Internal Revenue Service

TAX YEAR 2011

PART 2

Electronic Return
RECORD LAYOUTS
for Individual Income Tax Returns

W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
October 1, 2011

TAX YEAR 2011
HIGHLIGHTS TO THIS REVISION OF RECORD LAYOUTS

I. NEW FORMS

Form 5884-B (Page1 and Page 2)
Form 8867 (Page 1, Page 2 and Page 3)
Form 8938 (Page 1 and Page 2)
Form 8949 (STCGL/LTCGL)

II. UPDATED FORM CHANGES

Form 1040	Page 1	Form 1040	Page 2
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Form 1040EZ			
Form 1040-SS (PR)	Page 1	Form 1040-SS (PR)	Page 2
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Schedule D	Page 1		
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Schedule F	Page 1	Schedule F	Page 2
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~~Schedule L~~ (Deleted)		~~Schedule M~~ (Deleted)	
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Form W-2		~~Form W-2GU~~ (Deleted)	
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Form 8865 LTCGL Record (Name changed)			
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III. NON–UPDATED 2011 FORM CHANGES

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

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GENERAL INSTRUCTIONS

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

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

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

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

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

This is the issuance of the **2011** Electronic Return Record Layouts. Changes for the **October 2011** revision are indicated by a vertical line (|) in the right margin. Deletions are indicated by the delete symbol (--|) in the right margin.
Changes made after OCTOBER 1, **2011** are indicated by two vertical lines (||) in the right margin. Deletions are indicated by the delete symbol (--||) in the right margin.

GENERAL INSTRUCTIONS (Cont'd)

