

**SECTION 5 AUTHENTICATION RECORD**

## AUTHENTICATION

## Authentication Record

| Field Identification No.                            | Form Ref. | Length | Field Description                                                                                 |
|-----------------------------------------------------|-----------|--------|---------------------------------------------------------------------------------------------------|
| -----                                               | ----      | -----  | -----                                                                                             |
| Byte Count                                          |           | 4      | "0305" for Fixed;<br>"nnnn" for variable<br>format                                                |
| Start of Record Sentinel                            |           | 4      | Value "*****"                                                                                     |
| 0000 Record ID                                      |           | 6      | "ATHbbb"                                                                                          |
| 0001 Reserved                                       |           | 6      | Blank                                                                                             |
| 0002 Page Number                                    |           | 5      | "PG01b"                                                                                           |
| 0003 Taxpayer<br>Identification<br>Number           |           | 9      | N (Primary SSN)                                                                                   |
| 0004 Filler                                         |           | 1      | Blank                                                                                             |
| 0005 Record Occurrence<br>Number                    |           | 7      | N<br>0000001                                                                                      |
| 0008 PIN Type Code                                  |           | 1      | P = Practitioner PIN<br>S = Self-Select PIN<br>- Practitioner<br>O = Self-Select PIN<br>- On Line |
| 0010 Primary Date of<br>Birth                       |           | 8      | YYYYMMDD                                                                                          |
| 0020 Primary Prior Year<br>Adjusted Gross<br>Income |           | 12     | N                                                                                                 |
| 0025 Primary Prior Year<br>PIN                      |           | 5      | N or blank                                                                                        |
| 0030 Primary Electronic<br>Filing PIN               |           | 5      | N or blank                                                                                        |
| 0035 Primary Taxpayer<br>Signature                  |           | 5      | N (PIN)                                                                                           |
| 0040 Spouse Date of Birth                           |           | 8      | YYYYMMDD                                                                                          |
| 0050 Spouse Prior Year<br>Adjusted Gross<br>Income  |           | 12     | N                                                                                                 |
| 0055 Spouse Prior Year<br>PIN                       |           | 5      | N or blank                                                                                        |

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| Field Identification No.          | Form Ref. | Length | Field Description                                                                                                                                                 |
|-----------------------------------|-----------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -----                             | ----      | -----  | -----                                                                                                                                                             |
| 0060 Spouse Electronic Filing PIN |           | 5      | N or blank                                                                                                                                                        |
| 0065 Spouse Signature             |           | 5      | N (PIN)                                                                                                                                                           |
| 0070 Taxpayer Signature Date      |           | 8      | YYYYMMDD                                                                                                                                                          |
| 0075 Jurat/Disclosure Code        |           | 1      | A = On-Line Self Select PIN<br>Form 1040/A/EZ/PR/SS<br>C = Self Select PIN by ERO<br>Form 1040/A/EZ/PR/SS<br>D = Practitioner PIN Program<br>Form 1040/A/EZ/PR/SS |
| 0080 PIN Authorization Code       |           | 1      | 1 = Taxpayer Entered PIN<br>2 = ERO Entered Primary PIN<br>3 = ERO Entered Spouse PIN<br>4 = ERO Entered Both PINs                                                |
| 0090 ERO EFIN/PIN                 |           | 11     | N                                                                                                                                                                 |
| 0100 Reserve                      |           | 35     | Blank                                                                                                                                                             |
| 0110 Reserve                      |           | 80     | Blank                                                                                                                                                             |
| 0120 Reserve                      |           | 35     | Blank                                                                                                                                                             |
| 0130 Reserve                      |           | 20     | Blank                                                                                                                                                             |
| Record Terminus Character         |           | 1      | Value "#"                                                                                                                                                         |

## SECTION 6 STATEMENTS

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

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

LTCGL Long-Term Capital Gains/Loss Transaction

| Field Identification No.            | Form Ref. | Length | Field Description                         |
|-------------------------------------|-----------|--------|-------------------------------------------|
| -----                               | ----      | -----  | -----                                     |
| Byte Count                          |           | 4      | "0182"                                    |
| Start of Record Sentinel            |           | 4      | Value "*****"                             |
| 0000 Record ID                      |           | 6      | "LTCGLb"                                  |
| 0001 Subpart Type                   |           | 6      | "SCHbbD" or "8865bb"                      |
| 0002 Page Number                    |           | 5      | "PG01b"                                   |
| 0003 Taxpayer Identification Number |           | 9      | N (Primary SSN)                           |
| 0004 Filler                         |           | 1      | Blank                                     |
| 0005 Subpart Occurrence Number      |           | 7      | SCH D "0000001" or 8865 "0000001-0000005" |
| 0010 Transaction Occurrence Number  |           | 7      | 0000001-0005000                           |
| 0020 L-T Description of Property    | 8(a)      | 80     | AN                                        |
| 0040 L-T Date Acquired              | 8(b)      | 8      | DT, or "INHERIT" or "VARIOUS"             |
| 0060 L-T Date Sold                  | 8(c)      | 8      | DT or "WORTHLESS"                         |
| 0080 L-T Sales Price                | 8(d)      | 12     | N, or "EXPIRED", or "WORTHLESS"           |
| 0100 L-T Cost or Other Basis        | 8(e)      | 12     | N, or "EXPIRED"                           |
| 0120 L-T Gain or (Loss)             | 8(f)      | 12     | N                                         |
| Record Terminus Character           |           | 1      | Value "#"                                 |

