

May 25, 2004

Publication 1346 Part II - RECORD LAYOUTS

DRAFT Release 1

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

Please be advised that these changes are DRAFT updates effective January 14, 2005.
Some of the listed forms will change again in future updates such as Form 1040, 1040A,
1040EZ, 1116, 2441, 8889, W-2, Schedule E and Schedule 2.

A. New Forms:

- Form T (P1, P2, P3, P4, P5)
- F8833
- F8886 (P1, P2)
- F8889
- F8891

B. Maintenance Forms:

1. State Record

1) Generic Record

- Seq 0020, line e: Changed Value "4" to "5" in the Description
- Seq 0032: Added 1 to the Length

2) Unformatted Record

- Seq 0020, line e: Changed Value "4" to "5" in the Description
- Seq 0050: The following statement has been removed -
(See Section 13 of File Specs Paragraph .04 for character restrictions);
The following statement has been revised to
(Up to 60 lines of data per page may be entered **in increments of 5**)

2. Form Payment

- New Byte Count: 0199
- Seq 0080: Changed Value "2004" to "2005" in the Field Description
- Added New Seqs: 0100 and 0110

3. Form 1040 Page 1

- New Byte Count: 1364
- Deleted Old Seqs: 0210, 0211, 0212, 0215, 0217, 0218, 0455, 0623, 0700, 0702
- Added New Seqs: 0605, 0624, 0635
- Seq 0005: Changed the Value in the Field description to "200412"
- Seq 0140: Changed the Field Description to AN [must be present if filing status = 3, or (4 and Exempt Spouse = "X"), otherwise blank]
- Seq 0447, 0450: Changed the Form Ref. to 13
- Seq 0626: Changed the Form Ref. to 25
- Seq 0628: Changed the Form Ref. to 26
- Seq 0630: Changed the Form Ref. to 27
- Seq 0637: Changed the Form Ref. to 29
- Seq 0640: Changed the Form Ref. to 30
- Seq 0645: Changed the Form Ref. to 31
- Seq 0650: Changed the Form Ref. to 32
- Seq 0680: Changed the Form Ref. to 33
- Seq 0693: Changed the Form Ref. to 34(b)
- Seq 0695, 0697: Changed the Form Ref. to 34(a)
- Seq 0720, 0730, 0732, 0733, 0735, 0740: Changed the Form Ref. to 35
- Seq 0750: Changed the Form Ref. to 36

4. Form 1040 Page 2

- New Byte Count: 1154
- Seq 0765: Changed the Value in the Field description to "200412"
- Seq 0770: Changed the Form Ref. to 37
- Seq 0772, 0774, 0776, 0778, 0783: Changed the Form Ref. to 38a
- Seq 0786: Changed the Form Ref. to 38b
- Seq 0787, 0788, 0789 : Changed the Form Ref. to 39
- Seq 0800: Changed the Form Ref. to 40
- Seq 0810: Changed the Form Ref. to 41
- Seq 0820: Changed the Form Ref. to 42
- Seq 0853, 0857: Changed the Form Ref. to 43a
- Seq 0880: Changed the Form Ref. to 43b
- Seq 0890, 0900, 0915: Changed the Form Ref. to 43
- Seq 0918: Changed the Form Ref. to 44
- Seq 0920: Changed the Form Ref. to 45
- Seq 0925: Changed the Form Ref. to 46
- Seq 0930: Changed the Form Ref. to 47
- Seq 0935: Changed the Form Ref. to 48
- Deleted Old Seqs: 0922, 0937, 0940, 0960, 0985, 0990, 0995
- Added New Seqs: 0961, 0971, 0975, 0979, 0984, 0989, 0993
- Seq 1000: Changed the Form Ref. to 54a
- Seq 1005: Changed the Form Ref. to 54b
- Seq 1006, 1010: Changed the Form Ref. to 54c
- Seq 1015, 1016: Changed the Form Ref. to 54
- Seq 1020: Changed the Form Ref. to 55
- Seq 1030: Changed the Form Ref. to 56
- Seq 1040: Changed the Form Ref. to 57
- Seq 1070, 1080: Changed the Form Ref. to 58
- Seq 1095, 1100: Changed the Form Ref. to 59
- Seq 1105: Changed the Form Ref. to 60
- Seq 1107: Changed the Form Ref. to 61
- Seq 1110, 1112, 1114, 1116, 1118, 1119, 1121, 1122, 1123, 1124, 1126, 1128, 1129, 1131, 1132, 1134, 1136, 1137, 1139, 1141, 1145, 1150: Changed the Form Ref. to 62
- Seq 1155, 1160: Changed the Form Ref. to 63
- Seq 1161, 1162, 1170, 1173: Changed the Form Ref. to 64
- Seq 1178, 1180, 1183: Changed the Form Ref. to 65
- Seq 1184: Changed the Form Ref. to 66
- Seq 1186: Changed the Form Ref. to 67
- Seq 1190: Changed the Form Ref. to 68
- Seq 1202: Changed the Form Ref. to 69a
- Seq 1205: Changed the Form Ref. to 69b
- Seq 1208: Changed the Form Ref. to 69c
- Seq 1210, 1245, 1246: Changed the Form Ref. to 69
- Seq 1250: Changed the Form Ref. to 70
- Seq 1260: Changed the Form Ref. to 71

5. Form 1040A Page 1

- New Byte Count: 1030
- Seq 0005: Changed the Value in the Field description to "200412"
- Seq 0140: Changed the Field Description to AN [must be present if filing status = 3, or (4 and Exempt Spouse = "X"), otherwise blank]
- Deleted Old Seqs: 0210, 0211, 0212, 0215, 0217, 0218, 0455, 0623
- Added New Seqs: 0605
- Seq 0450: Changed the Form Ref. to 10

6. Form 1040A Page 2

- Seq 0765: Changed the Value in the Field description to "200412"
- Deleted Old Seqs: 0953, 0955
- Added New Seqs: 0984, 0989
- Seq 0950 re-sequenced to Seq 0935
- Seq 0960 re-sequenced to Seq 0993

7. Form 1040EZ
 - Seq 0005: Changed the Value in the Field description to "200412"
8. Schedule D Page 1
 - New Byte count: 0914
 - Deleted Old Seqs: 0080, 0150, 0220, 0290, 0655, 0720, 0730, 0870, 0946, 1016, 1086, 1155, 1709, 1726, 1756, 1792, 1831
 - Added New Seqs: 0300, 0310, 0320, 0330, 0340, 0350, 1300, 1320, 1340, 1360, 1380, 1400
 - Seq 0877: Changed the Form Ref. to 7(f)
 - Seq 1835: Changed the Form Ref. to 15(f)
 - Seqs 0040, 0050, 0110, 0120, 0180, 0190, 0250, 0260, 0900, 0910, 0970, 0980, 1040, 1050, 1110, and 1120: Added "WORTHLESS" as a value in the Field Descriptions.
9. Schedule D Page 2
 - New Byte count: 0097
 - Deleted Old Seqs: 1847, 1848, 1849, 1852, 1854, 1856, 1860, 1870, 1880, 1885, 1895, 1900, 1950, 1995, 2025, 2028, 2150, 2155, 2170, 2180, 2184, 2186, 2199, 2203, 2211, 2231, 2236, 2240, 2250, 2260, 2270, 2280, 2290, 2300, 2320, 2320, 2330, and 2340
 - Added New Seqs: 2400, 2420, 2440, 2460, 2480, 2500, 2520, 2540, 2560, and 2580
10. Schedule E Page 2
 - Seq *1170: Changed the Field Description to AN, "PYA", "UPE", or "STMbnn"
11. Schedule EIC
 - Seq 0020: Changed the Form Ref. to 3
 - Seq 0030: Changed the Form Ref. to 4(a)
 - Seq 0035: Changed the Form Ref. to 4(a)
 - Seq 0040: Changed the Form Ref. to 4(b)
 - Seq 0045: Changed the Form Ref. to 4(b)
 - Seq 0060: Changed the Form Ref. to 5
 - Seq 0070: Changed the Form Ref. to 6
 - Seq 0090: Changed the Form Ref. to 3
 - Seq 0100: Changed the Form Ref. to 4(a)
 - Seq 0105: Changed the Form Ref. to 4(a)
 - Seq 0110: Changed the Form Ref. to 4(b)
 - Seq 0115: Changed the Form Ref. to 4(b)
 - Seq 0130: Changed the Form Ref. to 5
 - Seq 0140: Changed the Form Ref. to 6
12. Schedule J
 - Seq 0050: Changed the Identification to "Taxable Income from 2001"
 - Seq 0090: Changed the Identification to "Taxable Income from 2002"
 - Seq 0130: Changed the Identification to "Taxable Income from 2003"
 - Seq 0140: Changed the Identification to "Amount from Line 6"
 - Seq 0180: Changed the Identification to "Taxable Income from 2001"
 - Seq 0190: Changed the Identification to "Taxable Income from 2002"
 - Seq 0200: Changed the Identification to "Taxable Income from 2003"
13. Schedule R Page 2
 - Deleted Old Seq: 0270
 - Added New Seq: 0265

14. Schedule 2 Page 1
 - New Byte count: 0531
 - Deleted Old Seqs: 0332, 0336
 - Added New Seqs: 0333, 0335, 0337, 0339
15. Schedule 2 Page 2
 - Seq 0350: Changed the Form Ref. to 14
 - Seq 0353: Changed the Form Ref. to 15
 - Seq 0356: Changed the Form Ref. to 16
 - Seq 0360: Changed the Form Ref. to 17
 - Seq 0370: Changed the Form Ref. to 18
 - Seq 0380: Changed the Form Ref. to 19
 - Seq 0390: Changed the Form Ref. to 20
 - Seq 0400: Changed the Form Ref. to 21
 - Seq 0410: Changed the Form Ref. to 22
 - Seq 0420: Changed the Form Ref. to 23
 - Seq 0440: Changed the Form Ref. to 24
 - Seq 0450: Changed the Form Ref. to 25
 - Seq 0460: Changed the Form Ref. to 26
 - Seq 0465: Changed the Form Ref. to 27
 - Seq 0470: Changed the Form Ref. to 28
16. Schedule 3 Page 2
 - New Byte count: 0247
 - Seq 0260: Changed the Identification to "AMT Less Child & Dependent Care Expenses Credit"
 - Seq 0290: Changed Form Ref. to 24
 - Added New Seqs: 0270, 0280
17. Form W-2
 - New Byte count: 0931
 - Seqs *0242, 0252, 0257, 0260: Added "W" to the Field Descriptions
 - Seq 0510: Re-sequenced to Seq 0590
 - Added New Seqs: 0490, 0500, 0510, 0520, 0525, 0527, 0530, 0540, 0550, 0560, 0570, 0575, 0577, and 0580
18. Form 1116 Page 1
 - New Byte Count: 1060
 - Added New Seqs: @0045, @0645, @0745, @0845
 - Seqs 0600, 0700, 0800: Changed the length from 8 to 10;
Changed the Field Description from DT to DT or "1099 Taxes"
19. Form 2439
 - New Byte Count: 0390
 - Deleted Old Seqs: 0200, 0205
 - Seq 0210: Changed the Identification to "Unrecaptured Section 1250 Gain";
Changed the Form Ref. to 1b
 - Seq 0220: Changed the Form Ref. to 1c
 - Seq 0225: Changed the Form Ref. to 1d
20. Form 2441 Page 1
 - New Byte count: 0531
 - Seq *+0040, 0090: Changed the Field Description to AN, "STMbnn" or "TAXEXEMPT"
 - Deleted Old Seq: 0336
 - Added New Seqs: 0335, 0337, 0339
21. Form 2441 Page 2
 - Seq 0350: Changed the Form Ref. to 14
 - Seq 0353: Changed the Form Ref. to 15
 - Seq 0356: Changed the Form Ref. to 16
 - Seq 0360: Changed the Form Ref. to 17
 - Seq 0370: Changed the Form Ref. to 18
 - Seq 0380: Changed the Form Ref. to 19
 - Seq 0390: Changed the Form Ref. to 20
 - Seq 0400: Changed the Form Ref. to 21
 - Seq 0410: Changed the Form Ref. to 22

Form 2441 Page 2 continued

- Seq 0420: Changed the Form Ref. to 23
 - Seq 0440: Changed the Form Ref. to 24
 - Seq 0450: Changed the Form Ref. to 25
 - Seq 0460: Changed the Form Ref. to 26
 - Seq 0465: Changed the Form Ref. to 27
 - Seq 0470: Changed the Form Ref. to 28
22. Form 2555 Page 1
- Seq 0015: Changed the Identification from "Post of Duty" to "Country Code"; Changed the Field Description from "N" to "A"
 - Seq 0110: Changed value in the Field Description from "2002" to "2003"
23. Form 2555 Page 3
- Seq 1100: Changed the Identification to "Number of Days X \$31.64 or Enter \$11,581"
24. Form 2555EZ Page 1
- Seq 0115: Changed the Identification from "Post of Duty" to "Country Code"; Changed the Field Description from "N" to "A"
 - Seq 0200: Changed value in the Field Description from "2002" to "2003"
25. Form 3468
- New Byte Count: 0472
 - Added New Seq: 0215
 - Deleted Old Seqs: 0210 - 0270
 - Seq 0280: Changed the Form Ref. from 9j to 9c
 - Seq 0290: Changed the Form Ref. from 9k to 9d
 - Seq 0300: Changed the Form Ref. from 9l to 9e
 - Seq 0310: Changed the Form Ref. from 9m to 9f; Changed the Identification to delete "(Add Lines 9a - 9l)"
26. Form 3800
- New Byte Count: 0583
 - Added New Seq: 0285
 - Deleted Old Seqs: 0280 - 0340
 - Seq 0350: Changed the Form Ref. from 12j to 12c
 - Seq 0360: Changed the Form Ref. from 12k to 12d
 - Seq 0370: Changed the Form Ref. from 12l to 12e
 - Seq 0380: Changed the Form Ref. from 12m to 12f; Changed the Identification to delete "(Add Lines 12a - 12l)"
27. Form 4797 Page 1
- New Byte Count: 0894
 - Deleted Old Seqs: *+0100, 0180, 0256, 0340, 0445, 0455, 0460, 0465, 0490, 0510, 0515, 0980
 - Added New Seqs: 1005
 - Seq 1010: Changed the Identification to "Enter Amount from Line 17"; Changed the Form Ref. to 18
 - Seq 1020: Changed the Form Ref. to 18a
 - Seq 1030: Changed the Form Ref. to 18b

28. Form 5074

- New Byte Count: 0987
- Added New Seqs: 0300, 0305, 0340, 0345, *0410, +0415, *0420, +0425
- Seq *0260: Changed the Identification to "Other Income List Statement (Guam)"; Changed the length to 20
- Seq +0263: Re-sequenced to Seq +0265;
Changed the Identification to "Other Income Total Amount (Guam)"
- Seq *0265: Re-sequenced to Seq *0270;
Changed the Identification to "Other Income List Statement (CNMI)";
Changed the length to 20
- Seq +0275: Changed the Identification to "Other Income Total Amount (CNMI)"
- Seq 0287: Re-sequenced to Seq 0290;
Changed the Identification to "Clean-Fuel Vehicle Deduction (Guam)"
- Seq 0288: Re-sequenced to Seq 0295;
Changed the Identification to "Clean-Fuel Vehicle Deduction (CNMI)"
- Seq 0290: Re-sequenced to Seq 0310; changed Form Ref. to 19
- Seq 0295: Re-sequenced to Seq 0315; changed Form Ref. to 19
- Seq 0300: Re-sequenced to Seq 0320; changed Form Ref. to 20
- Seq 0305: Re-sequenced to Seq 0325; changed Form Ref. to 20
- Seq 0307: Re-sequenced to Seq 0330; changed Form Ref. to 21
- Seq 0308: Re-sequenced to Seq 0335; changed Form Ref. to 21
- Seq 0320: Re-sequenced to Seq 0350; changed Form Ref. to 23
- Seq 0325: Re-sequenced to Seq 0355; changed Form Ref. to 23
- Seq 0330: Re-sequenced to Seq 0360; changed Form Ref. to 24
- Seq 0335: Re-sequenced to Seq 0365; changed Form Ref. to 24
- Seq 0340: Re-sequenced to Seq 0370; changed Form Ref. to 25
- Seq 0345: Re-sequenced to Seq 0375; changed Form Ref. to 25
- Seq 0350: Re-sequenced to Seq 0380; changed Form Ref. to 26
- Seq 0355: Re-sequenced to Seq 0385; changed Form Ref. to 26
- Seq 0360: Re-sequenced to Seq 0390; changed Form Ref. to 27
- Seq 0365: Re-sequenced to Seq 0395; changed Form Ref. to 27
- Seq 0370: Re-sequenced to Seq 0400; changed Form Ref. to 28
- Seq 0375: Re-sequenced to Seq 0405; changed Form Ref. to 28
- Seq 0380: Re-sequenced to Seq 0430;
Changed the Identification to "Total Adjustments (Guam)";
Changed the Form Ref. to 29
- Seq 0385: Re-sequenced to Seq 0435;
Changed the Identification to "Total Adjustments (CNMI)";
Changed the Form Ref. to 29
- Seq 0390: Re-sequenced to Seq 0440; changed Form Ref. to 30
- Seq 0395: Re-sequenced to Seq 0445; changed Form Ref. to 30
- Seq 0400: Re-sequenced to Seq 0450; changed Form Ref. to 31
- Seq 0405: Re-sequenced to Seq 0455; changed Form Ref. to 31
- Seq 0410: Re-sequenced to Seq 0460; changed Form Ref. to 32
- Seq 0415: Re-sequenced to Seq 0465; changed Form Ref. to 32
- Seq 0420: Re-sequenced to Seq 0470; changed Form Ref. to 33
- Seq 0425: Re-sequenced to Seq 0475; changed Form Ref. to 33
- Seq 0430: Re-sequenced to Seq 0480; changed Form Ref. to 34
- Seq 0435: Re-sequenced to Seq 0485; changed Form Ref. to 34
- Seq 0440: Re-sequenced to Seq 0490; changed Form Ref. to 35
- Seq 0445: Re-sequenced to Seq 0495; changed Form Ref. to 35

29. Schedule C (Form 5713) Page 2

- Seq 0240: Changed the Identification from "Enter Amount form Line 49 of Form 8873" to "Form 8873 Amount"

30. Form 5884

- New Byte Count: 0346
- Added New Seq: 0165
- Deleted Old Seqs: 0160 - 0220
- Seq 0230: Changed the Form Ref. from 8j to 8c
- Seq 0240: Changed the Form Ref. from 8k to 8d
- Seq 0250: Changed the Form Ref. from 8l to 8e
- Seq 0260: Changed the Form Ref. from 8m to 8f;
Changed the Identification to "Total Credits"

31. Form 6478

- New Byte Count: 0538
- Added New Seq: 0285
- Deleted Old Seqs: 0280 - 0340
- Seq 0350: Changed the Form Ref. from 15j to 15c
- Seq 0360: Changed the Form Ref. from 15k to 15d
- Seq 0370: Changed the Form Ref. from 15l to 15e
- Seq 0380: Changed the Form Ref. from 15m to 15f;
Changed the Identification to "Total Credits"

32. Form 6765 Page 2

- New Byte Count: 0235
- Added New Seq: 0585
- Deleted Old Seqs: 0580 - 0640
- Seq 0650: Changed the Form Ref. from 45j to 45c
- Seq 0660: Changed the Form Ref. from 45k to 45d
- Seq 0670: Changed the Form Ref. from 45l to 45e
- Seq 0680: Changed the Form Ref. from 45m to 45f;
Changed the Identification to "Total Credits"

33. Form 6781

- Seq 0230: Changed the Identification to "Combine Lines 4 and 6"
- Seq 0235: Changed the Identification to "Combine Lines 5 and 6"
- New Byte Count: 1091
- Seq +0080: Changed the Identification to Loss - 1
- Seq +0090: Changed the Identification to Gain - 1
- Seq 0110: Changed the Identification to Loss - 2
- Seq 0120: Changed the Identification to Gain - 2
- Seq 0140: Changed the Identification to Loss - 3
- Seq 0150: Changed the Identification to Gain - 3
- Seq 0160: Changed the Identification to Total Loss
- Seq 0170: Changed the Identification to Total Gain
- Seq +0310: Changed the Identification to Cost or Other Basis (Losses) - 1
- Seq 0400: Changed the Identification to Cost or Other Basis (Losses) - 2
- Seq +0530: Changed the Identification to Cost or Other Basis (Gains) - 1

Form 6781 (cont'd)

- Seq 0540: Changed the Identification to Gains - 1
- Seq 0600: Changed the Identification to Cost or Other Basis (Gains) - 2
- Added New Seq: 0180
- Seq @0190: Changed the Form Ref. to 4
- Seq 0200: Changed the Form Ref. to 4(c);
Changed the Identification to delete "Col. (b)"
- Seq 0210: Changed the Form Ref. to 5(c);
Changed the Identification to delete "Col. (b)"
- Seq 0220: Changed the Form Ref. to 6(c);
Changed the Identification to delete "Col. (b)"
- Seq 0240: Changed the Form Ref. to 8(c);
Changed the Identification to delete "Col. (b)"
- Seq 0250: Changed the Form Ref. to 9(c);
Changed the Identification to delete "Col. (b)"
- Del Old Seqs: 0205, 0215, 0225, 0230, 0235, 0245, 0255, 0350, 0355, 0440, 0445, 0465, 0480, 0485, 0550, 0555, 0620, 0625, 0645, 0660, and 0665
- Seq 0410: Changed the Field description to 'See 1st Occ.'
- Seq 0610: Changed the Field description to 'See 1st Occ.'