Field Description Abbreviations

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

```
A  - Alpha
AN - Alphanumeric
DT - Date
     YYYYMMDD - length = 8
     YYYYMM   - length = 6
     YYYY     - length = 4
N  - Numeric
R  - Ratio/Percentage
     (Exceptions in File Specifications, Part I, Section 5)
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Repeated Field Description Values

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

SECTION 1 TRANS RECORD

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

TRANS RECORD “A”

TRANA Transmission Information Record - A

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

SECTION 1 TRANS RECORD

TRANS RECORD “A”

TRANA — Transmission Information Record - A

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

TRANS RECORD “B”

TRANB Transmission Information Record - B

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

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A, 1040EZ and 1040-SS (PR)

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

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

Field#	Identification	Length	Description
Byte Count, Page 1		4	(see form) for fixed; "nnnn" for variable
Start of Record Sentinel		4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab", "1040Zb" or “1040SS”
0002	Page Number	5	Value "PG01b" or “PG02b”
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "**201012**", YYYYMM |
0006	Filler	1	Blank

(42 characters)

Begin data fields for Page 1 of the Return record layout

Tax Return Record Identification, Page 1 - Forms 1040, 1040A, 1040EZ and 1040-SS (PR) continued

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

Field#	Identification	Length	Description
0007	Return Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Transmission	3	N
	d. Transmission Sequence Number	2	N (00-99)
	e. Sequence Number of each Return	4	N (0000-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N **("1")**

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 2 - Forms 1040, 1040A and 1040-SS (PR)

Field#	Identification	Length	Description
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", “1040Ab”, or “1040SS”
0002	Page Number	5	Value “PG02b”
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value **"201012"**, YYYYMM
0006	Filler	1	Blank

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

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

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

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

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

Begin Data Fields (starting with Field # 0010)

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Field No.	Identification	Form Ref.	Length	Field Description	
	Byte Count		4	"1604" for Fixed; "nnnn" for variable format	||
	Start of Record Sentinel		4	Value "****"	
0000	Record ID		6	"RETbbb"	
0001	Type		6	"1040bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Tax Period		6	Value "201112", YYYYMM	|
0006	Filler		1	blank	
0007	Return Sequence Number		16	N	
0008	Declaration Control Number		14	N	
0010	Primary SSN		9	N (Your Social Security Number)	
0020	Primary Date of Death		8	YYYYMMDD or blank	
0030	Secondary SSN		9	N or blank	
0040	Secondary Date of Death		8	YYYYMMDD 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)	

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 (&) (See special instruct Part 1, Sec 7.)
0061	Foreign Country		35	AN, Allowable special || characters are space, slash, and hyphen
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/ County		17	AN, Allowable special || characters are space, slash, and hyphen
0064	Foreign City/State		35	A, Allowable special | characters are space, slash, and hyphen --|
0067	Foreign Postal Code		16	AN, Allowable special || characters are space, slash, and hyphen
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space

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Field No.	Identification	Form Ref.	Length	Field Description
0087	State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if | filing status = 3, otherwise blank) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0163	Exempt Spouse	6b	1	"X" or blank
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", | "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)

Field No.	Identification	Form Ref.	Length	Field Description
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	12	'See 1st Occ.' |
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	12	'See 1st Occ.' |
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	12	'See 1st Occ.' |
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0209	More than Four Dependents Box	6c	1	"X" or blank
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99

Field No.	Identification	Form Ref.	Length	Field Description
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0358	Clergy Excess Rental Allowance Literal	7	16	"EXCESS ALLOWANCE" or blank
0359	Clergy Excess Rental Allowance Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0364	Form 8919 Literal	7	5	"F8919" or blank
0365	Form 8919 Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	6	NO ENTRY
0369	Adoption Amt	7	12	NO ENTRY
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries,Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received Including Foreign	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	16b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	16b	12	N
0495	Taxable Pensions Amount Including Foreign	16b	12	N
0496	Distributions from Retirement Plans Literal	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", | "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "LOSSbONbEXCESSbDEFER bDIST", "STMbnn" or blank
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
@0580	NOL CF Statement	21	6	"STMbnn" or blank
0583	NOL Amount	21	12	N ||
0590	Total Other Income	21	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0650	Self-Employed SEP/ SIMPLE/Qualified Plans	28	12	N
0670	Self-Employed Health Insurance Ded	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
0700	IRA Deduction	32	12	N
0701	IRA Deduction Literal	32	1	"D" or blank
0702	Student Loan Interest Deduction	33	12	N
0705	Tuition and Fees Deduction	34	12	N
0710	Domestic Production Activities Ded	35	12	N
*0720	Other Adjustments Literal	36	11	Values are "RFST", "SUB-PAYbTRA", "UDC", "403(B)", "501(C)(18)", "PPR", "FORMb2555", "WBF", "JURYbPAY", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12	N
0722	Archer MSA Ded. Literal	36	3	"MSA" or blank
0723	Archer MSA Ded. Amount	36	12	N
0735	Total Other Adjustments	36	12	N
0740	Total Adjustments	36	12	N
0750	Adjusted Gross Income	37	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1506" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "201112", YYYYMM
0766	Filler		1	blank
0768	Excluded Sect 933 Puerto Rico Income Literal	38	4	"EPRI" or blank
0769	Excluded Sect 933 Puerto Rico Income Amount	38	12	N
0770	AGI Repeated	38	12	N
0772	Self 65 or Over Box	39a	1	"X" or blank
0774	Self Blind Box	39a	1	"X" or blank
0776	Spouse 65 or Over Box	39a	1	"X" or blank
0778	Spouse Blind Box	39a	1	"X" or blank
0783	Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	39b	1	"X" or blank
0788	Modified Standard Deduction Ind	40	8	"SECTb933", "X" or blank
0789	Total Itemized or Standard Deduction	40	12	N
0800	AGI Less Deduction	41	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0883	962 Election	44c	1	"X" or blank |
@0886	962 Election Explanation	44c	6	"STMbnn" or blank |
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0935	Education Credits	49	12	N
0950	Retirement Savings Contribution Credit	50	12	N
0955	Child Tax Credit	51	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0988	Residential Energy Credits	52	12	N