| STCGL                    |                                | Short-Term Capital Gain/Loss Transaction |        |                                           |
|--------------------------|--------------------------------|------------------------------------------|--------|-------------------------------------------|
| Field Identification No. |                                | Form Ref.                                | Length | Field Description                         |
| -----                    | -----                          | ----                                     | -----  | -----                                     |
|                          | Byte Count                     |                                          | 4      | "0182"                                    |
|                          | Start of Record Sentinel       |                                          | 4      | Value "*****"                             |
| 0000                     | Record ID                      |                                          | 6      | "STCGLb"                                  |
| 0001                     | Subpart Type                   |                                          | 6      | "SCHbbD" or "8865bb"                      |
| 0002                     | Page Number                    |                                          | 5      | "PG01b"                                   |
| 0003                     | Taxpayer Identification Number |                                          | 9      | N (Primary SSN)                           |
| 0004                     | Filler                         |                                          | 1      | Blank                                     |
| 0005                     | Subpart Occurrence Number      |                                          | 7      | SCH D "0000001" or 8865 "0000001-0000005" |
| 0010                     | Transaction Occurrence Number  |                                          | 7      | 0000001-0005000                           |
| 0020                     | S-T Description of Property    | 1(a)                                     | 80     | AN                                        |
| 0040                     | S-T Date Acquired              | 1(b)                                     | 8      | DT, or "VARIOUS"                          |
| 0060                     | S-T Date Sold                  | 1(c)                                     | 8      | DT, or "BANKRUPT", or "WORTHLESS"         |
| 0080                     | S-T Sales Price                | 1(d)                                     | 12     | N, or "EXPIRED", or "WORTHLESS"           |
| 0100                     | S-T Cost or Other Basis        | 1(e)                                     | 12     | N, or "EXPIRED"                           |
| 0120                     | S-T Gain or (Loss)             | 1(f)                                     | 12     | N                                         |
|                          | Record Terminus Character      |                                          | 1      | Value "#"                                 |

## SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, AND REGULATORY EXPLANATION

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

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

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

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

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

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

## SECTION 8 STATE RECORDS

### Generic Record

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

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

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

| <u>Field #</u>             | <u>Identification</u>                         | <u>Length</u>    | <u>Description</u>                                                                                                                      |
|----------------------------|-----------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| ***** HEADER SECTION ***** |                                               |                  |                                                                                                                                         |
| Byte Count                 |                                               | 4                | "2754" for fixed;<br>"nnnn" for variable format                                                                                         |
| Start of Record Sentinel   |                                               | 4                | Value "****"                                                                                                                            |
| 0000                       | Record ID Type                                | 6                | "STbbbb"                                                                                                                                |
| 0001                       | Form Number                                   | 6                | "0001bb"                                                                                                                                |
| 0002                       | Page Number                                   | 5                | "PG01b"                                                                                                                                 |
| 0003                       | Taxpayer Identification Number                | 9                | N (Primary SSN)                                                                                                                         |
| 0004                       | Filler                                        | 1                | blank                                                                                                                                   |
| 0005                       | Form/Schedule Number                          | 7                | N Value "0000001"                                                                                                                       |
| *****                      |                                               | *****Header ends |                                                                                                                                         |
| 0010                       | State Code                                    | 2                | A Values: AL AR AZ CO CT DC<br>DE GA HI ID IL IN IA KS<br>KY LA MD MI MO MS MT ND<br>NE NC NJ NM NY OH OK OR<br>PA RI SC UT VA VT WI WV |
| 0011                       | CITY CODE                                     | 2                | A Reserved for future use                                                                                                               |
| 0015                       | Imperfect Return Indicator<br>(IRS USE ONLY)  | 1                | A Value "E" = Exception Processing<br>or blank                                                                                          |
| 0016                       | ITIN/SSN Mismatch Indicator<br>(IRS USE ONLY) | 1                | A Value "M" = Mismatch<br>ITIN/SSN or blank                                                                                             |
| 0019                       | State-Only-Indicator                          | 2                | "SO"(State Only return data)                                                                                                            |
| 0020                       | Declaration Control Number                    | 14               | N Assigned by filer                                                                                                                     |
|                            | a. First Two Positions                        | 2                | N Value Always "00"                                                                                                                     |
|                            | b. EFIN of Originator                         | 6                | N                                                                                                                                       |
|                            | c. Batch Number                               | 3                | N (000-999)                                                                                                                             |
|                            | d. Serial Number                              | 2                | N (00-99)                                                                                                                               |
|                            | e. Year Digit                                 | 1                | N Value "1"                                                                                                                             |
| *****                      |                                               |                  |                                                                                                                                         |
| 0023                       | Return Sequence Number                        | 16               | N Required Entry                                                                                                                        |
|                            | a. ETIN of transmitter                        | 5                | N Must Equal RSN                                                                                                                        |
|                            | b. Trans Use Field                            | 2                | N in 1040, A or EZ                                                                                                                      |
|                            | c. Julian Date of Tr                          | 3                | N                                                                                                                                       |
|                            | d. Trans Seq. Number                          | 2                | N (01-99)                                                                                                                               |
|                            | e. Seq Number of Ret                          | 4                | N (0001-9999)                                                                                                                           |