34. Form 8275 Page 1

- Seq 0400: Changed the Identification to "IRS Center Where Pass-through Entity Return Field"; Changed the Field Description to "AN"

35. Form 8275-R Page 1

- Seq 0400: Changed the Identification to "IRS Center Where Pass-through Entity Return Field"; Changed the Field Description to "AN"

36. Form 8396

- New Byte Count: 0404
- Added New Seqs: 0145, 0150
- Seq 0151: Changed the Form Ref. to 11
- Seq 0160: Changed the Form Ref. to 12
- Seq 0170: Changed the Form Ref. to 13
- Seq 0180: Changed the Form Ref. to 14
- Seq 0190: Changed the Form Ref. to 15
- Seq 0200: Changed the Form Ref. to 16
- Seq 0210: Changed the Form Ref. to 17
- Seq 0220: Changed the Form Ref. to 18
- Seq 0230: Changed the Form Ref. to 19
- Seq 0240: Changed the Form Ref. to 20
- Seq 0250: Changed the Form Ref. to 21

37. Form 8582 Page 2

- New Byte Count: 1964
- Seqs *1560, 1620, 1680, 1740, 1800: Changed the Length from 20 to 25
- Seqs +1570, 1630, 1690, 1750, 1810: Changed the Length from 10 to 20

38. Form 8582 Page 3

- New Byte Count: 0734
- Seq 2461: Changed to Seq *2461
Changed the Field Description to AN or "STMbnn"
- Seqs *2458: Changed the Length from 20 to 25
- Seqs *2461, 2541, 2620: Changed the Length from 10 to 20
- Seq *+2520: Changed to Seq +2520
- Seq +2530: Changed to Seq *+2530
- Seqs 2700, 2710, 2720: Changed to Seqs +2700, +2710, +2720.

39. Form 8586

- New Byte Count: 0384
- Added New Seq: 0195
- Deleted Old Seqs: 0190 - 0250
- Seq 0260: Changed the Form Ref. from 11j to 11c
- Seq 0270: Changed the Form Ref. from 11k to 11d
- Seq 0280: Changed the Form Ref. from 11l to 11e
- Seq 0290: Changed the Form Ref. from 11m to 11f

40. Form 8611

- New Byte Count: 0435
- Added New Seqs: 0260, 0270, 0280
- Seq 230: Changed the Identification to "Total Amount Subject to Recapture"
- Seq 240: Changed the Identification to "Unused Credits";
Changed the Field Description to "N"
- Seq 250: Changed the Identification to "Recapture Tax";
Changed the Field Description to "N"

41. Form 8689

- New Byte Count: 0617
- Added New Seqs: 0300, 0340, *0400, +0410
- Seq *0260: Changed the Identification to "Other Income List Statement";
Changed the length to 20
- Seq 0270: Changed the Identification to "Other Income Total Amount"
- Deleted Old Seq: 0275
- Seq 0290: Re-sequenced to Seq 0310; Changed Form Ref. to 19
- Seq 0300: Re-sequenced to Seq 0320; Changed Form Ref. to 20
- Seq 0305: Re-sequenced to Seq 0330; Changed Form Ref. to 21
- Seq 0320: Re-sequenced to Seq 0350; Changed Form Ref. to 23
- Seq 0330: Re-sequenced to Seq 0360; Changed Form Ref. to 24
- Seq 0340: Re-sequenced to Seq 0370; Changed Form Ref. to 25
- Seq 0350: Re-sequenced to Seq 0380; Changed Form Ref. to 26
- Seq 0360: Re-sequenced to Seq 0390; Changed Form Ref. to 27
- Seq 0370: Re-sequenced to Seq 0420; Changed the Identification
to "Total Adjustments"; Changed Form Ref. to 28
- Seq 0380: Re-sequenced to Seq 0430; Changed Form Ref. to 29
- Seq 0390: Re-sequenced to Seq 0440; Changed Form Ref. to 30
- Seq 0400: Re-sequenced to Seq 0450; Changed Form Ref. to 31
- Seq 0410: Re-sequenced to Seq 0460; Changed Form Ref. to 32
- Seq 0420: Re-sequenced to Seq 0470; Changed Form Ref. to 33
- Seq 0430: Re-sequenced to Seq 0480; Changed Form Ref. to 34;
Changed the Identification to "Divide Line 29 by Line 33"

Form 8689 (cont'd)

- Seq 0440: Re-sequenced to Seq 0490; Changed Form Ref. to 35
- Seq 0450: Re-sequenced to Seq 0500; Changed Form Ref. to 36
- Seq 0460: Re-sequenced to Seq 0510; Changed Form Ref. to 37
- Seq 0470: Re-sequenced to Seq 0520; Changed Form Ref. to 38
- Seq 0480: Re-sequenced to Seq 0530; Changed Form Ref. to 39
- Seq 0485: Re-sequenced to Seq 0540; Changed Form Ref. to 40
- Seq 0490: Re-sequenced to Seq 0550; Changed Form Ref. to 41
- Seq 0500: Re-sequenced to Seq 0560; Changed Form Ref. to 42
- Seq 0510: Re-sequenced to Seq 0570; Changed Form Ref. to 43
- Seq 0520: Re-sequenced to Seq 0580; Changed Form Ref. to 44

42. Form 8801 Page 2

- New Byte Count: 0403
- Seq 0410: Changed the Identification to "Amount from Prior Year Sch D, Line 43"
- Seq 0430: Changed the Identification to "Multiply Line 38 by 5% (.05)"
- Seq 0470: Changed the Identification to "Multiply Line 42 by 8% (.08)"
- Seq 0480: Changed the Identification to "Line 42 minus Line 40"
- Seq 0490: Changed the Identification to "Multiply Line 44 by 10% (.10)"
- Added New Seqs: 0455, 0465, 0495, 0505, 0525, 0530, 0535, 0540, 0545, 0550, 0600, 0610
- Deleted Old Seqs: 0450, 0460, 0500, 0510

43. Form 8815

- Seq 0250: Changed the Field Description to "N, 59850 or 89750"

44. Form 8820

- New Byte Count: 0304
- Added New Seq: 0105
- Deleted Old Seqs: 0100 - 0160
- Seq 0170: Changed the Form Ref. from 8j to 8c
- Seq 0180: Changed the Form Ref. from 8k to 8d
- Seq 0190: Changed the Form Ref. from 8l to 8e
- Seq 0200: Changed the Form Ref. from 8m to 8f;
Changed the Identification to "Total Credits"

45. Form 8826

- New Byte Count: 0322
- Added New Seq: 0125
- Deleted Old Seqs: 0120 - 0180
- Seq 0190: Changed the Form Ref. from 12j to 12c
- Seq 0200: Changed the Form Ref. from 12k to 12d
- Seq 0210: Changed the Form Ref. from 12l to 12e
- Seq 0220: Changed the Form Ref. from 12m to 12f;
Changed the Identification to "Total Credits"

46. Form 8830
- New Byte Count: 0292
 - Added New Seq: 0105
 - Deleted Old Seqs: 0100 - 0160
 - Seq 0170: Changed the Form Ref. from 8j to 8c
 - Seq 0180: Changed the Form Ref. from 8k to 8d
 - Seq 0190: Changed the Form Ref. from 8l to 8e
 - Seq 0200: Changed the Form Ref. from 8m to 8f;
Changed the Identification to "Total Credits"
47. Form 8834
- New Byte Count: 0496
 - Added New Seq: 0265
 - Deleted Old Seqs: 0260 - 0320
 - Seq 0330: Changed the Form Ref. from 16j to 16c
 - Seq 0340: Changed the Form Ref. from 16k to 16d
 - Seq 0350: Changed the Form Ref. from 16l to 16e;
Changed the Identification to "Total Credits"
48. Form 8835
- New Byte Count: 0504
 - Added New Seq: 0255
 - Deleted Old Seqs: 0250 - 0310
 - Seq 0320: Changed the Form Ref. from 18j to 18c
 - Seq 0330: Changed the Form Ref. from 18k to 18d
 - Seq 0340: Changed the Form Ref. from 18l to 18e
 - Seq 0350: Changed the Form Ref. from 18m to 18f;
Changed the Identification to "Total Credits"
49. Form 8844
- New Byte Count: 0448
 - Added New Seq: 0175
 - Deleted Old Seqs: 0170 - 0230
 - Seq 0240: Changed the Form Ref. from 14j to 14c
 - Seq 0250: Changed the Form Ref. from 14k to 14d
 - Seq 0260: Changed the Form Ref. from 14l to 14e
 - Seq 0270: Changed the Form Ref. from 14m to 14f;
Changed the Identification to "Total Credits"
50. Form 8845
- New Byte Count: 0328
 - Added New Seq: 0125
 - Deleted Old Seqs: 0120 - 0180
 - Seq 0190: Changed the Form Ref. from 10j to 10c
 - Seq 0200: Changed the Form Ref. from 10k to 10d
 - Seq 0210: Changed the Form Ref. from 10l to 10e
 - Seq 0220: Changed the Form Ref. from 10m to 10f;
Changed the Identification to "Total Credits"

51. Form 8846

- New Byte Count: 0323
- Added New Seq: 0135
- Deleted Old Seqs: 0130 - 0190
- Seq 0200: Changed the Form Ref. from 10j to 10c
- Seq 0210: Changed the Form Ref. from 10k to 10d
- Seq 0220: Changed the Form Ref. from 10l to 10e
- Seq 0230: Changed the Form Ref. from 10m to 10f;
Changed the Identification to "Total Credits"

52. Form 8847

- New Byte Count: 0292
- Added New Seq: 0105
- Deleted Old Seqs: 0100 - 0160
- Seq 0170: Changed the Form Ref. from 8j to 8c
- Seq 0180: Changed the Form Ref. from 8k to 8d
- Seq 0190: Changed the Form Ref. from 8l to 8e
- Seq 0200: Changed the Form Ref. from 8m to 8f;
Changed the Identification to "Total Credits"

53. Form 8859

- New Byte Count: 0148
- Deleted Old Seqs: 0020 - 0160
- Seq 0170: Changed the Form Ref. to 1
- Seq 0180: Changed the Form Ref. to 2
- Seq 0190: Changed the Form Ref. to 3
- Seq 0200: Changed the Form Ref. to 6;
Changed the Identification to "Tax (line 2) minus Credits (line 3)"
- Seq 0230: Changed the Form Ref. to 7
- Seq 0240: Changed the Form Ref. to 8
- Added New Seqs: 0192, 0196

54. Form 8860

- New Byte Count: 0716
- Added New Seq: 0445
- Deleted Old Seqs: 0440 - 0510
- Seq 0520: Changed the Form Ref. from 7j to 7c
- Seq 0530: Changed the Form Ref. from 7k to 7d
- Seq 0540: Changed the Form Ref. from 7l to 7e
- Seq 0550: Changed the Form Ref. from 7m to 7f
- Seq 0560: Changed the Form Ref. from 7n to 7g
- Seq 0570: Changed the Form Ref. from 7o to 7h;
Changed the Identification to "Total Credits"

55. Form 8861

- New Byte Count: 0352
- Added New Seq: 0135
- Deleted Old Seqs: 0130 - 0190
- Seq 0200: Changed the Form Ref. from 8j to 8c
- Seq 0210: Changed the Form Ref. from 8k to 8d
- Seq 0220: Changed the Form Ref. from 8l to 8e
- Seq 0230: Changed the Form Ref. from 8m to 8f;
Changed the Identification to "Total Credits"

56. Form 8865 Page 3
- New Byte Count: 0705
 - Deleted Old Seqs: 2535, 2595, 2655, 2712, 2725, 2735, 2745, 2747, 2820, 2890, 2960, 3030, 3050, 3070, 3090, 3110, and 3120
 - Seq 2750: Deleted "b" from the Form Ref
 - Seq 3130: Changed the Form Ref. from 12 to 11
57. Form 8865 Page 4
- New Byte Count: 0967
 - Completely revised - see attached record layout
58. Form 8865 Page 5
- New Byte Count: 0805
 - Seq 3560: Changed sequence number to 3790
 - Seq 3561: Changed sequence number to 3791
 - Seq 3562: Changed sequence number to 3792
 - Seq 3563: Changed sequence number to 3793
 - Seq 3564: Changed sequence number to 3794
 - Seq 3565: Changed sequence number to 3795
 - Deleted Old Seqs: 3570 - @3795
59. Schedule K-1 (Form 8865) Page 1
- New Byte Count: 1461
 - Completely revised - see attached record layout
- ***Schedule K-1 (Form 8865) Page 2 has been removed for PY2005.**
60. Form 8874
- New Byte Count: 0742
 - Added New Seq: *0095, 0185, 0275, 0445
 - Seq +0100: Changed Seq +0100 to Seq *+0100
Changed the Field Description to "N or "STMbnn" or blank"
 - Deleted Old Seqs: 0440 - 0510
 - Seq 0520: Changed the Form Ref. from 7j to 7c
 - Seq 0530: Changed the Form Ref. from 7k to 7d
 - Seq 0540: Changed the Form Ref. from 7l to 7e
 - Seq 0550: Changed the Form Ref. from 7m to 7f
Changed the Identification to "Total Credits"
61. Form 8881
- New Byte Count: 0310
 - Added New Seq: 0145
 - Deleted Old Seqs: 0140 - 0210
 - Seq 0220: Changed the Form Ref. from 9j to 9c
 - Seq 0230: Changed the Form Ref. from 9k to 9d
 - Seq 0240: Changed the Form Ref. from 9l to 9e
 - Seq 0250: Changed the Form Ref. from 9m to 9f;
Changed the Identification to "Total Credits"

62. Form 8882

- New Byte Count: 0355
- Seq 0055: Changed Seq 0055 to Seq *0055
Changed the Field Description to "N or "STMbnn" or blank"
- Added New Seq: 0195
- Deleted Old Seqs: 0190 - 0260
- Seq 0270: Changed the Form Ref. from 11j to 11c
- Seq 0280: Changed the Form Ref. from 11k to 11d
- Seq 0290: Changed the Form Ref. from 11l to 11e
- Seq 0300: Changed the Form Ref. from 11m to 11f;
Changed the Identification to "Total Credits"

63. Form 8884

- New Byte Count: 0424
- Added New Seq: 0215
- Deleted Old Seqs: 0210 - 0280
- Seq 0290: Changed the Form Ref. from 14j to 14c
- Seq 0300: Changed the Form Ref. from 14k to 14d
- Seq 0310: Changed the Form Ref. from 14l to 14e
- Seq 0320: Changed the Form Ref. from 14m to 14f;
Changed the Identification to "Total Credits"

64. FEC Record

- Seq 0120: Changed the Field Description to ["X" or blank (if "X", enter "US" for Country Code)]
- Seq 0130: Changed the Identification to "Country Code";
Changed the Field Description to "A, (from Country Code table for foreign residence, or "US" for U.S. residence)"

65. STCGL/LTCGL

- New Byte count: 0117
- Seqs 0060, 0080: Added "WORTHLESS" as a value in the Field Descriptions.
- Deleted Old Seq: 0140

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	"2500" for fixed; "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 DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0019	State-Only-Indicator	2	"SO"(State Only return data)
0020	Declaration 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 "5"

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)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0030	State-Routing Transit	9	N blank if no State DD
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
***** INDICATORS *****			
0049	On-Line-State-Return	1	A Value "0" = On-Line
***** PARTICIPANT SECTION *****			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
***** ENTITY SECTION *****			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN

NOTE: If the return has a domestic address, the following must be present:
 (Seq 0075), (Seq 0095), (Seq 0100)
 If the return has a foreign address, the following must be present
 (Seq 0077), (Seq 0087), and (Seq 0098)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** CONSISTENCY SECTION *****			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
***** ALPHANUMERIC SECTION *****			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 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
***** 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

Generic Record (Continued)

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

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
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; "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 "0000009"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "5"
***** 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 "#"

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0199" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20050415" or "20050615" or "20050915"
0090 Taxpayer's Day Time Phone Number		10	N
0100 E-Mail Address		75	AN and any special character
0110 E-Mail Indicator		1	Y = signed E-Mail and opted into receiving an e-mail N = signed E-Mail and opted not to receiving an e-mail or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1364" for Fixed; "nnnn" for variable format
		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 "200412", 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 Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space
0087 State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095 Zip Code		12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0097 Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100 Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110 PECF Primary Yes		1	"X" or blank
0115 PECF Primary No		1	"X" or blank
0120 PECF Spouse Yes		1	"X" or blank
0125 PECF Spouse No		1	"X" or blank
0130 Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135 Overseas Extension Explanation		6	"STMbnn" or blank
0140 Spouse's Name	3	25	AN [must be present if filing status = 3, or (4 and Exempt Spouse = "X"), otherwise blank]
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 Identification No.		Form Ref.	Length	Field Description
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0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 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)	11	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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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)	11	'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)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
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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 Identification No.		Form Ref.	Length	Field Description
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0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	3	"AB", "SNE" or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	Ordinary Dividends F8814	9a	5	"F8814" or blank
0393	Qualified Dividends F8814	9b	5	"F8814" or blank
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
0460	F4684 Literal	14	5	"F4684" or blank --
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0605	Deduction for Clean-Fuel Vehicles	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0626	IRA Deduction	25	12	N
0628	Student Loan Interest Deduction	26	12	N
0630	Tuition and Fees Deduction	27	12	N
0635	Health Savings account Deduction	28	12	N
0637	Current Year Moving Expenses	29	12	N
0640	Self-Employed Deduction Schedule SE	30	12	N
0645	Self-Employed Health Insurance Ded	31	12	N
0650	Keogh/SEP/SIMPLE Deduction	32	12	N
0680	Early Withdrawal Penalty	33	12	N
*0693	Recip Soc Sec No.	34b	9	N or "STMbnn"
+0695	Alimony Amount	34a	12	N
0697	Total Alimony Paid	34a	12	N
				--
				--
*0720	Other Adjustments Literal	35	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
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+0730	Other Adjustment Amount	35	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0732	MSA Literal	35	3	"MSA" or blank
0733	MSA Amount	35	12	N
0735	Total Other Adjustments	35	12	N
0740	Total Adjustments	35	12	N
0750	Adjusted Gross Income	36	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1154" 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 "200412", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	37	12	N
0772	Self 65 or Over Box	38a	1	"X" or blank
0774	Self Blind Box	38a	1	"X" or blank
0776	Spouse 65 or Over Box	38a	1	"X" or blank
0778	Spouse Blind Box	38a	1	"X" or blank
0783	Total Boxes Checked	38a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	38b	1	"X" or blank
0787	Modified Standard Deduction Ind	39	8	"SECTb933" or blank
0788	Itemize Election Ind	39	2	"IE" or blank
0789	Total Itemized or Standard Deduction	39	12	N
0800	AGI Less Deduction	40	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0810	Exemption Amount	41	12	N	
0820	Taxable Income	42	12	N	
0853	Form 8814 Block	43a	1	"X" or blank	
0857	Form 8814 Amount	43a	12	N	
0880	Form 4972 Block	43b	1	"X" or blank	
0890	Education Credit Recapture Literal	43	3	"ECR" or blank	
0900	Education Credit Recapture Amount	43	12	N	
0915	Tax	43	12	N	
0918	Alternative Minimum Tax	44	12	N	
0920	Total Tax Before Credits & Other Taxes	45	12	N	
0925	Credit for Child & Dependent Care	46	12	N	--
0930	Credit for Elderly or Disabled	47	12	N	
0935	Education Credits (Form 8863)	48	12	N	
0961	Form 8396 Block	49a	1	"X" or blank	--
0971	Form 8859 Block	49b	1	"X" or blank	--
0975	Credits from F8396 & F8859	49	12	N	
0979	Foreign Tax Credit	50	12	N	
0984	Child Tax Credit	51	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0989	Credit for Retirement Savings Contribution	52	12	N
0993	Adoption Credit	53	12	N
1000	Form 3800 Block	54a	1	"X" or blank
1005	Form 8801 Block	54b	1	"X" or blank
1006	Specify Other Credit Block	54c	1	"X" or blank
1010	Specify Other Credit Literal	54c	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8860", "8861", "8874", "8881", "8882", "8884", "FNS", or "TRANSBALASKA"
1015	Other Credits	54	12	N
@1016	Nonconventional Source Fuel Credit Schedule	54	6	"STMbnn" or blank
1020	Total Credits	55	12	N
1030	Tax Less Credits	56	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	57	12	N
1070	Railroad Retire Indicator	58	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	58	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1095	Retirement Tax Plan Literal	59	2	"NO" or blank
1100	Tax on Retirement Plans	59	12	N
1105	Advanced EIC Payments	60	12	N
1107	Household Employment Taxes	61	12	N
*1110	Other Tax Literal	62	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72(M)(5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	62	12	N
1114	F8611 Literal	62	5	"LIHCR" or blank
1116	F8611 Amount	62	12	N
1118	Form 8693 Approved Indicator	62	1	"X" or blank
1119	Form 8693 Approved Date	62	8	DT
1121	F4255 Literal	62	3	"ICR" or blank
1122	F4255 Amount	62	12	N
1123	F8828 Literal	62	4	"FMSR" or blank
1124	F8828 Amount	62	12	N
1126	F8834 Literal	62	5	"QEVCR" or blank
1128	F8834 Amount	62	12	N
1129	F8697 Literal or F8866 Literal	62	9	"FORMb8697", "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	62	12	N

Field Identification No.	Form Ref.	Length	Field Description
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1132 F8845 Literal	62	4	"IECR" or blank
1134 F8845 Amount	62	12	N
1136 F8882 Literal	62	5	"ECCFR" or blank
1137 F8882 Amount	62	12	N
1139 F8874 Literal	62	4	"NMCR" or blank
1141 F8874 Amount	62	12	N
1145 Total Other Tax	62	12	N
1150 Total Tax	62	12	N
1155 Other 1099 Withholding Literal	63	9	"FORMb1099" or blank
1160 Withholding	63	12	N
1161 Divorced Spouse SSN	64	9	N or blank
1162 Divorced Literal	64	3	"DIV" or blank
1170 ES Payments	64	12	N
@1173 Estimated Payment Name Change	64	6	"STMbnn" or blank
1178 EIC Literal	65	3	NO ENTRY
1180 Earned Income Credit	65	12	N
1183 EIC Eligibility	65	6	"CLERGY" or "NO" or blank
1184 Excess SS & Tier 1 RRTA Tax	66	12	N
1186 Additional Child Tax Credit (Form 8812)	67	12	N
1190 F4868 Amount	68	12	N
1202 Form 2439 Block	69a	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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1205	Form 4136 Block	69b	1 "X" or blank
1208	Form 8885 Block	69c	1 "X" or blank
1210	Other Payments	69	12 N
1245	Form 8689 Literal	69	9 "FORMb8689" or blank
1246	Form 8689 Amount	69	12 N
1250	Total Payments	70	12 N
1260	Overpaid	71	12 N
1262	Direct Deposit-Yes		1 "X" or blank
1263	Direct Deposit-No		1 "X" or blank
1270	Refund	70a	12 N
1272	Routing Transit Number	70b	9 N or blank
1274	Checking Account Indicator	70c	1 "X" or blank
1276	Savings Account Indicator	70c	1 "X" or blank
1278	Depositor Account Number	70d	17 AN (includes hyphens or blank)
1280	Applied to ES Tax	71	12 N
1290	Amount Owed	72	12 N
1295	ES Penalty Indicator	73	1 NO ENTRY
1300	ES Penalty Amount	73	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 or "PREPARER"