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Specify Other Credit Block	53c	1	"X" or blank
*1010	Specify Other Credit Literal	53c	6	"8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn" or blank
1015	Other Credits	53	12	N
1020	Total Credits	54	12	N
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		23	"F4029", "F4361", "EXEMPT-NOTARY", "EXEMPTbCOMMUNITYb INCOME" or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Unreported Social Security and Medicare Tax	57	12	N
1085	Form 4137 Block	57a	1	"X" or blank
1087	Form 8919 Block	57b	1	"X" or blank
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N
1105	Household Employment Taxes from Sch. H Amount	59a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1107	Form 5405, Line 18 Amount	59b	12	N
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", "453A(C)", "457A", "ADT", "72(M)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "HCTC", "STMbnn" or blank
+1111	Other Tax Amount	60	12	N
1112	COBRA Recapture Literal	60	5	"COBRA" or blank
1113	COBRA Recapture Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1115	F8611 Amount	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank
1124	F8828 Amount	60	12	N
1125	F8834 Literal	60	9	"FORMb8834" or blank
1126	F8834 Amount	60	12	N
1127	F8697 Literal	60	9	"FORMb8697" or blank
1128	F8697 Amount	60	12	N
1129	F8845 Literal	60	4	"IECR" or blank
1130	F8845 Amount	60	12	N
1131	F8882 Literal	60	5	"ECCFR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1132	F8882 Amount	60	12	N
1133	F8874 Literal	60	4	"NMCR" or blank
1134	F8874 Amount	60	12	N
1135	F8889 Literal	60	3	"HSA" or blank
1136	F8889 Amount	60	12	N
1137	AMVCR Literal	60	5	"AMVCR" or blank
1138	AMVCR Amount	60	12	N
1139	ARPCR Literal	60	5	"ARPCR" or blank
1140	ARPCR Amount	60	12	N
1141	F8866 Literal	60	9	"FORMb8866" or blank
1142	F8866 Amount	60	12	N
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	60	12	N
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	60	12	N
1147	F8936 Literal	60	9	"FORMb8936" or blank
1148	F8936 Amount	60	12	N
1149	Total Other Tax	60	12	N
1150	Total Tax	61	12	N |
1155	Forms 1099 and AK Dividend W/H Literal	62	9	"FORMb1099" or blank |
1157	Forms 1099 and AK Dividend W/H Amount	62	12	N |
1158	W/H from Sch K-1 Literal	62	7	"SCHbK-1" or blank |
1159	W/H from Sch K-1 Amount	62	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
1160	Total Federal Income Tax Withheld	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
@1174	Paid Joint 2011 ES Tax Explanation	63	6	"STMbnn" or blank
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N
1189	American Opportunity Credit	66	12	N
1190	First-Time Homebuyer Credit	67	12	NO ENTRY
1197	F4868 Amount	68	12	N
1198	Excess SS & Tier 1 RRTA Tax	69	12	N
1200	Credit for Federal Tax on Fuels	70	12	N
1202	Form 2439 Block	71a	1	"X" or blank
1204	Form 8839 Block	71b	1	NO ENTRY
1206	Form 8801 Block	71c	1	"X" or blank
1208	Form 8885 Block	71d	1	"X" or blank
1209	Credit for Repayment Literal	71	8	"IRCb1341"

Field No.	Identification	Form Ref.	Length	Field Description
1211	Credit for Repayment Amount	71	12	N or blank
1213	Other Payments	71	12	N
1245	Form 8689 Literal	72	9	"FORMb8689" or blank
1246	Form 8689 Amount	72	12	N
1250	Total Payments	72	12	N
1260	Overpaid	73	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	74a	12	N
1271	Form 8888 Block	74a	1	"X" or blank
1272	Routing Transit Number	74b	9	N or blank
1274	Checking Account Indicator	74c	1	"X" or blank
1276	Savings Account Indicator	74c	1	"X" or blank
1278	Depositor Account Number	74d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	75	12	N
1290	Amount Owed	76	12	N
1295	ES Penalty Indicator	77	1	NO ENTRY
1300	ES Penalty Amount	77	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN

Field No.	Identification	Form Ref.	Length	Field Description
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1317	Filing A Community Property State Return		1	"X" or blank
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330	Identity Protection PIN		6	N or blank ||
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

Field No.	Identification	Form Ref.	Length	Field Description
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description	
	Byte Count		4	"1132" for Fixed; "nnnn" for variable format	||
	Start of Record Sentinel		4	Value "****"	
0000	Record ID		6	"RETbbb"	
0001	Type		6	"1040Ab"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Tax Period		6	Value "201112", YYYYMM	|
0006	Filler		1	blank	
0007	Return Sequence Number		16	N	
0008	Declaration Control Number		14	N	
0010	Primary SSN		9	N (Your Social Security Number)	
0020	Primary Date of Death		8	YYYYMMDD or blank	
0030	Secondary SSN		9	N or blank	
0040	Secondary Date of Death		8	YYYYMMDD 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)	

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 (&). (See special instruct Part 1, Sec 7.)
0061	Foreign Country		35	AN, Allowable special || characters are space, slash, and hyphen
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/ County		17	AN, Allowable special || characters are space, slash, and hyphen
0064	Foreign City/State		35	A, Allowable special | characters are space, slash, and hyphen --|
0067	Foreign Postal Code		16	AN, Allowable special || characters are space, slash, and hyphen
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.

Field No.	Identification	Form Ref.	Length	Field Description
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), Hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name - 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", | "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	12	'See 1st Occ.' |
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	12	'See 1st Occ.' |
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	12	'See 1st Occ.' |
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field No.	Identification	Form Ref.	Length	Field Description
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	12b	12	N
0495	Taxable Pensions Amount Including Foreign	12b	12	N
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0557	Taxable Amount of Social Security	14b	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0900" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "201112", YYYYMM |
0766	Filler		1	blank
0770	AGI Repeated	22	12	N
0772	Self 65 or Over Box	23a	1	"X" or blank
0774	Self Blind Box	23a	1	"X" or blank
0776	Spouse 65 or Over Box	23a	1	"X" or blank
0778	Spouse Blind Box	23a	1	"X" or blank
0783	Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	23b	1	"X" or blank
0788	Modified Standard Deduction Ind	24	8	"SECTb933", "X" or blank
0789	Total Itemized or Standard Deduction	24	12	N
0800	AGI Less Deduction	25	12	N
0810	Exemption Amount	26	12	N
0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1150	Total Tax	35	12	N
1155	Forms 1099 and AK Dividend W/H Literal	36	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	36	12	N
1160	Total Federal Income Tax Withheld	36	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	37	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
@1174	Paid Joint 2011 ES Tax Explanation	37	6	"STMbnn" or blank
1178	EIC Literal	38a	3	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
1180	Earned Income Credit	38a	12	N
1183	EIC Eligibility	38a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	38b	12	N
1187	Additional Child Tax Credit	39	12	N
1189	American Opportunity Credit	40	12	N
1230	F4868 Literal	41	9	"FORMb4868" or blank
1231	F4868 Amount	41	12	N
1240	Excess SST Literal	41	10	"EXCESSbSST" or blank
1241	Excess SS Tax	41	12	N
1250	Total Payments	41	12	N
1260	Overpaid	42	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	43a	12	N
1271	Form 8888 Block	43a	1	"X" or blank
