

July 2, 2004

Publication 1346 Part II - RECORD LAYOUTS

DRAFT Release 2

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 may change again in future updates.**

1. Form 1040 Page 1
 - New Byte Count: 1417
 - Added New Seq: 0164, 0165, 0390, 0391, 0392, 0393
 - Seq 0140: Deleted (4 and Exemption Spouse "X") from the Field Description
2. Form 1040 Page 2
Allocation Record: **New Form**
 - New Byte Count: 1155
 - Added New Seq: 1317
 - Seq 1360: Added "SNNNNNNNN" to the Field Description
3. Form 1040A Page 1
 - New Byte Count: 1059
 - Added New Seq: 0164, 0165
 - Seq 0140: Deleted (4 and Exemption Spouse "X") from the Field Description
4. Form 1040A Page 2
 - Seq 1360: Added "SNNNNNNNN" to the Field Description
5. Form 1040EZ
 - Seq 1360: Added "SNNNNNNNN" to the Field Description
6. Schedule E Page 2
 - Seqs 1200, 1260, 1320: Changed the Field Description to (AN, "PYA", "UPE", or "STMbnn")
7. Form W-2
 - New Byte Count: 0951
 - Added New Seqs : 0300 and 0302
 - Seq 0490: Changed the Form Ref. to 15
 - Seq 0500: Changed the Form Ref. to 15
 - Seq 0510: Re-sequenced to Seq 0515; Changed the Form Ref. to 16
 - Seq 0520: Changed the Form Ref. to 17
 - Seq 0525: Changed the Form Ref. to 18
 - Seq 0527: Changed the Form Ref. to 19
 - Seq 0530: Changed the Form Ref. to 20
 - Seq 0540: Changed the Form Ref. to 15
 - Seq 0550: Changed the Form Ref. to 15
 - Seq 0560: Changed the Form Ref. to 16
 - Seq 0570: Changed the Form Ref. to 17

Form W-2 continued

- Seq 0575: Changed the Form Ref. to 18
- Seq 0577: Changed the Form Ref. to 19
- Seq 0580: Changed the Form Ref. to 20

8. Form 2441 Page 1

- New Byte Count: 0539
- Seqs 0010, 0060: Extended the Length to 19
- Seqs 0030, 0080: Extended the Length to 29

9. Form 2441 Page 2

- New Byte Count: 0295
- Deleted Old Seqs: 0410, 0420, 0440, 0450, 0460, 0465, and 0470
- Added New Seqs: 0500, 0510, 0520, 0530, 0540, 0545, 0550, 0570, 0580, 0590, 0600, 0610, and 0620

10. Schedule 2 Page 1

- New Byte Count: 0539
- Seqs 0010, 0060: Extended the Length to 19
- Seqs 0030, 0080: Extended the Length to 29
- Seqs 0040, 0090: Changed the Field Description to (AN, "STMbnn" or "TAXEXEMPT")
- Deleted Seq 0333 and added the old Seq 0332 back
- Seq 0335: Changed the Identification to "AMT Worksheet Amount"

11. Schedule 2 Page 2

- Seq 0410: Re-sequenced to Seq 0550
- Seq 0420: Re-sequenced to Seq 0570
- Seq 0440: Re-sequenced to Seq 0580
- Seq 0450: Re-sequenced to Seq 0590
- Seq 0460: Re-sequenced to Seq 0600
- Seq 0465: Re-sequenced to Seq 0610
- Seq 0470: Re-sequenced to Seq 0620

12. Form 8396

- Seq 0145: Changed the Form Ref. to 10
- Seq 0150: Changed the Identification to "Credits Plus F6251 Amount"; Changed the Form Ref. to 11
- Seq 0151: Re-sequenced to Seq 0143; changed the Form Ref. to 9

13. Form 8582 Page 2

- New Byte Count: 1994
- Added New Seqs: 0247, 0590, 0890, 1555, 1895

14. Form 8582 Page 3

- New Byte Count: 0746
- Added New Seqs: 2167, 2445

15. Form 8814

- New Byte Count: 0312
- Added New Seq: 0195
- Seqs 0212, 0216: Changed the amount in the Identification from \$750 to \$800