Field Identification No.	Form Ref.	Length	Field Description
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1309		10	N Third Party Designee Telephone Number
1313		5	AN or blank Third Party Designee PIN
1315		12	No Entry Remittance
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1323		25	AN Occupation
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N or PNNNNNNNN Preparer SSN/ Preparer TIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1390 Firm City		20	AN
1400 Firm State		2	A
1410 Firm Zip		9	N
1420 Firm Telephone Number		10	N
1465 RAL Indicator		1	"Y" or "N"
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1030" for Fixed; "nnnn" for variable format
		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 "200412", 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 Identification No.	Form Ref.	Length	Field Description
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN [must be present if filing status = 3, or (4 and Exempt Spouse = "X"), otherwise blank]
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 Identification No.		Form Ref.	Length	Field Description
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0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 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)	11	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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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)	11	'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)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
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				--
				--
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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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	3	"AB", "SNE" or blank
0369	Adoption 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

Field Identification No.		Form Ref.	Length	Field Description
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0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
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 Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0605	Deduction for Clean-Fuel Vehicles	16	12	N
0626	IRA Deduction	17	12	N
0628	Student Loan Interest Deduction	18	12	N
0630	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 Identification No.	Form Ref.	Length	Field Description
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		4	"0810" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0760		6	Record ID "RETbbb"
0761		6	Type "1040Ab"
0762		5	Page Number "PG02b"
0763		9	Taxpayer Identification Number N (Primary SSN)
0764		1	Filler blank
0765		6	Tax Period Value "200412", YYYYMM
0766		1	Filler blank
0770	22	12	AGI Repeated N
0772	23a	1	Self 65 or Over Box "X" or blank
0774	23a	1	Self Blind Box "X" or blank
0776	23a	1	Spouse 65 or Over Box "X" or blank
0778	23a	1	Spouse Blind Box "X" or blank
0783	23a	1	Total Boxes Checked 1, 2, 3, 4 or blank
0786	23b	1	Must Itemize Indicator "X" or blank
0787	23	8	Identification Modified Standard Deduction Ind "SECTb933" or blank
0789	24	12	Total Itemized or Standard Deduction N
0800	25	12	AGI Less Deduction N
0810	26	12	Exemption Amount N

Field Identification No.		Form Ref.	Length	Field Description
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0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
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 (Form 8863)	31	12	N
				--
				--
				--
				--
0984	Child Tax Credit	32	12	N
0989	Credit for Retirement Savings contribution	33	12	N
0993	Adoption Credit	34	12	N
1020	Total Credits	35	12	N
1030	Tax Less Credits	36	12	N
1105	Advanced EIC Payments	37	12	N
1150	Total Tax	38	12	N
1155	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	40	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1178	EIC Literal	41	3	NO ENTRY
1180	Earned Income Credit	41	12	N
1183	EIC Eligibility	41	6	"NO" or blank
1186	Additional Child Tax Credit (Form 8812)	42	12	N
1187	F4868 Literal	43	9	"FORMb4868" or blank
1190	F4868 Amount	43	12	N
1199	Excess SST Literal	43	10	"EXCESSbsST" or blank
1200	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	45a	12	N
1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	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 or "PREPARER"
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)
1323	Occupation		25	AN
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

Field Identification No.	Form Ref.	Length	Field Description
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1329		20	N, allowable special characters are hyphen and space
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340		35	AN
1350		1	"X" or blank
1360		9	N or PNNNNNNNN
1370		35	AN
1380		9	N
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
1465		1	"Y" or "N"
1470		1	NO ENTRY
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0985" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel 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 "200412", 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 Identification No.	Form Ref.	Length	Field Description
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	1	12	N
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
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N
1178	EIC Literal	8	3	NO ENTRY
1180	Earned Income Credit	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1183	EIC Eligibility	8	6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
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 or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry

Field Identification No.	Form Ref.	Length	Field Description
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1321		5	N (PIN Use Only) Primary Taxpayer Signature
1323		25	AN Occupation
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N or PNNNNNNNN Preparer SSN/ Preparer TIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip
1420		10	N Firm Telephone Number
1465		1	"Y" or "N" RAL Indicator
1470		1	NO ENTRY Refund Indicator
		1	Value "#" Record Terminus Character

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0914" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbd"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0020	ST Property Desc 1	1(a)1	15	AN or "STCGL" or blank
+0030	ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS"
+0040	ST Date Sold 1	1(c)1	8	YYYYMMDD, or "BANKRUPT", or "WORTHLSS"
+0050	ST Sales Price 1	1(d)1	12	N, or "EXPIRED", or "WORTHLSS"
+0060	ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075	ST Gain or Loss - 1	1(f)1	12	N
0090	ST Property Desc 2	1(a)2	15	AN
0100	ST Date Acquired 2	1(b)2	8	'See 1st Occ.'
0110	ST Date Sold 2	1(c)2	8	YYYYMMDD, or "BANKRUPT", or "WORTHLSS"
0120	ST Sales Price 2	1(d)2	12	N, or "EXPIRED", or "WORTHLSS"

Field Identification No.		Form Ref.	Length	Field Description
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0130	ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"
0145	ST Gain or Loss - 2	1(f)2	12	N
0160	ST Property Desc 3	1(a)3	15	AN --
0170	ST Date Acquired 3	1(b)3	8	'See 1st Occ.'
0180	ST Date Sold 3	1(c)3	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0190	ST Sales Price 3	1(d)3	12	N, or "EXPIRED", or "WORTHLESS"
0200	ST Cost/Other Basis 3	1(e)3	12	N, or "EXPIRED"
0215	ST Gain or Loss - 3	1(f)3	12	N
0230	ST Property Desc 4	1(a)4	15	AN --
0240	ST Date Acquired 4	1(b)4	8	'See 1st Occ.'
0250	ST Date Sold 4	1(c)4	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0260	ST Sales Price 4	1(d)4	12	N, or "EXPIRED", or "WORTHLESS"
0270	ST Cost/Other Basis 4	1(e)4	12	N, or "EXPIRED"
0285	ST Gain or Loss - 4	1(f)4	12	N
0300	ST Property Desc 5	1(a)5	15	AN --
0310	ST Date Acquired 5	1(b)5	8	'See 1st Occ.'
0320	ST Date Sold 5	1(c)5	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0330	ST Sales Price 5	1(d)5	12	N, "EXPIRED" or "WORTHLESS"

Field Identification No.		Form Ref.	Length	Field Description	
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0340	ST Cost/Other Basis 5	1(e)5	12	N, or "EXPIRED"	
0350	ST Gain or Loss 5	1(f)5	12	N	
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY	
0649	D-1 Total Short Term Gain/Loss	2(f)	12	NO ENTRY	
0710	Total ST Sales Price	3(d)	12	N	--
0715	ST Gain or Loss from F6252/4684/8824/6781	4(f)	12	N	
0725	Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N	--
0860	Short Loss Carryover	6(f)	12	N	--
0877	Net ST Gain/Loss	7(f)	12	N	--
*0880	LT Property Desc 1	8(a)1	15	AN or "LTCGL" or blank	
+0890	LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", or "VARIOUS"	
+0900	LT Date Sold 1	8(c)1	8	YYYYMMDD or "WORTHLESS"	
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED", or "WORTHLESS"	
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"	
+0935	LT Gain or Loss - 1	8(f)1	12	N	
0950	LT Property Desc 2	8(a)2	15	AN	--
0960	LT Date Acquired 2	8(b)2	8	'See 1st Occ.'	

Field Identification No.		Form Ref.	Length	Field Description
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0970	LT Date Sold 2	8(c)2	8	YYYYMMDD or "WORTHLESS"
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED", or "WORTHLESS"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss - 2	8(f)2	12	N
1020	LT Property Desc 3	8(a)3	15	AN --
1030	LT Date Acquired 3	8(b)3	8	'See 1st Occ.'
1040	LT Date Sold 3	8(c)3	8	YYYYMMDD or "WORTHLESS"
1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED" or "WORTHLESS"
1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss - 3	8(f)3	12	N
1090	LT Property Desc 4	8(a)4	15	AN --
1100	LT Date Acquired 4	8(b)4	8	'See 1st Occ.'
1110	LT Date Sold 4	8(c)4	8	YYYYMMDD or "WORTHLESS"
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED", or "WORTHLESS"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss - 4	8(f)4	12	N
1300	LT Property Desc 5	8(a)5	15	AN --
1320	LT Date Acquired 5	8(b)5	8	'See 1st Occ.'
1340	LT Date Sold 5	8(c)5	8	YYYYMMDD or "WORTHLESS"

Field Identification No.	Form Ref.	Length	Field Description
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1360 LT Sales Price 5	8(d)5	12	N, "EXPIRED", or "WORTHLESS"
1380 LT Cost/Other Basis 5	8(e)5	12	N, or "EXPIRED"
1400 LT Gain or Loss 5	8(f)5	12	N
1701 D-1 Total Long Term Sales	9(d)	12	NO ENTRY
1703 D-1 Long Term Gain/loss	9(f)	12	NO ENTRY
1715 Total LT Sales Price	10(d)	12	N --
1720 LT Gain or Loss from F4797/2439/6252	11(f)	12	N
1731 Net LT Gain or Loss (Part/S-Corp)	12(f)	12	N --
1760 F8814 Literal	13	9	"FORMb8814" or blank --
1770 F8814 Amount	13	12	N
1775 Capital Gain Distribution	13(f)	12	N
1820 Long Term Loss Carryover	14(f)	12	N --
1835 Combined Net LT Gain/Loss	15(f)	12	N --
Record Terminus Character		1	Value "#"

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

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

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1100" for Fixed; "nnnn" for variable format
		4	Value "*****"
1160		6	"SCHbbe"
1161		6	"1040bb"
1162		5	"PG02b"
1163		9	N (Primary SSN) Taxpayer Identification Number
1164		1	blank
1165		7	N 0000001 - 0000015 Schedule Occurrence Number
1166	27	1	"X" or blank Prior Years Losses Yes Box
1167	27	1	"X" or blank Prior Years Losses No Box
*1170	28A(a)	47	AN, "PYA", "UPE", or "STMbnn"
+1172	28A(b)	1	"P" or "S" or blank Part/S-Corp Ind
+1174	28A(c)	1	"X" or blank Foreign Partner
+1176	28A(d)	9	N Part/S-Corp EIN
+1180	28A(e)	1	"X" or blank Any Amount is Not At Risk
*+1186	28A(f)	12	N or "STMbnn" Part/S-Corp Passive F8582 Loss
+1188	28A(g)	12	N Part/S-Corp Passive Sch K-1 Income
+1192	28A(h)	12	N Part/S-Corp Nonpassive Sch K-1 Loss

Field Identification No.		Form Ref.	Length	Field Description
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+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN
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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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	Net 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

Field Identification No.		Form Ref.	Length	Field Description
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1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
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

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

SCHEDULE EIC

Earned Income Credit

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

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank
0060	Relationship - 1	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070	Number of Months - 1	6	2	N, Range 00-12
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank
0130	Relationship - 2	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"

SCHEDULE EIC

Earned Income Credit

Field Identification No.	Form Ref.	Length	Field Description
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0140	Number of Months - 2	6	2	N, Range 00-12
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	Record Terminus Character		1	Value "#"
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SCHEDULE J

Farm Income Averaging

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0307" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbJ"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 Taxable Income	1	12	N
0020 Elected Farm Income	2	12	N
0030 Subtract Line 2 from Line 1	3	12	N
0040 Tax on Line 3	4	12	N
0050 Taxable Income from 2001	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 2002	9	12	N
0100 Amount from Line 6	10	12	N
0110 Add Lines 9 and 10	11	12	N
0120 Tax on Line 11	12	12	N

SCHEDULE J

Farm Income Averaging

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Taxable Income from 2003	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
0180	Taxable Income from 2001	18	12	N
0190	Taxable Income from 2002	19	12	N
0200	Taxable Income from 2003	20	12	N
0210	Add Lines 18 through 20	21	12	N
0220	Subtract Line 21 from Line 17	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0247" for Fixed; "nnnn" for variable format
		4	Value "*****"
0130		6	"SCHbbR"
0131		6	"1040bb"
0132		5	"PG02b"
0133		9	N (Primary SSN)
			Taxpayer Identification Number
0134		1	blank
0135		7	N 0000001
			Schedule Occurrence Number
0140	10	12	N, 5000, 7500 or 3750
			Write Amount
0150	11	12	N
			Taxable Disability
0160	12	12	N
			Smaller of Write Amount or Taxable
0163	13a	12	N
			Nontaxable SSB/RRB
0167	13b	12	N
			Nontaxable Other
0170	13c	12	N
			Pensions & Annuities
0180	14	12	N
			Form 1040 AGI
0190	15	12	N, 7500, 10000 or 5000
			Exemption Amount
0200	16	12	N
			Adjusted AGI Amount
0210	17	12	N
			Half Adjusted AGI
0220	18	12	N
			Adjusted Credit
0230	19	12	N
			Net Credit Amount
0250	20	12	N
			Percentage of Net Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Total Tax Before Credits & Other Taxes	21	12	N
0265	Amount from Form 6251	22	12	N
0280	Total Tax Less Credits	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0531" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "SCHbb2"
0001		6	Schedule Type "1040Ab"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001
*0010	1(a)	16	Name of Care Provider 1 AN or "STMbnn"
+0015	1(a)	4	Care Provider Name Control 1 First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions
+0020	1(b)	28	Street Address 1 AN
+0030	1(b)	28	City/State/Zip 1 AN
*+0040	1(c)	9	SSN/EIN 1 N or "STMbnn"
+0045	1(c)	1	SSN/EIN Type 1 "S" = SSN or ITIN, "E" = EIN, or blank
+0050	1(d)	12	Amount Paid 1 N

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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'	
0230	Total Qualified Expenses or Limit	3	12	N	
0260	Primary Earned Income	4	12	N	
0270	Spouse's Earned Income	5	12	N	
0290	Smaller of Expenses or Income	6	12	N	
0295	Adjusted Gross Income	7	12	N	
0300	Applicable Percentage	8	6	R	
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank	
0318	Prior Year Expense Literal	9	4	"CPYE" or blank	
0320	Prior Year Expense	9	12	N	
0324	Prior Year Qualifying Person Name	9	35	AN	
0326	Prior Year Qualifying Person SSN	9	9	N	
0328	Percentage of Qualified Expenses or Income	9	12	N	
0333	AMT Worksheet Amount - 1	10	12	N	--
0335	AMT Worksheet Amount - 2	11	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0337	Subtract Line 11 from 10	12	12	N
0339	Credit for Child and Dependent Care Expenses	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0340	Record ID		6	"SCHbb2"
0341	Schedule Type		6	"1040Ab"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Schedule Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	14	12	N
0353	Forfeited Amount	15	12	N
0356	Adjusted Paid Benefits	16	12	N
0360	Qualified Expenses	17	12	N
0370	Smaller of Adjusted or Qualified	18	12	N
0380	Earned Income	19	12	N
0390	Spouse Earned Income	20	12	N
0400	Tentative Exclusion	21	12	N
0410	Excluded Benefit	22	12	N
0420	Taxable Benefit	23	12	N
0440	Allowed Cared for Amt.	24	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Excluded Benefit Repeated	25	12	N
0460	Net Allowable Amount	26	12	N
0465	Total Qualified Expenses	27	12	N
0470	Smaller of Qualified Expenses	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0247" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0130 Record ID		6	"SCHbb3"
0131 Schedule Type		6	"1040Ab"
0132 Page Number		5	"PG02b"
0133 Taxpayer Identification Number		9	N (Primary SSN)
0134 Filler		1	blank
0135 Schedule Occurrence Number		7	N 0000001
0140 Write Amount	10	12	N, 5000, 7500 or 3750
0150 Taxable Disability	11	12	N
0160 Smaller of Write Amount or Taxable Disability	12	12	N
0163 Nontaxable SSB/RRB	13a	12	N
0167 Nontaxable Other	13b	12	N
0170 Pensions & Annuities	13c	12	N
0180 Form 1040A AGI	14	12	N
0190 Exemption Amount	15	12	N, 7500, 10000 or 5000
0200 Adjusted AGI Amount	16	12	N
0210 Half Adjusted AGI	17	12	N
0220 Adjusted Credit	18	12	N
0230 Net Credit Amount	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Percentage of Net Credit	20	12	N
0260	AMT Less Child & Dependent Care Expenses Credits	21	12	N
0270	AMT Worksheet Amount	22	12	N
0280	Subtract Line 22 from Line 21	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1777" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"Tbbbbbb"
0002		5	"PG01b"
0003		9	N (SSN or ITIN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010 Form Occurrence Number
0010		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	1	70	AN Block Name and Account Title-Acq
0030	2	70	AN Property Subdivision or Map Survey-Acq
0040	3a	40	AN Seller/Source of Acquisition Name
0050	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen Seller/Source of Acquisition Street Address
0060	3a	22	AN, Allowable special characters are: space, slash, and hyphen Seller/Source of Acquisition City

Field Identification No.		Form Ref.	Length	Field Description
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0070	Seller/Source of Acquisition State Abbreviation	3a	2	A (Standard Postal State Abbreviations)
0080	Seller/Source of Acquisition Zip Code	3a	12	N (left-justified)
0090	Date Acquired	3b	8	YYYYMMDD
0100	Cash Amount Paid	4a	12	N
0110	Interest-Bearing Notes Amount Paid	4b	12	N
0120	Non-Interest-Bearing Notes Amount Paid	4c	12	N
0130	Other Consideration Amount	5a	12	N
@0135	Other Consideration Amount Statement	5b	6	"STMbnn" or blank
0140	Legal Expenses	6	12	N
0150	Cruising, Surveying, Other Acquisition Expenses	7	12	N
0160	Property Total Cost or Other Basis	8	12	N
0170	Forest Land Units Number	9a	12	N
0180	Forest Land Cost or Other Basis Per Unit	9a	12	N
0190	Forest Land Total Cost or Other Basis	9a	12	N
0200	Other Unimproved Land Units Number	9b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Other Unimproved Land Cost or Other Basis Per Unit	9b	12	N
0220	Other Unimproved Land Total Cost or Other Basis	9b	12	N
0225	Improved Land Description	9c	70	AN
0230	Improved Land Units Number	9c	12	N
0240	Improved Land Cost or Other Basis Per Unit	9c	12	N
0250	Improved Land Total Cost or Other Basis	9c	12	N
0260	Merchantable Timber Unit-A	9d	20	AN
0270	Merchantable Timber Units Number-A	9d	12	N
0280	Merchantable Timber Cost or Other Basis/ Unit-A	9d	12	N
0290	Merchantable Timber Total Cost or Other Basis-A	9d	12	N
0300	Merchantable Timber Unit-B	9d	20	AN
0310	Merchantable Timber Units Number-B	9d	12	N
0320	Merchantable Timber Cost or Other Basis/ Unit-B	9d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Merchantable Timber Total Cost or Other Basis-B	9d	12	N
0340	Merchantable Timber Unit-C	9d	20	AN
0350	Merchantable Timber Units Number-C	9d	12	N
0360	Merchantable Timber Cost or Other Basis/ Unit-C	9d	12	N
0370	Merchantable Timber Total Cost or Other Basis-C	9d	12	N
0380	Merchantable Timber Unit-D	9d	20	AN
0390	Merchantable Timber Units Number-D	9d	12	N
0400	Merchantable Timber Cost or Other Basis/ Unit-D	9d	12	N
0410	Merchantable Timber Total Cost or Other Basis-D	9d	12	N
0420	Merchantable Timber Unit-E	9d	20	AN
0430	Merchantable Timber Units Number-E	9d	12	N
0440	Merchantable Timber Cost or Other Basis/ Unit-E	9d	12	N
0450	Merchantable Timber Total Cost or Other Basis-E	9d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Merchantable Timber Unit-F	9d	20	AN
0470	Merchantable Timber Units Number-F	9d	12	N
0480	Merchantable Timber Cost or Other Basis/ Unit-F	9d	12	N
0490	Merchantable Timber Total Cost or Other Basis-F	9d	12	N
@0495	Merchantable Timber Additional Info Statement	9d	6	"STMbnn" or blank
0500	Premerchantable Timber Unit-A	9e	20	AN
0510	Premerchantable Timber Units Number- A	9e	12	N
0520	Premerchantable Timber Cost or Other Basis/Unit-A	9e	12	N
0530	Premerchantable Timber Total Cost or Other Basis-A	9e	12	N
0540	Premerchantable Timber Unit-B	9e	20	AN
0550	Premerchantable Timber Units Number- B	9e	12	N
0560	Premerchantable Timber Cost or Other Basis/Unit-B	9e	12	N
0570	Premerchantable Timber Total Cost or Other Basis-B	9e	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0580 Premerchutable Timber Unit-C	9e	20	AN
0590 Premerchutable Timber Units Number- C	9e	12	N
0600 Premerchutable Timber Cost or Other Basis/Unit-C	9e	12	N
0610 Premerchutable Timber Total Cost or Other Basis-C	9e	12	N
0620 Premerchutable Timber Unit-D	9e	20	AN
0630 Premerchutable Timber Units Number- D	9e	12	N
0640 Premerchutable Timber Cost or Other Basis/Unit-D	9e	12	N
0650 Premerchutable Timber Total Cost or Other Basis-D	9e	12	N
@0655 Premerchutable Timber Additional Info Statement	9e	6	"STMbnn" or blank
0660 Improvements Description-A	9f	35	AN
0670 Improvements Unit-A	9f	20	AN
0680 Improvements Units Number-A	9f	12	N
0690 Improvements Cost or Other Basis/Unit- A	9f	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0700	Improvements Total Cost or Other Basis- A	9f	12	N
0710	Improvements Description-B	9f	35	AN
0720	Improvements Unit-B	9f	20	AN
0730	Improvements Units Number-B	9f	12	N
0740	Improvements Cost or Other Basis/Unit- B	9f	12	N
0750	Improvements Total Cost or Other Basis- B	9f	12	N
0760	Improvements Description-C	9f	35	AN
0770	Improvements Unit-C	9f	20	AN
0780	Improvements Units Number-C	9f	12	N
0790	Improvements Cost or Other Basis/Unit- C	9f	12	N
0800	Improvements Total Cost or Other Basis- C	9f	12	N
0810	Improvements Description-D	9f	35	AN
0820	Improvements Unit-D	9f	20	AN
0830	Improvements Units Number-D	9f	12	N
0840	Improvements Cost or Other Basis/Unit- D	9f	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0850	Improvements Total Cost or Other Basis-D	9f	12	N
0860	Improvements Description-E	9f	35	AN
0870	Improvements Unit-E	9f	20	AN
0880	Improvements Units Number-E	9f	12	N
0890	Improvements Cost or Other Basis/Unit-E	9f	12	N
0900	Improvements Total Cost or Other Basis-E	9f	12	N
0910	Improvements Description-F	9f	35	AN
0920	Improvements Unit-F	9f	20	AN
0930	Improvements Units Number-F	9f	12	N
0940	Improvements Cost or Other Basis/Unit-F	9f	12	N
0950	Improvements Total Cost or Other Basis-F	9f	12	N
@0955	Improvements Additional Info Statement	9f	6	"STMbnn" or blank
0960	Mineral Rights Unit	9g	20	AN
0970	Mineral Rights Units Number	9g	12	N
0980	Mineral Rights Cost or Other Basis/Unit	9g	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0990 Mineral Rights Total Cost or Other Basis	9g	12	N
1000 Total Cost or Other Basis	9h	12	N
@1005 Acquisition Timber- Cut Rights Pay-As- Cut Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0480" for Fixed; "nnnn" for variable format
		4	Value "*****"
1020		6	"FRMbbb"
1021		6	"Tbbbbbb"
1022		5	"PG02b"
1023		9	N (SSN or ITIN) Taxpayer Identification Number
1024		1	blank
1025		7	N 0000001 - 0000010 Form Occurrence Number
1030		70	AN Other Unit of Measure Details
1040	10	70	AN Block Name and Account Title-Dep
1050	11a	12	N Preceding Year-End Timber EST (Quantity)
1060	11b	12	N Preceding Year-End Timber Est (Cost/ Other Basis)
1070	12a	12	N Increase/Decrease Timber Quantity
1080	13a	3	N Addition for Growth (Number of Years)
1090	13a(a)	12	N Addition for Growth (Quantity)
1100	13b(a)	12	N Premerchtable Acct Transfer (Quantity)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1110	Premerchtable Acct Transfer (Cost/ Other Basis)	13b(b)	12	N
1120	Def Reforest Acct Transfer (Quantity)	13c(a)	12	N
1130	Def Reforest Acct Transfer (Cost/ Other Basis)	13c(b)	12	N
1140	Acquired Timber Current Year (Quantity)	14(a)	12	N
1150	Acquired Timber Current Year (Cost/ Other Basis)	14(b)	12	N
1160	Capital Addition Current Year	15(b)	12	N
1170	Year-End Total Pre- Depletion (Quantity)	16(a)	12	N
1180	Year-End Total Pre- Depletion (Cost/ Other Basis)	16(b)	12	N
1190	Returnable Depletion Unit Rate	17(b)	6	R
1200	Cut Timber Quantity Current Year	18(a)	12	N
1210	Depletion Current Year	19(b)	12	N
1220	Timber Quantity Sold/Disposed of Current Year	20(a)	12	N
1230	Allowable as Basis of Sale	21(b)	12	N
1240	Timber Quantity Lost Current Year	22(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1250	Allowable Basis of Loss	23(b)	12	N
1260	Total Reductions Current Year (Quantity)	24a(a)	12	N
1270	Total Reductions Current Year (Cost/ Other Basis)	24b(b)	12	N
1280	Net Year-End Quantity/Value (Quantity)	25(a)	12	N
1290	Net Year-End Quantity/Value (Cost/Other Basis)	25(b)	12	N
1300	Cut Timber Sold Quantity	26(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0081" for Fixed; "nnnn" for variable format
		4	Value "*****"
1310		6	"FRMbbb"
1311		6	"Tbbbbbb"
1312		5	"PG03b"
1313		9	N (SSN or ITIN) Taxpayer Identification Number
1314		1	blank
1315		7	N 0000001 - 0000010 Form Occurrence Number
1320	27	1	"X" or blank Section 631(a) Timber Cutting Election - Yes
1330	27	1	"X" or blank Section 631(a) Timber Cutting Election - No
@1335	28	6	"STMbnn" or blank Section 631(a) Adjusted Basis Statement
@1345	29	6	"STMbnn" or blank Section 631(a) Cut Timber Detail Statement
@1355	30	6	"STMbnn" or blank Section 631(a) Timber Valuation Statement
@1365	31	6	"STMbnn" or blank Section 631(a) Valuation Comparison Statement
@1375	32	6	"STMbnn" or blank Section 631(a) Operations Statement