1272	Routing Transit Number	43b	9	N or blank
1274	Checking Account Indicator	43c	1	"X" or blank
1276	Savings Account Indicator	43c	1	"X" or blank
1278	Depositor Account Number	43d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	44	12	N
1290	Amount Owed	45	12	N
1295	ES Penalty Indicator	46	1	NO ENTRY
1300	ES Penalty Amount	46	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1330	Identity Protection PIN		6	N or blank ||

Field No.	Identification	Form Ref.	Length	Field Description
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	"X" or blank
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1158" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "201112", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD 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)

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 (&). (See special instruct Part 1, Sec 7.)
0061	Foreign Country		35	AN, Allowable special || characters are space, slash, and hyphen
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063	Foreign Province/ County		17	AN, Allowable special | characters are space, slash, and hyphen
0064	Foreign City/State		35	A, Allowable special | characters are space, slash, and hyphen
0067	Foreign Postal Code		16	AN, Allowable special cha || racters are space, slash, and hyphen
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.

Field No.	Identification	Form Ref.	Length	Field Description
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0356	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0363	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Forms 1099 and AK Dividend W/H Literal	7	9	"FORMb1099" or blank
1157	Forms 1099 and AK Dividend W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N
1230	F4868 Literal	9	9	"FORMb4868" or blank
1231	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1271	Form 8888 Block	11a	1	"X" or blank
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
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
1309	Third Party Designee Telephone Number		10	N

Field No.	Identification	Form Ref.	Length	Field Description
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	NO ENTRY
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1330	Identity Protection PIN		6	N or blank ||
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1165" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040SS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Tax Period		6	Value "201112", YYYYMM
0006	Filler		1	Blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0009	Form 1040-SS (PR) Literal		2	Values "PR" for 1040-PR "SS" for 1040-SS
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

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 special characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN, Taxpayer's name; allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	NO ENTRY
0064	Foreign City, State or Province, Postal Code		35	NO ENTRY
0066	Foreign Country		22	NO ENTRY
0070	Name Line 2		35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space
0087	State Abbreviation		2	A, Value "PR"
0095	Zip Code		12	N, Values "006nnnnnnnnn", "007nnnnnnnnn" or "009nnnnnnnnn"
0097	Address Ind		1	NO ENTRY

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
0130	Filing Status	1	1	Values 1 = Single, 2 = MFJ, 3 = MFS
0135	Overseas Extension Explanation		6	NO ENTRY
0140	Spouse's Name	1	25	AN (must be present if Filing Status = "3", otherwise blank)
*0170	Qualifying Child First Name - 1	2(a)	10	AN (first name), blank or "STMbnn"
+0171	Qualifying Child Last Name - 1	2(a)	15	AN (last name) or blank
+0172	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
+0175	Qualifying Child SSN - 1	2(b)	9	N or blank
+0177	Relationship - 1	2(c)	15	Values: "SON", | "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "BROTHER", "SISTER", "STEPBROTHER", "STEPSISTER", "HALF BROTHER", "HALF SISTER", "GRANDCHILD", "NIECE", "NEPHEW", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO', "HIJA"
0180	Qualifying Child First Name - 2	2(a)	10	AN (first name), or blank

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
0181	Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'
0182	Qualifying Child Name Control - 2		4	'See 1st Occ.'
0185	Qualifying Child SSN - 2	2(b)	9	'See 1st Occ.'
0187	Relationship - 2	2(c)	15	'See 1st Occ.'
0190	Qualifying Child First Name - 3	2(a)	10	'See 2nd Occ.'
0191	Qualifying Child Last Name - 3	2(a)	15	'See 1st Occ.'
0192	Qualifying Child Name Control - 3		4	'See 1st Occ.'
0195	Qualifying Child SSN - 3	2(b)	9	'See 1st Occ.'
0197	Relationship - 3	2(c)	15	'See 1st Occ.'
0200	Qualifying Child First Name - 4	2(a)	10	'See 2nd Occ.'
0201	Qualifying Child Last Name - 4	2(a)	15	'See 1st Occ.'
0202	Qualifying Child Name Control - 4		4	'See 1st Occ.'
0205	Qualifying Child SSN - 4	2(b)	9	'See 1st Occ.'
0207	Relationship - 4	2(c)	15	'See 1st Occ.'
1035	Exempt SE Tax Indicator		13	NO ENTRY
1040	Self-Employment Tax	3	12	NO ENTRY
1072	Household Employment Taxes	4	12	NO ENTRY
1074	F4137 Literal	5	11	NO ENTRY
1076	F4137 Amount	5	12	NO ENTRY

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY
1080	Social Security & Medicare Tax on Tips Amount	5	12	NO ENTRY
1082	Social Security & Medicare Tax on GTLI Literal	5	15	NO ENTRY
1084	Social Security & Medicare Tax on GTLI Amount	5	12	NO ENTRY
1150	Total Tax	5	12	NO ENTRY
1170	ES Payments	6	12	NO ENTRY
1173	Estimated Payment Name Change	6	6	NO ENTRY
1188	Excess Social Security Tax	7	12	NO ENTRY
1192	Additional Child Tax Credit	8	12	N
1210	Health Coverage Tax Credit	9	12	NO ENTRY
1250	Total Payments	10	12	N
1260	Overpaid	11	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	12a	12	N
1271	Form 8888 Block	12a	1	"X" or blank
1272	Routing Transit Number	12b	9	N
1274	Checking Account Indicator	12c	1	"X" or blank
1276	Savings Account Indicator	12c	1	"X" or blank

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
1278	Depositor Account Number	12d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	13	12	N
1290	Amount Owed	14	12	NO ENTRY
1295	ES Penalty Indicator		1	NO ENTRY
1300	ES Penalty Amount		12	NO ENTRY
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
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	NO ENTRY
1326	Personal Representative		1	NO ENTRY
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	--|| Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	PTIN		9	N, PNNNNNNNN or SNNNNNNNN (See Attachment 6)
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1385	Preparer Firm Street Address		35	AN, allowable special characters are space, slash, hyphen, and "NONE"
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip Code		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040-SS (PR) PAGE 2 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0739" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1600	Record ID		6	"RETbbb"
1601	Type		6	"1040SS"
1602	Page Number		5	"PG02b"
1603	Taxpayer Identification Number		9	N (Primary SSN)
1604	Filler		1	Blank
1605	Tax Period		6	Value "201112", YYYYMM |
1606	Filler		1	Blank
1610	Excluded Puerto Rico Income	1	12	N
1620	SS/Medicare Taxes Withheld	2	12	N
1630	Add Child Tax Credit	3	12	N
1700	Name of Farm Proprietor		35	NO ENTRY
1710	SSN of Farm Proprietor		9	NO ENTRY
1720	Sales Amount of Livestock Purchased	A-1	12	NO ENTRY
1730	Cost or Other Basis	A-2	12	NO ENTRY
1740	Purchased Profit	A-3	12	NO ENTRY
1750	Sales Amount for Products Raised	A-4	12	NO ENTRY
1760	Total Cooperative Distributions	A-5a	12	NO ENTRY
1770	Taxable Cooperative Distributions	A-5b	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
1780	Agricultural Program Payments	A-6	12	NO ENTRY
1790	Commodity Credit Loans Amount	A-7	12	NO ENTRY