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***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****
0024 Direct Deposit/Debit Indicator      1      1 = Direct Deposit
                                           2 = If Direct Debit
0025 Reserved-RTN-Flag                  1      N For State Use Only
0027 Direct Debit Date                   8      N
0028 Direct Debit Amount                 12     N
0030 State-Routing Transit                9      N blank if no State DD
0032 State-RTN-Indicator (IRS Use Only)  1      N 0 = No state RTN Present
                                           1 = State RTN found on FOMF
                                           2 = State RTN not found on FOMF
0035 State-Deposit Acct No              17     AN blank if no State DD
0040 State-Checking-Acct                 1      "X" or blank
0048 State-Savings-Acct                  1      "X" or blank

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| Field # | Identification | Length | Description |
|---------|----------------|--------|-------------|
|---------|----------------|--------|-------------|

\*\*\*\*\* INDICATORS \*\*\*\*\*

|      |                      |   |                       |
|------|----------------------|---|-----------------------|
| 0049 | On-Line-State-Return | 1 | A Value "O" = On-Line |
|------|----------------------|---|-----------------------|

\*\*\*\*\* PARTICIPANT SECTION \*\*\*\*\*

|      |                              |    |                              |
|------|------------------------------|----|------------------------------|
| 0050 | State Numeric Area           | 27 | N                            |
|      | a. Preparer SSN/Preparer TIN | 9  | N or PNNNNNNNN 1040 Seq 1360 |
|      | b. Preparer EIN              | 9  | N 1040 Seq 1380              |
|      | c. Preparer ZIP              | 5  | N 1040 Seq 1410-5            |
|      | d. Preparer ZIP+4            | 4  | N 1040 Seq 1410-4            |
| 0052 | State Alphanumeric Area      | 93 | AN                           |
|      | a. Mailbox ID                | 5  | AN                           |
|      | b. Preparer Firm Name        | 35 | AN 1040 Seq 1370             |
|      | c. Preparer Address          | 30 | AN                           |
|      | d. Preparer City             | 20 | AN 1040 Seq 1390             |
|      | e. Preparer State            | 2  | AN 1040 Seq 1400             |
|      | f. Preparer Self-Empl Ind    | 1  | AN 1040 Seq 1350             |

\*\*\*\*\* ENTITY SECTION \*\*\*\*\*

|      |                          |    |                   |
|------|--------------------------|----|-------------------|
| 0055 | Spouse's SSN             | 9  | N                 |
| 0060 | Name Line 1              | 35 | AN Required Entry |
|      | a. Primary Last Name     | 32 | AN                |
|      | b. Primary Suffix        | 3  | AN                |
| 0062 | Date of Death Primary    | 8  | N                 |
| 0065 | Name Line 2              | 35 | AN                |
|      | a. Secondary Last Name   | 32 | AN                |
|      | b. Secondary Suffix      | 3  | AN                |
| 0068 | Date of Death Secondary  | 8  | N                 |
| 0070 | Name Line 3              | 35 | AN                |
|      | a. Primary First Name    | 16 | AN                |
|      | b. Primary Middle Init   | 1  | AN                |
|      | c. Secondary First Name  | 16 | AN                |
|      | d. Secondary Middle Init | 1  | AN                |
|      | e. IAT indicator         | 1  | "x" or blank      |
| 0074 | In C/O Address           | 35 | AN                |
| 0075 | Address Line 1           | 35 | AN                |
| 0077 | Foreign Street Address   | 35 | AN                |
| 0080 | Address Line 2           | 35 | AN                |
| 0085 | City                     | 22 | A                 |
| 0087 | Foreign City             | 35 | AN                |
|      | State or Province        |    |                   |
| 0090 | City Code                | 5  | N                 |
| 0095 | State Abbreviation       | 2  | A                 |
| 0098 | Foreign Country          | 22 | A                 |
| 0100 | Zip Code                 | 12 | N                 |
| 0105 | County                   | 20 | A                 |
| 0110 | County Code              | 5  | N                 |
| 0115 | Telephone Number         | 12 | AN                |
| 0120 | Primary TP Signature     | 5  | N PIN Use Only    |
| 0125 | Spouse Signature         | 5  | N PIN Use Only    |
| 0126 | ERO EFIN/PIN             | 11 | N                 |