16. Form 8829
 - Seq 0005: Changed the number of occurrences from 8 to 32
17. Form 8862 Page 1
 - **Completely revised**
 - *****Form 8862 Page 2 has been removed for TY 2004.**
18. Form 8865 Page 1
 - New Byte Count: 1709
 - Added New Seq: 0625
 - Seq 0645: Re-sequenced to Seq 0635
19. Form 8865 Page 2
 - Seq 2460: Changed the Identification to "Ordinary Business Income (Loss)"
20. Form 8865 Page 4
 - New Byte Count: 0973
 - Seq 3195: Re-sequenced to Seq 3196
 - Seq 3215: Re-sequenced to Seq 3216
 - Seq 3420: Re-sequenced to Seq 3415
 - Seq 3450: Re-sequenced to Seq 3445
 - Seq 3480: Re-sequenced to Seq 3475
 - Seq 3510: Re-sequenced to Seq 3505
 - Seq 3745: Re-sequenced to Seq 3746
 - Seq @3315: Changed the Identification to "Deductions Related to Portfolio Income (Schedule)"
 - Seq 3330: Changed the Form Ref. to "SCHK13d(1)"
 - Seq 3340: Changed the Form Ref. to "SCHK13d(2)"
 - Added New Seq: @3345
 - Seqs 3560, @3565: Changed the Form Ref. to "SCH K 16e"
 - Seq 3720: Changed the Identification to "Other AMT Items"
 - Seq 3725: Changed the Identification to "Other AMT Items (Attach Schedule)"
21. Schedule K-1 (Form 8865)
 - New Byte Count: 1422
 - Seq 0100: Changed the Field Description to "N or blank"
 - Seq 0170: **Reversed** with Seq **0180**
 - Seq 0180: **Reversed** with Seq **0170**
 - Seq 0370: **Reversed** with Seq **0380**
 - Seq 0380: **Reversed** with Seq **0370**
 - Seq @0690: Re-sequenced to Seq @0685
 - Seq @1200: Re-sequenced to Seq @1195
 - Seq 1210: Re-sequenced to Seq 1197
 - Seq @1400: Re-sequenced to Seq @1395
 - Seq 1410: Re-sequenced to Seq 1397
 - Seq @1600: Re-sequenced to Seq @1575
 - Seq 1610: Re-sequenced to Seq 1577
 - Seq @1840: Re-sequenced to Seq @1835
 - Seq 1850: Re-sequenced to Seq 1837
 - Seq @1980: Re-sequenced to Seq @1975
 - Seq 1990: Re-sequenced to Seq 1977

Schedule K-1 (Form 8865) continued

- Seq @2420: Re-sequenced to Seq @2415
- Seq 2430: Re-sequenced to Seq 2417
- Seqs *1100, *1300, *1430, *1500, *1700, *1900, *2100, *2200, and *2300:
Removed the "*" from the sequence number; Changed the Length to 1;
Changed the Field Description to "A or blank"
- Seqs +1110, +1310, +1440, +1510, +1710, +1910, +2110, +2210 and +2310:
Removed the "+" from the sequence number
- Seqs 1197, 1397, 1577, 1837, 1977 and 2417: Added the "@" before the
sequence number;
Deleted "-BMF Use" from the Identification;
Changed the Field Description to ("STMbnn" or blank)
- Added New Seq: @2235

22. Form 8889

- **Completely revised** (New Form).

23. Summary Record

- New Byte Count: 0315
- New Seq: 0160

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1417" 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
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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) or "SO" (State-Only return data attached)
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, 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
0163	Exempt Spouse	6b	1 "X" or blank

Field Identification No.	Form Ref.	Length	Field Description	
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0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	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.'