1800	Crop Insurance Proceeds Amount	A-8	12	NO ENTRY
1810	Custom Hire	A-9	12	NO ENTRY
1820	Other Farm Income	A-10	12	NO ENTRY
1830	Gross Farm Income	A-11	12	NO ENTRY
1900	Car and Truck Expenses	B-12	12	NO ENTRY
1910	Chemicals Expense	B-13	12	NO ENTRY
1920	Conservation Expense	B-14	12	NO ENTRY
1930	Custom Hire Expense	B-15	12	NO ENTRY
1940	Depreciation/Sect 179 Expense	B-16	12	NO ENTRY
1950	Employee Benefit Programs Expense	B-17	12	NO ENTRY
1960	Feed Purchase Expense	B-18	12	NO ENTRY
1970	Fertilizer & Lime Expense	B-19	12	NO ENTRY
1980	Freight & Trucking Expense	B-20	12	NO ENTRY
1990	Gas, Fuel, Oil Expense	B-21	12	NO ENTRY
2000	Insurance Expense	B-22	12	NO ENTRY
2010	Mortgage Int Expense	B-23a	12	NO ENTRY
2020	Other Interest Expense	B-23b	12	NO ENTRY
2030	Labor Hired Expense	B-24	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
2040	Pension/Profit-Sharing Expense	B-25	12	NO ENTRY
2050	Machinery/Equipment Rent or Lease	B-26a	12	NO ENTRY
2060	Other/Land/Animals Rent or Lease	B-26b	12	NO ENTRY
2070	Repairs/Maintenance Expense	B-27	12	NO ENTRY
2080	Seeds/Plants Purchased Expense	B-28	12	NO ENTRY
2090	Storage Warehousing Expense	B-29	12	NO ENTRY
2100	Supplies Purchased Expense	B-30	12	NO ENTRY
2110	Taxes Expense	B-31	12	NO ENTRY
2120	Utilities Expense	B-32	12	NO ENTRY
2130	Veterinary Fees/ Medicine Expense	B-33	12	NO ENTRY
2140	Other Expenses Explanation 1	B-34a	20	NO ENTRY
2150	Other Expenses Amount 1	B-34a	12	NO ENTRY
2160	Other Expenses Explanation 2	B-34b	20	NO ENTRY
2170	Other Expenses Amount 2	B-34b	12	NO ENTRY
2180	Other Expenses Explanation 3	B-34c	20	NO ENTRY
2190	Other Expenses Amount 3	B-34c	12	NO ENTRY
2200	Other Expenses Explanation 4	B-34d	20	NO ENTRY
2210	Other Expenses Amount 4	B-34d	12	NO ENTRY

FORM 1040-SS (PR) PAGE 2 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
2220	Other Expenses Explanation 5	B-34e	20	NO ENTRY
2230	Other Expenses Amount 5	B-34e	12	NO ENTRY
2240	Total Farm Expenses	B-35	12	NO ENTRY
2250	Net Farm Profit or Loss	B-36	12	NO ENTRY
	Record Terminus Character		1	Value "#"

SECTION 3 SCHEDULES

Schedule Record Identification

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

Field No.	Identification	Length	Description
	Byte Count	4	(see schedule) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "SCHbbb"
0001	Schedule Type	6	Value "1040bb", "1040Ab" or "8847bb"
0002	Page Number	5	Value "Pgnnb", nn = 0l to 02
0003	Taxpayer Identification Number	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	Number limited to the maximum number of schedules allowed

(Begin data fields of the Schedule record layout)

SCHEDULE A PAGE 1 Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0679" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0015	Medical/Dental/ Expenses	1	12	N
0065	AGI Amount	2	12	N
0070	Medical Allowance	3	12	N
0080	Total Medical/Dental	4	12	N
0090	State & Local Income Taxes	5	12	N
0093	Income Taxes Box	5a	1	"X" or blank
0095	General Sales Taxes Box	5b	1	"X" or blank
0100	Real Estate Taxes	6	12	N
0110	Personal Property Taxes	7	12	N |
*0130	Other Taxes Type	8	28	AN or "STMbnn"
+0135	Other Taxes Amount	8	12	N
0140	Total Other Taxes Amount	8	12	N
0150	Total Taxes	9	12	N

SCHEDULE A PAGE 1 Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0205	Mortgage Insurance Premiums	13	12	N
0207	Investment Interest	14	12	N
0290	Total Interest	15	12	N
0350	Gifts Cash/Check	16	12	N
0360	Non-Cash/Check Contribution	17	12	N
0370	Carryover Prior Yr	18	12	N
0380	Total Contributions	19	12	N
0390	Casualty/Theft Loss	20	12	N
*0400	Unreimbursed Emp Bus Expn Desc	21	25	AN or "STMbnn"
+0405	Unreimbursed Employee Business Expense Amount	21	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	21	12	N
0415	Tax Preparation Fees	22	12	N

SCHEDULE A PAGE 1 Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
*0420	Other Expenses Type (1)	23	30	AN or "STMbnn"
+0430	Other Expenses Amount (1)	23	12	N
0432	Other Expenses Type (2)	23	30	AN
0434	Other Expenses Amount (2)	23	12	N
0435	Total Other Expenses	23	12	N
0445	Gross Miscellaneous Deductions	24	12	N
0450	Form 1040 AGI Repeated	25	12	N
0455	Miscellaneous Allowance	26	12	N
0465	Net Miscellaneous Deductions	27	12	N
*0475	Other Expense Type	28	31	AN or "STMbnn"
+0485	Other Expense Amount	28	12	N
0495	Total Other Expenses	28	12	N
0520	Total Deductions	29	12	N
0530	Itemize Deductions Less Than Standard Ded	30	1	"X" or blank
	Record Terminus Character		1	Value "#"

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SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description	
	Byte Count		4	"1465" for Fixed; "nnnn" for variable format	||
	Start of Record Sentinel		4	Value "****"	
0000	Record ID		6	"SCHbbB"	
0001	Schedule Type		6	"1040bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Schedule Occurrence Number		7	N 0000001	
*0010	Seller Financed Mortgage Name	1	25	AN or "STMbnn"	
+0011	Seller Financed Address	1	34	AN	
+0012	Seller Financed TIN	1	9	N	
+0015	Seller Financed Mortgage Amount	1	12	N	
0025	Total Seller Financed Mortgage Amount	1	12	N	
*0030	Interest Payer 1	1	50	AN or "STMbnn"	
+0040	Interest Amount 1	1	12	N	
0050	Interest Payer 2	1	50	AN	
0060	Interest Amount 2	1	12	N	
0070	Interest Payer 3	1	50	AN	
0080	Interest Amount 3	1	12	N	
0090	Interest Payer 4	1	50	AN	
0100	Interest Amount 4	1	12	N	
0110	Interest Payer 5	1	50	AN	

SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0263	Accrued Market Discount Literal	1	17	"ACCRUEDbMARKbDISC" or blank
0264	Accrued Market Discount Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N

SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank

SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0597	Form TD F 90-22.1 Required Yes	7a	1	"X" or blank ||
0598	Form TD F 90-22.1 Required No	7a	1	"X" or blank ||
*0600	Foreign Country	7b	35	AN, "STMbnn" or blank ||
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0740" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000008
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
0185	First Schedule C Filed for this Business	H	1	"X" or blank
0187	Payments Requiring Form(s) 1099 Yes	I	1	"X" or blank
0189	Payments Requiring Form(s) 1099 No	I	1	"X" or blank
0190	Did or Will File all Required Forms 1099 Yes	J	1	"X" or blank
0192	Did or Will File all Required Forms 1099 No	J	1	"X" or blank
0193	Merchant Card & Third Party Payments	1a	12	N
0194	Gross Receipts/ Sales Not Reported on 1a	1b	12	N
0198	Statutory Employee Earnings	1c	12	N
0200	Total Gross Receipts	1d	12	N
0210	Returns/Allowances/ Other Adjustments	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0293	Car/Truck Expenses	9	12	N
0297	Commissions and Fees	10	12	N

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
0300	Contract Labor	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMbnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27a	12	N |
0650	Reserved	27b	12	NO ENTRY |

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0535" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0735	Record ID		6	"SCHbbC"
0736	Schedule Type		6	"1040bb"
0737	Page Number		5	"PG02b"
0738	Taxpayer Identification Number		9	N (Primary SSN)
0739	Filler		1	blank
0740	Schedule Occurrence Number		7	N 0000001 - 0000008
0741	Clos Inv Cost Method	33a	1	"X" or blank
0742	Lower Cost/Market	33b	1	"X" or blank
0744	Other Clos Inv Method	33c	1	"X" or blank
@0746	Other Meth Explanation	33c	6	"STMbnn" or blank
0748	Change Inventory Question - Yes	34	1	"X" or blank
@0751	Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753	Change Inventory Question - No	34	1	"X" or blank
0755	Beginning Inventory	35	12	N
0758	Purchases	36	12	N
0760	Cost of Labor	37	12	N
0770	Materials/Supplies	38	12	N
0780	Other Costs	39	12	N
0790	Total Costs	40	12	N