Field Identification No.		Form Ref.	Length	Field Description
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@1385	Section 631(a) Activity Status Statement	33	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1774" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
1420 Record ID		6	"FRMbbb"
1421 Form Number		6	"Tbbbbbb"
1422 Page Number		5	"PG04b"
1423 Taxpayer Identification Number		9	N (SSN or ITIN)
1424 Filler		1	blank
1425 Form Occurrence Number		7	N 0000001 - 0000010
1430 Block Name and Account Title-Sal	34	70	AN
1440 Property Subdivision or Map Survey-Sal	35	70	AN
1450 Purchaser Name	36a	40	AN
1460 Purchaser Street Address	36a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
1470 Purchaser City	36a	22	AN, Allowable special characters are: space, slash, and hyphen
1480 Purchaser State Abbreviation	36a	2	A (Standard Postal State Abbreviation)
1490 Purchaser Zip Code	36a	12	N (left-justified)
1500 Date of Sale	36b	8	YYYYMMDD
1510 Cash Amount Rcvd	37a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1520	Interest-Bearing Notes Amount Rcvd	37b	12	N
1530	Non-Interest-Bearing Notes Amount Rcvd	37c	12	N
@1535	Sale/Lease Agreement Provisions Statement	37	6	"STMbnn" or blank
1540	Other Consideration Amount-S	38a	12	N
@1545	Other Consideration Amount-S Statement	38b	6	"STMbnn" or blank
1550	Property Total Amount Rcvd	39	12	N
1560	Forest Land Units Number-S	40a	12	N
1570	Forest Land Cost/Other Basis per Unit-S	40a	12	N
1580	Forest Land Total Cost/Other Basis-S	40a	12	N
1590	Nonforested Land Units Number	40b	12	N
1600	Nonforested Land Cost/Other Basis Per Unit	40b	12	N
1610	Nonforested Land Total Cost/Other Basis	40b	12	N
1620	Improved Land Description-S	40c	70	AN
1630	Improved Land Units Number-S	40c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1640	Improved Land Cost/ Other Basis Per Unit-S	40c	12	N
1650	Improved Land Total Cost/Other Basis-S	40c	12	N
1660	Merchantable Timber Unit-SA	40d	20	AN
1670	Merchantable Timber Units Number-SA	40d	12	N
1680	Merchantable Timber Cost/Other Basis Per Unit-SA	40d	12	N
1690	Merchantable Timber Total Cost/Other Basis-SA	40d	12	N
1700	Merchantable Timber Unit-SB	40d	20	AN
1710	Merchantable Timber Units Number-SB	40d	12	N
1720	Merchantable Timber Cost/Other Basis Per Unit-SB	40d	12	N
1730	Merchantable Timber Total Cost/Other Basis-SB	40d	12	N
1740	Merchantable Timber Unit-SC	40d	20	AN
1750	merchantable Timber Units Number-SC	40d	12	N
1760	Merchantable Timber Cost/Other Basis Per Unit-SC	40d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1770	Merchantable Timber Total Cost/Other Basis-SC	40d	12	N
1780	Merchantable Timber Unit-SD	40d	20	AN
1790	Merchantable Timber Units Number-SD	40d	12	N
1800	Merchantable Timber Cost/Other Basis Per Unit-SD	40d	12	N
1810	Merchantable Timber Total Cost/Other Basis-SD	40d	12	N
1820	Merchantable Timber Unit-SE	40d	20	AN
1830	Merchantable Timber Units Number-SE	40d	12	N
1840	Merchantable Timber Cost/Other Basis Per Unit-SE	40d	12	N
1850	Merchantable Timber Total Cost/Other Basis-SE	40d	12	N
@1855	Merchantable Timber Additional Info Statement-S	40d	6	"STMbnn" or blank
1860	Premerchantable Timber Unit-SA	40e	20	AN
1870	Premerchantable Timber Units Number- SA	40e	12	N
1880	Premerchantable Timber Cost/Basis Per Unit-SA	40e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1890	Premerchutable Timber Total Cost/ Other Basis-SA	40e	12	N
1900	Premerchutable Timber Unit-SB	40e	20	AN
1910	Premerchutable Timber Units Number- SB	40e	12	N
1920	Premerchutable Timber Cost/Basis Per Unit-SB	40e	12	N
1930	Premerchutable Timber Total Cost/ Other Basis-SB	40e	12	N
1940	Premerchutable Timber Unit-SC	40e	20	AN
1950	Premerchutable Timber Units Number- SC	40e	12	N
1960	Premerchutable Timber Cost/Basis Per Unit-SC	40e	12	N
1970	Premerchutable Timber Total Cost/ Other Basis-SC	40e	12	N
1980	Premerchutable Timber Unit-SD	40e	20	AN
1990	Premerchutable Timber Units Number- SD	40e	12	N
2000	Premerchutable Timber Cost/Basis Per Unit-SD	40e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2010	Premerchtable Timber Total Cost/ Other Basis-SD	40e	12	N
2020	Premerchtable Timber Unit-SE	40e	20	AN
2030	Premerchtable Timber Units Number- SE	40e	12	N
2040	Premerchtable Timber Cost/Basis Per Unit-SE	40e	12	N
2050	Premerchtable Timber Total Cost/ Other Basis-SE	40e	12	N
@2055	Premerchtable Timber Additional Info Statement-S	40e	6	"STMbnn" or blank
2060	Improvements Description-SA	40f	35	AN
2070	Improvements Unit-SA	40f	20	AN
2080	Improvements Units Number-SA	40f	12	N
2090	Improvements Cost/ Other Basis Per Unit-SA	40f	12	N
2100	Improvements Total Cost/Other Basis-SA	40f	12	N
2110	Improvements Description-SB	40f	35	AN
2120	Improvements Unit-SB	40f	20	AN
2130	Improvements Units Number-SB	40f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2140	Improvements Cost/ Other Basis Per Unit-SB	40f	12	N
2150	Improvements Total Cost/Other Basis-SB	40f	12	N
2160	Improvements Description-SC	40f	35	AN
2170	Improvements Unit-SC	40f	20	AN
2180	Improvements Units Number-SC	40f	12	N
2190	Improvements Cost/ Other Basis Per Unit-SC	40f	12	N
2200	Improvements Total Cost/Other Basis-SC	40f	12	N
2210	Improvements Description-SD	40f	35	AN
2220	Improvements Unit-SD	40f	20	AN
2230	Improvements Units Number-SD	40f	12	N
2240	Improvements Cost/ Other Basis Per Unit-SD	40f	12	N
2250	Improvements Total Cost/Other Basis-SD	40f	12	N
2260	Improvements Description-SE	40f	35	AN
2270	Improvements Unit-SE	40f	20	AN
2280	Improvements Units Number-SE	40f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2290	Improvements Cost/ Other Basis Per Unit-SE	40f	12	N
2300	Improvements Total Cost/Other Basis-SE	40f	12	N
2310	Improvements Description-SF	40f	35	AN
2320	Improvements Unit-SF	40f	20	AN
2330	Improvements Units Number-SF	40f	12	N
2340	Improvements Cost/ Other Basis per Unit-SF	40f	12	N
2350	Improvements Total Cost/Other Basis-SF	40f	12	N
@2355	Improvements Additional Info Statement-S	40f	6	"STMbnn" or blank
2360	Mineral Rights Unit- S	40g	20	AN
2370	Mineral Rights Units Number-S	40g	12	N
2380	Mineral Rights Cost/ Other Basis Per Unit-S	40g	12	N
2390	Mineral Rights Total Cost/Other Basis-S	40g	12	N
2400	Total Cost or Other Basis-S	40h	12	N
2410	Direct Sales Expenses	40i	12	N
2420	Profit or Loss	41	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
@2425 Lines 34-to-41- Format Additional Info Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0725" for Fixed; "nnnn" for variable format
		4	Value "*****"
2440		6	"FRMbbb"
2441		6	"Tbbbbbb"
2442		5	"PG05b"
2443		9	N (SSN or ITIN) Taxpayer Identification Number
2444		1	blank
2445		7	N 0000001 - 0000010 Form Occurrence Number
2450	42	50	AN Account/Block/Tract/ Area-A
2460	42	25	AN Kind of Activity-A
2470	42	12	N Treated Acres Number-A
2480	42	12	N Total Expenditures-A
2490	42	50	AN Account/Block/Tract/ Area-B
2500	42	25	AN Kind of Activity-B
2510	42	12	N Treated Acres Number-B
2520	42	12	N Total Expenditures-B
2530	42	50	AN Account/Block/Tract/ Area-C
2540	42	25	AN Kind of Activity-C

Field Identification No.		Form Ref.	Length	Field Description
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2550	Treated Acres Number-C	42	12	N
2560	Total Expenditures-C	42	12	N
2570	Account/Block/Tract/ Area-D	42	50	AN
2580	Kind of Activity-D	42	25	AN
2590	Treated Acres Number-D	42	12	N
2600	Total Expenditures-D	42	12	N
2610	Total Treated Acres Number	42	12	N
2620	Total Activities Expenditures	42	12	N
@2625	Additional Activities Statement	42	6	"STMbnn" or blank
2630	Block Name and Account Title-Act	43	70	AN
2640	Begin-Year Balance Acres	44	12	N
2650	Begin-Year Balance Total Cost/Other Basis	44	12	N
2660	Begin-Year Balance Average Rate Per Acre	44	12	N
2670	Cur-Year Acquisition Acres	45	12	N
2680	Cur-year Acquisition Total Cost/Other Basis	45	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2690	Cur-Year Acquisition Average Rate Per Acre	45	12	N
2700	Cur-Year Sales Acres	46	12	N
2710	Cur-Year Sales Total Cost/Other Basis	46	12	N
2720	Cur-Year Sales Average Rate Per Acre	46	12	N
2730	Other Changes Acres	47	12	N
2740	Other Changes Total Cost/Other Basis	47	12	N
2750	Other Changes Average Rate Per Acre	47	12	N
2760	Year-End Balance Acres	48	12	N
2770	Year-End Balance Total Cost/Other Basis	48	12	N
2780	Year-End Balance Average Rate Per Acre	48	12	N
@2785	Additional Land Ownership Statement	48	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0931" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
			Filler
0005		7	N 0000001 - 0000050
			Form Occurrence Number
0010		1	"X" or blank
			Corrected W-2
0020	a	14	AN or blank
			Control Number
0030		1	"X" or blank
			Void Ind
0040	b	9	N
			Employer Identification Number
0045	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
			Employer Name Control
0050	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()
			Employer Name

Field Identification No.		Form Ref.	Length	Field Description
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0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0130	Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, R-T, V, W, "STMbnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, R-T, V, W, or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, R-T, V, W, or blank

Field Identification No.		Form Ref.	Length	Field Description
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0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, R-T, V, W, or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	14	AN or blank

Field Identification No.		Form Ref.	Length	Field Description	
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0390	State Wages 1	16	12	N	
0400	State Income Tax 1	17	12	N	
0405	Local Wages/Tips 1	18	12	N	
0407	Local Income Tax 1	19	12	N	
0410	Name of Locality 1	20	9	AN	
0440	State Name 2	15	2	'See 1st Occ.'	
0450	Employer's State ID Number 2	15	14	AN or blank	
0460	State Wages 2	16	12	N	
0470	State Income Tax 2	17	12	N	
0475	Local Wages/Tips 2	18	12	N	
0477	Local Income Tax 2	19	12	N	
0480	Name of Locality 2	20	9	AN	
0490	State Name 3	21	2	'See 1st Occ.'	
0500	Employer's State ID Number 3	22	14	AN or blank	
0510	State Wage 3	23	12	N	
0520	State Income Tax 3	24	12	N	
0525	Local Wages/Tips 3	25	12	N	
0527	Local Income Tax 3	26	12	N	
0530	Name of Locality 3	27	9	AN	
0540	State Name 4	28	2	'See 1st Occ.'	
0550	Employer's State ID Number 4	29	14	AN or blank	
0560	State Wage 4	30	12	N	
0570	State Income Tax 4	31	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0575	Local Wages/Tips	4 32	12	N
0577	Local Income Tax	4 33	12	N
0580	Name of Locality	4 34	9	AN
0590	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1060" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "1116bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000020
0010		3	Alt. Min. Tax Literal "AMT" or blank
0020	a	1	Passive Income "X" or blank
0030	b	1	High Wthldg Tax Interest "X" or blank
0040	c	1	Financial Services Income "X" or blank
@0045	c	6	Financial Service Income Statement "STMbnn" or blank
0050	d	1	Shipping Income "X" or blank
0060	e	1	DISC Dividends "X" or blank
0070	f	1	FSC Distributions "X" or blank
0080	g	1	Lump Sum Distributions "X" or blank
0093	h	1	Section 901(j) Income "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0096	Income Re-Sourced By Treaty	i	1	"X" or blank
0098	Limitation Income	j	1	"X" or blank
0100	Country of Residence	k	16	A, Allowable special character is space.
0130	Foreign Country A	1A	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1A	12	N
0150	Foreign Country B	1B	16	'See 1st Occ.'
0160	Gross Foreign Income B	1B	12	N
0170	Foreign Country C	1C	16	'See 1st Occ.'
0180	Gross Foreign Income C	1C	12	N
0185	Type of Income	1	20	AN
0190	Gross Income From Foreign Source	1	12	N
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3(a)A	12	N
0220	Other Deductions A	3(b)A	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3(c)A	12	N
0240	Category Foreign Income A	3(d)A	12	N
0250	All Gross Income A	3(e)A	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0260	Foreign/All Income Ratio A	3(f)A	6	R
0270	Apportioned Ded. A	3(g)A	12	N
0280	Wrksht. Mortgage Int. A	4(a)A	12	N
0290	Other Interest Exp. A	4(b)A	12	N
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3(a)B	12	N
0340	Other Deductions B	3(b)B	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3(c)B	12	N
0360	Category Foreign Income B	3(d)B	12	N
0370	All Gross Income B	3(e)B	12	N
0380	Foreign/All Income Ratio B	3(f)B	6	R
0390	Apportioned Ded. B	3(g)B	12	N
0400	Wrksht. Mortgage Int. B	4(a)B	12	N
0410	Other Interest Exp. B	4(b)B	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank
0450	Item/Std Deduction C	3(a)C	12	N
0460	Other Deductions C	3(b)C	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank
0470	Total Deductions C	3(c)C	12	N
0480	Category Foreign Income C	3(d)C	12	N
0490	All Gross Income C	3(e)C	12	N
0500	Foreign/All Income Ratio C	3(f)C	6	R
0510	Apportioned Ded. C	3(g)C	12	N
0520	Wrksht. Mortgage Int. C	4(a)C	12	N
0530	Other Interest Exp. C	4(b)C	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/Losses C	6C	12	N
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	10	DT or "1099 Taxes"
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	qA	12	N
0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	sA	12	N
@0645	Taxes Wthld/Paid/Accrued Curr. A Statement		6	"STMbnn" or blank
0650	Taxes Wthld on Dividends U.S. Curr. A	tA	12	N
0660	Taxes Wthld on Rent/Roy. U.S. Curr. A	uA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	vA	12	N
0680	Other Taxes Paid/Accrued U.S. Curr. A	wA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	xA	12	N
0700	Date Paid/Accrued B	oB	10	DT or "1099 Taxes"

Field Identification No.		Form Ref.	Length	Field Description
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0710	Taxes Wthld on Dividends Foreign Curr. B	pB	12	N
0720	Taxes Wthld on Rent/Roy. Foreign Curr. B	qB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	rB	12	N
0740	Other Taxes Paid/Accrued Foreign Curr. B	sB	12	N
@0745	Taxes Wthld/Paid/Accrued Curr. B Statement		6	"STMbnn" or blank
0750	Taxes Wthld on Dividends U.S. Curr. B	tB	12	N
0760	Taxes Wthld on Rent/Roy. U.S. Curr. B	uB	12	N
0770	Taxes Wthld on Interest U.S. Curr. B	vB	12	N
0780	Other Taxes Paid/Accrued U.S. Curr. B	wB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	xB	12	N
0800	Date Paid/Acrued C	oC	10	DT or "1099 Taxes"
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/Roy. Foreign Curr. C	qC	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0830	Taxes Wthld on Interest Foreign Curr. C	rC	12	N
0840	Other Taxes Paid/Acrued Foreign Curr. C	sC	12	N
@0845	Taxes Wthld/Paid/Accrued Curr. C Statement		6	"STMbnn" or blank
0850	Taxes Wthld on Dividends U.S. Curr. C	tC	12	N
0860	Taxes Wthld on Rent/Roy. U.S. Curr. C	uC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	vC	12	N
0880	Other Taxes Paid/Acrued U.S. Curr. C	wC	12	N
0890	Total Foreign Taxes Paid/Acrued U.S. Curr. C	xC	12	N
@0900	Foreign Audit Statement	8	6	"STMbnn" or blank
0910	Total Foreign Tax Paid/Accrued Category	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0390" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2439bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Void Indicator Box	1	"X" or blank
0020	Corrected Indicator Box	1	"X" or blank
0030	Fiscal Year Beginning	8	DT or blank
0040	Fiscal Year Ending	8	DT or blank
0050	Company or Trust Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0060	Company or Trust Name Line 1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0070 Company or Trust Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080 Company or Trust Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090 Company or Trust City		22	AN, Allowable special character is space
0100 Company or Trust State		2	A (Standard Postal State Abbreviations) or period
0110 Company or Trust Zip Code		12	N (left-justified)
0120 Company or Trust Identification Number		9	N
0130 Shareholder Identifying Number		9	N
0140 Shareholder's Name		35	AN, Allowable special characters is: hyphen (-)
0150 Shareholder's Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160 Shareholder's City		22	AN, Allowable special character is space
0170 Shareholder's State		2	A (Standard Postal State Abbreviations)