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

Field Identification No.		Form Ref.	Length	Field Description
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0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank --
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.	Form Ref.	Length	Field Description
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+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
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

Field Identification No.	Form Ref.	Length	Field Description
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*0720	Other Adjustments Literal	35	11 Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
+0730	Other Adjustment Amount	35	12 N
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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		4	Byte Count "1155" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0760		6	Record ID "RETbbb"
0761		6	Type "1040bb"
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	37	12	AGI Repeated N
0772	38a	1	Self 65 or Over Box "X" or blank
0774	38a	1	Self Blind Box "X" or blank
0776	38a	1	Spouse 65 or Over Box "X" or blank
0778	38a	1	Spouse Blind Box "X" or blank
0783	38a	1	Total Boxes Checked 1, 2, 3, 4 or blank
0786	38b	1	Must Itemize Indicator "X" or blank
0787	39	8	Modified Standard Deduction Ind "SECTb933" or blank
0788	39	2	Itemize Election Ind "IE" or blank
0789	39	12	Total Itemized or Standard Deduction N
0800	40	12	AGI Less Deduction 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 No.	Identification	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	Third Party Designee Telephone Number	10	N
1313	Third Party Designee PIN	5	AN or blank
1315	Remittance	12	No Entry
1317	Filing A Community Property State Return	1	"X" or blank
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
1329	Taxpayer Optional Foreign Telephone Number	20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN	9	N, PNNNNNNNNN or SNNNNNNNNN

Field Identification No.	Form Ref.	Length	Field Description
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1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

ALLOC RECORD

Allocation Record

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0403" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"ALLOCR"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurrence Number		7	N (0000001)
0010	Total Wages		12	N
0020	Husband Wages	F1040 7	12	N
0030	Wife Wages	F1040 7	12	N
0040	Total Interest Income		12	N
0050	Husband Interest Income	F1040 8a	12	N
0060	Wife Interest Income	F1040 8a	12	N
0070	Total Dividends		12	N
0080	Husband Dividends	F1040 9a	12	N
0090	Wife Dividends	F1040 9a	12	N
0100	Total State Income Tax Refund		12	N
0110	Husband State Income Tax Refund	F1040 10	12	N

ALLOC RECORD

Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Wife State Income Tax Refund	F1040 10	12	N
0130	Total Capital Gains		12	N
0140	Husband Capital Gains and Losses	F1040 13	12	N
0150	Wife Capital Gains and Losses	F1040 13	12	N
0160	Total Pension Income		12	N
0170	Husband Pension Income	F1040 16b	12	N
0180	Wife Pension Income	F1040 16b	12	N
0190	Total Rents/ Royalties/ Partnership/Estates/ Trusts		12	N
0200	Husband Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0210	Wife Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0220	Total Other Income		12	N
0230	Husband Other Income	F1040 21	12	N
0240	Wife Other Income	F1040 21	12	N
0250	Total Income		12	N
0260	Husband Total Income	F1040 22	12	N
0270	Wife Total Income	F1040 22	12	N
0280	Total Payments		12	N
0290	Husband Payments	F1040 70	12	N

ALLOC RECORD

Allocation Record

Field Identification No.		Form Ref.	Length	Field Description
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0300	Wife Payments	F1040 70	12	N
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	Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1059" 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
-----	-----	-----	-----
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, 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
0163	Exempt Spouse	6b	1 "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	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.'

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

Field Identification No.		Form Ref.	Length	Field Description
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0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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	"0985" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "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)
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", "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 No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
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
-----	-----	-----	-----
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
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN	9	N, PNNNNNNNNN or SNNNNNNNNN
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY

FORM 1040EZ

U.S. Individual Income Tax Return

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE", or "STMbnn"
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N
	Record Terminus Character		1	Value "#"

FORM W-2

Wage and Tax Statement

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0951" 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
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
-----	-----	----	-----	-----
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

FORM W-2

Wage and Tax Statement

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

FORM W-2

Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0300	Other Deducts/ Benefits Type 4	14	8	AN or blank
0302	Other Deducts/ Benefits Amt 4	14	12	N

FORM W-2

Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	14	AN or blank
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	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	14	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N
0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'