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0852	Vehicle Available - Yes	45	1	"X" or blank
+0857	Vehicle Available - No	45	1	"X" or blank
+0860	Another Vehicle - Yes	46	1	"X" or blank
+0870	Another Vehicle - No	46	1	"X" or blank
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "STMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N
0980	Other Expense Type 3		25	AN
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N

SCHEDULE C PAGE 2 Profit or Loss From Business

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

SCHEDULE C-EZ Net Profit from Business...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0342" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbCZ"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0070	Payments Requiring Form(s) 1099 Yes	F	1	"X" or blank
0080	Payments Requiring Form(s) 1099 No	F	1	"X" or blank
0090	Did or Will File all Required Forms 1099 Yes	G	1	"X" or blank
0100	Did or Will File all Required Forms 1099 No	G	1	"X" or blank

SCHEDULE C-EZ Net Profit from Business...

Field No.	Identification	Form Ref.	Length	Field Description
0110	Merchant Card & Third Party Payments	1a	12	N
0120	Gross Receipts/ Sales Not Reported on 1a	1b	12	N
0130	Statutory Employee Earnings	1c	12	N
0200	Total Gross Receipts	1d	12	N
0700	Total Expenses	2	12	N
0710	Net profit	3	12	N
*0820	Vehicle Service Date	4	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	5a	6	N
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0852	Vehicle Available - Yes	6	1	"X" or blank
+0857	Vehicle Available - No	6	1	"X" or blank
+0860	Another Vehicle - Yes	7	1	"X" or blank
+0870	Another Vehicle - No	7	1	"X" or blank
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank

SCHEDULE C-EZ Net Profit from Business...

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

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0460" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0050	ST Sales Price Box A	1(e)	12	N
0060	ST Cost/Other Basis Box A	1(f)	12	N
0070	ST Adjustments to Gain or Loss Box A	1(g)	12	N
0075	ST Gain or Loss Box A	1(h)	12	N
0120	ST Sales Price Box B	2(e)	12	N
0130	ST Cost/Other Basis Box B	2(f)	12	N
0140	ST Adjustments to Gain or Loss Box B	2(g)	12	N
0145	ST Gain or Loss Box B	2(h)	12	N
0190	ST Sales Price Box C	3(e)	12	N

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
0200	ST Cost/Other Basis Box C	3(f)	12	N
0210	ST Adjustments to Gain or Loss Box C	3(g)	12	N
0215	ST Gain or Loss Box C	3(h)	12	N
0715	ST Gain or Loss from F6252/4684/ 8824/6781	4(h)	12	N
0725	Net ST Gain/Loss (Part/S-Corp)	5(h)	12	N
0860	Short Loss Carryover	6(h)	12	N
0877	Net ST Gain/Loss	7(h)	12	N
0910	LT Sales Price Box A	8(e)	12	N
0920	LT Cost/Other Basis Box A	8(f)	12	N
0930	LT Adjustments to Gain or Loss Box A	8(g)	12	N
0935	LT Gain or Loss Box A	8(h)	12	N
0980	LT Sales Price Box B	9(e)	12	N

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
0990	LT Cost/Other Basis Box B	9(f)	12	N
1000	LT Adjustments to Gain or Loss Box B	9(g)	12	N
1005	LT Gain or Loss Box B	9(h)	12	N
1050	LT Sales Price Box C	10(e)	12	N
1060	LT Cost/Other Basis Box C	10(f)	12	N
1070	LT Adjustments to Gain or Loss Box C	10(g)	12	N
1075	LT Gain or Loss Box C	10(h)	12	N
1720	LT Gain or Loss from Other Forms	11(h)	12	N
1731	Net LT Gain or Loss (Part/S-Corp)	12(h)	12	N
1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N
1775	Capital Gain Distribution	13(h)	12	N
1820	Long Term Loss Carryover	14(h)	12	N

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
1835	Combined Net LT Gain/Loss	15(h)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0097" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
2400	Combined Net Gain/ Loss	16	12	N
2420	Both Gains - Yes	17	1	"X" or blank
2440	Both Gains - No	17	1	"X" or blank
2460	28% Rate Gain WS Amt	18	12	N
2480	Unrecaptured Sec 1250 Gain WS Amt	19	12	N
2500	Both Zero or Blank - Yes	20	1	"X" or blank
2520	Both Zero or Blank - No	20	1	"X" or blank
2540	Allowable Loss	21	12	N
2560	1040 Qualified Div - Yes	22	1	"X" or blank
2580	1040 Qualified Div - No	22	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1260" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000015
0006	Payments Requiring Form(s) 1099 Yes	A	1	"X" or blank
0007	Payments Requiring Form(s) 1099 No	A	1	"X" or blank
0015	Did or will file Form(s) 1099 Yes	B	1	"X" or blank
0018	Did or will file Form(s) 1099 No	B	1	"X" or blank
0020	Property Address	A-1	37	AN or blank
0025	Property Type	A-1	1	N Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe)
0027	Property Type Other Describe	A-1	35	AN or blank
0030	Property Address	B-1	37	AN or blank

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0035	Property Type	B-1	1	N | Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0037	Property Type Other Describe	B-1	35	AN or blank |
0040	Property Address	C-1	37	AN or blank ||
0041	Property Type	C-1	1	N | Values 1=Single Family Residence 2=Multi-Family Residence 3=Vacation/Short-Term Rental 4=Commercial 5=Land 6=Royalties 7=Self-Rental 8=Other (describe) or blank
0042	Property Type Other Describe	C-1	35	AN or blank |
0043	Fair Rental Days	A-2	3	Value Range 000-366 || or blank
0045	Personal Use Days	A-2	3	Value Range 000-366 || or blank
0047	QJV	A-2	1	"X" or blank | --|
0053	Fair Rental Days	B-2	3	Value Range 000-366 || or blank
0055	Personal Use Days	B-2	3	Value Range 000-366 || or blank
0057	QJV	B-2	1	"X" or blank | --|

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0063	Fair Rental Days	C-2	3	Value Range 000-366 ||
0065	Personal Use Days	C-2	3	Value Range 000-366 ||
0067	QJV	C-2	1	"X" or blank |
0100	Merchant Card and Third-Party Payments A	A-3a	12	N |
0110	Merchant Card and Third-Party Payments B	B-3a	12	N |
0120	Merchant Card and Third-Party Payments C	C-3a	12	N |
0121	Payments Not Reported A	A-3b	12	N |
0122	Payments Not Reported B	B-3b	12	N |
0123	Payments Not Reported C	C-3b	12	N |
0124	Merchant Card/Third-Party/Cash-back Literal-A	A-4	9	"CASH-BACK" or blank |
0125	Total Payments A	A-4	12	N |
@0126	Cash-back Explanatory Statement	A-4	6	"STMbnn" or blank |
0135	Merchant Card/Third-Party/Cash-back Literal-B	B-4	9	"CASH-BACK" or blank |
0137	Total Payments B	B-4	12	N |
@0138	Cash-back Explanatory Statement	B-4	6	"STMbnn" or blank |

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0145	Merchant Card/Third-Party/Cash-back Literal-C	C-4	9	"CASH-BACK" or blank
0147	Total Payments C	C-4	12	N
@0148	Cash-back Explanatory Statement	C-4	6	"STMbnn" or blank
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	A-11	12	N
0343	Management Fees	B-11	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0344	Management Fees	C-11	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
0540	Deprec Expense A	A-18	12	N
0550	Deprec Expense B	B-18	12	N
0560	Deprec Expense C	C-18	12	N
*0570	Other Description	A-19	25	AN or "STMbnn"

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+0580	Other Amount A	A-19	12	N
+0590	Other Amount B	B-19	12	N
+0600	Other Amount C	C-19	12	N
1050	Total Expenses A	A-20	12	N
1060	Total Expenses B	B-20	12	N
1070	Total Expenses C	C-20	12	N
1080	Net Rental Income (Loss) A	A-21	12	N
1090	Net Rental Income (Loss) B	B-21	12	N
1100	Net Rental Income (Loss) C	C-21	12	N
1103	Deductible Rental Loss A	A-22	12	N
1105	Deductible Rental Loss B	B-22	12	N
1107	Deductible Rental Loss C	C-22	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1108	Tot All Amounts Rental Rents Received	23a	12	N
1109	Tot All Amounts Royalty Rents Received	23b	12	N
1111	Tot All Amounts Total Payments Rental	23c	12	N
1112	Tot All Amounts Total Payments Royalty	23d	12	N
1113	Tot All Amounts Mortgage Interest	23e	12	N
1114	Tot All Amounts Deprec Expense	23f	12	N
1115	Tot All Amounts Total Expenses	23g	12	N