NOTE: If the return has a domestic address, the following must be present:  
 (Seq 075), (Seq 095), (Seq 0100)  
 If the return has a foreign address, the following must be present  
 (Seq 077), (Seq 087), and (Seq 098)

| <u>Field #</u>                     | <u>Identification</u>            | <u>Length</u> | <u>Description</u>                           |
|------------------------------------|----------------------------------|---------------|----------------------------------------------|
| ***** CONSISTENCY SECTION *****    |                                  |               |                                              |
| 0150                               | Federal Filing Status            | 1             | N Please see Part I,<br>Sect 12, Para. 09(h) |
| 0155                               | Total Federal Exemptions         | 2             | N See Seq 0150 Desc.                         |
| 0160                               | Wages, Salaries, Tips            | 12            | N See Seq 0150 Desc.                         |
| 0165                               | Taxable Interest                 | 12            | N See Seq 0150 Desc.                         |
| 0170                               | Tax Exempt Interest              | 12            | N See Seq 0150 Desc.                         |
| 0175                               | Dividends                        | 12            | N See Seq 0150 Desc.                         |
| 0180                               | State Refund                     | 12            | N See Seq 0150 Desc.                         |
| 0185                               | Taxable Social Sec Benefits      | 12            | N See Seq 0150 Desc.                         |
| 0190                               | Keogh Plan and SEP<br>Deductions | 12            | N See Seq 0150 Desc.                         |
| 0195                               | Adjusted Gross Income            | 12            | N See Seq 0150 Desc.                         |
| 0200                               | Standard/Itemized Deductions     | 12            | N See Seq 0150 Desc.                         |
| 0205                               | Earned Income Credit             | 12            | N See Seq 0150 Desc.                         |
| ***** ALPHANUMERIC SECTION *****   |                                  |               |                                              |
| 0300                               | Alphanumeric Field 1             | 80            | AN                                           |
|                                    | a. Software Developer Code       | 10            | AN                                           |
|                                    | b. Paid Preparer Name            | 31            | AN 1040 Seq 1340                             |
|                                    | c. Preparer Phone Number         | 10            | AN                                           |
|                                    | d. Non-Paid Preparer             | 13            | AN 1040 Seq 1338                             |
|                                    | e. Preparer State EIN            | 16            | AN                                           |
| 0305                               | Alphanumeric Field 2             | 80            | AN                                           |
| 0310                               | Alphanumeric Field 3             | 80            | AN                                           |
| 0315                               | Alphanumeric Field 4             | 80            | AN                                           |
| 0320                               | Alphanumeric Field 5             | 80            | AN                                           |
| 0325                               | Alphanumeric Field 6             | 80            | AN                                           |
| 0330                               | Alphanumeric Field 7             | 80            | AN                                           |
| ***** SIGNED NUMERIC SECTION ***** |                                  |               |                                              |
| 0350                               | Numeric Field 1                  | 12            | N                                            |
| 0355                               | Numeric Field 2                  | 12            | N                                            |
| 0360                               | Numeric Field 3                  | 12            | N                                            |
| 0365                               | Numeric Field 4                  | 12            | N                                            |
| 0370                               | Numeric Field 5                  | 12            | N                                            |
| 0375                               | Numeric Field 6                  | 12            | N                                            |
| 0380                               | Numeric Field 7                  | 12            | N                                            |
| 0385                               | Numeric Field 8                  | 12            | N                                            |
| 0390                               | Numeric Field 9                  | 12            | N                                            |
| 0395                               | Numeric Field 10                 | 12            | N                                            |
| 0400                               | Numeric Field 11                 | 12            | N                                            |
| 0405                               | Numeric Field 12                 | 12            | N                                            |
| 0410                               | Numeric Field 13                 | 12            | N                                            |
| 0415                               | Numeric Field 14                 | 12            | N                                            |
| 0420                               | Numeric Field 15                 | 12            | N                                            |
| 0425                               | Numeric Field 16                 | 12            | N                                            |
| 0430                               | Numeric Field 17                 | 12            | N                                            |
| 0435                               | Numeric Field 18                 | 12            | N                                            |
| 0440                               | Numeric Field 19                 | 12            | N                                            |
| 0445                               | Numeric Field 20                 | 12            | N                                            |
| 0450                               | Numeric Field 21                 | 12            | N                                            |
| 0455                               | Numeric Field 22                 | 12            | N                                            |
| 0460                               | Numeric Field 23                 | 12            | N                                            |
| 0465                               | Numeric Field 24                 | 12            | N                                            |
| 0470                               | Numeric Field 25                 | 12            | N                                            |
| 0475                               | Numeric Field 26                 | 12            | N                                            |

Generic Record (Continued)