FORM W-2

Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Employer's State ID Number 4	15	14	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	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
-----	----	-----	-----
		4	"0539" for Fixed; "nnnn" for variable format
		4	Value "****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2441bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001
*0010	Name of Care Provider 1	1(a) 19	AN or "STMbnn"
+0015	Care Provider Name Control 1	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	Street Address 1	1(b) 28	AN
+0030	City/State/Zip 1	1(b) 29	AN
*+0040	SSN/EIN 1	1(c) 9	AN, "STMbnn" or "TAXEXEMPT"
+0045	SSN/EIN Type 1	1(c) 1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	Amount Paid 1	1(d) 12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1(a)	19	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)	29	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
-----	-----	----	-----	-----
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	"0295" 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
			--
			--
			--
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			--
			--
			--

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Sole Proprietorship/ Partnership Amt	22	12	N
0510	Subtract Line 22 from Line 16	23	12	N
0520	Enter \$5000/\$2500	24	12	N
0530	Deductible Benefits	25	12	N
0540	Smaller of Line 21 or 24	26	12	N
0545	Deductible Benefits Repeated	27	12	N
0550	Excluded Benefits	28	12	N
0570	Taxable Benefits	29	12	N
0580	Allowed Cared for Amt	30	12	N
0590	Deductible/Excluded Benefits Repeated	31	12	N
0600	Net Allowable Amount	32	12	N
0610	Total Qualified Expenses	33	12	N
0620	Smaller of Qualified Expenses	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0539" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"SCHbb2"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
*0010	1(a)	19	AN or "STMbnn"
			Name of Care Provider 1
+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)	29	AN
*+0040	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
			SSN/EIN 1
			SSN/EIN Type 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	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)	29	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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
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
0332	Tax	10	12	N
0335	AMT Worksheet Amount	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
-----	----	-----	-----
		4	"0223" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"SCHbb2"
0341		6	"1040Ab"
0342		5	"PG02b"
0343		9	N (Primary SSN) Taxpayer Identification Number
0344		1	blank
0345		7	N 0000001 Schedule 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
			-- -- -- -- -- -- -- --
0550	22	12	N Excluded Benefits

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0570	Taxable Benefit	23	12	N
0580	Allowed Cared for Amt	24	12	N
0590	Excluded Benefit Repeated	25	12	N
0600	Net Allowable Amount	26	12	N
0610	Total Qualified Expenses	27	12	N
0620	Smaller of Qualified Expenses	28	12	N
	Record Terminus Character		1	Value "#"

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

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
0143	Total Credits from Form 1040	9	12	N
0145	Amount from F6251	10	12	N
0150	Credits Plus F6251 Amount	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

FORM 8396

Mortgage Interest Credit

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	"1994" for Fixed; "nnnn" for variable format
		4	Value "*****"
0240		6	"FRMbbb"
0241		6	"8582bb"
0242		5	"PG02b"
0243		9	N (Primary SSN) Taxpayer Identification Number
0244		1	blank
0245		7	N 0000001
0247	W1	6	Blank
*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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Name of Activity 3	W1	20	AN
0380	Net Income 3	W1-(a)	12	N
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
0590	Reserved for Form 1041 Use	W2	6	Blank
*0600	Name of Activity 1	W2	20	AN or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+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
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0890	Reserved for Form 1041 Use	W3	6	Blank
*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
+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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
1555	Reserved for Form 1041 Use	W4	6	Blank
*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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1880	Total Loss Minus Income	W4(d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
1895	Reserved for Form 1041 Use	W5	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
+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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
2150	Total Loss	W5(a)	12	N
2155	Total Unallowed Loss	W5(c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0746" for Fixed; "nnnn" for variable format
		4	Value "*****"
2160		6	"FRMbbb"
2161		6	"8582bb"
2162		5	"PG03b"
2163		9	N (Primary SSN) Taxpayer Identification Number
2164		1	blank
2165		7	N 0000001 Form Occurrence Number
2167	W6	6	Blank Reserved for Form 1041 Use
*2170	W6	20	AN or "STMbnn" Name of Activity 1
+2180	W6	10	AN Form or Schedule Reported on 1
+2190	W6(a)	12	N Loss 1
+2200	W6(b)	12	N Unallowed Loss 1
+2210	W6(c)	12	N Allowed Loss 1
2220	W6	20	AN Name of Activity 2
2230	W6	10	AN Form or Schedule Reported on 2
2240	W6(a)	12	N Loss 2
2250	W6(b)	12	N Unallowed Loss 2
2260	W6(c)	12	N Allowed Loss 2
2270	W6	20	AN Name of Activity 3