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0180	Shareholder's Zip Code		12	N (left-justified)	
0190	Total Undistributed Long Term Capital Gains	1a	12	N	
0210	Unrecaptured Section 1250 Gain	1b	12	N	-- --
0220	Section 1202 Gain	1c	12	N	
0225	Collectibles Gain 28%	1d	12	N	
0230	Tax Paid By Regulated Investment Company	2	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0531" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
*0010	1(a)	16	AN or "STMbnn"
+0015	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020	1(b)	28	AN
+0030	1(b)	28	AN
*+0040	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	1(d)	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N
0335	AMT Amount	11	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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0337	Subtract Line 11 from 10	12	12	N
0339	Credit for Child & Dependent Care	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0223" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"FRMbbb"
0341		6	"2441bb"
0342		5	"PG02b"
0343		9	N (Primary SSN)
			Taxpayer Identification Number
0344		1	blank
0345		7	N 0000001
			Form Occurrence Number
0350	14	12	N
			Employer Paid Benefits
0353	15	12	N
			Forfeited Amount
0356	16	12	N
			Adjusted Paid Benefits
0360	17	12	N
			Qualified Expenses
0370	18	12	N
			Smaller of Adjusted or Qualified
0380	19	12	N
			Earned Income
0390	20	12	N
			Spouse Earned Income
0400	21	12	N
			Tentative Exclusion
0410	22	12	N
			Excluded Benefit
0420	23	12	N
			Taxable Benefit
0440	24	12	N
			Allowed Cared for Amt.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Excluded Benefit Repeated	25	12	N
0460	Net Allowable Amount	26	12	N
0465	Total Qualified Expenses	27	12	N
0470	Smaller of Qualified Expenses	28	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.		Form Ref.	Length	Field Description
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0040	Employer's US Address	4a	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0050	Employer's Foreign Address	4b	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "2003" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank

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

Field Identification No.		Form Ref.	Length	Field Description
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+0295	Period	12b	25	AN
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank
0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	YYYYMMDD or blank, "STMbn"
+0342	Date Left US - 1	14b(1)	8	YYYYMMDD or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	YYYYMMDD or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'
0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0272" for Fixed; "nnnn" for variable format
		4	Value "*****"
1060		6	"FRMbbb"
1061		6	"2555bb"
1062		5	"PG03b"
1063		9	N (Primary SSN)
			Taxpayer Identification Number
1064		1	blank
1065		7	N 0000001 - 0000002
			Form Occurrence Number
1070	27	12	N
			Foreign Earned Income Repeated
1075		1	"Y" or "N"
			Claiming Housing Exclusion or Housing Deduction
1080	28	12	N
			Qualified Housing Expenses
1090	29	3	Value Range 000-365
			Number of Days in Qualifying Period
1100	30	12	N
			Number of Days X \$31.64 or Enter \$11,581
1110	31	12	N
			Total Qualified Housing Expenses
1120	32	12	N
			Employer-Provided Amounts
1130	33	6	R (Please see Part I, Sect 5.01.2.b)
			Employer-Provided Percentage
1140	34	12	N
			Housing Exclusion

Field Identification No.		Form Ref.	Length	Field Description
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1160	Number of Days in Qualifying Period	36	3	Value Range 000-365
1180	Number of Days Ratio	37	6	R (Please see Part I, Sect 5.01.2.b)
1200	Tentative Foreign Earned Income Exclusion	38	12	N
1210	Foreign Earned Income Exclusion Limit	39	12	N
1220	Foreign Earned Income Exclusion	40	12	N
1230	Total Housing and Foreign Earned Income Exclusions	41	12	N
@1240	Allowable Deductions Computation	42	6	"STMbnn" or blank
1250	Allowable Deductions	42	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	43	12	N
1270	Max. Qualified Housing Expenses	44	12	N
1280	Max. Foreign Earned Income	45	12	N
1290	Limit of Housing Deduction	46	12	N
1300	Prior Year Housing Deduction Carryover Amount	47	12	NO ENTRY
1310	Total Housing Deduction	48	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0524" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"2555Zb"
0002		5	"PG01b"
0003		9	N (Your Social Security Number)
0004		1	blank
0005		7	N 0000001 - 0000002
0006		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007		9	N (Your Social Security Number)
0010	1a	1	"X" or blank - Yes
0020	1a	1	"X" or blank - No
0030	1b	8	YYYYMMDD or blank
0040	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
0050	2a	1	"X" or blank Yes
0060	2a	1	"X" or blank No

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Physical Presence Test FROM	2b	8	YYYYMMDD
0080	Physical Presence Test THROUGH	2b	8	YYYYMMDD or blank, and literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY
0110	Foreign Address	4	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0115	Country Code	4	2	A
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Address	7	70	AN, Allowable Special Characters are: space, slash, hyphen and literal "NONE"
0150	Employer's Foreign Address	8	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through "2003" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0472" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	Value "3468bb"
0002		5	Value "PG01b"
0003		9	Primary SSN
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1a	1	"X" or blank
			Section 47(d)(5) Election Box
@0025	1a	6	"STMbnn" or blank
			Rehabilitation Credit Attachment
0030	1b	12	N
			Qualified Rehabilitation Pre- 1936 Buildings
0040	1b	12	N
			Calculated Expenditures Pre- 1936 Buildings
0045	1c	1	"Y" or blank
			Historic Structure Certification on File
0050	1c	12	N
			Certified Historic Structures
0060	1c	12	N
			Calculated Expenditures Certified Historic Struct.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Qualified Rehabilitation NPS Number	1c(1)	18	AN or blank - allowable special character: hyphen (-)
0071	Date of NPS Approval	1c(2)	8	DT
0074	Rehabilitation Test Period Beginning Date	1d(1)	8	DT
0075	Rehabilitation Test Period End Date	1d(1)	8	DT
0076	Adjusted Basis of Building Amount	1d(2)	12	N
0077	Qualified Rehabilitation Expenditures Amount	1d(3)	12	N
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1e	12	NO ENTRY
0090	Energy Credit	2	12	N
0100	Calculated Expenditures Energy Credit	2	12	N
0110	Reforestation Credit	3	12	N
0120	Calculated Expenditures Reforestation Credit	3	12	N
0130	Credit from Cooperatives	4	12	N
0140	Tax Reform Act Literal	5	7	"TRAbSEC" or blank
0150	Tax Reform Act Section	5	9	AN or Blank
0160	Current Year Credit (add lines 1b-4)	5	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0165	Allowable Credit Attachment	5	6	"STMbnn" or blank
0170	Regular Tax Before Credits	6	12	N
0180	Alternative Minimum Tax	7	12	N
0190	Regular Tax Plus Alternative Minimum Tax	8	12	N
0200	Foreign Tax Credit	9a	12	N
0215	Credits from Form 1040	9b	12	N
				--
				--
				--
				--
				--
				--
0280	Possessions Tax Credit (Form 5735)	9c	12	NO ENTRY
0290	Fuel Credit Nonconventional	9d	12	N
0300	Electric Vehicle Credit (Form 8834)	9e	12	N
0310	Total Credits	9f	12	N
0320	Net Income Tax	10	12	N
0340	Net Regular Tax	11	12	N
0350	Enter 25% of Excess	12	12	N
0355	Tentative Minimum Tax	13	12	N
0360	Greater of Line 12 or Line 13	14	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Subtract Line 14 from Line 10	15	12	N
0380	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0583" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"3800bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0020	1a	12	N
			Current Year Investment Credit
0030	1b	12	N
			Current Year Work Opportunity Credit
0040	1c	12	N
			Current Year Welfare To Work Credit
0050	1d	12	N
			Current Year Credit for Alcohol Used As Fuel
0060	1e	12	N
			Current Year Credit for Increasing Research
0070	1f	12	N
			Current Year Low- Income Housing Credit
0080	1g	12	N
			Current Year Enhanced Oil Recovery Credit

FORM 3800

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Current Year Disabled Access Credit	1h	12	N
0100	Current Year Renewable Electricity Production	1i	12	N
0110	Current Year Indian Employment Credit	1j	12	N
0120	Current Year Credit for Employer Social Security	1k	12	N
0130	Current Year Orphan Drug Credit	1l	12	N
0135	Current Year New Markets Credit	1m	12	N
0137	Credit for Small Employer Pension Plan Startup Cost	1n	12	N
0139	Credit for Employer-Provided Child Care Facilities	1o	12	N
0140	Current Year Credit for Contributions	1p	12	N
@0145	Current Yr Trans-Alaska Pipeline Attach Statement	1q	6	"STMbnn" or blank
0150	Current Year Trans-Alaska Pipeline Credit	1q	12	N
0160	CY General Credits Electing Large Partnership	1r	12	N
0162	F8874 Literal	2	3	"NMC" or blank

FORM 3800

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0166	Prior Year New Market Credit Amount	2	12	N
0170	Current Year General Business Credit	2	12	N
@0175	New Market Credit Info.	2	6	"STMbnn" or blank
0180	Passive Activity Credits	3	12	N
0190	Subtract Line 3 from Line 2	4	12	N
0200	Passive Activity Credits Allowed	5	12	N
0210	Carryforward of General Business Credit	6	12	N
@0215	Credit Computation Attachment	6	6	"STMbnn" or blank
0220	Carryback of General Business Credit	7	12	NO ENTRY
0230	Tentative General Business Credit	8	12	N
0240	Regular Tax Before Credits	9	12	N
0250	Alternative Minimum Tax	10	12	N
0260	Regular Tax Plus Alternative Minimum Tax	11	12	N
0270	Foreign Tax Credit	12a	12	N
0285	Credits from Form 1040	12b	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
				-- -- -- -- -- --
0350	Possession Tax Credit (Form 5735)	12c	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12d	12	N
0370	Electric Vehicle Credit (Form 8834)	12e	12	N
0380	Total Credits	12f	12	N
0390	Net Income Tax	13	12	N
0410	Net Regular Tax	14	12	N
0420	Enter 25% of Excess	15	12	N
0425	Tentative Minimum Tax	16	12	N
0430	Greater of Line 15 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18	12	N
0450	Section Literal	19	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	19	6	NO ENTRY
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Depreciation Allwd 2	2e(2)	12	N
0170	Cost/Other Basis 2	2f(2)	12	N
0175	Property Gain/Loss 2	2g(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank	
0461	Gain from Part III	6(g)	12	N	--
0482	Tot Property Gain/Loss	7(g)	12	N	--
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N	--
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N	--
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"	--
+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or blank	
+0540	Date Sold 1	10c(1)	8	YYYYMMDD	
+0550	Gross Sales Price 1	10d(1)	12	N	
+0560	Depreciation Allwd 1	10e(1)	12	N	
+0570	Cost/Other Basis 1	10f(1)	12	N	
+0575	Property Held Gain/Loss 1	10g(1)	12	N	
0600	Property Held Desc 2	10a(2)	15	AN	
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or blank	
0620	Date Sold 2	10c(2)	8	YYYYMMDD	
0630	Gross Sales Price 2	10d(2)	12	N	
0640	Depreciation Allwd 2	10e(2)	12	N	
0650	Cost/Other Basis 2	10f(2)	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD
0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
1005	Combine Lines 10 through 16	17	12	N
1010	Enter Amount from Line 17	18	12	N
1020	Form 4684 Loss	18a	12	N
1030	Redetermined Gain/Loss	18b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0987" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5074bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips (Guam)
0125	1	12	N
			Wages, Salaries, Tips (CNMI)
0130	2	12	N
			Taxable Interest (Guam)
0135	2	12	N
			Taxable Interest (CNMI)
0140	3	12	N
			Ordinary Dividends (Guam)
0145	3	12	N
			Ordinary Dividends (CNMI)
0150	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (Guam)
0155	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Alimony Received (Guam)	5	12	N
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Other Income List Statement (Guam)	15	20	AN or "STMbnn"
+0265	Other Income Total Amount (Guam)	15	12	N
*0270	Other Income List Statement (CNMI)	15	20	AN or "STMbnn"
+0275	Other Income Total Amount (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	Clean-Fuel Vehicles Deduction (Guam)	17	12	N
0295	Clean-Fuel Vehicles Deduction (CNMI)	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Bus Expenses Reservists and Others (Guam)	18	12	N
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N
0310	IRA Deduction (Guam)	19	12	N
0315	IRA Deduction (CNMI)	19	12	N
0320	Student Loan Interest Deduction (GUAM)	20	12	N
0325	Student Loan Interest Deduction (CNMI)	20	12	N
0330	Tuition and Fees Deduction (Guam)	21	12	N
0335	Tuition and Fees Deduction (CNMI)	21	12	N
0340	Health Savings Account Deduction (Guam)	22	12	N
0345	Health Savings Account Deduction (CNMI)	22	12	N
0350	Moving Expenses (Guam)	23	12	N
0355	Moving Expenses (CNMI)	23	12	N
0360	One-Half of Self- Employment Tax (Guam)	24	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0365	One-Half of Self- Employment Tax (CNMI)	24	12	N
0370	Self-Employed Health Insurance Deduction (Guam)	25	12	N
0375	Self-Employed Health Insurance Deduction (CNMI)	25	12	N
0380	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	26	12	N
0385	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	26	12	N
0390	Early Withdrawal Penalty (Guam)	27	12	N
0395	Early Withdrawal Penalty (CNMI)	27	12	N
0400	Alimony Paid (Guam)	28	12	N
0405	Alimony Paid (CNMI)	28	12	N
*0410	Other Adjustments List statement (Guam)		20	AN or "STMbnn"
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN or "STMbnn"
+0425	Other Adjustments Total amount (CNMI)		12	N
0430	Total Adjustments (Guam)	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0435	Total Adjustments (CNMI)	29	12	N
0440	Adjusted Gross Income (Guam)	30	12	N
0445	Adjusted Gross Income (CNMI)	30	12	N
0450	Payments on Estimated Tax Return Filed with Guam	31	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	31	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	32	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	32	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	33	12	N
0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	33	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	34	12	N
0485	Inc Tax Withheld From Wages Earned in CNMI	34	12	N
0490	Total Payments (Guam)	35	12	N
0495	Total Payments (CNMI)	35	12	N

Record Terminus Character 1 Value "#"

SCHEDULE C (FORM 5713) PAGE 2 Tax Effect of The International
Boycott Provisions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0079" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0230	Record ID		6	"SCHbbc"
0231	Schedule Type		6	"5713bb"
0232	Page Number		5	"PG02b"
0233	Taxpayer Identification Number		9	N (Primary SSN)
0234	Filler		1	blank
0235	Schedule Occurrence Number		7	N 0000001
0240	Form 8873 Amount	6a	12	N
0250	International Boycott Factor	6b	12	N
0260	Reduction of Qualifying Foreign Trade Income	6c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0346" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"5884bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0040	1a	12	N
			Wages Paid Worked At Least 120 But < 400 Hours
0050	1a	12	N
			Total Wages Worked 120-400 Hours
0060	1b	12	N
			Wages Paid Worked At Least 400 Hours
0070	1b	12	N
			Total Wages Worked 400 Hours or More
0080	2	12	N
			Total Wages Worked 120-400 Hrs and More 400 Hrs
@0085	2	6	"STMbnn" or blank
			Statement
0090	3	12	N
			Work Oppt. Credits From Flow-Through Entities
0100	4	12	NO ENTRY
			1041 Portion

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Current Year Work Opportunity Credit	4	12	N
0120	Regular Tax Before Credits	5	12	N
0130	Alternative Minimum Tax	6	12	N
0140	Regular Tax Plus Alternative Minimum Tax	7	12	N
0150	Foreign Tax Credit	8a	12	N
0165	Credits from Form 1040	8b	12	N

0230	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8d	12	N
0250	Qualified Electric Vehicle Credit	8e	12	N
0260	Total Credits	8f	12	N
0270	Net Income Tax	9	12	N
0290	Net Regular Tax	10	12	N
0300	Enter 25% of Excess	11	12	N
0305	Tentative Minimum Tax	12	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0310 Greater of Line 11 or Line 12	13	12	N
0320 Subtract Line 13 from Line 9	14	12	N
0330 Work Opportunity Credit Allowed for Current Year	15	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0538" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6478bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0020	1(a)	12	N
			Qualified ethanol fuel production (gallons)
0030	1(c)	12	N
			Total qualified ethanol fuel
0040	2a(a)	12	N
			190 proof or greater (in gallons)
0050	2a(c)	12	N
			Total 190 proof or greater
0060	2b(a)	12	N
			Less than 190 proof but at least 150 proof
0070	2b(c)	12	N
			Total less than 190 proof but at least 150 proof
0080	3(a)	12	N
			Add lines 1, 2a and 2b

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Total add lines 1, 2a, and 2b	3(c)	12	N
0100	Other fuels blended with alcohol on lines 2a & 2b	4(a)	12	N
0110	Total gallons of fuel	5a(a)	12	N
0120	Total gallons containing less than 5.7%	5b(a)	12	N
0130	Subtract line 5b from line 5a	6(a)	12	N
0140	Aviation fuel for use in noncommercial aviation	7a(a)	12	N
0150	Total aviation fuel for use in noncommercial	7a(c)	12	N
0160	Gasohol containing less than 85% alcohol	7b(a)	12	N
0170	Total gasohol containing less than 85% alcohol	7b(c)	12	N
0180	Special motor fuel containing 85% or more alcohol	7c(a)	12	N
0190	Total special motor fuel containing 85% alcohol	7c(c)	12	N
0200	Add lines 7a through 7c	8	12	N
0210	Subtract Line 8 from Line 3	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Flow-through alcohol fuel credits from partnership	10	12	N
0225	1041 portion amount	11	12	NO ENTRY
0230	Current year credit for alcohol used as fuel	11	12	N
0233	1041 beneficiaries amount	11	12	NO ENTRY
0235	Attach 1041 statement	11	6	NO ENTRY
0240	Regular tax before credits	12	12	N
0250	Alternative minimum tax	13	12	N
0260	Regular Tax Plus Alternative Minimum Tax	14	12	N
0270	Foreign tax credit	15a	12	N
0285	Credits from Form 1040	15b	12	N
				--
				--
				--
				--
				--
				--
				--
0350	Possessions tax credit (Form 5735)	15c	12	NO ENTRY
0360	Credit for fuel from a nonconventional source	15d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Qualified electric vehicle credit	15e	12	N
0380	Total Credits	15f	12	N
0390	Net income tax	16	12	N
0410	Net Regular Tax	17	12	N
0420	Enter 25% of Excess	18	12	N
0425	Tentative Minimum Tax	19	12	N
0430	Greater of line 18 or line 19	20	12	N
0440	Subtract line 20 from line 16	21	12	N
0450	Credit for alcohol used as fuel	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0235" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0480 Record ID		6	"FRMbbb"
0481 Form Number		6	"6765bb"
0482 Page Number		5	"PG02b"
0483 Taxpayer Identification Number		9	N (Primary SSN)
0484 Filler		1	Blank
0485 Form Occurrence Number		7	N 0000001
0540 Regular tax before credits	42	12	N
0550 Alternative minimum tax	43	12	N
0560 Regular Tax Plus Alternative Minimum Tax	44	12	N
0570 Foreign tax credit	45a	12	N
0585 Credits from Form 1040	45b	12	N
0650 Possessions Tax Credit (Form 5735)	45c	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0660	Credit for Fuel From A Nonventional Source	45d	12	N
0670	Qualified Electric Vehicle Credit	45e	12	N
0680	Total Credits	45f	12	N
0690	Net income tax	46	12	N
0710	Net Regular Tax	47	12	N
0720	Enter 25% of excess	48	12	N
0725	Tentative Minimum Tax	49	12	N
0730	Greater of line 48 or line 49	50	12	N
0740	Subtract line 50 from line 46	51	12	N
0750	Total Credit Allowed for The Current Year	52	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1091" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"6781bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0009		9	NO ENTRY
@0010		6	"STMbnn" or blank Attached List of Foreign Currency Contracts
0020	A	1	"X" or blank Mixed Straddle Election Box
0030	B	1	"X" or blank Straddle by Straddle Identification Election Box
0040	C	1	"X" or blank Mixed Straddle Account Election Box
@0050	C	6	"STMbnn" or blank Statement Required by Regulations
0060	D	1	"X" or blank Net Section 1256 Contracts Loss Election Box
*0070	1(a)	46	AN, "STMbnn" or blank Identification of Account - 1

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
+0080	Loss - 1	1(b)	12	N	
+0090	Gain - 1	1(c)	12	N	
0100	Identification of Account - 2	1(a)	46	AN or blank	
0110	Loss - 2	1(b)	12	'See 1st Occ.'	
0120	Gain - 2	1(c)	12	'See 1st Occ.'	
0130	Identification of Account - 3	1(a)	46	'See 2nd Occ.'	
0140	Loss - 3	1(b)	12	'See 1st Occ.'	
0150	Gain - 3	1(c)	12	'See 1st Occ.'	
@0155	List of Transactions	Part I	6	"STMbnn" or blank	
0160	Total Loss	2(b)	12	N	
0170	Total Gain	2(c)	12	N	
0180	Net Gain or Loss	3	12	N	
@0190	Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank	
0200	Form 1099-B Adjustments	4(c)	12	N	
0210	Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N	--
0220	Net Section 1256 Contracts Loss	6(c)	12	N	--
					--
					--
0240	Short-Term Capital Gain or Loss	8(c)	12	N	--