1118	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1124" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1160	Record ID		6	"SCHbbE"
1161	Schedule Type		6	"1040bb"
1162	Page Number		5	"PG02b"
1163	Taxpayer Identification Number		9	N (Primary SSN)
1164	Filler		1	blank
1165	Schedule Occurrence Number		7	N 0000001 - 0000015
1166	Prior Years Losses Yes Box	27	1	"X" or blank
1167	Prior Years Losses No Box	27	1	"X" or blank
*1170	Part/S-Corp Name A	28A(a)	47	AN, "PYA", "UPE", or "STMbnn"
+1172	Part/S-Corp Ind	28A(b)	1	"P" or "S" or blank
+1174	Foreign Partner	28A(c)	1	"X" or blank
+1176	Part/S-Corp EIN	28A(d)	9	N
+1180	Any Amount is Not At Risk	28A(e)	1	"X" or blank
*+1186	Part/S-Corp Passive F8582 Loss	28A(f)	12	N or "STMbnn"
+1188	Part/S-Corp Passive Sch K-1 Income	28A(g)	12	N
+1192	Part/S-Corp Nonpassive Sch K-1 Loss	28A(h)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE"
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
@1400	Continuation Partnerships/S Corporation & EIN	28A(a-e)	6	"STMbnn" or blank
@1410	Cont. Passive/ Nonpassive Income/ Loss-Part/S Corp	28A(f-j)	6	"STMbnn" or blank
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Tot Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
@1870	Continuation Estates/Trusts & EIN	33A(a-b)	6	"STMbnn" or blank
@1880	Cont. Passive/ Nonpassive Income/ Loss-Estate/Trust	33A(c-f)	6	"STMbnn" or blank

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE EIC Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0229" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
0060	Relationship - 1	5	12	"SON", "DAUGHTER", | "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0070	Number of Months - 1	6	2	N, Range 00-12 or blank
0072	Kidnapped Child Literal - 1	6	2	"KC" or blank
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0130	Relationship - 2	5	12	"SON", "DAUGHTER", | "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0140	Number of Months - 2	6	2	N, Range 00-12 or blank
0142	Kidnapped Child Literal - 2	6	2	"KC" or blank
0147	Qualifying Child Name Control - 3		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)
0150	Qualifying Child First Name - 3	1	10	AN (first name) or blank
0151	Qualifying Child Last Name - 3	1	15	AN (last name) or blank
0155	Qualifying SSN - 3	2	9	N
0160	Year of Birth - 3	3	4	N
0170	Student "Yes" Box - 3	4(a)	1	"X" or blank
0175	Student "No" Box - 3	4(a)	1	"X" or blank
0180	Disabled "Yes" Box - 3	4(b)	1	"X" or blank
0185	Disabled "No" Box - 3	4(b)	1	"X" or blank

SCHEDULE EIC Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
0200	Relationship - 3	5	12	"SON", "DAUGHTER", | "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW" "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER"
0210	Number of Months - 3	6	2	N, Range 00-12 or blank
0212	Kidnapped Child Literal - 3	6	2	"KC" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0945" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbF"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Name of Proprietor		35	AN
0020	SSN of Proprietor		9	N
0030	Principal Crop or Activity	A	35	AN
0040	Agricultural Activity Code	B	6	N or blank
0050	Accounting Method Cash Indicator	C	1	"X" or blank
0060	Accounting Method Accrual Indicator	C	1	"X" or blank
0070	Employer ID. Number	D	9	N or blank
0100	Materially Participate Yes Indicator	E	1	"X" or blank
0110	Materially Participate No Indicator	E	1	"X" or blank
0120	Payments Requiring Form(s) 1099 Yes	F	1	"X" or blank
0125	Payments Requiring Form(s) 1099 No	F	1	"X" or blank

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0130	Did or will file required Form(s) 1099 Yes	G	1	"X" or blank
0135	Did or will file required Form(s) 1099 No	G	1	"X" or blank
0140	Sales Amount of Livestock and Resale Items	1a	12	N
0143	Sales Amt of Livestock & Resale Items not on Ln 1a	1b	12	N
0146	Total Sales	1c	12	N
0150	Cost or Other Basis	1d	12	N
0160	Purchased Profit	1e	12	N
0170	Sales Amount for Products Raised	2a	12	N
0175	Sales Amount of Products Raised not on Line 2a	2b	12	N
0180	Total Cooperative Distributions	3a	12	N
0195	Taxable Amount	3b	12	N
0205	Agricultural Program Payments	4a	12	N
0210	Taxable Amount	4b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	5a	12	N
0235	Commodity Credit Loans Forfeited	5b	12	N
0240	Taxable Amount	5c	12	N
0245	Crop Insurance Proceeds Amount	6a	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0250	Taxable Amount	6b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	6c	1	"X" or blank
0255	Deferred Amount	6d	12	N
0260	Custom Hire Income	7a	12	N
0265	Custom Hire Income not on Line 7a	7b	12	N
0275	Specified Other Income	8a	12	N
0277	Other Income not on Line 8a	8b	12	N
0280	Gross Income Amount	9	12	N
0295	Car and Truck Expense	10	12	N
0300	Chemicals Expense	11	12	N
0310	Conservation Expense	12	12	N
0315	Custom Hire Expense	13	12	N
0320	Sect 179 Expense	14	12	N
0330	Employee Benefit Programs Expense	15	12	N
0340	Feed Purchased Expense	16	12	N
0350	Fertilizer & Lime Expense	17	12	N
0360	Freight & Trucking Expense	18	12	N
0370	Gas, Fuel, Oil Expense	19	12	N
0380	Insurance Expense	20	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
@0385	Form 1098 Explanation	21a	6	"STMbnn" or blank
0390	Mortgage Int Expense	21a	12	N
@0395	Form 1098 Name/ Address	21b	6	"STMbnn" or blank
0400	Other Interest Expense	21b	12	N
0410	Labor Hired Expense	22	12	N
0450	Pension/Profit Sharing Expense	23	12	N
0460	Machinery/Equipment Rent or Lease	24a	12	N
0465	Other/Land/Animals Rent or Lease	24b	12	N
0470	Repairs/Maintenance Expense	25	12	N
0480	Seeds/Plants Purchased Expense	26	12	N
0490	Storage Warehousing Expense	27	12	N
0510	Supplies Purchased Expense	28	12	N
0520	Taxes Expense	29	12	N
0530	Utilities	30	12	N
0540	Veterinary Fees/ Medicine Expense	31	12	N
*0550	Other Expenses Explanation 1	32a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	32a	12	N
0570	Other Expenses Explanation 2	32b	20	AN
0580	Other Expenses Amount 2	32b	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0590	Other Expenses Explanation 3	32c	20	AN
0600	Other Expenses Amount 3	32c	12	N
0610	Other Expenses Explanation 4	32d	20	AN
0620	Other Expenses Amount 4	32d	12	N
0630	Other Expenses Explanation 5	32e	20	AN
0640	Other Expenses Amount 5	32e	12	N
0642	Other Expenses Explanation 6	32f	20	AN
0644	Other Expenses Amount 6	32f	12	N
0650	Total Expenses	33	12	N
0675	PAL Indicator	34	3	"PAL" or blank
0680	Net Farm Profit or Loss	34	12	N
0683	Subsidy Received for Current Year Yes	35	1	"X" or blank
0686	Subsidy Received for Current Year No	35	1	"X" or blank
0690	All is At Risk Indicator	36a	1	"X" or blank
0700	Some is Not At Risk Indicator	36b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0301" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0710	Record ID		6	"SCHbbF"
0711	Schedule Type		6	"1040bb"
0712	Page Number		5	"PG02b"
0713	Taxpayer Identification Number		9	N (Primary SSN)
0714	Filler		1	blank
0715	Schedule Occurrence Number		7	N 0000001 - 0000005
0720	Sales Amount of Livestock	37a	12	N
0725	Sales Amount of Livestock not on Line 37a	37b	12	N
0730	Cooperative Distributions	38a	12	N
0735	Taxable Amount	38b	12	N
0760	Agricultural Program Payments	39a	12	N
0770	Taxable Amount	39b	12	N
@0775	Commodity Credit Loans Explain		6	"STMbnn" or blank
0780	Commodity Credit Loans Amount	40a	12	N
0790	Commodity Credit Loans Forfeited	40b	12	N
0800	Taxable Amount	40c	12	N
0810	Crop Insurance Proceeds	41	12	N
0820	Custom Hire Income	42a	12	N

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0825	Custom Hire Income not on Line 42a	42b	12	N
0830	Specified Other Income	43a	12	N
0840	Other Income Amount not Reported on Line 43a	43b	12	N
0845	Add Amounts in the Right Column	44	12	N
0850	Inventory At Beginning Year	45	12	N
0860	Cost of Products Purchased	46	12	N