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
2280	Form or Schedule Reported on 3	W6	10 AN
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
2445	Reserved for Form 1041 Use	W7	6 Blank
*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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+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
+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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
+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	"0312" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8814bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010 Form Occurrence Number
0010	A	25	AN (first name, space middle initial, less-than (<), last name) Child Name
0015	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control) Child Name Control
0020	B	9	N Child SSN
0030	C	1	"X" or blank Multiple F8814 Indicator
*0040	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank Tax Exempt Literal
+0050	1a	12	N Tax Exempt Amount
*0060	1a	6	"ND", "STMbnn" or blank Nominee Dist. Literal 1
+0070	1a	12	N Nominee Dist. Amount 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2	2	"ND" or blank
0130	Nominee Dist. Amount 2	2	12	N
0135	Child Ordinary Dividends	2	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0180	Capital Gain Dist. Lit.	6	3	"CGD" or blank
0190	CGD Worksheet Amount	6	12	N
0195	QD Worksheet Amount	6	12	N
0200	Form 1040 Other Income	6	12	N
0210	Tax Amount Basis	8	12	N

FORM 8814

Parent's Election to Report Child's...

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0212 Amount on Line 8 Less Than \$800 - No Box	9	1	"X" or blank
0216 Amount on Line 8 Less Than \$800 - Yes Box	9	1	"X" or blank
0220 Form 8814 Tax	9	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0677" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8829bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000032
0010		35	A Name of Proprietor
0020		9	N SSN of Proprietor
0030	1	6	N Business Use Square Feet
0040	2	6	N Total Home Square Feet
0050	3	6	R Business Square Feet Percent
0060	4	4	N Business Use Hours
0065	5	4	N Total Hours Available
0070	6	6	R Business Hours Percent
0080	7	6	R Business Percentage
@0085	7	6	"STMbnn" or blank Attach Computation
0090	8	12	N Tentative Profit/ Loss Schedule C