| <u>Field #</u> | <u>Identification</u> | <u>Length</u> | <u>Description</u> |
|----------------|-----------------------|---------------|--------------------|
| 0480           | Numeric Field 27      | 12            | N                  |
| 0485           | Numeric Field 28      | 12            | N                  |
| 0490           | Numeric Field 29      | 12            | N                  |
| 0495           | Numeric Field 30      | 12            | N                  |
| 0500           | Numeric Field 31      | 12            | N                  |
| 0505           | Numeric Field 32      | 12            | N                  |
| 0510           | Numeric Field 33      | 12            | N                  |
| 0515           | Numeric Field 34      | 12            | N                  |
| 0520           | Numeric Field 35      | 12            | N                  |
| 0525           | Numeric Field 36      | 12            | N                  |
| 0530           | Numeric Field 37      | 12            | N                  |
| 0535           | Numeric Field 38      | 12            | N                  |
| 0540           | Numeric Field 39      | 12            | N                  |
| 0545           | Numeric Field 40      | 12            | N                  |
| 0550           | Numeric Field 41      | 12            | N                  |
| 0555           | Numeric Field 42      | 12            | N                  |
| 0560           | Numeric Field 43      | 12            | N                  |
| 0565           | Numeric Field 44      | 12            | N                  |
| 0570           | Numeric Field 45      | 12            | N                  |
| 0575           | Numeric Field 46      | 12            | N                  |
| 0580           | Numeric Field 47      | 12            | N                  |
| 0585           | Numeric Field 48      | 12            | N                  |
| 0590           | Numeric Field 49      | 12            | N                  |
| 0595           | Numeric Field 50      | 12            | N                  |
| 0600           | Numeric Field 51      | 12            | N                  |
| 0605           | Numeric Field 52      | 12            | N                  |
| 0610           | Numeric Field 53      | 12            | N                  |
| 0615           | Numeric Field 54      | 12            | N                  |
| 0620           | Numeric Field 55      | 12            | N                  |
| 0625           | Numeric Field 56      | 12            | N                  |
| 0630           | Numeric Field 57      | 12            | N                  |
| 0635           | Numeric Field 58      | 12            | N                  |
| 0640           | Numeric Field 59      | 12            | N                  |
| 0645           | Numeric Field 60      | 12            | N                  |
| 0650           | Numeric Field 61      | 12            | N                  |
| 0655           | Numeric Field 62      | 12            | N                  |
| 0660           | Numeric Field 63      | 12            | N                  |
| 0665           | Numeric Field 64      | 12            | N                  |
| 0670           | Numeric Field 65      | 12            | N                  |
| 0675           | Numeric Field 66      | 12            | N                  |
| 0680           | Numeric Field 67      | 12            | N                  |
| 0685           | Numeric Field 68      | 12            | N                  |
| 0690           | Numeric Field 69      | 12            | N                  |
| 0695           | Numeric Field 70      | 12            | N                  |
| 0700           | Numeric Field 71      | 12            | N                  |
| 0705           | Numeric Field 72      | 12            | N                  |
| 0710           | Numeric Field 73      | 12            | N                  |
| 0715           | Numeric Field 74      | 12            | N                  |
| 0720           | Numeric Field 75      | 12            | N                  |
| 0725           | Numeric Field 76      | 12            | N                  |
| 0730           | Numeric Field 77      | 12            | N                  |
| 0735           | Numeric Field 78      | 12            | N                  |
| 0740           | Numeric Field 79      | 12            | N                  |
| 0745           | Numeric Field 80      | 12            | N                  |
| 0750           | Numeric Field 81      | 12            | N                  |
| 0755           | Numeric Field 82      | 12            | N                  |
| 0760           | Numeric Field 83      | 12            | N                  |
| 0765           | Numeric Field 84      | 12            | N                  |
| 0770           | Numeric Field 85      | 12            | N                  |
| 0775           | Numeric Field 86      | 12            | N                  |
| 0780           | Numeric Field 87      | 12            | N                  |

Generic Record (Continued)

| <u>Field #</u> | <u>Identification</u> | <u>Length</u> | <u>Description</u> |
|----------------|-----------------------|---------------|--------------------|
| 0785           | Numeric Field 88      | 12            | N                  |
| 0790           | Numeric Field 89      | 12            | N                  |
| 0795           | Numeric Field 90      | 12            | N                  |
| 0800           | Numeric Field 91      | 12            | N                  |
| 0805           | Numeric Field 92      | 12            | N                  |
| 0810           | Numeric Field 93      | 12            | N                  |
| 0815           | Numeric Field 94      | 12            | N                  |
| 0820           | Numeric Field 95      | 12            | N                  |
| 0825           | Numeric Field 96      | 12            | N                  |
| 0830           | Numeric Field 97      | 12            | N                  |
| 0835           | Numeric Field 98      | 12            | N                  |
| 0840           | Numeric Field 99      | 12            | N                  |
| 0845           | Numeric Field 100     | 12            | N                  |
| 0850           | Numeric Field 101     | 12            | N                  |
| 0855           | Numeric Field 102     | 12            | N                  |
| 0860           | Numeric Field 103     | 12            | N                  |
| 0865           | Numeric Field 104     | 12            | N                  |
| 0870           | Numeric Field 105     | 12            | N                  |
| 0875           | Numeric Field 106     | 12            | N                  |
| 0880           | Numeric Field 107     | 12            | N                  |
| 0885           | Numeric Field 108     | 12            | N                  |
| 0890           | Numeric Field 109     | 12            | N                  |
| 0895           | Numeric Field 110     | 12            | N                  |
| 0900           | Numeric Field 111     | 12            | N                  |
| 0905           | Numeric Field 112     | 12            | N                  |
| 0910           | Numeric Field 113     | 12            | N                  |
| 0915           | Numeric Field 114     | 12            | N                  |
| 0920           | Numeric Field 115     | 12            | N                  |
| 0925           | Numeric Field 116     | 12            | N                  |

|                 |   |         |
|-----------------|---|---------|
| Record Terminus | 1 | Value # |
|-----------------|---|---------|