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'
0400	Cost or Other Basis (Losses) - 2	10(e)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
*0490	Description of Property (Gains) - 1	12(a)	35	AN, "STMbnn" or blank
+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis (Gains) - 1	12(e)	12	N
*+0540	Gains - 1	12(f)	12	N or "STMbnn"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0560	12(a)	35	AN or blank
0570	12(b)	8	'See 1st Occ.'
0580	12(c)	8	'See 1st Occ.'
0590	12(d)	12	'See 1st Occ.'
0600	12(e)	12	'See 1st Occ.'
0610	12(f)	12	'See 1st Occ.'
@0630	13	6	"STMbnn" or blank
0640	13a(f)	12	N
0650	13b(f)	12	N
*0670	14(a)	35	AN, "STMbnn" or blank
+0680	14(b)	8	YYYYMMDD or blank
+0690	14(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14(a)	35	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14(b)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14(c)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14(d)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14(e)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14(a)	35	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14(b)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14(c)	12	'See 1st Occ.'
0800	Cost or Other Basis As Adjusted - 3	14(d)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14(e)	12	'See 1st Occ.'
@0815	Attach Statement for Additional Information	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1487" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8275bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	I 1(a)	35	AN
			Rev Rul, Rev Proc, etc-1
0030	I 1(b)	50	AN
			Item or Group of Items-1
0040	I 1(c)	50	AN
			Detailed Description of Items 1-1
0050	I 1(c)	50	AN
			Detailed Description of Items 2-1
0060	I 1(d)	21	AN
			Form or Schedule-1
0070	I 1(e)	5	AN
			Line Number-1
0080	I 1(f)	12	N
			Amount-1
0090	I 2(a)	35	AN or blank
			Rev Rul, Rev Proc, etc-2
0100	I 2(b)	50	AN or blank
			Item or Group of Items-2

Field Identification No.		Form Ref.	Length	Field Description
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0110	Detailed Description of Items 1-2	I 2(c)	50	AN or blank
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 1-2	II 1	70	AN
0250	Detailed Explanation 1-3	II 1	70	AN
0260	Detailed Explanation 2-1	II 2	70	AN or blank
0270	Detailed Explanation 2-2	II 2	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0280	Detailed Explanation 2-3	II 2	70	AN or blank
0290	Detailed Explanation 3-1	II 3	70	AN or blank
0300	Detailed Explanation 3-2	II 3	70	AN or blank
0310	Detailed Explanation 3-3	II 3	70	AN or blank
0320	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0330	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III 1	12	N (left-justified)
0370	Identifying Number of Pass-Through Entity	III 2	9	N
0380	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0390	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0400	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275Rb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Regulation Section-1	I 1(a)	35	AN
0030	Item or Group of Items-1	I 1(b)	50	AN
0040	Detailed Description of Items 1-1	I 1(c)	50	AN
0050	Detailed Description of Items 2-1	I 1(c)	50	AN
0060	Form or Schedule-1	I 1(d)	21	AN
0070	Line Number-1	I 1(e)	5	AN
0080	Amount-1	I 1(f)	12	N
0090	Regulation Section-2	I 2(a)	35	AN or blank
0100	Item or Group of Items-2	I 2(b)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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0110	Detailed Description of Items 1-2	I 2(c)	50	AN or blank
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Regulation Section-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-2	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 2-1	II 1	70	AN
0250	Detailed Explanation 3-1	II 1	70	AN
0260	Detailed Explanation 1-2	II 2	70	AN or blank
0270	Detailed Explanation 2-2	II 2	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Detailed Explanation 3-2	II 2	70	AN or blank
0290	Detailed Explanation 1-3	II 3	70	AN or blank
0300	Detailed Explanation 2-3	II 3	70	AN or blank
0310	Detailed Explanation 3-3	II 3	70	AN or blank
0320	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0330	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III 1	12	N (left Justified)
0370	Identifying Number of Pass-Through Entity	III 2	9	N
0380	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0390	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0400	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0404" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8396bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		35	Name Line AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020		9	SSN N
0030		35	Street Address AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040		22	City A Allowable special character is space.
0050		2	State Abbreviation A (Standard Postal State Abbreviations)
0060		12	Zip Code N (Left-justified)
0070	1	12	Certified Mortgage Interest Paid N
0080	2	6	Certificate Credit Rate R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Mortgage Interest Offset	3	12	N
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0145	Amount from F6251	9	12	N
0150	Total Taxes less F6251 Amount	10	12	N
0151	Total Credits from Form 1040	11	12	N
0160	Tax Less Credits	12	12	N
0170	Current Year Mortgage Interest Credit	13	12	N
0180	Interest Offset/Oldest Carryforward Credit Combine	14	12	N
0190	Total Previous Carryforward Credit II	15	12	N
0200	Previous Carryforward Credit Offset	16	12	N
0210	Tentative Two-Year Carryforward Credit	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Next Year's Two-Year Carryforward Credit	18	12	N
0230	Tentative Three-Year Carryforward Credit	19	12	N
0240	Next Year's Three-Year Carryforward Credit	20	12	N
0250	Next Year's Prior Year Carryforward Credit	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1964" for Fixed; "nnnn" for variable format
		4	Value "*****"
0240		6	"FRMbbb"
0241		6	"8582bb"
0242		5	"PG02b"
0243		9	N (Primary SSN)
			Number
0244		1	blank
0245		7	N 0000001
*0250	W1	20	AN or "STMbnn"
+0260	W1-(a)	12	N
+0270	W1-(b)	12	N
+0280	W1-(c)	12	N
+0290	W1-(d)	12	N
+0300	W1-(e)	12	N
0310	W1	20	AN
0320	W1-(a)	12	N
0330	W1-(b)	12	N
0340	W1-(c)	12	N
0350	W1-(d)	12	N
0360	W1-(e)	12	N
0370	W1	20	AN
0380	W1-(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Net Loss 3	W1-(b)	12	N
0400	Unallowed Loss 3	W1-(c)	12	N
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0570	Total Unallowed	W1-(c)	12	N
*0600	Name of Activity 1	W2	20	AN or "STMbnn"
+0610	Current Year Deductions 1	W2-(a)	12	N
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N
+0630	Overall Loss 1	W2-(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0640	Name of Activity 2	W2	20	AN
0650	Current Year Deductions 2	W2-(a)	12	N
0660	Prior Year Unallowed Deductions 2	W2-(b)	12	N
0670	Overall Loss 2	W2-(c)	12	N
0680	Name of Activity 3	W2	20	AN
0690	Current Year Deductions 3	W2-(a)	12	N
0700	Prior Year Unallowed Deductions 3	W2-(b)	12	N
0710	Overall Loss 3	W2-(c)	12	N
0720	Name of Activity 4	W2	20	AN
0730	Current Year Deductions 4	W2-(a)	12	N
0740	Prior Year Unallowed Deductions 4	W2-(b)	12	N
0750	Overall Loss 4	W2-(c)	12	N
0760	Total Current Year Deductions	W2-(a)	12	N
0770	Total Prior Year Unallowed Deductions	W2-(b)	12	N
*0900	Name of Activity 1	W3	20	AN or "STMbnn"
+0910	Net Income 1	W3-(a)	12	N
+0920	Net Loss 1	W3-(b)	12	N
+0930	Unallowed Loss 1	W3-(c)	12	N
+0940	Overall Gain 1	W3-(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0950	Overall Loss 1	W3-(e)	12	N
0960	Name of Activity 2	W3	20	AN
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N
1220	Total Net Loss	W3-(b)	12	N
1550	Total Unallowed Loss	W3-(c)	12	N
*1560	Name of Activity 1	W4	25	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	20	AN
+1580	Loss 1	W4(a)	12	N
+1590	Ratio 1	W4(b)	6	R
+1600	Income and Special Allowance 1	W4(c)	12	N
+1610	Loss Minus Income 1	W4(d)	12	N
1620	Name of Activity 2	W4	25	AN
1630	Form or Schedule Reported on 2	W4	20	AN
1640	Loss 2	W4(a)	12	N
1650	Ratio 2	W4(b)	6	R
1660	Income and Special Allowance 2	W4(c)	12	N
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	AN
1700	Loss 3	W4(a)	12	N
1710	Ratio 3	W4(b)	6	R
1720	Income and Special Allowance 3	W4(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1730	Loss Minus Income 3	W4(d)	12	N
1740	Name of Activity 4	W4	25	AN
1750	Form or Schedule Reported on 4	W4	20	AN
1760	Loss 4	W4(a)	12	N
1770	Ratio 4	W4(b)	6	R
1780	Income and Special Allowance 4	W4(c)	12	N
1790	Loss Minus Income 4	W4(d)	12	N
1800	Name of Activity 5	W4	25	AN
1810	Form or Schedule Reported on 5	W4	20	AN
1820	Loss 5	W4(a)	12	N
1830	Ratio 5	W4(b)	6	R
1840	Income and Special Allowance 5	W4(c)	12	N
1850	Loss Minus Income 5	W4(d)	12	N
1860	Total Loss	W4(a)	12	N
1870	Total Income and Special Allowance	W4(c)	12	N
1880	Total Loss Minus Income	W4(d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+1930	Ratio 1	W5(b)	6	R
+1940	Unallowed Loss 1	W5(c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN
1970	Loss 2	W5(a)	12	N
1980	Ratio 2	W5(b)	6	R
1990	Unallowed Loss 2	W5(c)	12	N
2000	Name of Activity 3	W5	20	AN
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5(a)	12	N
2030	Ratio 3	W5(b)	6	R
2040	Unallowed Loss 3	W5(c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5(a)	12	N
2080	Ratio 4	W5(b)	6	R
2090	Unallowed Loss 4	W5(c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5(a)	12	N
2130	Ratio 5	W5(b)	6	R
2140	Unallowed Loss 5	W5(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2150	Total Loss	W5(a)	12	N
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2155	Total Unallowed Loss	W5(c)	12	N
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	Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0734" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2160 Record ID		6	"FRMbbb"
2161 Form Number		6	"8582bb"
2162 Page Number		5	"PG03b"
2163 Taxpayer Identification Number		9	N (Primary SSN)
2164 Filler		1	blank
2165 Form Occurrence Number		7	N 0000001
*2170 Name of Activity 1	W6	20	AN or "STMbnn"
+2180 Form or Schedule Reported on 1	W6	10	AN
+2190 Loss 1	W6(a)	12	N
+2200 Unallowed Loss 1	W6(b)	12	N
+2210 Allowed Loss 1	W6(c)	12	N
2220 Name of Activity 2	W6	20	AN
2230 Form or Schedule Reported on 2	W6	10	AN
2240 Loss 2	W6(a)	12	N
2250 Unallowed Loss 2	W6(b)	12	N
2260 Allowed Loss 2	W6(c)	12	N
2270 Name of Activity 3	W6	20	AN
2280 Form or Schedule Reported on 3	W6	10	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2290	Loss 3	W6(a)	12	N
2300	Unallowed Loss 3	W6(b)	12	N
2310	Allowed Loss 3	W6(c)	12	N
2320	Name of Activity 4	W6	20	AN
2330	Form or Schedule Reported on 4	W6	10	AN
2340	Loss 4	W6(a)	12	N
2350	Unallowed Loss 4	W6(b)	12	N
2360	Allowed Loss 4	W6(c)	12	N
2370	Name of Activity 5	W6	20	AN
2380	Form or Schedule Reported on 5	W6	10	AN
2390	Loss 5	W6(a)	12	N
2400	Unallowed Loss 5	W6(b)	12	N
2410	Allowed Loss 5	W6(c)	12	N
2420	Total Loss	W6(a)	12	N
2430	Total Unallowed Loss	W6(b)	12	N
2440	Total Allowed Loss	W6(c)	12	N
*2458	Name of Activity	W7	25	AN or "STMbnn"
*2461	Form or Schedule Name 1	W7-1	20	AN or "STMbnn"
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+2510	Ratio 1	W7-1c(c)	6	R
+2520	Unallowed Loss 1	W7-1c(d)	12	N
*+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N or "STMBnn"
2541	Form or Schedule Name 2	W7-2	20	AN
2550	Net Loss from Form or Schedule 2	W7-1a(a)	12	N
2570	Net Income from Form or Schedule 2	W7-1b(a)	12	N
2580	Net Loss minus Net Income 2	W7-1c(b)	12	N
2590	Ratio 2	W7-1c(c)	6	R
2600	Unallowed Loss 2	W7-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N
2620	Form or Schedule Name 3	W7-3	20	AN
2630	Net Loss from Form or Schedule 3	W7-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W7-1b(a)	12	N
2660	Net Loss minus Net Income 3	W7-1c(b)	12	N
2670	Ratio 3	W7-1c(c)	6	R
2680	Unallowed Loss 3	W7-1c(d)	12	N
2690	Allowed Loss 3	W7-1c(e)	12	N
+2700	Total Net Loss Minus Net Income	W7(b)	12	N
+2710	Total Unallowed Loss	W7(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+2720	Total Allowed Loss	W7(e)	12	N
2730	Reserved for Form 1041 use	W7	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0384" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8586bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 Form Occurrence Number
0010		9	NO ENTRY Identifying Number
0020	1	3	N Number of Forms 8609 Attached
@0025	1	6	"STMbnn" or blank Multiple Building Project Schedule
0030	2	12	N Eligible Basis of Building(s)
0040	3a	12	N Qualified Basis of Low-Income Building(s)
0050	3b	1	"X" or blank Decrease in the Qualified Basis Box- Yes
0060	3b	1	"X" or blank Decrease in the Qualified Basis Box- No
*0070	3b(i)	9	AN or "STMbnn" Building Identification Number - BIN1

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0195	Credits from Form 1040	11b	12	N

0260	Possessions Tax Credit (F5735)	11c	12	NO ENTRY
0270	Credit for Fuel from a Nonconventional Source	11d	12	N
0280	Qualified Electric Vehicle Credit (F8834)	11e	12	N
0290	Total Credits	11f	12	N
0300	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	25% of the Excess of \$25,000 of Net Regular Tax	14	12	N
0335	Tentative Minimum Tax	15	12	N
0340	Greater of Line 14 or Line 15	16	12	N
0350	Subtract Line 16 from Line 12	17	12	N
0360	Low-Income Housing Credit Allowed for CY	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0435" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8611bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0010 Identifying Number		9	NO ENTRY
0020 Address of Building	C	35	AN
0030 City of Building	C	22	AN
0040 State of Building	C	2	AN
0050 Zip Code of Building	C	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060 Building Identification Number	D	9	AN
0070 Date Placed in Service	E	8	YYYYMMDD
0080 Issuer's Name	F(1)	35	AN
0090 Date of Issue	F(2)	8	YYYYMMDD or blank
0100 Name of Issue	F(3)	35	AN
0110 CUSIP Number	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Total Credits Reported on Form 8586 in Prior Yrs	1	12	N
0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42(J)(5)"
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Amount Subject to Recapture	12	12	N
0240	Unused Credits	13	12	N
0250	Recapture Tax	14	12	N
0260	Carryforward of Low-Income Housing Credit	15	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0270 Interest on Accelerated Portion Recapture Amt	16	12	NO ENTRY
0280 Total Recapture	17	12	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0617" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8689bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips
0130	2	12	N
			Taxable Interest
0140	3	12	N
			Ordinary Dividends
0150	4	12	N
			Taxable Refunds, Credits, or Offsets of Local Tx
0160	5	12	N
			Alimony Received
0170	6	12	N
			Business Income or Loss
0180	7	12	N
			Capital Gain or Loss
0190	8	12	N
			Other Gains or Losses
0200	9	12	N
			IRA Distributions (Taxable Amount)

Field Identification No.		Form Ref.	Length	Field Description	
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0210	Pensions And Annuities (Taxable Amount)	10	12	N	
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N	
0230	Farm Income or Loss	12	12	N	
0240	Unemployment Compensation	13	12	N	
0250	Social Security Benefits (Taxable Amount)	14	12	N	
*0260	Other Income List Statement	15	20	AN or "STMbnn"	
+0270	Other Income Total Amount	15	12	N	
0280	Total Income	16	12	N	--
0290	Clean-Fuel Vehicles Expenses	17	12	N	--
0300	Business Expenses Reservists and Others	18	12	N	
0310	IRA Deduction	19	12	N	--
0320	Student Loan Interest Deduction	20	12	N	
0330	Tuition and Fees Deduction	21	12	N	
0340	Health Savings Account Deduction	22	12	N	
0350	Moving Expenses	23	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0360	One-Half of Self-Employment Tax	24	12	N	
0370	Self-Employed Health Insurance Deduction	25	12	N	
0380	Self-Employed SEP/SIMPLE, and Qualified Plans	26	12	N	
0390	Penalty on Early Withdrawal of Savings	27	12	N	
*0400	Other Adjustments List Statement		20	AN or "STMbnn"	
+0410	Other Adjustments Total Amount		12	N	
0420	Total Adjustments	28	12	N	
0430	Adjusted Gross Income	29	12	N	
0440	Total Tax from Form 1040	30	12	N	
0450	Adjustment to Total Tax Amount	31	12	N	
0460	Adjusted Total Tax Amount	32	12	N	
0470	Adjusted Gross Income from Form 1040	33	12	N	
0480	Divide Line 29 by Line 33	34	6	R	
0490	Tax Allocated to The Virgin Islands	35	12	N	--
0500	VI Tax Withheld	36	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
0510 ES Payments	37	12	N	
0520 Form 4868 Amount	38	12	N	
0530 Total Payments	39	12	N	
0540 Smaller of Allocated Tax or Total Payments	40	12	N	
0550 Overpaid to Virgin Islands	41	12	N	
0560 Refund	42	12	N	
0570 Applied to ES Tax	43	12	N	
0580 Amount Owed to Virgin Islands	44	12	N	
Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0403" for Fixed; "nnnn" for variable format
		4	Value "*****"
0290		6	"FRMbbb"
0291		6	"8801bb"
0292		5	"PG02b"
0293		9	N (Primary SSN)
			Taxpayer Identification Number
0294		1	blank
0295		7	N 0000001
			Form Occurrence Number
0300	27	12	N
			Amount from Line 10
0310	28	12	N
			Amount from Prior Year Sch D, Line 23
0320	29	12	N
			Amount from Prior Year Sch D, Line 19
0330	30	12	N
			Smaller of Lines 28 & 29 Total/Line 4 of Sch D WS
0350	31	12	N
			Smaller of Line 27 or Line 30
0360	32	12	N
			Line 27 Minus Line 31
0370	33	12	N
			Multiply Line 32 by 26% (.26) or by 28% (.28)
0380	34	12	N
			Amount from Prior Year Sch D, Line 28
0390	35	12	N
			Smaller of Line 27 or 28

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0400	Smaller of Line 34 or Line 35	36	12	N	
0410	Amount from Prior Year Sch D, Line 43	37	12	N	
0420	Smaller of Line 36 or Line 37	38	12	N	
0430	Multiply Line 38 by 5% (.05)	39	12	N	
0440	Line 36 minus Line 38	40	12	N	
0455	Enter Qualified 5 Year Gain	41	12	N	--
0465	Enter Smaller of Line 40 or Line 41	42	12	N	--
0470	Multiply Line 42 by 8% (.08)	43	12	N	
0480	Line 42 Minus Line 40	44	12	N	
0490	Multiply Line 44 by 10% (.10)	45	12	N	
0495	Subtract Line 38 from Line 37	46	12	N	
0505	Subtract Line 36 from Line 35	47	12	N	--
0520	Smaller of Line 46 or Line 47	48	12	N	--
0525	Multiply Line 48 by 15% (.15)	49	12	N	
0530	Subtract Line 48 from Line 47	50	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0535	Multiply Line 50 by 20% (.20)	51	12	N
0540	Line 35 Minus Line 31	52	12	N
0545	Multiply Line 52 by 25% (.25)	53	12	N
0550	Add Lines 38, 39, 43, 45, 49, 51, and 53	54	12	N
0600	Multiply Line 27 by 28% (.28)	55	12	N
0610	Enter Smaller of Line 54 or Line 55	56	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0547" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8815bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020 Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
*+0030 Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040 Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank

Field Identification No.		Form Ref.	Length	Field Description
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0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060	Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070	Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080	Eligible Institution City/State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090	Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100	Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110	Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120	Eligible Institution City/State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170	Education Expenses	2	12	N
0180	Nontaxable Benefits	3	12	N
0190	Taxable Expenses	4	12	N
0200	Total Bonds Proceeds	5	12	N
0210	Interest	6	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 59850 or 89750
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0304" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8820bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number 0000001
0010		9	Identifying Number NO ENTRY
0020	1	12	Qualified Clinical Testing Expenses Paid N
0030	2	12	Current Year Credit N
0040	3	12	Flow-through Orphan Drug Credit(s) N
0045	4	12	1041 Portion Amount NO ENTRY
0050	4	12	Current Year Orphan Drug Credit N
0060	5	12	Regular Tax Before Credits N
0070	6	12	Alternative Minimum Tax N
0080	7	12	Regular Tax Plus Alternative Minimum Tax N
0090	8a	12	Foreign Tax Credit N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0105	Credits from Form 1040	8b	12	N

0170	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8d	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8e	12	N
0200	Total Credits	8f	12	N
0210	Net Income Tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N
0250	Greater of Line 11 or Line 12	13	12	N
0260	Subtract Line 13 from Line 9	14	12	N
0270	Orphan Drug Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0322" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8826bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	12	N
			Total Eligible Access Expenditures
@0025	1	6	"STMbnn" or blank
			Controlled Group Schedule Attached
0030	3	12	N
			Subtract Line 2 from Line 1
0040	5	12	N
			Smaller Amount of Line 3 or Line 4
0050	6	12	N
			Multiply Line 5 by 50%
0060	7	12	N
			Disabled Access Credits From Flow- Through Entities
0070	8	12	N
			Current Year Disabled Access Credit
0080	9	12	N
			Regular Tax Before Credits

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Alternative Minimum Tax	10	12	N
0100	Regular Tax Plus Alternative Minimum Tax	11	12	N
0110	Foreign Tax Credit	12a	12	N
0125	Credits from Form 1040	12b	12	N

0190	Possession Tax Credit	12c	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12d	12	N
0210	Qualified Electric Vehicle Credit	12e	12	N
0220	Total Credits	12f	12	N
0230	Net Income Tax	13	12	N
0250	Net Regular Tax	14	12	N
0260	Enter 25% of Excess	15	12	N
0265	Tentative Minimum Tax	16	12	N
0270	Greater of Line 15 or Line 16	17	12	N
0280	Subtract Line 17 from Line 13	18	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0290	Disabled Access Credit Allowed for Current Year	19	12	N
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	Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0292" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8830bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1	12	N
			Qualified enhanced oil recovery costs
0030	2	12	N
			Qualified enhanced oil recovery costs X 15%
0040	3	12	N
			Enhanced oil recovery credits from flow-through
0050	4	12	N
			Current year credit
0060	5	12	N
			Regular tax before credits
0070	6	12	N
			Alternative minimum tax
0080	7	12	N
			Regular Tax Plus Alternative Minimum Tax
0090	8a	12	N
			Foreign tax credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0105	Credits from Form 1040	8b	12	N