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Casualty Loss Direct	9a	12	N
0110	Casualty Loss Indirect	9b	12	N
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0250	Repairs/Maint. Direct	18a	12	N
0260	Repairs/Maint. Indirect	18b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Utilities Direct	19a	12	N
0280	Utilities Indirect	19b	12	N
0290	Other Expenses Direct	20a	12	N
0300	Other Expenses Indirect	20b	12	N
0310	Direct Non-Deducted Subtotal	21a	12	N
0320	Indirect Non-Deducted Subtotal	21b	12	N
0330	Allowable Indirect Non-Deducted Expenses	22	12	N
0340	Operating Expenses Carryover	23	12	N
0350	Non-Deductible Net	24	12	N
0360	Allowable Operating Expenses	25	12	N
0370	Casualty Loss and Depreciation Limit	26	12	N
0380	Non-Deductible Casualty Loss	27	12	N
0390	Home Depreciation Part III	28	12	N
0400	Excess Casualty Losses & Deprec. Carryover	29	12	N
0410	Casualty Losses and Depreciation Net	30	12	N
0420	Allowable Casualty Losses and Depreciation	31	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0719" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
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	Year for Which You Are Filing This Form	1	4	Value "2004"
0012	Income Reported Incorrectly - Yes	2	1	"X" or blank
0014	Income Reported Incorrectly - No	2	1	"X" or blank
0020	Qualifying Child of Another Person - Yes Box	3	1	"X" or blank
0030	Qualifying Child of Another Person - No Box	3	1	"X" or blank
0042	Number of Days You Lived in U.S.	4	3	N
0052	Number of Days Your Spouse Lived in U.S.	5	3	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0062	Number of Days Child 1 Lived in U.S.	6a	3	N
0072	Number of Days Child 2 Lived in U.S.	6b	3	N
0082	Child 1 Month and Day of Birth	7a(1)	4	N (MMDD)
0084	Child 1 Month and Day of Death	7a(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	7b(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	7b(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	8a Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	8a Child 1	25	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Other Person Lived w/Child - Yes	9	1	"X" or blank --
0300	Other Person Lived w/Child - No	9	1	"X" or blank
0310	Other Person Name-1 Child 1	9a	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320	Other Person Relationship-1 Child 1	9a	11	AN or blank
0330	Other Person Name-2 Child 1	9a	35	'See 1st Occ.'
0340	Other Person Relationship-2 Child 1	9a	11	'See 1st Occ.'
0350	Other Person Name-3 Child 1	9a	35	'See 1st Occ.'
0360	Other Person Relationship-3 Child 1	9a	11	'See 1st Occ.'
0370	Other Person Same as Child 1	9b	1	"X" or blank
0380	Other Person Name-1 Child 2	9b	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	9b	11	AN or blank
0400	Other Person Name-2 Child 2	9b	35	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Other Person Relationship-2 Child 2	9b	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	9b	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	9b	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1709" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Id		6	"FRMbbb"
0001	Form Number		6	"8865bb"
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
0006	Tax Period		6	YYYYMM
@0007	Category/Filer Attachment		6	"STMbnn" or blank
0010	Partnership's Tax Year Beginning		8	YYYYMMDD
0020	Partnership's Tax Year Ending		8	YYYYMMDD
0080	Category 1 Filer	A	1	NO ENTRY
0090	Category 2 Filer	A	1	"X" or blank
0100	Category 3 Filer	A	1	"X" or blank
0110	Category 4 Filer	A	1	"X" or blank
0120	Filer's Tax Year Beginning	B	8	YYYYMMDD
0130	Filer's Tax Year Ending	B	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Filer's Share Of Liabilities Nonrecourse	C	12	N
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN or "STMbnn"
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0370	Identifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank
0500	Name Other Partner - 4	E(1)	35	AN
0510	Address Other Partner - 4	E(2)	35	AN
0520	City Other Partner - 4	E(2)	22	AN
0530	State Other Partner - 4	E(2)	2	AN
0540	Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0550	Identifying Number Other Partner - 4	E(3)	9	N
0560	Fourth Category 1 Filer	E(4)	1	"X" or blank
0570	Fourth Category 2 Filer	E(4)	1	"X" or blank
0580	Constructive Owner - 4	E(4)	1	"X" or blank
0585	Statement Reference - BMF Use Only	E	6	Blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN

Field Identification No.	Form	Length	Field Description
-----	Ref.	-----	-----
0600 Name Line 2 Foreign Partnership	F1	35	AN
0610 Address Foreign Partnership	F1	35	AN
0620 City Foreign Partnership	F1	22	AN
0625 Foreign City, State or Province	F1	35	AN
0630 State Foreign Partnership	F1	2	AN
0635 Country Foreign Partnership	F1	35	AN
0640 Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb or blank
0650 EIN Foreign Partnership	F2	9	N or blank
0660 Country Under Whose Laws Organized	F3	35	AN
0670 Date Of Organization	F4	8	YYYYMMDD
0680 Principal Business Place	F5	35	AN
0690 Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700 Principal Business Activity	F7	35	AN
0710 Functional Currency Name	F8a	20	AN
0712 Exchange Rate	F8b	11	R (nnnnnnn.nnnn) (decimal is implied)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0865	Country Foreign Agent	G3	35	AN
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G 7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
@1029	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2218" for Fixed; "nnnn" for variable format
		4	Value "*****"
1030		6	"FRMbbb"
1031		6	"8865bb"
1032		5	"PG02b"
1033		9	N (Primary SSN) Taxpayer Identification Number
1034		1	Blank Filler
1035		7	N 0000001 - 0000005 Form Occurrence Number
1040	SCH A a	1	"X" or blank Owns Direct Interest
1045	SCH A b	1	"X" or blank Owns Constructive Interest
*1050	SCH A	35	AN or "STMbnn" OR BLANK Name Constructive Ownership
+1060	SCH A	35	AN Address Constructive Ownership
*+1070	SCH A	22	AN or "STMbnn" City Constructive Ownership
+1080	SCH A	2	AN State Constructive Ownership
+1090	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank Zip Code Constructive Ownership
+1100	SCH A	9	N Identifying Number Constructive Ownership