## Unformatted Record

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

| <u>Field #</u>                                                      | <u>Identification</u>          | <u>Length</u> | <u>Description</u>                                                                                                                      |
|---------------------------------------------------------------------|--------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| ***** HEADER SECTION *****                                          |                                |               |                                                                                                                                         |
| Byte Count                                                          |                                | 4             | "4861" for fixed;<br>"nnnn" for variable format                                                                                         |
| Start of Record Sentinel                                            |                                | 4             | Value "*****"                                                                                                                           |
| 0000                                                                | Record ID Type                 | 6             | "STbbbb"                                                                                                                                |
| 0001                                                                | Form Number                    | 6             | "0002bb"                                                                                                                                |
| 0002                                                                | Page Number                    | 5             | "PG01b"                                                                                                                                 |
| 0003                                                                | Taxpayer Identification Number | 9             | N (Primary SSN)                                                                                                                         |
| 0004                                                                | Filler                         | 1             | blank                                                                                                                                   |
| 0005                                                                | Form/Schedule Number           | 7             | N "0000001" to "0000025"                                                                                                                |
| *****Header ends                                                    |                                |               |                                                                                                                                         |
| 0010                                                                | State Code                     | 2             | A Values: AL AR AZ CO CT DC<br>DE GA HI ID IL IN IA KS<br>KY LA MD MI MO MS MT ND<br>NE NC NJ NM NY OH OK OR<br>PA RI SC UT VA VT WI WV |
| 0011                                                                | CITY CODE                      | 2             | A Reserved for future use                                                                                                               |
| 0020                                                                | Declaration Control Number     | 14            | N Assigned by filer                                                                                                                     |
|                                                                     | a. First Two Positions         | 2             | N Value Always "00"                                                                                                                     |
|                                                                     | b. EFIN of Originator          | 6             | N                                                                                                                                       |
|                                                                     | c. Batch Number                | 3             | N (000-999)                                                                                                                             |
|                                                                     | d. Serial Number               | 2             | N (00-99)                                                                                                                               |
|                                                                     | e. Year Digit                  | 1             | N Value "1"                                                                                                                             |
| ***** DATA SECTION *****                                            |                                |               |                                                                                                                                         |
| 0050                                                                | Form Data (line 001)           | 80            | AN                                                                                                                                      |
| (Up to 60 lines of data per page may be entered in increments of 5) |                                |               |                                                                                                                                         |
| 0345                                                                | Form Data (line 060)           | 80            | AN                                                                                                                                      |
|                                                                     | Record Terminus                | 1             | Value "#"                                                                                                                               |

## SECTION 9 SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, else enter "0". The format is as follows:

### SUM RECORD

| Field Identification<br>No. | Form<br>Ref. | Length | Field Description                                                                  |
|-----------------------------|--------------|--------|------------------------------------------------------------------------------------|
| -----                       | ----         | -----  | -----                                                                              |
|                             |              | 4      | "0328" for Fixed<br>or Variable Format                                             |
|                             |              | 4      | Value "*****"                                                                      |
| 0000                        |              | 6      | Value "SUMbbb"                                                                     |
| 0001                        |              | 11     | Blank                                                                              |
| 0002                        |              | 9      | Taxpayer's SSN<br>(Primary Taxpayer's<br>SSN if married filing<br>on joint return) |
| 0003                        |              | 8      | Blank                                                                              |
| 0010                        |              | 35     | AN                                                                                 |
| 0020                        |              | 6      | N                                                                                  |
| 0030                        |              | 6      | AN or blank                                                                        |
| 0035                        |              | 1      | "X" or blank                                                                       |
| 0040                        |              | 6      | N (Maximum = 009999)                                                               |
| 0050                        |              | 2      | N (00-50)                                                                          |
| 0055                        |              | 1      | Blank                                                                              |
| 0060                        |              | 2      | N (00-30)                                                                          |
| 0063                        |              | 2      | N (00-10)                                                                          |