0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8d	12	N
0190	Qualified electric vehicle credit	8e	12	N
0200	Total Credits	8f	12	N
0210	Net income tax	9	12	N
0230	Net regular tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative minimum tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	Enhanced oil recovery credit allowed current year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"2712" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8833bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (SSN or ITIN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000010
0010	SSN or ITIN	9	N, (Social Security Number or Individual Taxpayer Identification Number)
0020	Residence Name Line 2	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0030	Residence Street Address	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0040	Residence City	22	AN, Allowable special characters are: space, slash, and hyphen
0050	Residence State Abbreviation	2	A (Standard Postal State Abbreviations)
0060	Residence Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
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0070	Residence Foreign State or Province		35	A, Allowable special character is space
0080	Residence Foreign Postal Code		20	AN, Allowable special character is space
0090	Residence Foreign Country		35	A, Allowable special character is space
0100	U.S. Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0110	U.S. Street Address		35	AN, Allowable special characters are: space, slash, hyphen, and ampersand
0120	U.S. City		22	A, Allowable special character is space
0130	U.S. State Abbreviation		2	A (Standard Postal State Abbreviations)
0140	U.S. Zip Code		12	N (left-justified)
0150	Section 6114 Treaty-Based Return Position Box		1	"X" or blank
0160	Reg Sec 301.7701(b)-7 Treaty-Based Rtn Pos. Box		1	"X" or blank
0170	U.S. Citizen/ Resident or U.S. Incorporated Box		1	"X" or blank
0180	Treaty Country Name	1a	35	AN, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0190	Treaty Article(s)	1b	70	AN, Allowable special characters are: space, comma, period, hyphen, and parentheses
*0200	Internal Revenue Code Prov. Overruled/Modified	2	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0210	Payer Name	3	35	AN, Allowable special characters are: ampersand, plus, hyphen, slash, comma, and space
0220	Payer TIN	3	9	N
0230	Payer Name Line 2	3	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0240	Payer U.S. Street Address	3	35	AN, allowable special characters are: ampersand, hyphen, slash, and comma
0250	Payer U.S. City	3	22	AN, Allowable special character is space
0260	Payer U.S. State	3	2	A (Standare Postal State Abbreviations)
0270	Payer U.S. Zip Code	3	12	N (left-justified)
*0280	Treaty Prov. of Limitation on Benefits Article	4	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0290	Explanation - 1	5	70	AN
0300	Explanation - 2	5	70	AN

Field Identification No.		Form Ref.	Length	Field Description
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0310	Explanation - 3	5	70	AN
0320	Explanation - 4	5	70	AN
0330	Explanation - 5	5	70	AN
0340	Explanation - 6	5	70	AN
0350	Explanation - 7	5	70	AN
0360	Explanation - 8	5	70	AN
0370	Explanation - 9	5	70	AN
0380	Explanation - 10	5	70	AN
0390	Explanation - 11	5	70	AN
0400	Explanation - 12	5	70	AN
0410	Explanation - 13	5	70	AN
0420	Explanation - 14	5	70	AN
0430	Explanation - 15	5	70	AN
0440	Explanation - 16	5	70	AN
0450	Explanation - 17	5	70	AN
0460	Explanation - 18	5	70	AN
0470	Explanation - 19	5	70	AN
0480	Explanation - 20	5	70	AN
0490	Explanation - 21	5	70	AN
0500	Explanation - 22	5	70	AN
0510	Explanation - 23	5	70	AN
0520	Explanation - 24	5	70	AN
0530	Explanation - 25	5	70	AN
0540	Explanation - 26	5	70	AN

Field Identification No.		Form Ref.	Length	Field Description
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0550	Explanation - 27	5	70	AN
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0560	Explanation - 28	5	70	AN
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	Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
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		4	"0496" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8834bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000005
0010		9	Identifying Number NO ENTRY
0015	1(a)	8	Date Vehicle Place in Service 1 YYYYMMDD
0020	2(a)	12	Cost of Vehicle 1 N
0030	3(a)	12	Section 179 expense deduction - 1st vehicle N
0040	4(a)	12	Subtract line 3 from line 2 - 1st vehicle N
0050	5(a)	12	Multiply Line 4 by Appropriate Percent- 1st Vehicle N
0055	6(a)	12	Maximum Credit Per Vehicle 1 N
0060	7(a)	12	Smaller of line 5 or line 6 - 1st vehicle N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank
0070	Cost of Vehicle 2	2(b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5(b)	12	N
0105	Maximum Credit Per Vehicle 2	6(b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank
0120	Cost of Vehicle 3	2(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5(c)	12	N
0155	Maximum Credit Per Vehicle 3	6(c)	12	N
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0170	Add columns (a) through (c) on line 7	8	12	N
0180	Credit From Pass-Through Entities	9	12	N
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0265	Credits from Form 1040	16b	12	N

0330	Possessions tax credit (Form 5735)	16c	12	NO ENTRY
0340	Credit for fuel from a nonconventional source	16d	12	N
0350	Total Credits	16e	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Net regular tax (subtract line 161 from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0504" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0015	1	2	"FY" or blank literal
0020	1	12	N
			Kilowatt hours produced and sold
0030	1	12	N
			Total Kilowatt hours produced and sold
@0035	1	6	"STMbnn" or blank computation
0040	2	12	N
			Phaseout adjustment
0045	2	6	R
			Phaseout adjustment rate
0050	2	12	N
			Total phaseout adjustment
@0055	2	6	"STMbnn" or blank computation

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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0180	Subtract line 11 from line 7	12	12	N	
0190	Credit(s) from flow-through entities	13	12	N	
0195	Form 1041 portion amount	14	12	NO ENTRY	
0200	Current year credit	14	12	N	
0210	Regular tax before credits	15	12	N	
0220	Alternative minimum tax	16	12	N	
0230	Regular Tax Plus Alternative Minimum Tax	17	12	N	
0240	Foreign tax credit	18a	12	N	
0255	Credits from Form 1040	18b	12	N	--
					--
					--
					--
					--
					--
					--
0320	Possessions tax credit (Form 5735)	18c	12	NO ENTRY	--
0330	Credit for fuel from a nonconventional source	18d	12	N	
0340	Qualified electric vehicle credit	18e	12	N	
0350	Total Credits	18f	12	N	
0360	Net income tax	19	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0380 Net Regular Tax	20	12	N
0390 Enter 25% of Excess	21	12	N
0395 Tentative Minimum Tax	22	12	N
0400 Greater of line 21 or line 22	23	12	N
0410 Subtract line 23 from line 19	24	12	N
0420 Renewable electricity credit allowed	25	12	N
Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0448" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8844bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0015	1a	12	N
			Qualified Empowerment Zone Wages
0020	1a	12	N
			Total Qualified Empowerment Zone Wages
0025	1b	12	N
			Qualified Renewal Community Wages
0027	1b	12	N
			Total Qualified Renewal Community Wages
0030	2	12	N
			Add lines 1a and 1b
0040	3	12	N
			Credits from flow- through entities
0050	4	12	N
			Add lines 2 and 3
0060	5	12	N
			Credit from passive activities

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Subtract line 5 from line 4	6	12	N
0080	Passive activity credit allowed	7	12	N
0090	Carryforward of credit	8	12	N
0100	Carryback of credit	9	12	NO ENTRY
0110	1041 portion amount	10	12	NO ENTRY
0120	Current year credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0175	Credits from Form 1040	14b	12	N

0240	Possessions tax credit (Form 5735)	14c	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14d	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Qualified electric vehicle credit	14e	12	N
0270	Total Credits	14f	12	N
0280	Net income tax	15	12	N
0310	Net Regular Tax	16	12	N
0315	Tentative Minimum Tax	17	12	N
0320	Enter 25% of Excess	18	12	N
0325	Multiply line 16 by 75%	19	12	N
0330	Greater of line 18 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	Credit allowed for current year	24	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0328" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8845bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	12	N
			Total of qualified wages
0030	2	12	N
			Calendar year 1993 qualified wages
0040	3	12	N
			Incremental increase (subtract line 2 from line 1)
0050	4	12	N
			Multiply line 3 by 20%
0060	5	12	N
			Indian employment credits from flow- through
0065	6	12	NO ENTRY
			Form 1041 portion amount
0070	6	12	N
			Current year credit
0080	7	12	N
			Regular tax before credits

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Alternative minimum tax	8	12	N
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0125	Credits from Form 1040	10b	12	N

0190	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10d	12	N
0210	Qualified electric vehicle credit	10e	12	N
0220	Total Credits	10f	12	N
0230	Net income tax	11	12	N
0250	Net Regular Tax	12	12	N
0260	Enter 25% of Excess	13	12	N
0265	Tentative Minimum Tax	14	12	N
0270	Greater of line 13 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0290 Indian employment credit allowed for current year	17	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0323" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8846bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0020	1	12	N
			Tips received by employees for services
0030	2	12	N
			Tips not subject to the credit provisions
0040	3	12	N
			Creditable tips (subtract line 2 from line 1)
0050	4	1	"X" or blank
			Tipped Employee(s) Wages Exceeded Maximum Amt
0060	4	12	N
			Multiply line 3 by 7.65%
@0065	4	6	"STMbnn" or blank
			Computation showing amount of tips

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Form 8846 credits from flow-through entities	5	12	N
0080	Current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0135	Credits from form 1040	10b	12	N

0200	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10d	12	N
0220	Qualified electric vehicle credit	10e	12	N
0230	Total Credits	10f	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0270 Enter 25% of Excess	13	12	N
0275 Tentative minimum tax	14	12	N
0280 Greater of line 13 or line 14	15	12	N
0290 Subtract line 15 from line 11	16	12	N
0300 Credit allowed for current year	17	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0292" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8847bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0020	1	12	Total qualified CDC contributions N
0030	2	12	Multiply line 1 by 5%(.05) N
0040	3	12	CDC credits from flow-through entities N
0050	4	12	Current year credit N
0060	5	12	Regular tax before credits N
0070	6	12	Alternative minimum tax N
0080	7	12	Regular Tax Plus Alternative Minimum Tax N
0090	8a	12	Foreign tax credit N

Field Identification No.		Form Ref.	Length	Field Description
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0105	Credits from Form 1040	8b	12	N
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				--
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				--
				--
0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8d	12	N
0190	Qualified electric vehicle credit	8e	12	N
0200	Total Credits	8f	12	N
0210	Net income tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	CDC credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0196	Additional Credit Amounts plus F6251 Amount	5	12	N
0200	Tax (line 2) minus credits (line 3)	6	12	N
0230	Credit allowed for current year	7	12	N
0240	Credit carryforward to next year	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0716" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8860bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
*0020	1(a)	35	AN or "STMbnn"
+0030	1(a)	22	AN
+0040	1(a)	2	A or blank
+0050	1(b)	6	DT (YYYYMM) or blank
			Month/Year Bond Issued-1
+0060	1(c)	12	N
			Outstanding Principal Amount-1
*+0070	1(d)	6	R or "STMbnn"
+0080	1(e)	12	N
			Credit Amount-1
0090	1(a)	35	AN
0100	1(a)	22	AN
0110	1(a)	2	A or blank
0120	1(b)	6	DT (YYYYMM) or blank
			Month/Year Bond Issued-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Outstanding principal Amount-2	1(c)	12	N
0140	Credit Rate-2	1(d)	6	R
0150	Credit Amount-2	1(e)	12	N
0160	Bond Issuer Name-3	1(a)	35	AN
0170	Bond Issuer City-3	1(a)	22	AN
0180	Bond Issuer State-3	1(a)	2	A or blank
0190	Month/Year Bond Issued-3	1(b)	6	DT (YYYYMM) or blank
0200	Outstanding Principal Amount-3	1(c0)	12	N
0210	Credit Rate-3	1(d)	6	R
0220	Credit Amount-3	1(e)	12	N
0230	Bond Issuer Name-4	1(a)	35	AN
0240	Bond Issuer City-4	1(a)	22	AN
0250	Bond Issuer State-4	1(a)	2	A or blank
0260	Month/Year Bond Issued-4	1(b)	6	DT (YYYYMM) or blank
0270	Outstanding Principal Amount-4	1(c)	12	N
0280	Credit Rate-4	1(d)	6	R
0290	Credit Amount-4	1(e)	12	N
0300	Bond Issuer Name-5	1(a)	35	AN
0310	Bond Issuer City-5	1(a)	22	AN
0320	Bond Issuer State-5	1(a)	2	A or blank
0330	Month/Year Bond Issued-5	1(b)	6	DT (YYYYMM) or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	Outstanding Principal Amount-5	1(c)	12	N
0350	Credit Rate-5	1(d)	6	R
0360	Credit Amount-5	1(e)	12	N
*0370	QZA Bond Credit from Corp.	2a	12	N or "STMbnn"
+0380	S Corp. EIN	2b	9	N or blank
0390	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N

0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	General Business Credit	7f	12	N
0560	Credit for Prior Year Minimum Tax	7g	12	N
0570	Total Credits	7h	12	N
0580	Net Income Tax	8	12	N
0590	Allowable Credit	9	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0352" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8861bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified first- year wages	1a	12	N
0030 Total qualified first-year wages	1a	12	N
0040 Qualified second- year wages	1b	12	N
0050 Total qualified second-year wages	1b	12	N
0060 Add lines 1a and 1b	2	12	N
@0065 Group credit division schedule	2	6	"STMbnn" or blank
@0067 Line 2 difference statement	2	6	"STMbnn" or blank
0070 Welfare-to-work credit (s) flow- through entities	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0075	Form 1041 portion amount	4	12	NO ENTRY
0080	Current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0135	Credits from Form 1040	8b	12	N
				--
				--
				--
				--
				--
				--
0200	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8d	12	N
0220	Qualified electric vehicle credit	8e	12	N
0230	Total Credits	8f	12	N
0240	Net income tax	9	12	N
0260	Net Regular Tax	10	12	N
0270	Enter 25% of Excess	11	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0275 Tentative Minimum Tax	12	12	N
0280 Greater of line 11 or line 12	13	12	N
0290 Subtract line 13 from line 9	14	12	N
0300 Welfare-to-work credit allowed for current year	15	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0705" for Fixed; "nnnn" for variable format
		4	Value "****"
2470		6	"FRMbbb"
2471		6	"8865bb"
2472		5	"PG03b"
2473		9	N (Primary SSN)
			Number
2474		1	Blank
2475		7	N 0000001 - 0000005
*2480	SCH D 1(a)	15	AN, "STCGL", or blank
+2490	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500	SCH D 1(c)	8	YYYYMMDD
+2510	SCH D 1(d)	12	N, or "EXPIRED"
+2520	SCH D 1(e)	12	N, or "EXPIRED"
			Basis
+2530	SCH D 1(f)	12	N
2540	SCH D 1(a)	15	AN
			Property - 2
2550	SCH D 1(b)	8	'See 1st Occ.'
			2
2560	SCH D 1(c)	8	YYYYMMDD
			Sold - 2
2570	SCH D 1(d)	12	N, or "EXPIRED"
			Sold - 2

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
2580	S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"	
2590	S-T Gain or Loss - 2	SCH D 1(f)	12	N	
2600	S-T Description of Property - 3	SCH D 1(a)	15	AN	--
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'	
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD	
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"	
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"	
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N	
2660	S-T Description of Property - 4	SCH D 1(a)	15	AN	--
2670	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'	
2680	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD	
2690	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"	
2700	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"	
2710	S-T Gain or Loss - 4	SCH D 1(f)	12	N	
2715	Reserved		6	Blank	--
2720	S-T Capital Gain From Installment Sales	SCH D 2(f)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3(f)	12	N	
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4(f)	12	N	--
2750	Net S-T Capital Gain (Loss)	SCH D 5(f)	12	N	-- --
*2760	L-T Description of Property	SCH D 6(a)	15	AN or "LTCGL" or blank	
+2770	L-T Date Acquired	SCH D 6(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"	
+2780	L-T Date Sold	SCH D 6(c)	8	YYYYMMDD	
+2790	L-T Sales Price	SCH D 6(d)	12	N, or "EXPIRED"	
+2800	L-T Cost or Other Basis	SCH D 6(e)	12	N, or "EXPIRED"	
+2810	L-T Gain or Loss	SCH D 6(f)	12	N	
2830	L-T Description of Property - 2	SCH D 6(a)	15	AN	--
2840	L-T Date Acquired - 2	SCH D 6(b)	8	'See 1st Occ.'	
2850	L-T Date Sold - 2	SCH D 6(c)	8	YYYYMMDD	
2860	L-T Sales Price - 2	SCH D 6(d)	12	N, or "EXPIRED"	
2870	L-T Cost or Other Basis - 2	SCH D 6(e)	12	N, or "EXPIRED"	
2880	L-T Gain or Loss - 2	SCH D 6(f)	12	N	--

Field Identification No.		Form Ref.	Length	Field Description	
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2900	L-T Description of Property - 3	SCH D 6(a)	15	AN	
2910	L-T Date Acquired - 3	SCH D 6(b)	8	'See 1st Occ.'	
2920	L-T Date Sold - 3	SCH D 6(c)	8	YYYYMMDD	
2930	L-T Sales Price - 3	SCH D 6(d)	12	N, or "EXPIRED"	
2940	L-T Cost or Other Basis - 3	SCH D 6(e)	12	N, or "EXPIRED"	
2950	L-T Gain or Loss - 3	SCH D 6(f)	12	N	
2970	L-T Description of Property - 4	SCH D 6(a)	15	AN	--
2980	L-T Date Acquired - 4	SCH D 6(b)	8	'See 1st Occ.'	
2990	L-T Date Sold - 4	SCH D 6(c)	8	YYYYMMDD	
3000	L-T Sales Price - 4	SCH D 6(d)	12	N, or "EXPIRED"	
3010	L-T Cost or Other Basis - 4	SCH D 6(e)	12	N, or "EXPIRED"	
3020	L-T Gain or Loss - 4	SCH D 6(f)	12	N	
3035	Reserved		6	Blank	--
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 7(f)	12	N	
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N	--
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 9(f)	12	N	--

Field Identification No.		Form Ref.	Length	Field Description
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3100	Capital Gain Distributions	SCH D10(f)	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D11(f)	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0967" for Fixed; "nnnn" for variable format
		4	Value "*****"
3140		6	"FRMbbb"
3141		6	"8865bb"
3142		5	"PG04b"
3143		9	N (Primary SSN)
3143			Taxpayer Identification Number
3144		1	Blank
3145		7	N 0000001 - 0000005
3150	SCH K 1	12	N Ordinary Business Income (Loss)
3160	SCH K 2	12	N Net Income (Loss) From Rental
3170	SCH K 3a	12	N Gross Income From Other Rental Activities
3180	SCH K 3b	12	N Expenses from Other Rental Activities
@3185	SCH K 3b	6	"STMbnn" or blank Expenses (Attach Schedule)
3190	SCH K 3c	12	N Net Income (Loss) from Other Rental Activities
3195	SCH K 4	12	N Guaranteed Payments
3200	SCH K 5	12	N Interest Income
3210	SCH K 6a	12	N Ordinary Dividends

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
3215	Qualified Dividends	SCH K 6b	12	N	
3220	Royalty Income	SCH K 7	12	N	
3230	Net S-T Capital Gain (Loss)	SCH K 8	12	N	--
3240	Net L-T Capital Gain (Loss)	SCH K 9a	12	N	--
3250	Collectibles (28%) Gain (Loss)	SCH K 9b	12	N	
3260	Unrecaptured Section 1250 Gain	SCH K 9c	12	N	
3270	Net Section 1231 Gain (Loss)	SCH K 10	12	N	
3280	Other Income (Loss)	SCH K 11	12	N	--
@3285	Other Income (Loss) (Attach Schedule)	SCH K 11	6	"STMBnn" or blank	
3290	Section 179 Deduction	SCH K 12	12	N	
3300	Contributions	SCH K 13a	12	N	
@3305	Contributions (Attach Schedule)	SCH K 13a	6	"STMBnn" or blank	
3310	Deductions Related to Portfolio Income	SCH K 13b	12	N	
@3315	Deductions Related to Portfolio Income (Itemize)	SCH K 13b	6	"STMBnn" or blank	
3320	Investment Interest Expense	SCH K 13c	12	N	
3330	Section 59(e)(2) Expenditures Type	SCH K 13d	20	AN	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3340	Section 59(e)(2) Expenditures Amount	SCH K 13d	12	N
3350	Other Deductions	SCH K 13e	12	N
@3355	Other Deductions (Attach Schedule)	SCH K 13e	6	"STMBnn" or blank
3360	Self-employment Net Earnings	SCH K 14a	12	N
3370	Farming or Fishing Gross Income	SCH K 14b	12	N
3380	Nonfarm Gross Income	SCH K 14c	12	N
3390	Low-income Housing Credit-Section 42(J)(5)	SCH K 15a	12	N
@3395	Line 15a Attachment	SCH K 15a	6	"STMBnn" or blank
3400	Low-income Housing Credit Other	SCH K 15b	12	N
@3405	Line 15b Attachment	SCH K 15b	6	"STMBnn" or blank
*3410	Rehabilitation Expenditures Rental Real Estate	SCH K 15c	12	N or "STMBnn" or blank
3420	Statement Reference - BMF Use Only	SCH K 15c	6	Blank
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMBnn" or blank
+3440	Type of Rental Credit	SCH K 15d	15	AN
3450	Statement Reference - BMF Use Only	SCH K 15d	6	Blank
*3460	Other Rental Credits	SCH K 15e	12	N or "STMBnn" or blank
+3470	Type of Other Rental Credit	SCH K 15e	15	AN