Field Identification No.		Form Ref.	Length	Field Description
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+1110	Foreign Person	SCH A	1	"X" or blank
+1120	Direct Partner	SCH A	1	"X" or blank
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
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1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank
1290	Name Constructive Ownership - 4	SCH A	35	AN
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN

Field Identification No.		Form Ref.	Length	Field Description
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1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN
*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N

Field Identification No.		Form Ref.	Length	Field Description
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1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank
1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Patners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN

Field Identification No.		Form Ref.	Length	Field Description
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1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbbb or nnnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK
+1830	Address of Partnership	SCH A-2	35	AN
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbbb or nnnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN
2000	City of Partnership - 3	SCH A-2	22	AN
2010	State of Partnership - 3	SCH A-2	2	AN
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2190	EIN of Partnership - 5	SCH A-2	9	N

Field Identification No.		Form Ref.	Length	Field Description
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2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N
2330	Guaranteed Payments To Partners	SCH B 10	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Business Income (Loss)	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0973" for Fixed; "nnnn" for variable format
		4	Value "*****"
3140		6	"FRMbbb"
3141		6	"8865bb"
3142		5	"PG04b"
3143		9	N (Primary SSN) Taxpayer Identification Number
3144		1	Blank
3145		7	N 0000001 - 0000005 Form Occurrence Number
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
3196	SCH K 4	12	N Guaranteed Payments
3200	SCH K 5	12	N Interest Income

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
3210	Ordinary Dividends	SCH K 6a	12	N	--
3216	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 (Schedule)	SCH K 13b	6	"STMBnn" or blank	

Field Identification No.		Form Ref.	Length	Field Description
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3320	Investment Interest Expense	SCH K 13c	12	N
3330	Section 59(e)(2) Expenditures Type	SCHK13d(1)	20	AN
3340	Section 59(e)(2) Expenditures Amount	SCHK13d(2)	12	N
@3345	Expenditures Attach	SCHK13d(2)	6	"STMbnn" or blank
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
3415	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

Field Identification No.		Form Ref.	Length	Field Description
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+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	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
3475	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
3505	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 16e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@3565	Listed Categories Income (Attach Schedule)	SCH K 16e	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
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@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
@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMbnn" or blank
3720	Other AMT Items	SCH K 17f	12	N
@3725	Other AMT 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
3746	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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@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	"1422" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbK1"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000010 Schedule Occurrence Number
0010		8	YYYYMMDD Tax Year Beginning
0020		8	YYYYMMDD Tax Year Ending
0030		1	"X" or blank Final K-1
0040		1	NO ENTRY Amended K-1
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			--
			--
			--
			--
			--
0100	A	9	N or blank Partnership's Identifying Number (EIN or SSN)
0110	B	35	AN Partnership's Name 1
0120	B	35	AN Partnership's Name 2
0130	B	35	AN Partnership's Address 1

Field Identification No.		Form Ref.	Length	Field Description
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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's State	B	2	A or ".b"
0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
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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	
@0685	Other Explanation	F	6	"STMbnn" or blank	

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

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
@1395	Other Deductions Attached Schedule(s)	13	6	"STMbnn" or blank
@1397	Additional Lines Statement	13	6	"STMbnn" or blank
				--
				--
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N
1450	Self-employment Code 2	14	1	A or blank
1460	Self-employment Amount 2	14	12	N
1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
1500	Credits & Credit Recapture Code 1	15	1	A 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