## SUM RECORD

| Field Identification<br>No. |                                                | Form<br>Ref. | Length | Field Description                                                                         |
|-----------------------------|------------------------------------------------|--------------|--------|-------------------------------------------------------------------------------------------|
| -----                       | -----                                          | ----         | -----  | -----                                                                                     |
| 0070                        | Number of Form 1099-<br>R Records              |              | 2      | N (00-10)                                                                                 |
| 0075                        | Number of FEC/<br>Pension Records              |              | 2      | N (00-10)                                                                                 |
| 0079                        | Number of 499R-2/W-<br>2PR Records             |              | 1      | N (0-6)<br>(Occurrences of "W-2PRb")                                                      |
| 0080                        | Number of Schedule<br>Records                  |              | 3      | N (000-099)<br>(Occurrences of "SCHb")                                                    |
| 0090                        | Number of Form<br>Records                      |              | 4      | N (0000-0999)<br>(Occurrences of "FRMb")                                                  |
| 0100                        | Number of Statement<br>Record Lines            |              | 5      | N (00000-00999)<br>(Occurrences of "LN")                                                  |
| 0105                        | Number of<br>Allocation Record                 |              | 1      | N (0-1)<br>(Occurrence of "Alloc")                                                        |
| 0110                        | Number of Preparer<br>Note Records             |              | 2      | N (00-20)<br>(Occurrences of "NTE")                                                       |
| 0120                        | Number of Election<br>Explanation Records      |              | 2      | N (00-20)<br>(Occurrences of "ELC")                                                       |
| 0130                        | Number of<br>Regulatory<br>Explanation Records |              | 2      | N (00-20)<br>(Occurrences of "REG")                                                       |
| 0133                        | Number of STCGL<br>Records                     |              | 5      | N (00000-30000)                                                                           |
| 0135                        | Number of LTCGL<br>Records                     |              | 5      | N (00000-30000)                                                                           |
| 0140                        | Presence of<br>Authentication<br>Record        |              | 1      | N (1)<br>(Occurrence of "ATH")                                                            |
| 0145                        | Number of Worksheet<br>Records                 |              | 1      | N (0-8)                                                                                   |
| 0150                        | Paper Document<br>Indicator 1                  |              | 1      | "1" = Form 8283,<br>Section A or<br>Section B and<br>any related attachments,<br>else "0" |

## SUM RECORD

| Field Identification<br>No. |                                | Form<br>Ref. | Length | Field Description                                                                                                                       |
|-----------------------------|--------------------------------|--------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------|
| -----                       |                                | ----         | -----  | -----                                                                                                                                   |
| 0153                        | Paper Document<br>Indicator 2  |              | 1      | "1" = Form 8858,<br>Foreign Disregarded<br>Entities, else "0"                                                                           |
| 0156                        | Paper Document<br>Indicator 3  |              | 1      | "1" = Form 8332,<br>Release of Claim to<br>Exemption for Child of<br>Divorced or Separated<br>Parents or similar<br>statement, else "0" |
| 0159                        | Paper Document<br>Indicator 4  |              | 1      | "1" = Form 3468,<br>NPS Form 10-168a<br>and Historic Structure<br>Certificate, else "0"                                                 |
| 0162                        | Paper Document<br>Indicator 5  |              | 1      | "1" = Form 3115, Change<br>in Accounting Method,<br>else "0"                                                                            |
| 0165                        | Paper Document<br>Indicator 6  |              | 1      | "1" = Form 5713,<br>International Boycott<br>Report, else "0"                                                                           |
| 0168                        | Paper Document<br>Indicator 7  |              | 1      | "1" = Form 1098C,<br>Required Donor<br>Documentation, else "0"                                                                          |
| 0171                        | Paper Document<br>Indicator 8  |              | 1      | "1" = Form 8885,<br>Health Coverage Tax<br>Credit and attachments,<br>else "0"                                                          |
| 0174                        | Paper Document<br>Indicator 9  |              | 1      | "1" = Form 8864,<br>"Certificate for<br>Biodiesel" or<br>"Statement of<br>Biodiesel Reseller",<br>else "0"                              |
| 0177                        | Paper Document<br>Indicator 10 |              | 1      | "1" = Form 4136,<br>"Certificate for<br>Biodiesel" or<br>"Statement of<br>Biodiesel Reseller",<br>else "0"                              |
| 0178                        | Paper Document<br>Indicator 11 |              | 1      | "1" = Schedule D-1<br>or statement,<br>else "0"                                                                                         |

## SUM RECORD

| Field Identification<br>No.         | Form<br>Ref. | Length | Field Description                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------|--------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -----                               | ----         | -----  | -----                                                                                                                                                                                                                                                                                                                                                         |
| 0179 Paper Document<br>Indicator 12 |              | 1      | "1" = Appendix A, Theft<br>Loss Deduction Related<br>to Fraudulent Investment<br>Statement, else "0"                                                                                                                                                                                                                                                          |
| 0183 Paper Document<br>Indicator 13 |              | 1      | "1" = Form 2848 or<br>other POA granting<br>authority to sign,<br>else "0"                                                                                                                                                                                                                                                                                    |
| 0184 Filler                         |              | 1      | Blank                                                                                                                                                                                                                                                                                                                                                         |
| 0186 Filler                         |              | 1      | Blank                                                                                                                                                                                                                                                                                                                                                         |
| 0188 Filler                         |              | 1      | Blank                                                                                                                                                                                                                                                                                                                                                         |
| 0190 IP Address                     |              | 39     | AN, Allowable special<br>characters are: period,<br>colon, or blank<br>(For On-Line Filer)                                                                                                                                                                                                                                                                    |
| 0195 IP E-Mail Address              |              | 50     | AN, special characters<br>or blank<br>(For On-Line Filer)                                                                                                                                                                                                                                                                                                     |
| 0200 IP Date                        |              | 8      | YYYYMMDD or blank<br>(For On-Line Filer)                                                                                                                                                                                                                                                                                                                      |
| 0210 IP Time                        |              | 6      | HHMMSS or blank<br>(For On-Line Filer)                                                                                                                                                                                                                                                                                                                        |
| 0215 IP Time Zone                   |              | 2      | US-Universal Standard,<br>ES-Eastern Standard,<br>ED-Eastern Daylight,<br>CS-Central Standard,<br>CD-Central Daylight,<br>MS-Mountain Standard,<br>MD-Mountain Daylight,<br>PS-Pacific Standard,<br>PD-Pacific Daylight,<br>AS-Alaskan Standard,<br>AD-Alaskan Daylight,<br>HS-Hawaiian Standard,<br>HD-Hawaiian Daylight,<br>or blank<br>(For On-Line Filer) |