0870	Beginning Inventory Plus Products	47	12	N
0880	Purchased Inventory At End of Year	48	12	N
0890	Cost of Farm Products Sold	49	12	N
0900	Gross Farm Income	50	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0204" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbH"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Employer Name		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015	Employer Name Control		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020	Employer SSN		9	N
0030	Employer Identification Number		9	N
0040	Cash Wages Paid Yearly - Yes	A	1	"X" or blank
0045	Cash Wages Paid Yearly - No	A	1	"X" or blank
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank
0055	Federal Income Tax Withheld - No	B	1	"X" or blank
0060	Cash Wages Paid Qtrly - No	C	1	"X" or blank

SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0065	Cash Wages Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0127	Disability Literal	6	12	"DISABILITY" or blank
0150	Cash Wages Paid Qtrly - No	7	1	"X" or blank
0155	Cash Wages Paid Qtrly - Yes	7	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0378" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0160	Record ID		6	"SCHbbH"
0161	Schedule Type		6	"1040bb"
0162	Page Number		5	"PG02b"
0163	Taxpayer Identification Number		9	N (Primary SSN)
0164	Filler		1	blank
0165	Schedule Occurrence Number		7	N 0000001 - 0000002
0170	Unemplymnt Cntrbtns to Only One State Yes	8	1	"X" or blank |
0175	Unemplymnt Cntrbtns to Only One State No	8	1	NO ENTRY |
0180	Total Unemplymnt Cntrbtns Pd By April Deadline Yes	9	1	"X" or blank |
0185	Total Unemplymnt Cntrbtns Pd By April Deadline No	9	1	NO ENTRY |
0190	Taxable Wages for FUTA Also Taxable for State Yes	10	1	"X" or blank |
0195	Taxable Wages for FUTA Also Taxable for State No	10	1	NO ENTRY |
0200	Name of State Where Unemplymnt Cntrbtns Paid	11	2	Standard Postal State Abbreviations |
0220	Cntrbtns Paid to State Unemplymnt Fund	12	12	N or "0%bRATE" |

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0230	Total Taxable Wages for FUTA (Section A)	13	12	N
0240	FUTA Tax	14	12	N
0250	State Name 1	15(a)	2	NO ENTRY
0270	Taxable Payroll for Unemplymnt Cntrbtns 1	15(b)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	15(c)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	15(c)	8	NO ENTRY
0290	State Experience Rate 1	15(d)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	15(e)	12	NO ENTRY
0310	Unemplymnt Tax Credit at Maximum Pct - 1	15(f)	12	NO ENTRY
0320	Additional Tax Credit 1	15(g)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	15(h)	12	NO ENTRY
0340	State Name 2	15(a)	2	NO ENTRY
0360	Taxable Payroll For Unemplymnt Cntrbtns 2	15(b)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	15(c)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	15(c)	8	NO ENTRY
0380	State Experience Rate 2	15(d)	6	NO ENTRY

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0390	Unemployment Tax Credit at .054 - 2	15(e)	12	NO ENTRY
0400	Unemplymnt Tax Credit at Maximum Pct - 2	15(f)	12	NO ENTRY
0410	Additional Tax Credit 2	15(g)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	15(h)	12	NO ENTRY
0440	Total Additional Tax Credit	16(g)	12	NO ENTRY
0450	Total Contributions to State Unemployment Funds	16(h)	12	NO ENTRY
0460	Tentative Total Tax Credit	17	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	18	12	NO ENTRY
0480	Gross FUTA Tax Amount	19	12	NO ENTRY
0490	Maximum Tax Credit Amount	20	12	NO ENTRY
0500	Total Tax Credit Allowed	21	12	NO ENTRY
0503	NY Worksheet Indicator	21	1	NO ENTRY
0510	FUTA Tax	22	12	NO ENTRY
0520	Total Taxes from Line 6	23	12	N
0530	Total Combined Taxes Plus Futa Taxes	24	12	N
0540	Required to File Form 1040 - Yes	25	1	"X" or blank
0550	Required to File Form 1040 - No	25	1	NO ENTRY

SCHEDULE H PAGE 2 Household Employment Taxes

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

SCHEDULE J PAGE 1 Income Averaging for Farmers and Fishermen

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0271" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbJ"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Taxable Income	1	12	N
0020	Elected Farm Income	2a	12	N
0023	Excess Net Long Term Capital Gain	2b	12	N
0026	Unrecaptured Section 1250 Gain	2c	12	N
0030	Subtract Line 2 from Line 1	3	12	N
0040	Tax on Line 3	4	12	N
0050	Taxable Income from Prior Years	5	12	N
0060	One-third Elected Farm Income	6	12	N
0070	Add Lines 5 and 6	7	12	N
0080	Tax on Line 7	8	12	N
0090	Taxable Income from Prior Years	9	12	N
0100	Amount from Line 6	10	12	N
0110	Add Lines 9 and 10	11	12	N

SCHEDULE J PAGE 1 Income Averaging for Farmers and Fishermen

Field No.	Identification	Form Ref.	Length	Field Description
0120	Tax on Line 11	12	12	N
0130	Taxable Income from Prior Year	13	12	N
0140	Amount from Line 6	14	12	N
0150	Add Lines 13 and 14	15	12	N
0160	Tax on Line 15	16	12	N
0170	Add Lines 4, 8, 12, and 16	17	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE J PAGE 2 Income Averaging for Farmers and Fishermen

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0115" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0171	Record ID		6	"SCHbbJ"
0172	Schedule Type		6	"1040bb"
0173	Page Number		5	"PG02b"
0174	Taxpayer Identification Number		9	N (Primary SSN)
0175	Filler		1	blank
0176	Schedule Occurrence Number		7	N 0000001
0178	Amount from Line 17	18	12	N
0180	Taxable Income from Prior Years	19	12	N
0190	Taxable Income from Prior Years	20	12	N
0200	Taxable Income from Prior Year	21	12	N
0210	Add Lines 19 through 21	22	12	N
0220	Tax - Sch J	23	12	N
	Record Terminus Character		1	Value "#"

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

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

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040/1040A AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N
0280	Tax Liability Limit	21	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0290	Credit for Elderly or Disabled	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0492" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbSE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Self-Employed		35	A
0020	SSN of Self-Employed		9	N
0025	Exempt/Form 4361 Box	A	1	"X" or blank |
0030	Net Farm Profit/Loss	1a	12	N
0035	TP Received SS Retirement/ Disability Benefits	1b	12	N
0040	Net Non-Farm Profit/ Loss	2	12	N
0042	Unreimbursed Business Expenses Subtracted	2	1	"X" or blank
@0044	Allowable Expense Explanation	2	6	"STMbnn" or blank
0050	Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0055	Exempt-Notary Amt	3	12	N
0057	Chapter 11 Bankruptcy Income Literal	3	23	"CHAP.11BANKRUPTCYINCOME" or blank

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
0059	Chapter 11 Bankruptcy Income Amount	3	12	N
0061	Community Income Taxed to Spouse Literal	3	28	"COMMUNITYINCOMETAXEDTO SPOUSE" or blank
0063	Community Income Taxed to Spouse Amount	3	12	N
0065	Exempt Community Income Literal	3	21	"EXEMPTCOMMUNITYINCOME" or blank
0067	Exempt Community Income Amount	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0095	Wages Subject to Social Security Tax	8c	12	N
0100	Total Wages/ Unreported Tips	8d	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduct for Employer-equivalent Portion of SE Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Nonfarm Opt Base Amount	16	12	N
0190	Nonfarm Opt Meth Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

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

Field No.	Schedule SE Identification	Line Reference
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1a
0035	TP Rcvd SS Retirement/ Disability Benefits	1b
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
0055	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduct for Employer-equivalent Portion of SE Tax	6