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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1550	Credits & Credit Recapture Amount 3	15	12	N
1560	Credits & Credit Recapture Code 4	15	1	A or blank
1570	Credits & Credit Recapture Amount 4	15	12	N
@1575	Other Credits/ Recapture Attach Schedule(s)	15	6	"STMbnn" or blank
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
				--
				--
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N
1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N
1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank
1770	Foreign Transactions Amount 4	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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1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Schedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank
				--
				--
1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N
1940	Alternative Minimum Tax Code 3	17	1	A or blank
1950	Alternative Minimum Tax Amount 3	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
				--
				--
2100	Tax-exempt Income Code 1	18	1	A or blank
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
@2235	Distributions Attachment	19	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
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2300 Other Information Code 1	20	1	A or blank
2310 Other Information Amount 1	20	12	N
2320 Other Information Code 2	20	1	A or blank
2330 Other Information Amount 2	20	12	N
2340 Other Information Code 3	20	1	A or blank
2350 Other Information Amount 3	20	12	N
2360 Other Information Code 4	20	1	A or blank
2370 Other Information Amount 4	20	12	N
2380 Other Information Code 5	20	1	A or blank
2390 Other Information Amount 5	20	12	N
2400 Other Information Code 6	20	1	A or blank
2410 Other Information Amount 6	20	12	N
@2415 Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417 Additional Lines Statement	20	6	"STMbnn" or blank
			--
			--
@2500 Schedule K-1 Global Statement		6	"STMbnn" or blank

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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Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0247" 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 0000002
0010		9	N SSN of HSA Account Beneficiary
0015	1	1	"X" or blank Self-only Coverage under a High Deductible
0025	1	1	"X" or blank Family Coverage under a High Deductible
0035	2	12	N HSA Contributions
0045	3	12	N Annual Deductible or Family Coverage
0055	4	12	N Amount Contributed to Archer MSAs
0065	5	12	N Subtract Line 4 from Line 3
0075	6	12	N HSAs Family Coverage
0085	7	12	N Additional Contributions

Field Identification No.		Form Ref.	Length	Field Description
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0095	Add Lines 6 and 7	8	12	N
0105	Employer Contributions	9	12	N
0115	Subtract Line 9 from Line 8	10	12	N
0125	HSA Deductions	11	12	N
0135	Total HSA Distributions	12a	12	N
0145	Rollover Contributions	12b	12	N
0155	Subtract Line 12b from Line 12a	12c	12	N
0165	Unreimbursed Qualified Medical Expenses	13	12	N
0175	Taxable HSA Distributions	14	12	N
0185	Exceptions to Additional 10% Tax	15a	1	"X" or blank
0195	Additional 10% Tax	15b	12	N
	Record Terminus Character		1	Value "#"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0315" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	Electronic EFIN of ERO	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	2	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W-2GU Records	2	N (00-10)
0070	Number of Form 1099-R Records	2	N (00-10)
0075	Number of FEC Records	2	N (00-10)

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
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0080	Number of Schedule Records	3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records	4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines	5	N (00000-00999) (Occurrences of "LN")
0110	Number of Preparer Note Records	2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records	2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records	2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records	5	N (00000-30000)
0135	Number of LTCGL Records	5	N (00000-30000)
0140	Presence of Authentication Record	1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1	1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0160	Paper Document Indicator 2	1	"1" = Form 8858, Foreign Disregarded Entities, else "0"
0170	Paper Document Indicator 3	1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180	Paper Document Indicator 4	1	"1" = Form 3468, Historic Structure Certificate, else "0"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
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0185	Paper Document Indicator 5	1	"1" = Form 3115, Change in Accounting Method, else "0"
0188	Paper Document Indicator 6	1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"
0189	Paper Document Indicator 8	1	"1" = Form 8885, Health Coverage Tax Credit, else "0"
0190	IP Address	39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address	50	AN, special characters or blank (For On-Line Filer)
0200	IP Date	8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time	6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone	2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)
0217	IP Routing Transit Number	9	N, "Check" or blank (For On-Line Filer)

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
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0219	IP Depositor Account Number	17	AN (includes hyphens or blank) (For On-Line Filer)
0220	E-Mail Indicator	1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number	8	N
0240	Software Version Identifier	15	AN
0250	State Abbreviation	2	NO ENTRY
0260	Electronic Postmark Date	8	YYYYMMDD or blanks
0270	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290	Consortium Return Indicator	1	"C" or blank
	Record Terminus Character	1	Value "#"