or "STMbnn"
+0040	Tax Shelter Registration Number	1b	11	AN or blank
+0045	Initial Year participated	1c	4	DT (YYYY) ‖
0050	List of Tax Shelter Numbers - BMF Use	1b	6	Blank

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0100	Listed Transaction	2a	1	"X" or blank
0110	Confidential	2b	1	"X" or blank ||
0120	Contractual Protection	2c	1	"X" or blank ||
0130	Loss	2d	1	"X" or blank ||
0140	Significant Book-Tax Difference	2e	1	"X" or blank ||
0150	Brief Asset Holding Period	2f	1	"X" or blank ||
0200	Identify Listed Transaction	3	35	AN
0205	Statement Reference - BMF Use Only	3	6	Blank
0220	Number of Transactions on Form	4	3	N
*0230	Name of Other Entity	5a	35	AN or "STMbnn" or blank ||
+0233	Type of Entity	5b	35	AN or blank ||
*+0237	Form Number	5c	6	AN or "STMbnn" or blank || allowable special character is hyphen (-)
+0240	EIN of Other Entity	5d	9	N or blank ||
0245	Statement Field BMF Use Only	5	6	Blank ||
*0300	Person Paid Fee Name 1	6a	35	AN or "STMbnn" or blank
+0310	Street Address 1	6a	35	AN or blank ||
*+0320	City 1	6a	22	A or "STMbnn" or blank ||
+0330	State 1	6a	2	A (Standard Postal State || Abbreviation) or blank

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
+0340	Zip Code 1	6a	12	N (left-justified) or blank ||
0350	Person Paid Fee Name 2	6b	35	AN or blank ||
0360	Street Address 2	6b	35	AN or blank
0370	City 2	6b	22	A or blank
0380	State 2	6b	2	A (Standard Postal State Abbreviation) or blank
0390	Zip Code 2	6b	12	N (left-justified) or blank
0400	Person Paid Fee Name 3	6c	35	AN or blank ||
0410	Street Address 3	6c	35	AN or blank ||
0420	City 3	6c	22	A or blank ||
0430	State 3	6c	2	A (Standard Postal State Abbreviation) or blank ||
0440	Zip Code 3	6c	12	N (left-justified) or blank ||
				--||
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				--||
				--||
				--||
				--||
				--||
				--||
0545	Statement Reference - BMF Use Only	6b	6	Blank
	Record Terminus Character		1	Value "#"

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2752" |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		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 Occurrence Number		7	N 0000001
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
0019	State-Only-Indicator		2	"SO"(State Only return data)
0020	DECLARATION CTRL NUMBER		14	N Assigned by filer
0023	RETURN SEQUENCE NUMBER		16	N Required Entry
0024	Direct Deposit/ Debit Indicator		1	1 = Direct Deposit 2 = If Direct Debit
0025	RESERVED-RTN-FLAG		1	N For State Use Only
0027	Direct Debit Date		8	N |
0028	Direct Debit Amount		12	N |

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
0030	STATE-ROUTING TRANSIT		9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)		1	N 0 = No State RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	STATE- DEPOSIT ACCT NUMBER		17	AN blank if no State DD
0040	STATE-CHECKING-ACCT		1	"X" or blank
0048	STATE-SAVINGS-ACCT		1	"X" or blank
0049	ON-LINE-STATE-RETURN		1	A Value "0" = On-Line
0050	STATE NUMERIC AREA		27	N
0052	STATE ALPHANUMERIC AREA		93	AN
0055	SPOUSE'S SSN		9	N
0060	Name Line l		35	AN Required Entry
0062	Date of Death Primary		8	N |
0065	NAME LINE 2		35	AN
0068	Date of Death Secondary		8	N |
0070	NAME LINE 3		35	AN
0074	In C/O Addressee		35	AN ||
0075	ADDRESS LINE 1		35	AN
0077	Foreign Street Address		35	AN
0080	ADDRESS LINE 2		35	AN
0085	CITY		22	A

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
0087	Foreign City State or Province		35	AN
0090	CITY CODE		5	N
0095	STATE ABBREVIATION		2	A
0098	Foreign Country		22	A
0100	ZIP CODE		12	N
0105	COUNTY		20	A
0110	COUNTY CODE		5	N
0115	TELEPHONE NUMBER		12	AN
0120	Primary TP Signature		5	N PIN Use Only |
0125	Spouse Signature		5	N PIN Use Only |
0126	ERO EFIN/PIN		11	N |
0150	FEDERAL FILING STATUS		1	N Please see Part I, Sect 12, Para. 09(h)
0155	TOTAL FEDERAL EXEMPTIONS		2	N See Seq 150 Desc.
0160	WAGES, SALARIES, TIPS		12	N See Seq 150 Desc.
0165	TAXABLE INTEREST		12	N See Seq 150 Desc.
0170	TAX EXEMPT INTEREST		12	N See Seq 150 Desc.
0175	DIVIDENDS		12	N See Seq 150 Desc.
0180	STATE REFUND		12	N See Seq 150 Desc.
0185	TAXABLE SOCIAL SEC BENEFITS		12	N See Seq 150 Desc.
0190	KEOGH PLAN AND SEP DEDUCTIONS		12	N See Seq 150 Desc.
0195	ADJUSTED GROSS INCOME		12	N See Seq 150 Desc.

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
0200	STANDARD/ITEMIZED DEDUCTIONS		12	N See Seq 150 Desc.
0205	EARNED INCOME CREDIT		12	N See Seq 150 Desc.
0300	ALPHANUMERIC FIELD 1		80	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
0325	ALPHANUMERIC FIELD 6		80	AN |
0330	ALPHANUMERIC FIELD 7		80	AN |
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

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Field No.	Identification	Form Ref.	Length	Field 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

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
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
0660	NUMERIC FIELD 63		12	N

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
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

STATE PG1

Field No.	Identification	Form Ref.	Length	Field Description
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
0895	NUMERIC FIELD 110		12	N
0900	NUMERIC FIELD 111		12	N

STATE PG1

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