## SUM RECORD

| Field Identification<br>No.                          | Form<br>Ref. | Length | Field Description                                                                                                                                                            |
|------------------------------------------------------|--------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -----                                                | ----         | -----  | -----                                                                                                                                                                        |
| 0217 IP Routing Transit<br>Number                    |              | 9      | N, "Check" or blank<br>(For On-Line Filer)                                                                                                                                   |
| 0219 IP Depositor<br>Account Number                  |              | 17     | AN (includes hyphens<br>or blank)<br>(For On-Line Filer)                                                                                                                     |
| 0220 E-Mail Indicator                                |              | 1      | "Y", "N" or blank<br>(For On-Line Filer)                                                                                                                                     |
| 0230 Software I.D. Number                            |              | 8      | N                                                                                                                                                                            |
| 0240 Software Version<br>Identifier                  |              | 15     | AN                                                                                                                                                                           |
| 0250 State Abbreviation                              |              | 2      | NO ENTRY                                                                                                                                                                     |
| 0260 Electronic Postmark<br>Date                     |              | 8      | YYYYMMDD or blanks                                                                                                                                                           |
| 0270 Electronic Postmark<br>Time                     |              | 4      | HHMM or blanks<br>(HH = 00-23, MM = 00-59)                                                                                                                                   |
| 0280 Electronic Postmark<br>Time Zone                |              | 1      | "E" = Eastern Time Zone<br>"C" = Central Time Zone<br>"M" = Mountain Time Zone<br>"P" = Pacific Time Zone<br>"A" = Alaskan Time Zone<br>"H" = Hawaiian Time Zone<br>or blank |
| 0285 Consortium Return/<br>Spanish Free File<br>Code |              | 1      | "C" - Consortium,<br>English Free File<br>"S" - Consortium,<br>Spanish Free File<br>"F" - Free Fillable Forms<br>or blank                                                    |
| 0300 Partners Page<br>Filing Code                    |              | 1      | Values "A", "S" or blank                                                                                                                                                     |
| Record Terminus Character                            |              | 1      | Value "#"                                                                                                                                                                    |

**SECTION 10 RECAP**

| RECAP     |                                                 | Recap Record |        |                                                |
|-----------|-------------------------------------------------|--------------|--------|------------------------------------------------|
| Field No. | Identification                                  | Form Ref.    | Length | Field Description                              |
| -----     | -----                                           | ----         | -----  | -----                                          |
|           | Byte Count                                      |              | 4      | "0120" for Fixed or Variable Format            |
|           | Start of Record Sentinel                        |              | 4      | Value "*****"                                  |
| 0000      | Record ID                                       |              | 6      | "RECAPb"                                       |
| 0010      | Filler                                          |              | 8      | Blank                                          |
| 0020      | Total EFT                                       |              | 6      | N                                              |
| 0030      | Total Return Count                              |              | 6      | N<br>RANGE = (000001 - 999999)                 |
| 0040      | Electronic Trnsmtr Identification Number (Etin) |              | 7      | N (includes Transmitter's Use Code)            |
| 0050      | Julian Day of Transmission                      |              | 3      | N<br>(Must be the same as on the TRANA record) |
| 0060      | Transmission Seq Number for Julian Day in 0050  |              | 2      | N                                              |
| 0070      | Total Accepted Returns                          |              | 6      | IRS Use                                        |
| 0080      | Total Duplicated Returns                        |              | 6      | IRS Use                                        |
| 0090      | Total Rejected Returns                          |              | 6      | IRS Use                                        |
| 0100      | Total Duplicated EFT                            |              | 6      | IRS Use                                        |
| 0110      | IRS Computed EFT Count                          |              | 6      | IRS Use                                        |
| 0120      | Irs Computed Return Count                       |              | 6      | IRS Use                                        |
| 0130      | Total State Only Return Count                   |              | 6      | N (000001-999999)                              |
| 0135      | Total Accepted State Only Returns               |              | 6      | IRS Use                                        |

# RECAP

# Recap Record

| Field Identification<br>No. |                              | Form<br>Ref. | Length | Field Description |
|-----------------------------|------------------------------|--------------|--------|-------------------|
| -----                       | -----                        | ----         | -----  | -----             |
| 0137                        | Filler                       |              | 5      | Blank             |
| 0140                        | Reserved for IRS<br>Use Only |              | 20     | AN                |
|                             | Record Terminus Character    |              | 1      | Value "#"         |