Field Identification No.		Form Ref.	Length	Field Description
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3480	Statement Reference - BMF Use Only	SCH K 15e	6	Blank
*3490	Other Credits	SCH K 15f	12	N or "STMbnn" or blank
+3500	Type of Other Credit	SCH K 15f	15	AN
3510	Statement Reference - BMF Use Only	SCH K 15f	6	Blank
3520	Name of Foreign Country or U.S. Possession	SCH K 16a	35	AN
@3525	Foreign Country Attachment	SCH K 16a	6	"STMbnn" or blank
3530	Gross Income from All Sources	SCH K 16b	12	N
3540	Gross Income Sourced at Partner Level	SCH K 16c	12	N
@3545	Schedule of Reductions	SCH K 16c	6	"STMbnn" or blank
3550	Passive Income	SCH K 16d	12	N
3560	Listed Categories Income	SCH K 16d	12	N
@3565	Listed Categories Income (Attach Schedule)	SCH K 16d	6	"STMbnn" or blank
3570	General Limitation Income	SCH K 16f	12	N
3580	Interest Expense at Partner Level	SCH K 16g	12	N
3590	Other at Partner Level	SCH K 16h	12	N
3600	Passive Deductions	SCH K 16i	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3610	Listed Categories Deductions	SCH K 16j	12	N
@3615	Listed Categories Deductions (Attach Schedule)	SCH K 16j	6	"STMbnn" or blank
3620	General Limitation Deductions	SCH K 16k	12	N
3630	Foreign Taxes (Paid)	SCH K 16l	1	"X" or blank
3640	Foreign Taxes (Accrued)	SCH K 16l	1	"X" or blank
3650	Total Foreign Taxes	SCH K 16l	12	N
@3655	Total Foreign Taxes Attachment	SCH K 16l	6	"STMbnn" or blank
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMbnn" or blank
3670	Depreciation Adjustment	SCH K 17a	12	N
3680	Adjusted Gain or Loss	SCH K 17b	12	N
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMbnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMbnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMbnn" or blank
3720	Other Items	SCH K 17f	12	N
@3725	Other Items (Attach Schedule)	SCH K 17f	6	"STMbnn" or blank
3730	Tax-Exempt Interest Income	SCH K 18a	12	N
3740	Other Tax-Exempt Income	SCH K 18b	12	N
3745	Nondeductible Expenses	SCH K 18c	12	N
3750	Distributions of Money	SCH K 19a	12	N
@3755	Adjusted Basis & FMV of Securities (Attach)	SCH K 19a	6	"STMbnn" or blank
3760	Distributions Other property	SCH K 19b	12	N
@3765	Adjusted Basis & FMV of Property (Attach)	SCH K 19b	6	"STMbnn" or blank
3770	Investment Income	SCH K 20a	12	N
3780	Investment Expenses	SCH K 20b	12	N
@3785	Other Items & Amounts (Attach Schedule)	SCH K 20c	6	"STMbnn" or blank
@3789	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0805" for Fixed; "nnnn" for variable format
		4	Value "*****"
3790		6	"FRMbbb"
3791		6	"8865bb"
3792		5	"PG05b"
3793		9	N (Primary SSN)
			Taxpayer Identification Number
3794		1	Blank
3795		7	N 0000001 - 0000005
			Form Occurrence Number
3800	SCH L 1(b)	12	N
			Cash Beginning Of Tax Year
3810	SCH L 1(d)	12	N
			Cash End Of Tax Year
3820	SCH L2a(a)	12	N
			Trade Notes Beginning Of Tax Year
3830	SCH L2a(c)	12	N
			Trade Notes End Of Tax Year
3840	SCH L2b(a)	12	N
			Less Allowance For Bad Debts Beg. Of Tax Year
3850	SCH L2b(b)	12	N
			Less Allowance For Bad Debts Beg. Of Tax Year
3860	SCH L2b(c)	12	N
			Less Allowance For Bad Debts End Of Tax Year

Field Identification No.		Form Ref.	Length	Field Description
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3870	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(d)	12	N
3880	Inventories Beginning Of Tax Year	SCH L 3(b)	12	N
3890	Inventories End Of Tax Year	SCH L3(d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6(b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" OR BLANK
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L 7(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7(d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8(b)	12	N
3990	Other Investments End Of Tax Year	SCH L 8(d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" OR BLANK
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N
4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" OR BLANK

Field Identification No.		Form Ref.	Length	Field Description
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4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" OR BLANK
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" OR BLANK
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N
4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1461" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "SCHbK1"
0001		6	Schedule Type "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001 - 0000010
0010		8	Tax Year Beginning YYYYMMDD
0020		8	Tax Year Ending YYYYMMDD
0030		1	Final K-1 "X" or blank
0040		1	Amended K-1 NO ENTRY
			--
			--
			--
			--
			--
0100	A	9	Partnership's Identifying Number (EIN or SSN) N, or "FOREIGNUS"
0110	B	35	Partnership's Name 1 AN
0120	B	35	Partnership's Name 2 AN
0130	B	35	Partnership's Address 1 AN

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership Foreign Country	B	22	AN
0180	Partnership's State	B	2	A or ".b"
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
				--
				--
				--
				--
				--
				--
				--
				--
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
0360	Partner Foreign City, State or Province	D	35	AN

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Partner's % of Capital EOY	E	6	R or blank
0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0690	Other Explanation	F	6	"STMbnn" or blank

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	Ordinary Business Income (Loss)	1	12	N
0810	Rental Real Estate Income (Loss)	2	12	N
0820	Other Rental Income (Loss)	3	12	N
0830	Guaranteed Payments	4	12	N
0840	Interest Income	5	12	N
0850	Ordinary Dividends	6a	12	N
0860	Qualified Dividends	6b	12	N
0870	Royalties	7	12	N
0880	Short Term Capital Gain (Loss)	8	12	N
0890	Long Term Capital Gain (Loss)	9a	12	N
0900	Collectibles (28%) Gain (Loss)	9b	12	N
0910	Unrecaptured Section 1250 Gain	9c	12	N
0920	Section 1231 Gain (Loss)	10	12	N
*1100	Other Income Code 1	11	6	A or "STMbnn" or blank
+1110	Other Income Amount 1	11	12	N
1120	Other Income Code 2	11	1	A or blank
1130	Other Income Amount 2	11	12	N
1140	Other Income Code 3	11	1	A or blank

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1150	Other Income Amount 3	11	12	N
1160	Other Income Code 4	11	1	A or blank
1170	Other Income Amount 4	11	12	N
1180	Other Income Code 5	11	1	A or blank
1190	Other Income Amount 5	11	12	N
@1200	Other Income Attached Schedule(s)	11	6	"STMbnn" or blank
1210	Additional Lines Statement-BMF Use	11	6	Blank
1220	Section 179 Deduction	12	12	N
*1300	Other Deductions Code 1	13	6	A or "STMbnn" or blank
+1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1380 Other Deductions Code 5	13	1	A or blank
1390 Other Deductions Amount 5	13	12	N
@1400 Other Deductions Attached Schedule(s)	13	6	"STMbnn" or blank
1410 Additional Lines Statement-BMF Use	13	6	Blank
*1430 Self-employment Code 1	14	6	A or "STMbnn" or blank
+1440 Self-employment Amount 1	14	12	N
1450 Self-employment Code 2	14	1	A or blank
1460 Self-employment Amount 2	14	12	N
1470 Self-employment Code 3	14	1	A or blank
1480 Self-employment Amount 3	14	12	N
*1500 Credits & Credit Recapture Code 1	15	6	A or "STMbnn" or blank
+1510 Credits & Credit Recapture Amount 1	15	12	N
1520 Credits & Credit Recapture Code 2	15	1	A or blank
1530 Credits & Credit Recapture Amount 2	15	12	N
1540 Credits & Credit Recapture Code 3	15	1	A or blank
1550 Credits & Credit Recapture Amount 3	15	12	N

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

Field Identification No.	Form Ref.	Length	Field Description		
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1560	Credits & Credit Recapture Code 4	15	1	A or blank	
1570	Credits & Credit Recapture Amount 4	15	12	N	
@1600	Other Credits/ Recapture Attach Schedule(s)	15	6	"STMbnn" or blank	
1610	Additional Lines Statement-BMF Use	15	6	Blank	
*1700	Foreign Transactions Code 1	16	6	A or "STMbnn" or blank	
+1710	Foreign Transactions Amount 1	16	12	N	
1720	Foreign Transactions Code 2	16	1	A or blank	
1730	Foreign Transactions Amount 2	16	12	N	
1740	Foreign Transactions Code 3	16	1	A or blank	
1750	Foreign Transactions Amount 3	16	12	N	
1760	Foreign Transactions Code 4	16	1	A or blank	
1770	Foreign Transactions Amount 4	16	12	N	
1780	Foreign Transactions Code 5	16	1	A or blank	
1790	Foreign Transactions Amount 5	16	12	N	

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

Field Identification No.	Form Ref.	Length	Field Description
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1800 Foreign Transactions Code 6	16	1	A or blank
1810 Foreign Transactions Amount 6	16	12	N
1820 Foreign Transactions Code 7	16	1	A or blank
1830 Foreign Transactions Amount 7	16	12	N
@1840 Other Foreign Trans Attached Sehedule(s)	16	6	"STMbnn" or blank
1850 Additional Lines Statement-BMF Use	16	6	Blank
*1900 Alternative Minimum Tax code 1	17	6	A or "STMbnn" or blank
+1910 Alternative Minimum Tax Amount 1	17	12	N
1920 Alternative Minimum Tax Code 2	17	1	A or blank
1930 Alternative Minimum Tax Amount 2	17	12	N
1940 Alternative Minimum Tax Code 3	17	1	A or blank
1950 Alternative Minimum Tax Amount 3	17	12	N
1960 Alternative Minimum Tax Code 4	17	1	A or blank
1970 Alternative Minimum Tax Amount 4	17	12	N
@1980 Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1990	Additional Lines Statement-BMF Use	17	6	Blank
*2100	Tax-exempt Income Code 1	18	6	A or "STMbnn" or blank
+2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
*2200	Distributions Code 1	19	6	A or "STMbnn" or blank
+2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
*2300	Other Information Code 1	20	6	A or "STMbnn" or blank
+2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@2420	Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
2430	Additional Lines Statement-BMF Use	20	6	Blank
@2500	Schedule K-1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0742" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8874bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
*0020	1(a)	35	CDE Name-1 AN or "STMbnn"
+0030	1(a)	35	CDE Street Address-1 AN
*+0040	1(a)	22	CDE City-1 AN or "STMbnn"
+0050	1(a)	2	CDE State-1 A
+0060	1(a)	12	CDE Zip Code-1 N (left-justified)
+0070	1(b)	9	CDE ID Number-1 N
+0080	1(c)	8	Date of Initial Investment-1 DT
+0090	1(d)	12	Equity Investment Amount-1 N
*0095	1(e)	6	Credit Rate-1 R
*+0100	1(f)	12	Credit-1 N or "STMbnn" or Blank
0110	1(a)	35	CDE Name-2 AN
0120	1(a)	35	CDE Street Address-2 AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	CDE City-2	1(a)	22	AN
0140	CDE State-2	1(a)	2	A or blank
0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0185	Credit Rate-2	1(e)	6	R
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0275	Credit Rate-3	1(e)	6	R
0280	Credit-3	1(f)	12	N
0285	EIN of Pass-Through Entity	2	9	N or "SEEBATTAC" or blank
0290	New Markets Credits from Pass-Through Entities	2	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0295	More Than One Pass-Through Entity	2	6	"STMbnn" or blank
0300	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N

0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N
0550	Total Credits	7f	12	N
0560	Net Income Tax	8	12	N
0570	Net Regular Tax	9	12	N
0580	Enter 25% of Excess	10	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0590 Tentative Minimum Tax	11	12	N
0600 Greater of Line 10 or Line 11	12	12	N
0610 Subtract Line 12 from Line 8	13	12	N
0620 New Markets Credit Allowed for Current Year	14	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0310" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8881bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0020	1	12	Qualified Startup Costs Incurred N
0030	2	12	Half of Startup Costs N
@0035	2	6	Group Credit Division Schedule "STMbnn" or blank
0040	3	12	Form 8881 Credits from Pass-Through Entities N
0050	4	12	Add Lines 2 and 3 N
0060	5	12	Current Year Credit N
0100	6	12	Regular Tax Before Credits N
0110	7	12	Alternative Minimum Tax N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Regular Tax Plus Alternative Minimum Tax	8	12	N
0130	Foreign Tax Credit	9a	12	N
0145	Credits from Form 1040	9b	12	N
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				--
				--
				--
				--
				--
0220	Possessions Tax Credit (Form 5735)	9c	12	NO ENTRY
0230	Credit for Fuel from a Nonconventional Source	9d	12	N
0240	Qualified Electric Vehicle Credit	9e	12	N
0250	Total Credits	9f	12	N
0260	Net Income Tax	10	12	N
0270	Net Regular Tax	11	12	N
0280	Enter 25% of Excess	12	12	N
0290	Tentative Minimum Tax	13	12	N
0300	Greater of Line 12 or Line 13	14	12	N
0310	Subtract Line 14 from Line 10	15	12	N
0320	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0355" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8882bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	12	N
			Qualified Child care Facility Expenditures
0030	2	12	N
			25% of Facility Expenditures
0040	3	12	N
			Qualified Child Care Resource Expenditures
0050	4	12	N
			10% of Resource Expenditures
*0055	5	9	N or "STMbnn" or Blank
			EIN of Pass-Through Entity
0060	5	12	N
			Credits from Pass- Through Entities
0070	6	12	N
			Add Lines 2, 4 and 5
0080	7	12	NO ENTRY
			1041 Portion
0090	7	12	N
			Current Year Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0100	How Group Credit Divided Statement	7	6	"STMbnn" or blank
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0195	Credits from Form 1040	11b	12	N
				--
				--
				--
				--
				--
				--
0270	Possessions Tax Credit (Form 5735)	11c	12	NO ENTRY
0280	Credit for Fuel from a Nonconventional Source	11d	12	N
0290	Qualified Electric Vehicle Credit	11e	12	N
0300	Total Credits	11f	12	N
0310	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	Enter 25% of Excess	14	12	N
0340	Tentative Minimum Tax	15	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0350 Greater of Line 14 or Line 15	16	12	N
0360 Subtract Line 16 from Line 12	17	12	N
0370 Credit Allowed for Current Year	18	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0424" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8884bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0020	1a	12	Qualified NYLZ Wages 120-400 Hours N
0030	1a	12	Total Qualified NYLZ Wages 120-400 Hours N
0040	1b	12	Qualified NYLZ Wages Over 400 Hours N
0050	1b	12	Total Qualified NYLZ Wages Over 400 Hours N
@0055	2	6	Group Credit Division Schedule "STMbnn" or blank
0060	2	12	Total NYLZ Wages N
@0065	2	6	Reduced Deduction Explanation "STMbnn" or blank
0070	3	12	Credits from Pass- Through Entities N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Wages Plus Pass-Through Credits	4	12	N
0090	NYLZ Business Employee Credit Included	5	12	N
0100	Line 4 Minus Line 5	6	12	N
0110	NYLZ Business Employee Credit Allowed	7	12	N
0120	Carryforward of Credit	8	12	N
0130	Carryback of Credit	9	12	NO ENTRY
0140	1041 Portion Amount	10	12	NO ENTRY
0150	Current Year Credit	10	12	N
0170	Regular Tax Before Credits	11	12	N
0180	Alternative Minimum Tax	12	12	N
0190	Regular Tax Plus Alternative Minimum Tax	13	12	N
0200	Foreign Tax Credit	14a	12	N
0215	Credits from Form 1040	14b	12	N

0290	Possessions Tax Credit (Form 5735)	14c	12	NO ENTRY

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0300 Credit for Fuel from a Nonconventional Source	14d	12	N
0310 Qualified Electric Vehicle Credit	14e	12	N
0320 Total Credits	14f	12	N
0330 Net Income Tax	15	12	N
0340 Net Regular Tax	16	12	N
0350 Enter 25% of Excess	17	12	N
0360 Subtract Line 17 from Line 15	18	12	N
0370 General Business Credit	19	12	N
0380 Subtract Line 19 from Line 18	20	12	N
0390 Credit Allowed for Current Year	21	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0735" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8886bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000010
			Form Occurrence Number
0010		9	NO ENTRY
0020		1	"X" or blank
			Protective Disclosure Indicator
*0030	1a	35	AN or "STMbnn"
+0040	1b	11	N or blank
			Tax Shelter Registration Number
0050	1b	6	Blank
			List of Tax Shelter Numbers - BMF Use
0100	2a	1	"X" or blank
0110	2b	1	"X" or blank
			Confidential Transaction
0120	2c	1	"X" or blank
			Transaction with Contractual Protection
0130	2d	1	"X" or blank
			Loss Transaction

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Transaction with Significant Book- Tax Difference	2e	1	"X" or blank
0150	Transaction with Brief Asset Holding Period	2f	1	"X" or blank
0200	Identify Listed Transaction	3	35	AN
0205	Statement Reference - BMF Use Only	3	6	Blank
0220	Number of Transactions on Form	4	3	N
0230	Name of Other Entity	5	35	AN
0240	EIN of Other Entity	5	9	N or blank
*0300	Person Paid Fee Name 1	6a	35	AN or "STMbnn" or blank
+0310	Street Address 1	6b	35	AN or blank
+0320	City 1	6b	22	A or blank
+0330	State 1	6b	2	A (Standard Postal State Abbreviation) or blank
+0340	Zip Code 1	6b	12	N (left-justified) or blank
0350	Person Paid Fee Name 2	6a	35	AN or blank
0360	Street Address 2	6b	35	AN or blank
0370	City 2	6b	22	A or blank
0380	State 2	6b	2	A (Standard Postal State Abbreviation) or blank
0390	Zip Code 2	6b	12	N (left-justified) or blank

Reportable Transaction Disclosure
Statement

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0400 Person Paid Fee Name 3	6a	35	AN or blank
0410 Street Address 3	6b	35	AN or blank
0420 City 3	6b	22	A or blank
0430 State 3	6b	2	A (Standard Postal State Abbreviation) or blank
0440 Zip Code 3	6b	12	N (left-justified) or blank
0450 Person Paid Fee Name 4	6a	35	AN or blank
0460 Street Address 4	6b	35	AN or blank
0470 City 4	6b	22	A or blank
0480 State 4	6b	2	A (Standard Postal State Abbreviation) or blank
0490 Zip Code 4	6b	12	N (left-justified) or blank
0500 Person Paid Fee Name 5	6a	35	AN or blank
0510 Street Address 5	6b	35	AN or blank
0520 City 5	6b	22	A or blank
0530 State 5	6b	2	A (Standard Postal State Abbreviation) or blank
0540 Zip Code 5	6b	12	N (left-justified) or blank
0545 Statement Reference - BMF Use Only	6b	6	Blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1728" for Fixed; "nnnn" for variable format
		4	Value "*****"
0600		6	"FRMbbb"
0601		6	"8886bb"
0602		5	"PG02b"
0603		9	N (Primary SSN)
			Number
0604		1	blank
0605		7	N 0000010
0700	7	560	AN or blank
0750	8	560	AN or blank
			Benefits
0800	9	560	AN or blank
			Benefits
@0900		6	"STMbnn" or Blank
			Statement
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0210" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8889bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	N
			SSN of HSA Account Beneficiary
0020	1	12	N
			HSA Contributions
0030	2	12	N
			Limitation from Worksheet
0035	2	1	"X" or blank
			Coverage under Higher Deductible
0040	3	12	N
			Contribution to Archer MSA
0050	4	12	N
			Employer Contribution
0060	5	12	N
			Add Lines 3 and 4
0070	6	12	N
			Subtract Line 5 from Line 2
0080	7	12	N
			HSA Deduction
0090	8a	12	N
			Total Distributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Rollover Distribution	8b	12	N
0110	Subtract Line 8b from Line 8a	8c	12	N
0120	Unreimbursed Qualified Medical Expenses	9	12	N
0130	Taxable HSA Distributions	10	12	N
0140	Exceptions to Additional 10% Tax	11a	1	"X" or blank
0150	Additional 10% Tax	11b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0452" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8891bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	Plan Custodian Name	1	70	AN
0030	Plan Account Number	2	30	AN
0040	Plan Custodian Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0050	Plan Custodian City	3	22	AN, Allowable special characters are: space, slash, and hyphen
0060	Plan Custodian State Abbreviation	3	2	A (Standard Postal State Abbreviations)
0070	Plan Custodian Zip Code	3	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Plan Custodian Foreign State or Province	3	35	A, Allowable special character is space
0090	Plan Custodian Foreign Postal Code	3	20	AN, Allowable special character is space
0100	Plan Custodian Foreign Country	3	35	A, Allowable special character is space
0110	Registered Retirement Savings Plan Box	4	1	"X" or blank
0120	Registered Retirement Income Fund Box	4	1	"X" or blank
0130	Beneficiary Plan Status Box	5	1	"X" or blank
0140	Annuitant Plan Status Box	5	1	"X" or blank
0150	Previous U.S. Tax Deferral Elect "Yes" Box	6a	1	"X" or blank
0160	Previous U.S. Tax Deferral Elect "No" Box	6a	1	"X" or blank
0170	First Year U.S. Tax Deferral Elect	6b	4	"nnnn" or blank
0180	U.S. Tax Deferral New Elect Box	6c	1	"X" or blank
0190	Current Year Plan Distributions	7a	12	N
0200	Current Year Plan Taxable Distributions	7b	12	N
0210	Year End Plan Balance	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Current Year Plan Contributions	9	12	N
0230	Current Year Undistributed Interest	10a	12	N
0240	Current Year Undistributed Ordinary Dividends	10b	12	N
0250	Current Year Undistributed Qualified Dividends	10c	12	N
0260	Current Year Undistributed Capital Gains	10d	12	N
*0270	Current Year Undistrib Other Income List Statement	10e	20	AN or "STMbnn"
+0280	Current Year Undistrib Other Income Total Amount	10e	12	N
	Record Terminus Character		1	Value "#"

STCGL Short-Term Capital Gain/Loss Transaction

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0117"
		4	Value "*****"
0000		6	"STCGLb"
0001		6	"SCHbbD" or "8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	Blank
0005		7	SCH D "0000001" or 8865 "0000001-0000005"
0010		7	0000001-0005000 Transaction Occurrence Number
0020	1(a)	15	AN S-T Description of Property
0040	1(b)	8	DT, or "VARIOUS" S-T Date Acquired
0060	1(c)	8	DT, or "BANKRUPT", or "WORTHLESS" S-T Date Sold
0080	1(d)	12	N, or "EXPIRED", or "WORTHLESS" S-T Sales Price
0100	1(e)	12	N, or "EXPIRED" S-T Cost or Other Basis
0120	1(f)	12	N S-T Gain or (Loss)
			--
		1	Value "#" Record Terminus Character

LTCGL		Long-Term Capital Gains/Loss Transaction		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----
		4	"0117"	
		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)	15	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 "#"	